

2025 Sustainability Report



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About This Report

GRI 2-2, GRI 2-3, GRI 2-4, GRI 2-5

This constitutes the 2025 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 adherence to openness and transparency principles to inform our stakeholders of our recent efforts and continued commitment toward sustainable development.

Report Boundaries and Scope

This Report discloses the Group's operational activities for 2025, as well as our economic, social, and environmental performance. We are committed to addressing stakeholder concerns. The disclosure period for this Report spans from January 1 to December 31, 2025 (with some information traced back to before 2025 or extended to the latest data from 2026; explanations are provided where appropriate). This Report was issued in August 2026. Our next report is scheduled to be released in August 2027. We regularly issue reports on our corporate website and the Market Observation Post System (MOPS), which serve as important channels for stakeholder communication. The boundary for financial information in this Report is consistent with our annual report, 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 corporate sustainability information. Specific information or data pertaining only to individual businesses are indicated in relevant sections.

Restatements of information

To enhance information consistency and comparability, some data disclosed in previous sustainability reports have been restated in this Report; relevant adjustments are based on revisions made following internal data verification and review processes. Restatements and associated impacts are explained in Management of Greenhouse Gases and Energy consumption volumes for EMI businesses over the past three years Table of [Chapter 2-2-2](#) Environmental, Energy and Resource Management. Unless otherwise specified, all other historical data and information were prepared using the original reporting standards and statistical methodologies

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 Site

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

Kaohsiung Operational Site

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 adheres to the 2021 Global Reporting Initiative (GRI) Standards and Sustainability Accounting Standards Board (SASB) sector standards. The financial data disclosed in this Report are based on publicly available consolidated financial statements that have been audited by independent certified public accountants (CPAs). Other non-financial data and information were provided by responsible units and compiled by the working groups under the Corporate Governance and Sustainability Development Committee.

External

The assurance engagement for this Report was performed by Ernst & Young, an independent and credible firm, in accordance with TWSAE3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information. Ernst & Young provided limited assurance on this 2025 Corporate Sustainability Report. Assurance results have been fully communicated with governance units. For details on assurance scope and conclusions, please refer to the Independent Assurance Statement in the Appendices.

Suggestions & Feedback

If you have any questions or suggestions regarding this 2025 EMI Sustainability Report, please contact us using the information listed below. We welcome your feedback and encourage you to help us continuously improve our sustainability performance and reporting. For grievance mechanisms and channels, please refer to [5-1-2 Ethical Management and Legal Compliance](#).

Eastern Media International Investor Relations Department

Contact	Senior Manager Vivian Tsai
Address	8F., No. 368, Fuxing S. Rd. Sec. 1, Taipei City
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Letter from the Chairman

Advancing Toward a Better Future Through Core Sustainability Principles

Sustainability-Oriented Business Decisions Underpinned by Sound Governance

In the face of global economic fluctuations, supply chain restructuring, and rapid developments in artificial intelligence (AI) technologies, EMI recognizes that robust governance and a long-term perspective are essential for maintaining corporate resilience amid changing environments. The Group remains committed to the development pillars of "Digital Transformation, Sustainable Management, and Brand Upgrading." Our Board of Directors, Corporate Governance and Sustainability Development Committee, and Information Security Management Committee incorporate risk management, ethical management, environmental sustainability, employee care, and customer relations into our governance framework so our sustainability vision can be realized through policies and actions. We have also included ESG targets in performance appraisals and variable remuneration criteria for senior executives to embed accountability and governance in routine corporate management, enabling us to communicate with and respond to long-term stakeholder expectations in a more transparent manner.

Safeguarding Public Needs and Building Low-Carbon Resilience Through Intelligent Business Transformation

The warehousing business has long been one of EMI's core operations and plays a critical role in supporting Taiwan's food supply chain. To address workforce, climate, and operational efficiency challenges, we have continued to incorporate equipment replacements, automation technologies, and AI solutions. Our smart silo upgrades have enhanced process efficiency, safety management, and service capacity. Since launching our ESG program, we have gradually strengthened carbon management and operational resilience through EMS power monitoring, smart meters, energy-saving equipment upgrades, drone inspections, and other measures. We now ensure stability of household food supplies more efficiently with lower environmental impacts, and align with national food security and emergency food reserve policies while continuing to build supply chain resilience. We believe that low-carbon transition is an environmental responsibility and a key foundation for responding to future risks, maintaining long-term competitiveness, and demonstrating EMI's commitment to stable food supplies and sustainability.

Innovating Media and Pet Businesses to Exert Positive Influence

Our media business, ETtoday, has been ranked as the most popular and trusted digital news brand in Taiwan for eight consecutive years, demonstrating that the value of the media lies not only in audience reach, but also in credibility and social responsibility. We are using AI technologies to empower content production, optimize user experiences, and improve member management as we transition from a single platform to a fully digital content ecosystem. We have continued to strengthen online and offline integrations in our pet business and had reached 115 stores across Taiwan at the end of 2025. We built a comprehensive owner and pet living sphere by focusing on health management, medical services, member management, and composite services. We aim to enhance brand visibility by integrating content, services, and channels into the daily lives of our customers, building lasting influence that delivers both commercial value and social impact. These efforts ensure that our innovations not only improve operational efficiency, but also create positive value for society.

Co-Creating Long-Term Value for People and Society

We believe that people are at the heart of sustainable development. EMI continually strengthens employee care and organizational resilience through health promotion, on-site care initiatives, education and training, and friendly workplace measures. We have obtained a Self-Assessment Workplace Health Promotion certificate and was recognized by the Happy Enterprise Gold Award for five consecutive years. We also continue to invest in philanthropic work and social participation to realize our mission of giving back to society. Looking to the future, EMI will continue to utilize AI applications and ensure governance transparency to pursue social trust, environmental support, and growth validation while making steady progress towards a smart and sustainable corporation. In future, our global headquarters (Grace Tower) will become an important base for our operations, brand vision, and sustainability values, reflecting not only our expectations toward future developments, but also our long-term commitment toward our shareholders, employees, clients, partners, and the general public.



Eastern Media International Chairman

Shang Wen Liao



01

Our Path to Sustainability

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1-1 About EMI

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

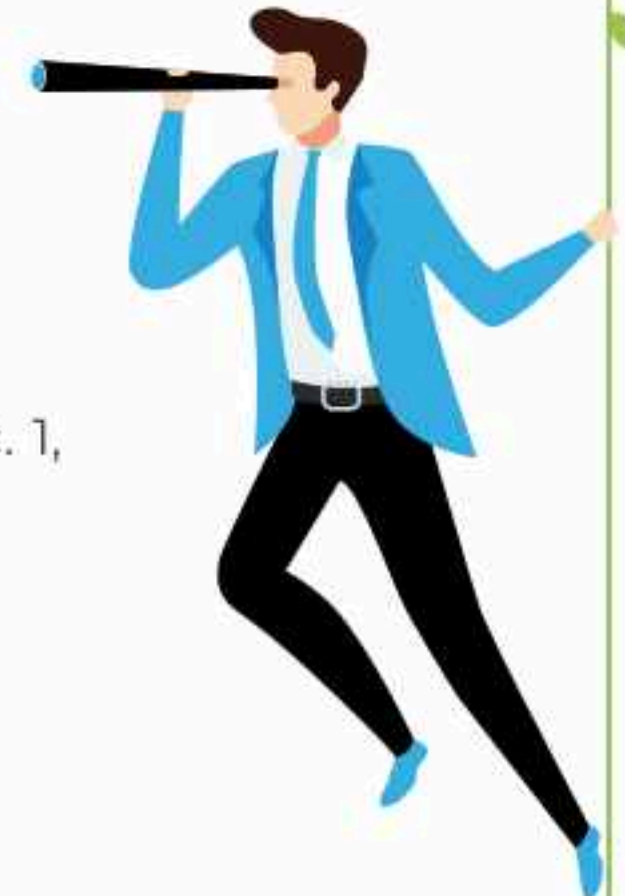
EMI was established as a warehousing business in 2000 and gradually expanded into the media, entertainment, retail, real estate, and digital out-of-home advertising industries. We entered the pet and beauty industries in 2018, then continued to strengthen our positioning in all lifestyle services. In 2021, we responded to rapid transformations in new economic models by adopting an Online-Merge-Offline (OMO) strategy, upgrading proprietary products, and integrating multiple channels to maximize synergies from our dual core media and distribution businesses. In 2024, EMI's inaugural year of AI integration, we incorporated AI technologies into our business management strategies and applied AI to data analytics, consumer behavior predictions, and process optimizations to improve customer experiences, enhance value chain competitiveness, and develop innovative business models.

EMI realizes corporate sustainability by giving back to society. Our mission and vision are to implement sustainable actions that enable harmonious coexistence with the environment and social prosperity. Apart from pursuing steady growth, 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

Number of employees	173
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\$3,272,649,460
Ticker code	2614
Main affiliated businesses	Eastern Home Shopping & Leisure (EHS), Natural Beauty Bio-Technology Limited, StrawberryNET



Milestones of Diversified Businesses at EMI

1991~2010

Established Sen Home Shopping
Established second TV shopping network brand (merged with ETMall and consolidated into a single brand in 2017)

2010

Established ETMall
Established TV shopping network ETMall
Up to 5 shopping channels

1999

First multi-channel network
EBC News/
EBC Financial News/
EBC Variety/
EBC Foreign Movie/
EBC Movie/EBC Drama/
EBC Yoyo/EBC Super TV

1996

First MSO
Operated MSO cable television network

1995

Began investing in the cable television industry

1991

2011~2020

Acquisitions (including business transfers)
* Established ET Pet
* Continued to expand the number of ET Pet stores
* Acquired Pet Kingdom, Oscar Pet, and Kaou Sin Trading

2019

* Acquired Mohist Web Technology
* Established Assuran Donglin
* Established Eastern E-Commerce

2017

Established ETtoday.net news website

2011

2020

Continued growth
* Established Eastern Asset and Dung Sen Min Diao Yun
* ET Pet reached 107 physical stores
* ET New Media signed exclusive advertising contracts for THSRC and Taipei Metro carriages
* ET New Media established Her e-commerce platform for women
* Acquired Happy Shopping in 2020 (closed in 2022)

2018

Acquisitions and strategic alliances
* Strawberry Cosmetics Holdings Limited
* Natural Beauty Bio-Technology Limited

2014

Established Eastern Integrated Marketing

2021~2025~

Care Pet Bio-Tech Company obtained 50% of shares in Chong Rui Pet International Ltd. and formulated plans to jointly introduce pet massages, rehabilitation techniques, and associated training.

2025

ET Pet adjusted organizational structures and business strategies, and reached 112 physical stores and 7 Care Pet Bio-Tech Company stores as of year-end 2024, with scope of service encompassing 18 counties and cities across Taiwan.

2024

2022

* ET Pet acquired Oscar Pet, Kaou Sin Trading, and Pet Kingdom, and continued to increase the number of physical stores
* Established Care Pet Bio-Tech Company
* Established MOOD Internet Corporation (merged with ET New Media in February 2024)

2021

Expansion
ET Pet obtained 100% of shares from sub-subsidiaries Kaou Sin Trading Co., Ltd. and Pet Kingdom Co., Ltd., and continued to increase the number of physical stores

Note:

1 EMI disposed of all shares in Mohist Web Technology in May 2024.

2 Assuran Donglin Co., Ltd. was renamed WANZE Company Ltd.

3 Eastern Integrated Marketing was renamed Eastern New Retail Department Co., Ltd.

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

Our warehousing business has long shouldered the critical mission of storing and transporting household grains in Taiwan, and serves as a key component of the domestic food supply chain. We play an important role in maintaining stable food supplies. In 2025, approximately 8.448 million metric tons of grains were imported to Taiwan, and our silos processed 6.123 million metric tons (72.5%). Faced with climate risks, changes in workforce structures, and a need to improve operational efficiency, we continued to implement intelligent transformations, convert technological applications into tangible sustainable management achievements, improve operational efficiency and safety, and strengthen food supply chain resilience to meet diverse expectations associated with national food security, low-carbon transition, and sustainability governance.

Environmental aspect

Carbon reduction and process optimization:

To extend the service lives of our equipment, we introduced an equipment record management system to digitally track equipment performance and implement preventive maintenance. We also established an RFID and automated license plate recognition (ALPR) system for outbound operations to optimize transportation and logistics flows, shorten vehicle waiting times in port areas, and reduce carbon emissions caused by idling vehicles.

Social aspect

Smart inspections and workplace safety:

To reduce exposure to high-risk procedures, we developed a remote control system for skid-steer loaders and grain unloaders to help our frontline colleagues avoid hazardous work environments. We also introduced an AI-powered image recognition platform for structural inspections to advance automated cleaning of silo walls, improve safety of elevated work, and make progress on our safety and smart inspection goals.

Governance aspect

Strengthening operational resilience through alignment with international standards:

We established an operational management system integrating environment, safety, information, and quality aspects based on total quality management (TQM) concepts, and continued to maintain our ISO 50001 energy management, ISO 14001 environmental management, ISO 14064-1 greenhouse gas inventory, ISO 45001 occupational health and safety, ISO 9001 quality management, and ISO 27001 information security management systems to strengthen the stability, resilience, and sustainable competitiveness of our grain storage and transfer operations.

Warehousing Business Sustainable Value Chain



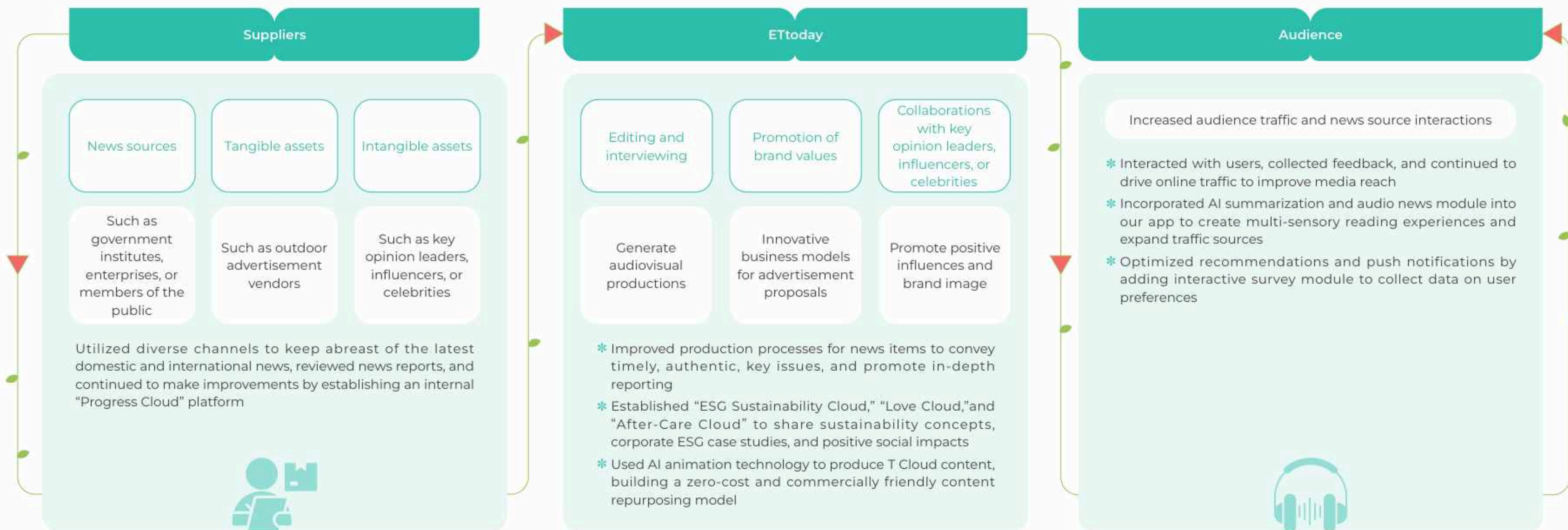
Media Business (ET New Media): Building a Trusted Media Ecosystem Through Content Influence and Digital Innovation

In 2025, we maintained ETtoday's position as a leading digital media company in Taiwan, and continued to strengthen our brand influence and sustainable competitiveness by improving our content quality, technological applications, and diverse monetization capabilities. In the face of rapid changes in the media landscape, we not only continued to pursue traffic growth, but also placed greater emphasis on information credibility, content quality, and audience engagement.

In terms of traffic numbers, comScore rankings for 2025 revealed that ETtoday once again achieved a top ranking among companies in Taiwan across seven key metrics, including monthly visits and daily active app users. ETtoday reached an average of 230 million monthly visits, and is continuing to consolidate its position as a digital information gateway. In terms of content quality, ETtoday was ranked as the media business with the highest usage rate in Taiwan by Reuters Institute for the Study of Journalism for the eighth consecutive year. ETtoday was also recognized by professional awards such as the Journalist Impact Award and the Bright Society News Award, demonstrating the timeliness, depth, and social responsibilities demonstrated through our content.

In terms of digital innovation, we leveraged AI technologies to enable collaborative editorial planning, video production, and content repurposing, improving our content production efficiency and optimizing audience experiences. Our video and content-sharing revenues (including social media revenues) increased by 120% compared to the previous year, demonstrating that technological applications have become an important driver of our media business, helping us improve efficiency, expand our influence, and promote sustainable growth.

Media Business Sustainable Value Chain



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

ET Pet is a pet supplies retail chain in Taiwan. We leveraged EMI Group resources to develop an integrated online-merge-offline operating model that offers pet products, pet grooming services, and other diverse services as part of a comprehensive pet ecosystem. Since its establishment in 2019, ET Pet has continued to expand its operational footprint and reached 115 stores as of year-end 2025. These stores offer medical resources and composite services that enhance service accessibility and customer experiences.

We strongly believe that "pets are members of the family," so strive to satisfy the needs of pets and their owners through diverse products, proprietary brands, and professional services while incorporating health consultation services, mobile health checkups, and collaborative medical resources to enhance the convenience and professionalism of pet care. In terms of social engagement, we have long collaborated with animal shelters and animal welfare organizations to promote adoption and charity activities that focus on the welfare of stray animals. We laid a solid foundation for corporate sustainability by strengthening the professional capabilities of our employees and service quality through training and industry-academia collaborations.



1-2 Highlights and Key Achievements in 2025

Economic Governance



Received TCSA Corporate ESG Report Award
Trading and Consumer Goods Category
(Category 1) Gold Award



Achieved third-tier ranking (21-35%) among all listed
companies in 12th (2025) Corporate Governance Evaluation



Media business ranked as the new media business with
the highest reach and trustworthiness in Taiwan by Oxford
University for 8 consecutive years



Environmental



In 2025, our warehousing business invested NT\$23.155
million in energy-saving equipment, reducing electricity
consumption by 268,486 kWh and carbon emissions
by 125.38 tCO₂e



Our pet business completed ISO 14064-1 greenhouse gas
inventory and verifications in 2025



In 2025, our pet business invested NT\$2 million in energy-
saving equipment, reducing electricity usage by 1,665,487
kWh and carbon emissions by 777.78 tCO₂e



Our media business improved office space utilization in 2025
and significantly reduced electricity usage by 20%



In 2025, our warehousing business completed ISO 14064-1
greenhouse gas inventory and verifications, and maintained
ISO 50001 energy management system certification validity
and ISO 14001 environmental management system internal
audit.



Social



EMI approved the application for the 2025 Health
Workplace Self-Certification Program organized by
the Health Promotion Administration, Ministry of
Health and Welfare, and successfully obtained the
certification



The Taichung and Kaohsiung Operations Sites of our
warehousing business both obtained Accredited Healthy
Workplace Health Promotion Certificates



Continued to host the EMI Cross-Strait (Liancheng)
Youth Baseball Tournament and Fifth Cross- Strait
(Liancheng) Youth Baseball Tournament to promote
cross-strait cultural exchanges in 2025



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



Our warehousing business maintained ISO 45001
occupational health and safety management system
certification validity



Operated Love Breakfasts program for almost 20 years and
cumulatively benefited more than 35,000 schoolchildren



Our media business received the Journalist Impact Award
Merit Award, Bright Society News Reporting Award, Consumer
Rights Reporting Award, Suicide Prevention Outstanding
Media Reporting Award, and Google nDX Taiwan News Digital
Transformation Award



ET Pet participated in the 1111 Job Bank Happy
Enterprise Award (General Life Services Category) for
the first time in 2025, and received a
Gold Award

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. This vision reflects our firm commitment to incorporating sustainability values into our core businesses. We continued to implement sustainability principles across our warehousing, media, and pet businesses, and work to exert positive environmental and social impacts while pursuing economic benefits through actions associated with carbon reduction and energy conservation, digital innovation, social participation, and stakeholder communication. In future, EMI will continue to work with employees, customers, partners, and the public to jointly build inclusive, fair, resilient, and sustainable living spheres.

EMI is also working to improve sustainable governance systems in response to global climate change and sustainable governance trends. 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, and will establish a dedicated interdepartmental working group in the fourth quarter of 2026 to formulate associated plans. We referenced the Taiwan Sustainable Taxonomy and Taskforce on Nature-Related Financial Disclosures (TNFD) frameworks to inventory our operating activities and nature-related risks, impacts, and dependencies; these inventory results serve as an important basis for planning future investment and operational strategies.

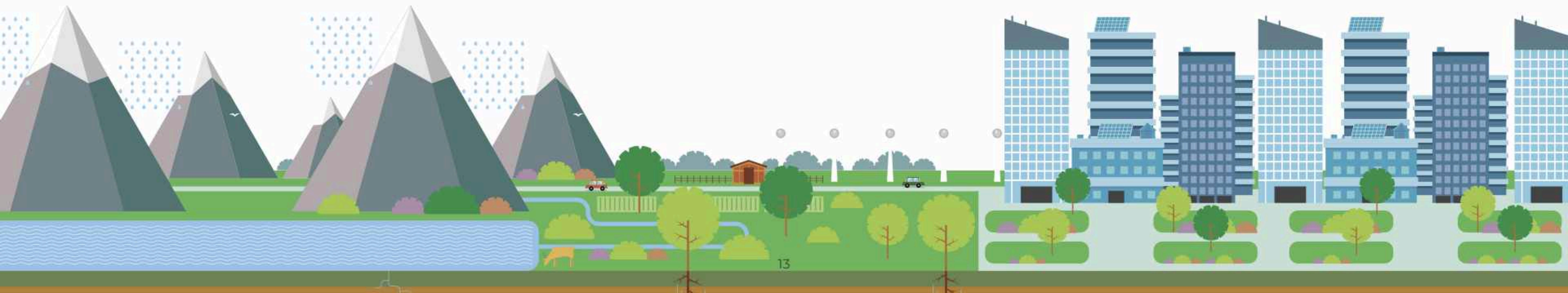
Sustainable Development Strategies and Alignment with the United Nations Sustainable Development Goals

We continue to refine the four core strategic pillars of our sustainability vision: "Sustainable Operation," "Steady Economic Growth," "Sustainable Green Environment," and "Creating Inclusive Society." We strengthen relevant concepts for each sustainability pillar and align our core businesses and sustainable investments with the United Nations Sustainable Development Goals (SDGs) 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	Progress/achievements for 2025
 Sustainable Operation	Fulfill corporate governance and ethical management responsibilities to enhance corporate value, enable top-down support from directors and senior management, and supervise incorporation of sustainable transformations into core businesses to build sustainability resilience at EMI.	  	* Periodic Board performance evaluations	* Conduct at least one internal Board performance evaluation each year and commission external professional institutes to conduct Board performance evaluations at least once every three years	* Conduct at least one internal Board performance evaluation each year and commission external professional institutes to conduct Board performance evaluations at least once every three years	* We completed an external assessment of Board performance and internal performance assessments of the Board, Board members, and committees for 2025 in January 2026.
			* Links between director and senior executive remuneration and 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 incentive system assessment framework 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 also referenced when 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, and enabling us to realize our sustainable development commitments.
			* Number of ethical management violations	* 0 incidents/year	* 0 incidents/year	* No ethical management violations occurred in 2025.

Core strategy	Mission	Corresponding SDGs	Core indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	Progress/achievements for 2025
 Steady Economic Growth	Diversify all businesses and develop new business models, balance employee development and welfare, encourage innovation, and establish an organizational culture of stable management at EMI.	  	* Improvements on information security management systems and elevating management to the Board of Directors	* Complete ISO 27001 certification audit annually * Conduct ISO 9001 internal audits annually	* Complete ISO 27001 certification audits annually * Conduct ISO 9001 internal audits annually	* The Company initiated the implementation and certification process for the ISO 27001 Information Security Management System (ISMS) in May 2024. It subsequently passed the third-party certification audit in December 2024 and obtained the official certification on March 19, 2025. * The 2025 Information Security Management Implementation Results and the 2026 Action Plan were reported to the Board of Directors on December 23, 2025. * The Warehouse Operations Division completed ISO 9001 certification audits for its Taichung and Kaohsiung sites in 2025.
			* Regular 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 2025, the overall satisfaction score was 4.63 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	* Our Taipei Office and Taichung Operations Office achieved employee participation rates of 60% for all health promotion activities. * Hosted online power walking competition and encouraged establishment of fitness and exercise clubs. * Obtained the 2025 Healthy Workplace Self-Certification (Health Promotion Administration, MOHW).
 Sustainable Green Environment	Improve energy efficiency, incorporate sustainable transformations, and reduce negative environmental impacts from operational processes to achieve environmental sustainability targets.	   	* Carbon reductions across entire corporation	* Complete annual ISO 14064-1 verification	* Reduce annual greenhouse gas emissions by 1% compared with base year (2021)	* Our warehousing business, media business, and pet business all completed greenhouse gas inventories in accordance with ISO 14064-1 procedures * In 2025, the Taichung and Kaohsiung silos of our warehousing business reduced greenhouse gas emission intensity by 1% compared to the base year, achieving our target
			* Coaching and certification procedures for incorporation of environmental sustainability ISO management systems in warehousing business	* Complete annual internal ISO 14001, ISO 50001 and ISO 45001 audits	* Complete annual internal ISO 14001, ISO 50001 and ISO 45001 audits	* Our warehousing business completed ISO 45001 internal audit (Taichung and Kaohsiung Operational Offices) * Our warehousing business completed ISO 14001 internal audit (Taichung and Kaohsiung Operational Offices) * Completed the ISO 50001 certification audit at the Kaohsiung site and the ISO 50001 internal audit at the Taichung site in 2025.
			* Green building and smart building indicators for Linkou A9 headquarters	* Formulate plans to apply for Diamond level smart building and green building certificates	* Obtain Diamond level smart building and green building certificates	* Continued to undertake the review and verification procedures for the Green Building Candidate Certificate in 2025.

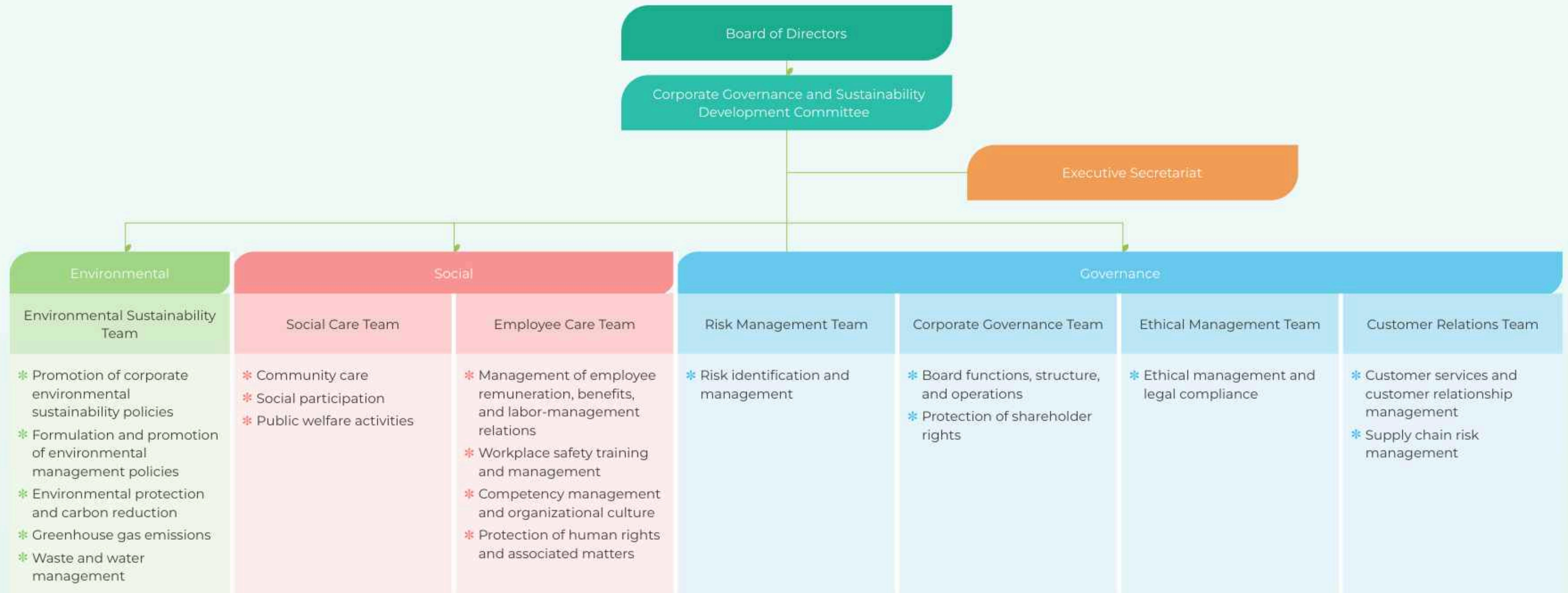
Core strategy	Mission	Corresponding SDGs	Core indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	Progress/achievements for 2025
 Creating Inclusive Society	EMI spreads love in society and makes long-term contributions to society by spreading positive social impacts through our core businesses.	 1 NO POVERTY	* Investments in "Love Breakfasts" program	* NT\$5-5.5 million/year	* NT\$5.5-6 million/year	* Invested NT\$5.52 million in 2025
		 2 ZERO HUNGER	* Number of organized or co-organized environmental protection activities	* 1-2 events/year	* 2-3 events/year	* Since 2022, the Company has participated in the New Taipei City Government's Mountain and Coastal Afforestation Program. In 2024, it adopted trees in Longmen Park and planted 110 native Taiwanese saplings, including 65 Chinese hackberry and 45 chinaberry trees, which are expected to grow into a forest within five years.
		 3 GOOD HEALTH AND WELL-BEING				
		 4 QUALITY EDUCATION	* Number of activities involving care for older adults and rehabilitated persons	* 1-2 events/year	* 1-2 events/year	* Hosted Chinese New Year Banquet for older adults and implemented Stable Employment Project for rehabilitated inmates in 2025
		 10 REDUCED INEQUALITIES				



1-3-2 Sustainable Governance

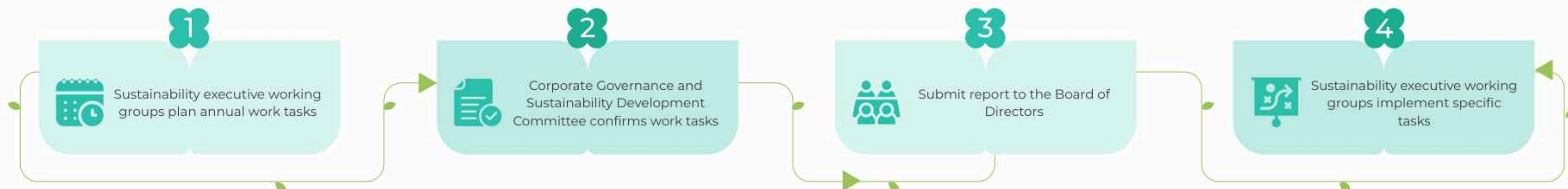
GRI 2-13, GRI 2-16

EMI established a Corporate Governance and Sustainability Development Committee (hereinafter "the Committee") for continued promotion of sustainable development. The Committee is composed of four independent directors and our chairman, directors, spokesperson, and corporate governance officer, with one independent director serving as Committee convener and chair. Seven sustainability executive working groups have been established under the Committee to implement sustainability matters across all ESG aspects. Each working group is led by a senior executive who not only periodically tracks performance based on corporate governance (ESG) 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, and report annual implementation plans and achievements to the Committee each year. These reports encompass key matters associated with greenhouse gas inventory results, sustainable development, ethical management, information security, intellectual property management, and stakeholder communications, and the reports are approved by the Committee before submission to the Board for approval. The Committee is convened on the same day quarterly financial reports are approved by the Board to report on quarterly progress and implementations. A total of 5 meetings were convened in 2025.



Committee Promotions

Sustainability governance at EMI is rooted in daily operations through a top-down approach. Board members join department project teams and personally participate in project implementations and decision-making to facilitate interdepartmental horizontal collaboration and vertical communication, enabling direct discussion of sustainability issues and integrated solutions. The direct participation of Board members enables continued tracking of ESG implementations, rolling reviews of associated achievements, and formulation of improvement measures, ensuring that all sustainability initiatives are effectively implemented while strengthening sustainability awareness in our colleagues.

Cultivation of Sustainability Awareness

We work to strengthen our sustainability mindset and incorporate sustainability principles into our corporate culture. The heads of all working groups are responsible for coordinating interdepartmental matters, formulating sustainability strategies and projects, and implementing associated tasks. We conduct regular sustainability training to communicate the latest sustainable development trends, regulatory requirements, and case studies of sustainable actions adopted by benchmark companies. In addition to in-person courses and internal dissemination, EMI also uses digital learning platforms to promote content associated with corporate governance, ethical management, and sustainable development. In 2025, we held corporate governance and ethical management related courses and invited all employees to participate.



1-4 Material Issues and Stakeholder Engagement

1-4-1 Stakeholder Engagement

EMI values stakeholder opinions and uses these opinions as a basis for sustainability management and strategic planning. To ensure that our identification and management of sustainability topics effectively responds to the concerns of all parties, our department supervisors and employees jointly participate in annual processes for reviewing and identifying stakeholder categories. In 2025, we conducted materiality analysis and carried forward our identification results for 2024, maintaining six key stakeholder groups (employees, customers/audience, competent authorities, shareholders/investors, suppliers/contractors, and the media) as priority targets for engagement and sustainability management.

Stakeholders	Significance for EMI	Major topics of concern	Communication channels	Frequency	Stakeholder communication results in 2025
 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.	* Occupational Health and Safety * Human Rights	Annual performance appraisals	Twice a year	* In 2025, all business entities continued to leverage communication mechanisms such as labor union consultations and labor-management meetings to discuss and enhance systems related to labor conditions, compensation and benefits, working hour management, workplace safety, and employee rights protection. Through regular reviews and the integration of employee feedback, the Company further strengthened labor-management relations, while promoting employee well-being and safeguarding workforce rights and interests. * Hosted 49 occupational health and safety training courses * Successfully obtained the 2025 Healthy Workplace Self-Certification administered by the Health Promotion Administration, Ministry of Health and Welfare (MOHW). * Ensured employee welfare and received the Happy Enterprise Gold Award for the fifth consecutive year * Added 138 new courses in 2025 * Continued to host training courses on protection of human rights and sexual harassment prevention in the workplace * No sexual harassment incidents were reported in 2025 * Corporate website: Contact EMI * Please refer to Chapter 3 for further details
			Labor-management meetings	Once every quarter	
			Occupational Health and Safety Committee meetings	Once every quarter	
			Employee Welfare Committee meetings	At least once a year	
			Supervisory Committee of Labor Retirement Reserve meetings	As necessary	
			Internal training and digital e-learning platform	Self-paced (courses taken at employee's own convenience)	
			Subsidies for external training	As necessary	
			Sexual harassment report channels, face-to-face communications, and grievance mailbox	Immediate communication and resolution of any emerging issues	
			Stakeholder section on corporate website: Email/questionnaires	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 better and more comprehensive services.	* Corporate Governance * Data Privacy and Security	Meetings and communications	Once every quarter	* Regularly distributed satisfaction questionnaires and visited customers to understand their needs * Implemented ISO 27001 information security system; no incidents involving violations of customer privacy occurred at any of our businesses * In 2025, we distributed 26 surveys and achieved a response rate of 100%. * Satisfaction scores: Very satisfied/satisfied 92%; neutral 8%. * Corporate website: Contact EMI * Please refer to Chapters 2 and 5 for further details
			Customer satisfaction surveys	As necessary	
			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 calls, emails, and surveys	Immediate communication and resolution of any emerging issues	

Stakeholders	Significance for EMI	Major topics of concern	Communication channels	Frequency	Stakeholder communication results in 2025
 Competent Authorities	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 * Achieved third-tier ranking (21-35%) among all listed companies in 12th (2025) Corporate Governance Evaluation * Please refer to Chapters 2 and 5 for further details
			Phone calls	Immediate communication and resolution of any emerging issues	
			Emails	Immediate communication and resolution of any emerging issues	
			Meetings and symposiums	As necessary	
			Stakeholder section on corporate website: Phone calls, emails, 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	Once every year	* Please refer to Chapter 5 for further details
			Investor conferences	At least once a year	
			Public statements on operational performance	Once every month	
			Quarterly financial reports	March, May, August, and November of each year	
			Press releases/material information	Immediate communication and resolution of any emerging issues	
			Investor visits	As necessary	
			Stakeholder section on corporate website: Phone calls, emails, and surveys	Immediate communication and resolution of any emerging issues	
 Suppliers / Contractors	Our diversified products and services rely on our suppliers/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 2025, a total of 70 suppliers/contractors of Warehousing business were evaluated. Of these, 27 received a Class A (Excellent) rating and 43 received a Class B (Qualified) rating. * A total of 59 suppliers/contractors of Warehousing business signed the Code of Conduct and Code of Ethical Conduct Commitments in 2025, achieving a signing rate of 74% * Please refer to Chapter 5 for further details
			Business communications	Immediate communication and resolution of any emerging issues	
			Inspections, visits, and meetings	As necessary	
			Stakeholder section on corporate website: Phone calls, emails, 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 Breakfasts program for 19 years, cumulatively benefiting more than 35,000 schoolchildren * Received Journalist Impact Award Merit Award * Please refer to Chapters 4 and 5 for further details
			Press conferences	As necessary	
			Press releases	As necessary	
			Stakeholder section on corporate website: Phone calls, emails, and surveys	Immediate communication and resolution of any emerging issues	

1-4-2 Identification and Ranking of Material Issues

GRI 3-1

To gain a comprehensive understanding of material economic, environmental, and social impacts from EMI operations, and also respond to stakeholder concerns, we conducted stakeholder identification processes, compiled and studied associated topics, conducted impact assessments, and listed materiality rankings in accordance with the materiality principle detailed in 2021 GRI Standards to determine the material sustainability topics for the year.

01 Identify stakeholders

We confirmed our stakeholder categories for 2025 through interdepartmental discussions. We also referenced the AA1000 Stakeholder Engagement Standard and industry practices when reviewing the impacts and relevance of each stakeholder group on our operations and sustainability topics. We ultimately decided to maintain our six core stakeholder groups, and used these groups as a basis for subsequent engagement and analysis of material topics.



Six core stakeholder
categories

02 Compile and summarize sustainability topics

We researched and compiled GRI Standards, SASB sector standards, industry issues of concern, and the operational characteristics of our businesses to establish 19 potential material topics, which included 10 common topics across our business units and 3 business-specific topics for each of our business units; these topics formed a basis for subsequent assessment.



19 sustainability topics

03 Conduct impact assessment and materiality ranking

We adhered to GRI materiality principles and referenced double materiality concepts when assessing the sustainability impacts of our operations on external economic, environmental, and social aspects, as well as impacts on operations and financial performance. We gathered the opinions of our stakeholders and company executives through internal and external surveys, assessed the impact levels and occurrence likelihoods of each topic, and used our assessment results to draw a materiality matrix. We also conducted internal reviews and engaged with experts to confirm the material topics for the year.

We generated a materiality matrix based on the results of the aforementioned surveys. Following internal discussions and engagement with experts, and considering that material sustainability topics should encompass all business units, we ultimately compiled 5 common material sustainability topics and 3 business-specific material sustainability topics for the Group.

8 material
sustainability topics

(5 common topics +
3 business-specific topics)

04 Establish, disclose, and communicate management policies

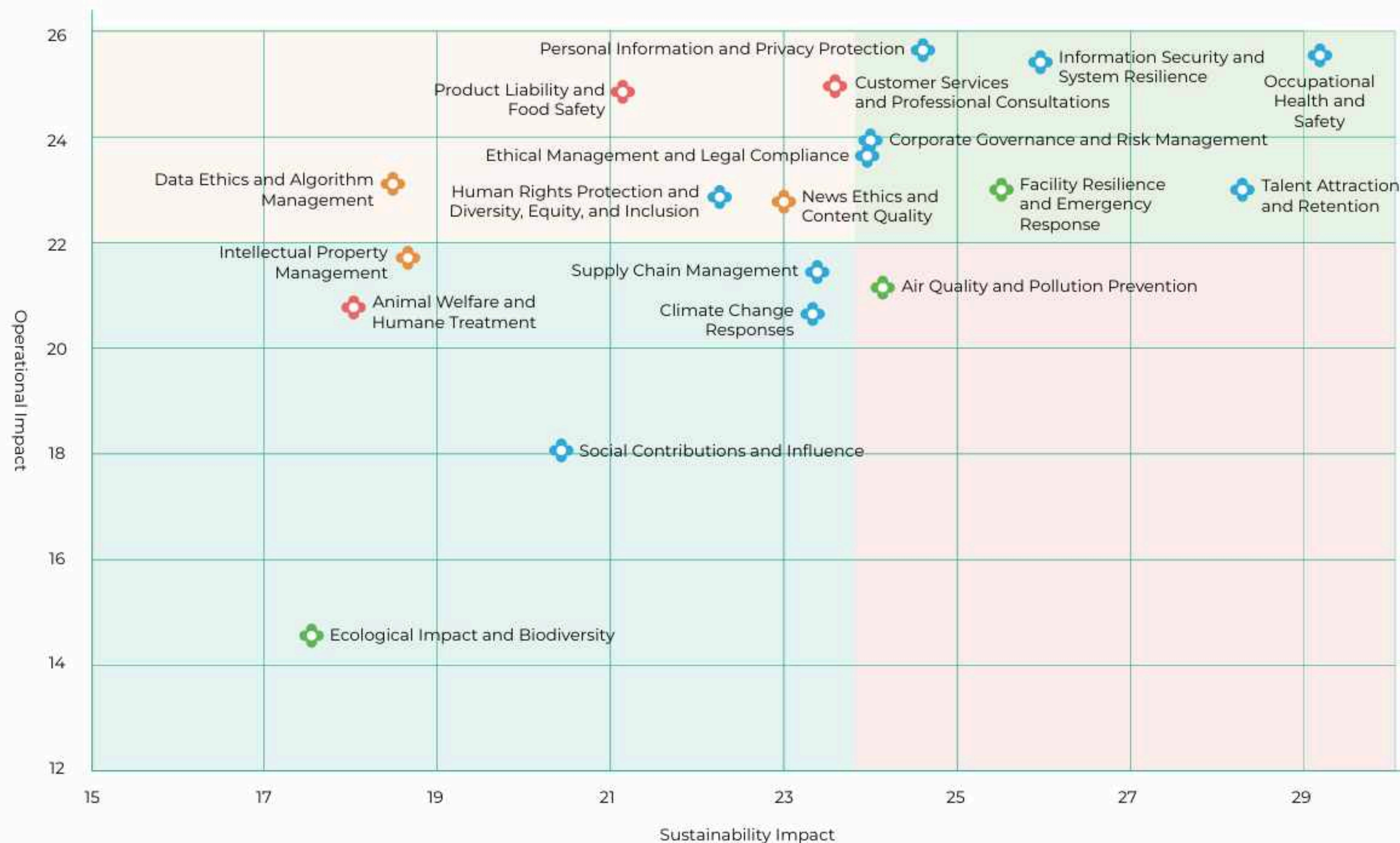
Our sustainability executive working groups established management approaches, corresponding strategies, and tracking focuses for each material topic based on analysis results. These have been disclosed in relevant sections of this Report to serve as a basis for subsequent management, performance tracking, and stakeholder communication.



**Management approaches
and corresponding topic-
specific disclosures for
material topics**

Material Topic Impact Matrix

We determined impact levels based on average "levels of impact" and "likelihoods of occurrence" by aggregating positive and negative impacts, and assigning a ranking to each topic. The X-axis of our materiality matrix represents "Economic, environmental, and social impact (Sustainability impact)" and the Y-axis represents "Impact on EMI operations (Operational impact)." We placed each topic into one of four quadrants.



Description of quadrants

Quadrant I

Material Sustainability Topics
(High Operational Impact X
High Sustainability Impact)

Topics that have material impacts on corporate operations and external sustainability issues. Management and disclosure should be prioritized for these topics, and clear targets and tracking mechanisms should be established.

Quadrant II

Sustainability Focus Topics
(Low Operational Impact X
High Sustainability Impact)

Topics that have relatively high impacts on external sustainability issues, but relatively low impacts on short-term operations. These topics should be incorporated into strategic sustainability plans, and management systems and databases should be established over time.

Quadrant III

Operational Focus Topics
(High Operational Impact X
Low Sustainability Impact)

Topics that have relatively high impacts on operational stability, cost effectiveness, or risk management. Internal management and risk controls should be implemented for these topics, and their external impacts should be continually monitored.

Quadrant IV

General Topics of Concern
(Low Operational Impact X
Low Sustainability Impact)

Topics with relatively low operational and external impacts. Fundamental management and regular review processes should be implemented for these topics, and these processes should be adjusted as needed in response to external environmental changes.

Common

Warehousing

ET Pet

ET New Media

Changes in Material Topic Rankings

We identified seven material topics in 2024. This year, we confirmed there were eight material sustainability topics for 2025 based on materiality analyses, internal reviews, engagement with external experts, the operational characteristics of each business unit, and key stakeholder concerns. We selected the top five common material topics for the Group, then incorporated one respective business-specific topic for our warehousing, media, and pet businesses to fully reflect our operational and sustainability management priorities.

Differences between material topics for the two years are detailed as follows: Maintained "Occupational Safety and Health" and "Climate Change Responses"; expanded "Information Privacy and Security" to "Information Security and Personal Data Privacy Protection (including System Resilience)"; combined "Corporate Governance" and "Ethical Management" to create "Corporate Governance and Ethical Management (including Risk Management and Legal Compliance)"; added one common topic, "Talent Attraction and Retention"; and incorporated one respective business-specific topic for our warehousing, media, and pet businesses. These adjustments not only reflected our analysis and ranking results, but also considered regulatory trends, business characteristics, and management continuity across consecutive years to enhance the consistency of material topic management and disclosures while strengthening the value of these topics as a basis for decision-making.

✿ List of Material Sustainability Topics for 2025

Material sustainability topics	Corresponding business entity
1. Occupational Health and Safety	Common
2. Information Security and Personal Information Privacy Protection (including System Resilience)	Common
3. Talent Attraction and Retention	Common
4. Corporate Governance and Ethical Management (including Risk Management and Legal Compliance)	Common
5. Climate Change Responses	Common
6. Operational Resilience, Equipment Integrity, and Emergency Response	EMI (Warehousing Business)
7. Customer/Pet Owner Experiences and Professional Services	ET Pet
8. News Ethics, Content Quality, and Information Credibility	ET New Mdeia

✿ Material Topic Rankings and Value Chain Impact Boundaries

Ranking	Aspect	Material topics	SDGs	Impact Value Chain Boundary						Corresponding GRI Standards
				Internal	External					
				EMI	Customers/ Audience	Competent Authorities	Shareholders/ Investors	Suppliers/ Contractors	Media	
1	Social (S)	Occupational Health and Safety		●		●		●	●	GRI 403
2	Governance (G)	Information Security and Personal Information Privacy Protection (including System Resilience)		●	●	●		●	●	GRI 418
3	Social (S)	Talent Attraction and Retention	 	●		●		●	●	GRI 402 GRI 406 GRI 408 GRI 409
4	Governance (G)	Corporate Governance and Ethical Management (including Risk Management and Legal Compliance)		●		●	●	●		GRI 205 GRI 206
5	Environmental (E)	Climate Change Responses		●	●	●	●	●		GRI 201
6	Environmental (E)	Operational Resilience, Equipment Integrity, and Emergency Response	 	●			●	●		Self-defined topic
7	Social (S)	Customer/Pet Owner Experiences and Professional Services	 	●	●				●	Self-defined topic
8	Social (S)	News Ethics, Content Quality, and Information Credibility		●	●	●			●	Self-defined topic

Note: ● indicates that the material topic has higher impacts and relevance for said stakeholder group or value chain node, so is a key focus for management and disclosure.

🌱 Description of Material Topic Impacts

Material topics	Significance for EMI	Impacts on EMI (Responses to risks and opportunities)	External impacts	Corresponding sections
 Occupational Health and Safety	Employees underpin EMI's sustainable operations and service quality. Building a safe and healthy workplace environment helps to stabilize our workforce, improve efficiency, and strengthen organizational resilience.	Effective occupational health and safety management reduces risks of accidents and occupational diseases, decreases operational disruptions, lowers related costs, and enhances employee retention and engagement; insufficient management may result in occupational accidents, legal liabilities, and reputational damage.	Sound occupational safety management protects the safety of employees and contractors, lowering negative impacts on families, society, and our supply chain from accidents. This also helps to enhance workplace environments and labor rights.	3-4 Occupational Health and Safety 3-1 Human Resources and Talent Structure 3-2 Employee Training and Development
 Information Security and Personal Information Privacy Protection (including System Resilience)	Information security, personal information protection, and system resilience underpin operational stability and client trust at EMI when implementing digital transformation and operating diverse platforms.	Strengthening information security governance and system redundancy reduces risks of data breaches, system interruptions, and operational downtime while maintaining service stability and trust in our brand; insufficient management may increase compliance, financial, and reputational risks.	Robust information security and personal information protection systems safeguard customer, member, and partner rights; reduce risks of fraud, data misuse, and service interruptions; and enhance the safety and trust of digital service use.	5-1 Sustainable Governance Practices (Information Security Management) 1-3 Vision for Sustainability and Development Strategies 2-1 Innovative Products and Services
 Talent Attraction and Retention	Talent is the key driving force behind EMI's innovation transformations, service quality, and strengthened competitiveness. Stable and professional human capital is critical for sustainable corporate growth.	Effective talent management reduces turnover, retains key capabilities, and improves organizational efficiency; exacerbated talent losses or labor shortages may impact service quality, operational performance, and long-term corporate developments.	A stable professional talent pipeline helps to enhance customer experiences and service quality, and also has positive impacts on job markets, local economic developments, and talent cultivation.	3-1 Human Resources and Talent Structure 3-2 Employee Training and Development 3-3 Employee Benefits and Participation
 Corporate Governance and Ethical Management (including Risk Management and Legal Compliance)	Robust governance and ethical management underpin EMI's decision-making, risk controls, and sustainable development, and are also important prerequisites for maintaining corporate transparency and external trust.	Robust governance frameworks and risk management mechanisms enhance decision-making capabilities, effectiveness of internal controls, and compliance capabilities; insufficient governance may increase the risks of serious operational disruptions, regulatory violations, and reputational damage.	Sound governance and ethical management strengthens the trust of investors, partners, competent authorities, and the public in our transparent, reliable, and stable corporate operations.	5-1 Sustainable Governance Practices (Corporate Governance, Ethical Management, Risk Management) 1-3 Vision for Sustainability and Development Strategies 1-4 Material Issues and Stakeholder Engagement

Material topics	Significance for EMI	Impacts on EMI (Responses to risks and opportunities)	External impacts	Corresponding sections
 Climate Change Responses	Climate change has become an important issue which affects operational resilience, energy costs, supply stability, and long-term competitiveness. EMI needs to identify risks early on and make transition plans.	Early climate risk and carbon management preparations reduce impacts from extreme weather, energy price fluctuations, and regulatory transitions; inadequate preparations may increase risks of operational disruptions, rising costs, and financial risks.	Active carbon reduction and resilience measures help to reduce environmental burdens, enhance supply chain stability, and strengthen social and market capabilities in response to climate impacts.	2-2 Promoting Green Management 1-3 Vision for Sustainability and Development Strategies Appendix IV. TCFD Index
 Operational Resilience, Equipment Integrity, and Emergency Response	Our warehousing business is a key infrastructure operation, so equipment stability and emergency response capabilities directly affect operational safety, grain storage and transfer efficiency, and supply chain stability.	Strengthened equipment maintenance, preventive maintenance, and response mechanisms reduce risks of failure, accidents, and operational interruptions, and ensures business continuity and service quality; inadequate management may affect supply stability and client trust.	Enhanced operational resilience and response capabilities reduce the impacts of emergency events on clients, logistics systems, and food supply chains while maintaining the stability of basic market and social operations.	2-1 Innovative Products and Services (Warehousing Business) 1-1 Warehousing Business Sustainable Value Chain 2-2 Promoting Green Management
 Customer/Pet Owner Experiences and Professional Services	Quality services and professional expertise are core drivers for enhancing customer stickiness, establishing brand trust, and developing sustainable competitive advantages at ET Pet.	Continuous optimization of service processes, professional consultation services, and in-store experiences enhance customer satisfaction, repurchase intention, and brand recognition; poor service quality affects word of mouth, trust, and operational performance.	Professional and friendly staff enhance consumer and pet owner experiences, and help to spread proper knowledge on pet care, improve pet welfare, and create shared value for both people and pets.	2-1 Innovative Products and Services (Pet Business) 1-1 Trade (Pet) Business Sustainable Value Chain 1-4 Stakeholder Engagement
 News Ethics, Content Quality, and Information Credibility	News ethics and content quality underpin ET New Media's brand credibility, social influence, and sustainable management.	Implementing content review, news ethics, and quality management measures strengthen audience trust, enhance brand value, and increase platform stickiness; inadequate management may undermine credibility and amplify reputational risks.	Reliable and high-quality content provides accurate information, reduce risks of misinformation, and fosters a healthier, more transparent information environment and public discourse.	2-1 Innovative Products and Services (Media Business) 1-1 Media Business Sustainable Value Chain 1-2 Highlights and Key Achievements in 2025

02

Innovative Green Transformations

2-1 Innovative Products and Services	24
2-2 Promoting Green Management	40



2-1 Innovative Products and Services

2-1-1 Digital Transformation and Sustainable Transformation

Warehousing Business

Our warehousing business is the cornerstone of our operations. In 2025, total imported grain volumes for Taiwan were 8.448 million metric tons, EMI silo operating volumes accounted for 6.123 million metric tons (72.5% of national import volumes), and our revenues reached NT\$1.412 billion. Faced with challenges arising from climate change, policy changes in exporting countries, geopolitical risks, and fluctuations in maritime shipping markets, we continued to strengthen risk management and operational resilience while optimizing storage and transportation processes to ensure stable and uninterrupted supplies. In response to sustainable development trends and ESG requirements by corporate clients, we gradually incorporated smart warehousing management systems and low-carbon processes to enhance energy efficiency and lower environmental impacts from operations as we continue to play a critical role in stabilizing food supplies and implementing sustainability transformations.

EMI (Warehousing Business) Material Topic: Operational Resilience, Equipment Integrity, and Emergency Response - Management Approach (GRI 3-3)					
Policies and Commitments	* We continue to promote full equipment lifecycle management through systematic upgrades and replacements of outdated facilities to enhance equipment reliability and operational stability, thereby strengthening our overall operational resilience. * Intensify incorporation of AI and digital technologies into operation management and risk warning mechanisms to enhance the efficiency of decision-making and response capabilities, and build smart and resilient operational systems.				
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 2025
	Smart technologies: Smart silo management	Feasibility studies and pilot trials for AI applications	AI-powered digital management for operations and equipment	Build silos with automated and AI-powered decision-making capabilities	* Continued to integrate innovative technological applications in operational strategies * Continued to strengthen the “Three Pillars Of Smart Silo Management”: Smart AI-powered operational tasks, AI integration in silo management projects, and GenAI applications program
	Automation: Process automation	* Introduce drone-based inspections, and establish a foundation for digital inspection and data collection * Complete establishment of equipment maintenance history system	* Build and improve AI image recognition and abnormality detection system, and expand AI fire source recognition capabilities * Establish equipment lifecycle management system	Formulate plans for equipment replacement program	We established a comprehensive range of process automation equipment, incorporating Internet of Things (IoT), radio frequency identification (RFID), and automatic license plate recognition (ALPR) systems into truck outbound process to enhance efficiency.
	Low-carbon operations: Enhance equipment energy efficiency	Gradually complete inventory of current equipment with high energy consumption, and replace outdated large-scale equipment with high energy consumption such as large-scale grain unloaders	* Expand scale of equipment replacements * Implement systematic recordkeeping and equipment maintenance	Complete low-carbon transitions for all equipment	Replaced large-scale unloaders to reduce energy consumption and improve operating efficiency
Responsible Units	EMI Taichung Port Silo and Kaohsiung Port Silo				
Specific Actions	Please refer to the following section for more information on specific actions				

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

Our warehousing business actively promotes dual axis transformations focused on digital technologies and sustainability principles. Since commencing operations in the 1980s, we have faced various challenges from outdated equipment and environmental changes. In recent years, we actively introduced AI and IoT technologies to achieve smart, automated, and low-carbon warehousing operations. In 2025, our “Sustainability Innovation Team” continued to integrate innovative technology applications and operational strategies to strengthen our three main pillars of smart silo management (smart AI-powered operational tasks, AI integration in silo operations project, and GenAI applications for comprehensive upgrades encompassing management procedures, on-site operations, and data analytics) as we worked to expand our revenue sources and diversify operational risks.



Warehousing Business Silos and Unloading Areas

1. Smart AI-Powered Operational Tasks

- * **Automated truck outbound procedures:** We introduced IoT, RFID, and ALPR technologies into truck unloading processes at our four silos in Kaohsiung and Taichung, significantly enhancing automation levels. Full technological deployments were completed in 2025, reducing manpower by 50%. Associated personnel were reassigned to system monitoring and patrolling duties to improve personnel utilization efficiency. We also lowered greenhouse gas emissions by reducing truck waiting and idle times.
- * **Drone-based inspections of outdoor environments:** We introduced drone inspection procedures for silos, established dedicated training grounds, and helped our employees undergo training to obtain operator licenses. Drones can quickly inspect silo structures and operations, as well as record and archive videos to support data comparability and enable risk predictions. In 2025, we collaborated with the Industrial Technology Research Institute (ITRI) on the "AI Smart Silo Structural Inspection Project," which used AI image recognition models to conduct structural deterioration analysis, strengthening inspection accuracy and lowering industrial safety risks.
- * **Surveillance system management:** We comprehensively upgraded our IP digital imaging system, significantly improving image quality and system stability, and introduced AI image recognition technology in 2024 for real-time monitoring of and alerts on abnormal behaviors in operational areas. In 2026, we expanded AI fire source recognition functions for real-time detection of unauthorized fire sources and potential explosion risks to enable rapid notification and handling, improving silo disaster prevention capabilities and resilience.

Implementation results

Taichung Port Silo

We initiated our drone inspection project in 2023. Our personnel underwent seed instructor certification training and obtained a total of 20 basic professional drone licenses before implementing drone inspection tasks.

In 2025, we accumulated 20.5 hours of flight imaging data. We collaborated with the ITRI to train AI image recognition models for use in our smart silo inspection project to improve efficiency and accuracy, and also to lower industrial safety risks.

Kaohsiung Port Silo

In 2023, we obtained 22 basic professional drone licenses and conducted inspections of machinery towers, silos, and blind spots along preset routes.

Our Kaohsiung Port Silo has been located in the red zone of the Kaohsiung International Airport since 2024, and therefore remote-controlled drone activities have been banned. As this restriction is currently still in place, we have temporarily returned to manual inspections.



2. Collaboration with ITRI on AI Integrations in Silo Operations Management Project

In response to increasing climate risks and need for automated processes, EMI began working with the ITRI in 2024 to integrate AI technologies into silo management processes, enhancing silo operations, energy conservation benefits, and safety resilience. We focused on the three main themes of "Enhancing silo intelligence," "Developing new energy-saving business models," and "Reinforcing safety of human-machine collaborations," and formulated six innovative applications:

- * **Equipment maintenance history system:** In 2025, we established a digital maintenance history platform at our Taichung and Kaohsiung silos, which systemically stored all equipment maintenance and repair records to enhance maintenance efficiency and precision, lowering risks from human errors.
- * **Automated outbound processes:** In 2025, we fully incorporated RFID and ALPR technologies into our four silos to optimize outbound processes, reduce idle time, and lower carbon emissions.
- * **Automated equipment for cleaning silo walls:** In 2025, we deployed our first pilot unit for use in auxiliary silo cleaning operations at our Taichung Port Silo. Due to current silo environments, the equipment is currently not suitable for cleaning large-scale silos, and we are working to optimize the equipment and overcome associated limitations.
- * **AI image recognition system for smart silo inspections:** In 2025, we completed preliminary experiments in collaboration with the ITRI to detect abnormalities in silo structures through drone inspections paired with an AI image recognition system.
- * **Development of skid-steer loader remote control system:** To improve cleaning efficiency, we completed our "Pilot Study on Skid-Steer Loader Automated Control System," and began collaborating with the ITRI on second-phase R&D procedures in 2025. We expect to commence initial field tests in 2026.
- * **Development of grain suction (unloading) machine remote control system:** The Company plans to incorporate the development of a 5G + AIoT Smart Port Pilot Site Program into its 2026 strategic initiatives to incorporate remote control technologies and further improve the efficiency and safety of unloading processes.

3. Generative AI Applications: Innovative ChatGPT Silo Management Applications

To improve efficiency of internal knowledge management and response capabilities to equipment failure, we introduced GenAI applications starting in 2024, applying ChatGPT and Gemini functions to silo management, translation of historical technical documents from English to Chinese to create operating manuals, and establishment of a search-enabled equipment and maintenance process knowledge database that supports timely searches and troubleshooting for on-site personnel.

In 2025, we also launched the "Enterprise AI Application Competition," which encouraged our personnel to actively explore AI applications in all processes, inspiring innovations, enhancing digital literacy, and fulfilling our smart transformation goals. This competition allowed us to discover many potential AI applications that could effectively improve operational efficiency and information transparency, solidifying our prospective strategies and execution capabilities in the AI era.

✿ Innovative Actions Implemented by Warehousing Business in 2025

Innovative Actions	Innovative Approach	Benefits
System settings and upgrades	Introduced equipment maintenance history and supplier management systems at our Taichung Port and Kaohsiung Port Silos	Compiled equipment maintenance data to create digital lifecycle records, enhance maintenance efficiency, and provide early warnings to reduce failure rates.
	Upgraded surveillance system to include electronic fence functionality	We installed surveillance equipment equipped with electronic fence functionality along the passageway in front of our office building, improving our security team's first-response capabilities during nighttime patrols and enhancing port security.
	The ALPR system used at our Kaohsiung Operational Site used high-resolution cameras and image recognition technology to automate truck flows, replacing traditional manual check-in and dispatch procedures	* Automatic check-in and scheduling functions: The system scans the license plates of trucks entering check-in areas, cross-checks scheduling and payment records, then automatically updates operational schedules without need for manual check-ins. * Smart outbound truck dispatch functionality: Our system dynamically dispatches trucks to designated gates based on outbound lane allocations and scheduling sequences to reduce traffic congestion. * Dispatch room workload reduction and integration: Our backend system dashboard displays outbound statuses (Waiting/Dispatching/Completed Outbound Procedures) in real time, and automatically issues alerts for abnormal situations such as mismatched license plates to reduce the workloads of dispatch administrators.
Upgraded equipment to comply with energy-saving measures and innovative power-saving solutions		Please refer to 2-2-2 Environmental, Energy, and Resource Management



Media Business

We continue to enrich our media content and the diversity of our operational models, strengthen our existing offline advertisement platforms, actively incorporate advanced technologies with new media businesses, and invest in creation of intellectual properties and new media economies to build a comprehensive media ecosystem that promotes sustainable innovation and revenue growth. We continue to focus on four core strategies in response to industrial trends and changes in consumer behaviors as we work to achieve our medium- to long-term goals:

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 while focusing content production on the three themes of "Innovation, Trends, and Resonance": We work to create impactful, high-quality content that resonates with audiences and further amplifies our brand presence and market competitiveness.

Online and offline integrations

Create immersive brand interactions that combine 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 strengthen our brand penetration through integration of large-scale events, advertisement placement, and social media operations.

Digital transformations and AI applications that drive smart media innovations

We actively implemented 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 throughout digital transformation processes to strengthen corporate resilience and future competitiveness.

Build upon fan economy to strengthen loyalty within digital ecosystems

We actively develop community co-creation initiatives and exclusive platform technologies which leverage events and algorithms to strengthen audience engagement and connection, transforming one-way media communications into two-way brand advocacy. This not only optimizes operational efficiency, but also enables us to take advantage of emerging business opportunities from fan economies as we build a digital ecosystem with strong revenue potential and community loyalty, ensuring that we can capture long-term traffic growth opportunities in the digital competitive landscape.

In the face of accelerated digital transformations and drastic changes in media consumption behaviors, we have cumulatively applied for 21 patents (8 patents have been approved) and 156 trademarks (78 trademarks have been approved). In 2025, we continued to focus on our three core strategies of innovative content, technological empowerment, and integrated marketing to capitalize on new business opportunities while enhancing content value and operational efficiency:

Actively develop new businesses to create diversified digital revenue engines

We aim to become a well-rounded digital media company and are actively adopting 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 rates as part of our "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 enhance content production efficiency and automation of marketing campaigns, thereby creating smart operational advantages.

Strengthen audience experiences through content innovation and smart content presentation

Continue to enhance user interactions and content immersion while creating differentiated audience experiences, including:

- * **Virtual anchors and AI-generated content:** Utilize generative AI technology to create virtual anchors that enhance the efficiency and relevance of produced content.
- * **Integration of in-depth news coverage and valuable information:** Provide in-depth and valuable information to meet audience demands for high-quality content associated with public issues and life hacks.



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.



🌱 Innovation Achievements in 2025

Five Innovations

Produce short videos to fulfill public needs

Specific Measures

- * Cover a variety of topics associated with news, entertainment, and lifestyle aspects
- * Build professional short video production team
- * Hire key opinion leaders (KOLs) and influencers to produce short videos
- * Obtain sponsorships from well-known brands

Achievements in 2025

- * Our original short-form video series, "Tag and Share," has become an effective channel for connecting with the public and has gradually achieved commercial scale.

Create podcasts to align with the "listening economy" trend

Specific Measures

- * 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 2025

- * 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

Specific Measures

- * 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 solutions encompassing ad production, placement, and performance tracking services

Achievements in 2025

- * We hosted an "Fraud Prevention Forum" aligned with governmental anti-fraud initiatives, and developed diverse services in addition to maintaining customer relationships

Produce in-depth content to increase reader loyalty

Specific Measures

- * Release in-depth news features on political, economic, social, and technological topics
- * Combine multimedia elements (such as videos and charts) with in-depth analysis and field surveys
- * Build dedicated News Feature Center editing and reporting team
- * Host quarterly internal review meetings for continued improvement of content quality

Achievements in 2025

- * We are a two-time recipient of the nDX Taiwan News Digital Transformation Award and received the Impact Grant for our "Dual Engine News Revolution" program
- * Received two Journalist Impact Awards: Breaking News Award and Feature Report Award
- * Our "Departing Gracefully When Life Withers" feature report received the Suicide Prevention Outstanding Media Reporting Award
- * Our "The Era of AI Fraud" feature report received an Honorable Mention Award from the Bright Society News Reporting Awards
- * Our "Rampant Predatory Lending" feature report received an Honorable Mention Award from the Consumer Rights Reporting Awards
- * Nominated for 2 Excellent Journalism Awards and 1 Tseng Hsu-Pai Journalism Award

Develop diverse and effective advertising formats to enhance advertising effectiveness

Specific Measures

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

Achievements in 2025

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

✿ Achievements of Innovative Marketing Projects

Five Aspects	Innovative Projects	Project Description and Achievements
 Social media	Message board	Established a message board function on the ETtoday news app so readers could click on emoticons and leave messages on every news article. Encouraging active exchanges and message sharing 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. * We own 6 fan pages with more than a million followers, and we plan to focus on converting our "fans" into "members," then converting "members" into "consumers."
	Polling cloud platform	Our polling cloud platform now has almost two million members; we improve the accuracy of our public opinion polls and market surveys through online and phone surveys, and our results are used to better understand audience opinions and needs.
 Video content	Strategies for livestreams and videos	* We launched 8 podcasts covering content related to society needs, 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 actively produce Reels and Shorts, fulfill the needs of different audiences, and align our short-form videos 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 analytics, and reader interviews to strengthen our understanding of audience needs, and serve as a basis for developing new services.
 Online and offline strategies	Online and offline events	* Online activities: Provided 2 guest-contributed articles to the 13th Meichu Hackathon * Offline activities: Provided an on-site tour to a group of visitors from Chinese Culture University
	Offline advertising strategies	Apart from the Taipei Metro, we also began placing advertisements on New Taipei City's Three Ring Three Line system, the Taoyuan Metro, the Taiwan High Speed Rail, and Taipei City bus shelters and walkway shelters to expand the scope of our advertising operations and broaden our market positioning for out-of-home advertisements.
 Online learning	Learning Cloud	Our "Learning Cloud" online learning platform provides users with diverse options for online learning, thereby enhancing member experiences and loyalty.

Pet Business

In 2025, ET Pet continued to embrace the core philosophy that "pets are family." We strengthened service integrations and innovative developments in the pet industry, and continue to adopt an omnichannel (OMO) operating model based on customer demands. We optimized the service capacity of our physical stores and expanded our "clinic-in-store" model in collaboration with Loving Kindness Animal Hospital, integrating composite services such as veterinary care, grooming services, and product sales to provide pet owners with comprehensive solutions encompassing daily care, health management, and professional medical treatment, thereby strengthening customer experiences and brand trust.

In terms of channel and member management, we linked internal and external resources across the Group while expanding cross-industry collaborations with e-commerce platforms and member points systems through an e-coin mechanism, points redemption measures, and in-store customer acquisition activities to build a circular consumption ecosystem encompassing "online traffic conversion, offline experiences, and member re-engagement." This enhanced member conversion benefits and customer lifetime values (CLV) while strengthening brand penetration across diverse consumption scenarios. We also continued to optimize our app functions by gradually incorporating functions for beauty services, medical appointment bookings, and product recommendations to enhance customer convenience and improve the conversion rates of traffic generated by our own channels. ET Pet is also actively introducing AI applications to improve operational efficiency and customer satisfaction, strengthen brand competitiveness, and enhance the smart pet service ecosystem.

* **Smart supply chain management:** We partnered with AWS to implement ERP system upgrades, applied predictive AI 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.

* **Smart operations management:** We utilized a variety of digital tools for store management. Our "Store Assistant" tool helps frontline colleagues find product information, host activities, and follow standard procedures, improving operational efficiency and service consistency. We also gradually introduced electronic catalogs and in-store multimedia displays to optimize information delivery and customer experiences.

* **Smart member management applications:** We used AI technologies to analyze member spending behaviors and purchase trajectories, determine product preferences, and forecast demand, and strive to provide customers with product and service recommendations that align with their needs through personalized recommendation and reminders, enhancing convenience and customer experiences.



✨ Pet Business Innovative Opportunities and Past Achievements

	Innovative Actions	Achievements in 2025
 Online and offline integration	* Eti Pets/third-party delivery platforms: We enhanced the convenience of product delivery and satisfied immediate customer demands through our "Eti Pet" delivery service and collaborations with third-party delivery platforms. * Integration of diverse sales channels: We simultaneously utilized social media and LINE Pay sales referral mechanisms to connect traffic from internal and external platforms, strengthening the benefits of online and offline integration.	* The cumulative number of orders on our delivery platform reached 52,500 orders. * Expanded into diverse sales channels to enhance traffic growth and customer conversion performance.
 Member management and social media activities	* We continued to improve our Golden Cute Card membership program. In addition to reward points, exclusive offers, and monthly in-store gifts, we also run new-member enrollment and card-renewal campaigns that offer gift packages and practical gifts for pets and their owners, thereby strengthening long-term membership engagement and reinforcing the value of family care. * Introduced member rewards by collaborating with external parties such as The Diner and Creative Expo Taiwan to expand member services and experiences.	* We continue to upgrade Golden Cute Card membership program benefits to drive member engagement, increase repeat visits, and enhance customer loyalty. * We added cross-industry resources to expand member benefits and brand influence.
 Development of proprietary products	* In 2025, we developed a cassava and tofu blend cat litter product for our "Daily Cat Litter" product series which combined use of plant-based materials with circular economy concepts. By reusing cassava and tofu by-products, we minimized mineral extraction needs and associated environmental impacts. This cat litter product is naturally decomposable, so minimizes waste disposal needs, and the low-dust formula also safeguards the health of pets and their owners.	* We used 70,522 kg of plant-based materials to produce our cassava cat litter, reducing use of mineral-based cat litter and lowering dependence on non-renewable resources. * Use of tofu cat litter reduced household waste volumes by 5,142 kg. The tofu cat litter has a mineral-like texture, and is decomposable and flushable, so reduces the need for incineration and landfill disposal.

✨ Pet Business Highlights in 2025

Eti Pet delivery platform promotions and Happy Enterprise certification

Activity Description and Target

- * We launched our in-house delivery platform, "Eti Pets," in combination with promotional activities to enhance the convenience of digital services and customer experiences, expanding our brand reach and usage scenarios.
- * In 2025, we received the Happy Enterprise Gold Award in the General Life Services Category, demonstrating our achievements in employee care, workplace environment, and education and training, strengthening our sustainable management and brand image.



Since launching in July 2025, our Eti Pet delivery platform has received approximately **1,200** orders.

2-1-2 Dedication to Product Quality

Warehousing Business: Fulfill Commitment to Quality Operations Through Management and Technology Systems

EMI's warehousing business is an important infrastructure industry associated with national food security which strictly adheres to relevant regulations such as the "Occupational Safety and Health Act," "Commercial Port Law," and "Basic Environment Act" when formulating guidelines and management principles to facilitate self-management. We also conduct comprehensive monitoring and reporting procedures for air pollution, water pollution, waste management, and noise control, ensuring the safety of our operational environments and harmonious coexistence with surrounding communities.

In 2025, we adhered to ISO 9001:2015 quality management system regulations and established a systematic quality control framework encompassing core procedures such as on-site operations, customer services, continuous improvements, and identification of risks and opportunities. We also strengthened interdepartmental communication and collaboration to enhance process efficiency and service consistency, demonstrating our commitment to quality.

We fully incorporated infrared temperature measurement technologies to maintain facility safety and quality, enabling real-time monitoring of equipment electricity usage conditions, moving from traditional "regular maintenance" and "failure repairs" to predictive maintenance, reducing operational risks and ensuring the safety of mechanical operations in silos. We eliminated errors and risks that may arise from manual operations by adopting fully automated loading and unloading systems. All processes encompassing grain unloading, inbound procedures, storage management, and outbound procedures are carried out by automated equipment that adhere to the following quality management processes to ensure accuracy and traceability in grain operations:



As an important provider of temporary storage and transfer services 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 also established a temperature and humidity sensor system to monitor silo environments, ensuring that 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 our zero emission and zero pollution goals, minimizing potential environmental and social impacts:

- * **Fine grain powder recycled by dust collectors:** 100% returned to outbound shipments and sent to clients along with delivered goods.
- * **Reuse 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.



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

GRI 416-1

We conducted full health and safety impact assessments for our media services, and strictly comply with related laws and regulations, ensuring that our reports adhere to our "Content Review Mechanism" and other regulations, and do not contain graphic or violent information that could harm the public's mental health. We also continue to protect the physical and mental health of our audience and the online safety of minors through information filtering mechanisms and appropriate warning labels. No violations of health and safety regulations occurred during the year.

ET New Media (Media Business) Material Topic: News Ethics, Content Quality, and Information Credibility - Management Approach (GRI 3-3)

Policies and Commitments	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" and "Code of Conduct for News Editing and Interviews" 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" to ensure report authenticity and credibility.				
	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2025
Assessment Mechanisms and Targets	Establish mechanisms for timely correction of news reports	Respond to public inquiries within 8 hours	Introduce AI applications to assist with news review and correction	Introduce AI automated early warning and end-to-end smart error prevention measures	Assigned dedicated personnel to handle grievances associated with news items, and responded to more than 90% of public inquiries within 8 hours
	News error rate (number of corrections)	Establish targets for reducing news errors: * Maintain the number of major corrections at fewer than 5 cases per quarter. * Establish a mechanism for classifying and reviewing news errors.	Precision control and process optimization: * Maintain annual report error rate (number of corrections/total number of releases issued) at below 0.05%. * Maintain rate of errors involving malicious or material infringements resulting in litigation at 0%.	Full automation and zero major controversies: * Integrate AI review mechanisms to issue pre-publication warnings. * Continue to maintain an extremely low error rate and establish an industry benchmark for credibility.	The number of major corrections per quarter was maintained at less than 5 cases, and we established a mechanism for classifying and reviewing news errors.
	Journalist and ethics training coverage rate	Establish a regulatory and ethics training mechanism for new personnel	Strengthen training for all employees: * Achieve an annual ethical and legal training coverage rate of more than 80% for all news personnel. * Designate training associated with screening of fake news and AI ethics as mandatory courses.	* Achieve an annual training coverage rate of more than 90% for all news personnel.	Completed online news regulations course, and provided the course to the news department for supplementary education and training.
Responsible Units	News department				
Specific Actions	Please refer to the following section for more information on specific actions				

We adopt 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

Three-Stage News Review Process

- * Non-compliance checks
- * Reporting ban
- * Repeated verification

Review Focus

- * Content producers verify people 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 reporters 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.

Five major principles for reviewing news reports

1

Multiple layers of supervision

News content is sourced from reporter interviews or information compiled from multiple sources (including competing media, television, radio channels; 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.

2

Editorial meetings

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

3

Internal training

- * Dedicated personnel provide daily assistance to new colleagues, helping them with interviewing, writing, journalism expertise, and learning how to prevent reporting of fake news.
- * We established internal "Progress Cloud" and "Mutual Assistance Cloud" Facebook pages to provide timely reviews and suggestions for improving news copy.

4

Respecting the source

- We require reporters and editors to "carefully verify and share cautiously."
- * News reports should contain interviews with news source and original sources should be identified.
 - * The Internet should be used to determine the authenticity of news incidents.
 - * Unless otherwise requested by interviewees, all interviewees should be named in news reports.

5

Responsible verification

To demonstrate our commitment to news accuracy, we require bylined authors to use their real names and have established a channel for communication with the Taiwan FactCheck Center. Apart from requiring our personnel to undergo training, we also maintain timely communications and verify the authenticity of submitted articles.

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, and require 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)

Dissemination based on individual needs

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

Regulations

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.



Pet Business: Strengthening Product Safety, Pet Health, and Well-Being Through Professional Quality Management Systems

ET Pet (Pet Business) Material Topic: Customer/Pet Owner Experiences and Professional Services - Management Approach (GRI 3-3)					
Policies and Commitments	* We place the needs of pet owners and pets at the core of our operations, continuously enhance service quality and customer experiences, and provide professional, safe, and trustworthy pet care and consulting services. * We strictly manage product sources and quality to ensure that our products met safety standards, thereby safeguarding pet health and consumer interests.				
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 2025
	Customer services: Strengthening of customer service processes	Establish customer satisfaction system	Achieve a satisfaction score of 4 out of 5 stars	Achieve a satisfaction score of 4.5 out of 5 stars	Currently undergoing planning and implementation processes
	Professional capability training: Training on professional service capabilities	We plan to establish the fundamental professional service capabilities of our store personnel in 2025. Our aim is for each staff member to complete an average of 8 hours of professional training per year, with estimated annual total training hours amounting to approximately 5,840 person-hours. The training content will focus on AI applications, customer service scripts, complaint handling, interpretation of retail data, and administrative efficiency enhancements, which will help our store colleagues improve frontline service quality and the efficiency of store operations.	We plan to establish a systematic and tiered professional service capability training system for store personnel. Our aim is for each staff member to complete an average of 12 hours of professional training per year, with estimated annual total training hours amounting to approximately 8,760 person-hours. We also plan to formulate tiered learning pathways based on job positions and functions, which will be combined with post-learning examinations, practical assignments, and measures to monitor learning effectiveness so we can progressively link training outcomes to service quality, complaint handling efficiency, store operation efficiency, and sales performance.	We plan to build a smart talent development system for store personnel. Our aim is for each staff member to complete an average of 16 hours of professional training per year, with estimated annual total training hours amounting to approximately 11,680 person-hours. In future, we plan to introduce an AI-assisted learning platform, a store knowledge database, personalized learning recommendations, and a competency certification system, which will serve as important foundations for personnel promotions, establishment of a succession echelon, and standardization of brand service quality.	In 2025, we conducted professional service capability training for store personnel which encompassed use of AI tools to enhance store operations, AI customer service scripts, AI data analytics, and AI assistants. Each trainee that completed the course underwent 4.5 hours of professional training, and total training hours for the year amounted to 3,285 person-hours.
	Product quality: Product pass rate	Establish product quality sampling system and implement annual sampling inspection plan	Achieve a product sampling pass rate of more than 95%	Achieve a product sampling pass rate of more than 98%	We currently use supplier qualification reviews, product labeling, and document reviews as quality management measures, but have not yet established a product sampling system.
Responsible Units	Customer services: Marketing department Training: Talent cultivation department Product quality: Product department				
Specific Actions	Please refer to the following section for more information on specific actions				

ET Pet values product quality and consumer safety, and has established review and management mechanisms for listed products to ensure compliance with relevant regulations, quality standards, and inspection requirements. We continue to invest in development of proprietary products and product R&D, working with biotechnology companies, nutritionists, pharmacists, veterinarians, and other professional teams to jointly ensure product quality and safety management. We are also working to optimize supplier management, product inspection, expiration date control, and warehousing management mechanisms through tiered management measures based on product expiration dates, using system alerts to help stores monitor product conditions in real time so we can provide consumers with safe, reliable, and trustworthy products.



R&D Protection

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



Insurance Protection

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



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

Ingredient sources

- * All proprietary products are clearly labeled with places of origin and names of commissioned/contracted facilities, and all products use ingredients that align with international 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 (such as artificial flavorings and preservatives) are clearly listed for pet foods, canned goods, and health supplements
- * We avoid use of animal-based materials from unknown sources, and emphasize that our products are not tested on animals

Product safety information

- * Product labels include 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 grooming services are provided 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 information, pet health knowledge, and pet care concepts through social media, e-commerce sites, and stores to ensure information transparency and assist consumers in making informed choices
- * We have completed pet food registration procedures required by the Ministry of Agriculture for all of our proprietary products to strengthen product information disclosures and legal compliance

ET Pet also provides three major services to ensure that customers enjoy the best service quality:

Pet grooming services

- * Internal and external pet groomer 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 veterinary drug dealer licenses and hired veterinarians to offer consultations on pet care
- * Work with veterinarian hospitals to provide discounts on pet health examinations and on-site appointment bookings for members, and set up composite stores combining our retail stores with veterinarian hospitals
- * In 2025, ET Pet worked with Loving Kindness Animal Hospital to implement the "Resident Veterinarian Pilot Program" at 11 composite stores. The program provided medical care and consultation services, strengthening service diversification in stores



2-1-3 Information and Privacy Security Management

Material Topic: Information Privacy and Security - Management Approach (GRI 3-3)

Policies and Commitments	To strengthen information security management and ensure security of information systems, equipment, networks, and data, we formulated 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 ISO 27001 framework for strengthened information security management and to implement protection and management of information, systems, equipment, and networks, ensuring the security of these assets.				
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	* 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	* 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	* Obtained ISO 27001 certification * The 2025 Information Security Management Implementation Results and the 2026 Information Security Management Plan were reported to and reviewed by the Board of Directors.
	* Implement periodic assessments and improve information security through vulnerability scans	* Once every six months	* Once every quarter	* Once every quarter	* Completed assessments every six months and improved information security
	* Conduct information security training and social engineering drills	* Once every six months	* Once every quarter	* Once every quarter	* Completed information security training and social engineering drills every six months
Responsible Units	* EMI Information Security Management Committee * Warehousing business information technology department, auditing 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 scans, and penetration tests on our system servers to ensure that relevant information security protections and patches are in place * Promoted preventions and precautions through education and training to enhance information security awareness in daily operations * Warehousing Business Operations Department Information Security Compliance Statement: The routine operations, automated warehousing control systems, and port procedures of our Taichung and Kaohsiung Operational Sites are fully incorporated in the scope of our "Information Security Risk Management Policies and Framework." Our Taichung and Kaohsiung Operational Sites strictly comply with the core ISO 27001 information security management system (ISMS) principles and ensures information confidentiality, integrity, and availability. - Information security and privacy protection: Our warehousing business information security department implements regular vulnerability scans, security updates for system servers, and access control management for control systems and management systems specific to our operational sites. We adopted strict de-identified data transmission and least-privilege access control principles to prevent unauthorized access to and data leakages of client warehouse entry and exit data, logistics forms, and sensitive information involving personal information and confidential business information from our collaborating partner, ensuring compliance with privacy protection measures. - System resilience: To address risks from extreme climate conditions, sudden disasters in port areas, or malicious cyberattacks, our Taichung and Kaohsiung Operational Sites routinely establish remote backups and implement scheduled backup mechanisms. Operational site management personnel supervise frontline personnel and make sure they regularly participate in information security training and social engineering drills, ensuring that frontline warehousing operations in port areas are equipped with high levels of system resilience and disaster response capabilities, thereby eliminating risks from operational disruptions caused by information security vulnerabilities.				

EMI spares no effort in protecting client privacy. We have set "creating a safe and secure information system and environment" as our corporate mission, and 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 defining 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.



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.



System and network management

System and network backups.



Office and information environments

Determine whether unverified shareware or freeware downloaded from the Internet or other sources are being used.



Business continuity plans

Formulate written plans and maintain complete records for drills.



Safe access

Access controls, validity of fire equipment, monitors.



Information services

System log verification, equipment abnormalities, and troubleshooting.



Human resource management

Security assessments of recruited and deployed personnel.



Information security incidents

Employee awareness of handling procedures for emergency information security incidents.

To enhance awareness of information security issues in designated personnel, current employees, and new hires, we conducted the following information security training in 2025:

Business	Course Theme	Training Targets	Training Content	Total Number of Participants	Total Training Hours
Warehousing Business	Coaching on ISO 27001 consulting system establishment and operations	Management representatives, information security engineers, and system operators	Information asset (including IoT equipment) inventory and identification practices, risk assessment report reviews, and ISMS business continuity drills	90	218
	Coaching on ISO 27001 consulting system establishment and operations	Information security engineers and system operators	Information asset risk assessments, risk handling practices, ISMS record reviews (including vulnerability scans and remediation procedures for our Taipei Office), and ISMS internal audit exercises	29	73
	General training on information security and personal information protection	All employees	Identification of information security risks	185	555
	Impacts of AI on information security and corresponding responses	Information security personnel	Attended courses hosted by the Taiwan Academy of Banking and Finance to enhance information security management capabilities	2	4
	Types of cyberattacks and key defense measures	Information security personnel		2	4
	Cyberattacks and defense technologies, post-incident handling, and remediation measures	Information security personnel		2	4
Media Business	Introduction to information security	New IT personnel	Assisted new IT personnel ^{Note} in strengthening internal system management, operations, and security awareness	1	3

^{Note}

† New IT personnel are all required to undergo 2.5 hours of online training.

Warehousing Business Information Security Actions

GRI 418-1

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 measures. We have also established a dedicated customer privacy protection unit to prevent external attacks and data leaks through routine management and response measures. In 2025, our warehousing business received no grievances involving violations of client privacy protection.

Dedicated unit for protection of client privacy	Implemented ISO/IEC 27001 information security management system and established a dedicated client privacy protection unit. Client information is considered to be confidential and is exclusively protected and managed by "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 concepts and understanding of responsibilities related to personal data protections. We also required our employees to sign confidentiality agreements. * Formulated information security management mechanisms and policies: These mechanisms and policies encompassed information access controls, authorization management, and least-privilege access principles to prevent unauthorized information access, leakages, and modifications. * Strengthened system security: Deployed firewalls, anti-virus systems, and endpoint protections, and established a regular backup disaster recovery plan to ensure that core systems and services can operate normally. * Internal audits and continuous improvements: Implemented regular internal audits and information security reviews, proposed corrective measures and preventive plans, and strengthened overall protections.
Actions to protect client privacy	* Non-periodic surveys of client information usage and established 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, review deficiencies, and track 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 centers initiate protection measures at the first instance and adopt 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, our control centers immediately initiate notification processes encompassing incident identification, preliminary handling, impact assessment, and notifications to upper-level executives. * Subsequent actions: Incident investigation, root cause analysis, and documentation, reporting, and improvement procedures are implemented in accordance with ISO/IEC 27001 standards to prevent similar incidents from recurring.
Future plans	* We have established an interdepartmental Privacy Protection Team and regularly conduct personal information surveys, risk analyses, internal system assessments, reports and repairs, data destruction, and training procedures. * We continue to enhance information security protections to ensure that our information security measures and client privacy protections meet international standards and regulatory requirements.

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 grievances related to violations of client privacy protection in 2025.

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 club 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 controls, 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 secure 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 multi-layered 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 multi-dimensional protection of information assets.
Assessments and tests	Non-periodic network security assessments and tests, 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 associated parties to exercise rights and report grievances on our website.

Media Business Information Security Notification Procedures

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 measure which effectively reduce operational interruption risks, ensure compliance with regulatory requirements, demonstrate media self-discipline and digital governance capabilities, and maintain platform information security and content impartiality.



2-1-4 Customer Service and Feedback

The EMI Group continues to improve 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 real customer needs and experiences. All of our businesses conduct regular client satisfaction surveys and feedback mechanisms each year to understand customer thoughts and expectations towards our 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 conduct periodic client satisfaction surveys to understand satisfaction levels on our inbound and outbound operations, operator attitudes and levels of cooperation, digital operations, and overall service quality. * We maintain flexible contact with our clients throughout the day regarding silo cargo pickup arrangements based on loading and unloading procedures.	* In 2025, we distributed 26 surveys and achieved a response rate of 100%. * Survey responses: Very satisfied/satisfied 92%; neutral 8%.
 Media and Pet Businesses	We survey 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 levels 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 survey items, activities, and social media content preferred by young people.	* Young people enjoy participating in music festivals, and we therefore are considering collaborations with college and university clubs. * Idols beloved by young people provide significant growth potential for fan economies.
	We survey resource utilization habits of creators to determine how we could encourage more creators to use ET New Media resources.	* ETtoday provides creator resources relating to advertising and promotion, as well as studio space.



2-2 Promoting Green Management

Material Topic: Climate Change Strategies and Management - Management Approach (GRI 3-3)

EMI has implemented 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 as we continue to make strides toward our corporate sustainable development goals.

Policies and Commitments	* Identify climate-related 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 other resources by constructing buildings with ecological, energy-saving, health-promoting, and waste-reducing characteristics. * Support low-carbon economic transitions by integrating core capabilities to assist corporations in reducing pollutants 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 2025
	EMI Group/Warehousing business				
	* Carbon reductions (tCO₂e) for the whole group	* Complete ISO 14064-1 verifications. * Complete inventories for subsidiaries included in consolidated financial statements, set the base year for carbon reductions as 2026, and formulate specific reduction targets and plans * Gradually assess incorporation of GHG Protocol standards	* Achieve annual greenhouse gas emissions reduction target set in 2026 compared with the base year (2026) and continue to complete verifications * Advance alignments with GHG Protocol standards based on preset timelines after adopting IFRS Sustainability Disclosure Standards * Gradually inventory Scope 3 emissions in accordance with GHG Protocol standards	* Achieve annual greenhouse gas emissions reduction target set in 2026 compared with the base year (2026) * Continue to complete greenhouse gas inventories and verifications every year	* Completed ISO 14064-1 verifications and received associated certifications in 2025 * Our Taichung and Kaohsiung Silos have allocated annual budgets to replace outdated and energy-consuming equipment * Our greenhouse gas emission intensity (kt-CO₂e/NT\$ million) for 2025 was reduced by 8.95% compared with the base year, achieving and surpassing our 1% reduction goal.
	* 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 2025, we commissioned a third-party unit to implement environmental monitoring procedures; total dust concentrations ranged between 0.054~1.358 mg/m³, falling within the permissible threshold of 10 mg/m³.
* Warehousing business annual energy conservation rate	* Continue to replace outdated and energy-consuming equipment to achieve average an energy conservation rate of 1-3%	* Continue to replace outdated and energy-consuming equipment to achieve average an energy conservation rate of 1-3% * Assess feasibility of generating power from renewable energies		* Continued to replace outdated and energy-consuming equipment to achieve an average energy conservation rate of 1-3% * Our Kaohsiung Silo maintained ISO 50001 energy management system validity in 2025. * Our Taichung Silo completed internal audits in compliance with ISO 50001 management system regulations	

Material Topic: Climate Change Strategies and Management - Management Approach (GRI 3-3)					
	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2025
Assessment Mechanisms and Targets	EMI Group/Warehousing business				
	* Help operational personnel undergo training to obtain drone operator licenses and conduct industrial safety inspections of all areas, particularly elevated work areas.	* Our Taichung Operational Site colleagues will maintain the validity of their 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 restricts drones and remote-controlled unmanned aerial vehicles, so drone inspection tasks cannot be implemented.	* Continue to maintain validity of operator licenses and conduct drone-based industrial safety inspections.		* In 2025, 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 windy season * 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 still could not be implemented
	* Organize and encourage employees to attend training courses associated with environmental safety, industrial safety, environmental protection, energy and carbon reductions, and energy management	* Ensure that all employees attend at least 1 internal or external education and training course each year	* Ensure that all employees attend at least 2 internal or external education and training courses each year	* Ensure that all employees attend at least 3 internal or external education and training courses each year	* All employees attended at least 1 internal or external education and training course in 2025
	* Incorporate environmental sustainability ISO management system guidance and certification	* Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes			* Completed ISO 14001 and ISO 45001 internal audits in 2025 * Completed ISO 9001 internal audits and ISO 27001 guided verifications in 2025
	* Participate in Taiwan Power Company power trading platform demand response guidance service program	* Participate in program and continue implementations			* Continued to participate in Taiwan Power Company power trading platform demand response guidance service program in 2025
Responsible Units	* Strengthen climate-related financial disclosures and gradually align with IFRS S2 standards	* Continue to enhance TCFD framework disclosures, and complete IFRS S2 gap analysis, information inventory, and implementation planning	* Advance adoption of IFRS S2 standards and complete preparations for disclosing climate-related governance, strategy, risk management, metrics and targets in accordance with transition timelines, and adhere to the requirements for disclosing sustainability information in annual reports	* Complete IFRS S2 disclosures for applicable periods, and continue to enhance the quality, comparability, and usefulness of disclosures for decision-making to gradually strengthen links between climate and financial information	* Disclosed relevant information in accordance with the TCFD framework in 2025 * Initiated assessments to incorporate IFRS S2 standards
	EMI Group Environmental Sustainability Team, ET New Media general management office, ET Pet administration department/product department				
Specific Actions	* Maintained 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 awareness of climate risk management frameworks and processes in business units; 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, suspended operations when dust volumes were expected to exceed standards, and worked to achieve effective loading and unloading operations.				
	* Our Sustainable Innovation Team continued to promote environmental sustainability and innovation tasks including use of drone inspections to strengthen industrial safety, participation in the Taiwan Power Company power trading platform demand response guidance service platform, improvement of silo intelligence levels, incorporation of environmental sustainability ISO guidance and certification procedures, and assessment of renewable energy installations.				

2-2-1 Climate Change Response Strategies and Management

EMI continues to monitor environmental, regulatory, and market changes caused by climate change. We referenced the TCFD framework to strengthen our current climate governance and information disclosures, and are continuing to improve associated capabilities to identify, respond to, and manage climate-related risks and opportunities. To enhance our understanding of potential operational and financial impacts of climate change and to align with IFRS S2 standards, we continued to inventory our existing information disclosure frameworks and practical processes to gradually improve our climate risk management and financial impact assessment mechanisms. We identified, discussed, and tracked management of climate risks and opportunities using the following steps:



TCFD 4 core aspects and 11 recommended disclosures:

Aspect	Disclosures	Response Measures
Governance	Describe the board's oversight of climate-related risks and opportunities	* Climate issues have been included in the Board's scope of oversight, and the Corporate Governance and Sustainability Development Committee (hereinafter referred to as the Committee) serves as our management and oversight unit. The Committee is convened by an independent director and reviews implementations on an ongoing basis. * The Committee oversees divisions of responsibilities for all functional teams in accordance with the "Regulations for Assessment and Management of Climate Change Risks and Opportunities," which have been approved by the Board. The Committee regularly reports assessment results and implementations to the Board to serve as a basis for subsequent management and decision-making. * The Board and the Committee monitor climate-related risks, opportunities, and responses through regular meetings, and disclose relevant information to stakeholders as appropriate.
	Describe management's role in assessing and managing climate-related risks and opportunities	* Our management executives are responsible for assisting the functional teams established under the Committee (the Environmental Sustainability Team, Risk Management Team, Corporate Governance Team, and Customer Relations Team) in coordinating identification, assessment, and implementation of climate-related issues. * Executives implement climate risk and opportunity identification procedures, propose mitigation or adaptation measures, and issue external disclosures and communications.
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	We continuously identify short-, medium-, and long-term climate-related risks and opportunities in accordance with our operational characteristics and materiality principles, and conduct rolling reviews of impacts from changes in external policies, market trends, and operational environments. For more information, please refer to "Climate Risks/Opportunities and Responses."
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	We gradually incorporate potential impacts from climate change into our operational management considerations; assess possible operational impacts from issues such as extreme weather, energy consumption, equipment energy efficiency, and low-carbon transitions; and plan response and adaptation measures. Transition risk assessments focused on improving equipment energy efficiency, use of low-carbon equipment, and energy management; physical risk assessments focused on potential impacts on warehousing sites and procedures from risks such as natural disasters and rising sea levels, and we continue to assess the feasibility of renewable energy usage.
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios	* Our risk management department regularly conducts scenario analyses, management reviews, and stress tests with related business units to assess operational changes and potential risks from climate change scenarios; these results serve as a reference for strengthening operational resilience. * In 2027, we will complete inventories of subsidiaries included in our 2026 consolidated financial statements, following which we will continue to make progress on our carbon reduction pathways with 2026 set as our base year. We will regularly review implementation progress and the appropriateness of our targets as we gradually refine our climate response strategies.

Aspect	Disclosures	Response Measures
 Risk Management	Describe the organization's processes for identifying and assessing climate-related risks	We continue to identify climate-related risks and opportunities under our current assessment framework using the following processes: Responsible units compile a list of climate change risks and opportunities, identify related risks, generate risk/opportunity matrixes, and rank 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 Corporate Governance and Sustainability Development Committee responsibilities, and the convener oversees risk identification processes implemented by the Risk Management Team and formulates response measures.
 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	* We 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 outdated and energy-consuming equipment. * In 2027, we plan to complete greenhouse gas inventories for the subsidiaries included in our consolidated financial statements, following which we will assess greenhouse gas reduction targets for the next five years using our new base year (2026), then continue to track and quantify carbon reduction achievements.
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	We regularly implement ISO 14064-1 greenhouse gas inventory and verification procedures, and plan to align with GHG Protocol standards and inventory Scope 3 emissions. Please refer to 2-2-2 Environmental, Energy, and Resource Management for more information .
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	We established the Greenhouse Gas Emissions Team and Energy Review Team to formulate management indicators (such as electricity usage and greenhouse gas emissions) for investments in loading/unloading business activities to enhance resource efficiency and lower costs. 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:

GRI 201-2

Category	Risk Aspects	Sub-Category	Associated Issues	Responses	Investments
 Transition Risks	Technology	Low-carbon transformations	* Replacing warehousing equipment and introducing low-carbon transitions will increase capital expenditures and operational costs * Increasing demand for energy conservation equipment in our pet business stores	* During the process of replacing warehousing equipment, we not only have to consider energy savings, but also protection against sea winds and natural disasters, as well as other sustainable management criteria to enhance the efficiency of loading operations and service quality * Our pet business replaced outdated air-conditioning and lighting equipment introduced high-efficiency equipment (such as inverter air-conditioners and LEDs), and established an equipment management mechanism	* Our warehousing business plans to invest a total of NT\$1.5 billion in replacing and improving outdated equipment from 2020 to 2033 * Our pet business plans to invest a total of NT\$10 million in replacing and improving outdated equipment from 2022 to 2033
			In future, emissions costs will likely rise due to laws and regulations, which in turn will increase operational costs	* We have implemented ISO 50001 and ISO 14064-1 management systems, established dedicated personnel, and conduct inspections each year to track management performance and formulate reduction targets	* We implemented the ISO energy management system in 2024 to enhance the performance of outdated equipment and improve energy use efficiency, and invested NT\$23.155 million in 2025.
	Policy and legal	Greenhouse gas regulations	In future, emissions costs will likely rise due to laws and regulations, which in turn will increase operational costs	* We have implemented ISO 50001 and ISO 14064-1 management systems, established dedicated personnel, and conduct inspections each year to track management performance and formulate reduction targets	* We implemented the ISO energy management system in 2024 to enhance the performance of outdated equipment and improve energy use efficiency, and invested NT\$23.155 million in 2025.
		Renewable energy regulations	Increasing renewable energy usage and purchases of green electricity certificates in accordance with law will increase our operational costs	* We assessed the feasibility of establishing renewable energy facilities and procuring renewable energy certificates in accordance with government regulations and policies * We continued to replace energy-consuming equipment and adopt energy-saving alternatives to achieve our energy conservation and carbon reduction targets	* We allocated annual budgets to replace and maintain outdated and energy-consuming equipment * We continued to assess renewable energy equipment installations
Market	Climate change impacts 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 * Align with Taiwan Power Company power deployment policies and participate in the demand response guidance service program to convert electricity assets into revenues * Adhere to national food supply policies and help to coordinate national food reserves and establish safety stock mechanisms to maintain basic domestic imports of bulk grains	* Allocated corresponding investments for different innovative business projects. * Utilized vacant land without additional construction or improvement costs

Category	Risk Aspects	Sub-Category	Associated Issues	Responses	Investments
 Physical Risks	Chronic	Rising sea levels	Climate change impacts may cause equipment damages or flooding, increasing equipment repair costs and operational costs	* Mitigate disaster-related loss risks through property insurance	* Our warehousing business continued to allocate expenditures for disaster risk insurance, investing at least NT\$10 million each year to purchase property insurance
	Acute	Typhoons (hurricanes), heavy rains, and tsunamis	Extreme climate events may damage equipment, accelerate asset depreciation and increase equipment maintenance costs and operational risks	* Mitigate disaster-related loss risks through property insurance * Formulated "General Safety Measures and Emergency Responses for Silo Operations" and "Tsunami Emergency Response Plan" to reduce personnel injury and asset damages * Continue to improve disaster prevention and response measures, and purchase related insurance policies	* Our pet business invests at least NT\$1.8 million in commercial fire insurance and public liability insurance every year

Climate opportunity issues and responses:

Category	Opportunity Category	Sub-Category	Associated Issues	Responses	Investments
 Opportunities	Resource efficiency	Reduce power and water consumption	Implement energy-saving, water-saving, and recycling measures to enhance resource efficiency and increase additional operational benefits	* Implement annual ISO 50001 energy management plans * Continue to execute voluntary water conservation initiatives * Participate in Taipower's annual demand response guidance service program * Conduct feasibility study on AI-powered automated processes to promote smart silo upgrades and improve process efficiency	Formulate budgets based on annual energy conservation plans
	Energy source	Adopt low-carbon energies	Assess adoption of renewable or low-carbon energies in response to regulatory trends to strengthen future operational resilience and capture business opportunities	Continue to assess the feasibility of establishing marine power generation equipment or other green electricity solutions, and review suitability of silo sites and potential for subsequent expansions	Invested NT\$500,000 in 2025 to establish a 10.2 Kw small-scale solar panel installation at our Kaohsiung Silo 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 and resource recycling measures to enhance our corporate image as well as product and service competitiveness	Gradually implement supplier management over several stages: * Formulate audit conditions and regulations based on basic supplier criteria, financial conditions, services, and procurement amounts * Formulate supplier selection criteria and risk levels * Propose improvement measures for audit deficiencies and continue to track progress	Formulated budgets for various projects
	Market	Enter new markets	Increased client demand for low-carbon/green services will lead to service upgrades and innovative collaboration models, which will create new market opportunities	* Continue to promote low-carbon management measures * Use upgraded IoT and digitalized operational systems including RFID and automated license plate recognition systems to transmit real-time logistical information to clients, reducing time-consuming and energy-consuming customs declaration, cargo tallying, and other administrative procedures. * Promote use of the electronic invoices to reduce paper consumption and increase operational efficiency	Formulated budgets for various projects
	Resilience	Establish sustainable supply chains	Increase supply chain adaptability and flexibility to lower impacts from climate change, and maintain stable supply	* Diversify supply chain partners and establish collaborations with multiple suppliers to reduce reliance on single suppliers * Promote collaboration and training: Strengthen supplier climate change adaptation and carbon reduction management capabilities	Formulated budgets for various projects

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

We have formulated ESG management policies and nine commitments to reduce the environmental impacts caused by our operations, and we are gradually implementing low-carbon transitions:

- ✔ Comply with related laws and regulations, and integrate these with our business strategies to expand our environmental protection, worker protection, energy conservation, and carbon reduction commitments.
- ✔ Implement communication, coordination, education, and training measures to gradually strengthen management of green supply chains and achieve our commitment to protect ecosystems and the environment.
- ✔ Develop green operational 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 worker participation, counseling, and communication channels to understand stakeholder needs and expectations.
- ✔ Implement energy and carbon reduction policies while continuously replacing outdated 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 equipment, increasing dust cleaning procedures in factories, and raising frequency of factory inspections to maintain healthy and safe working conditions.
- ✔ Establish small-scale solar photovoltaic facilities suited for silo environments.

We actively implement green management measures in our warehousing facilities and business offices to build environmentally friendly, energy-saving, and sustainable work environments. Environmental management achievements for 2025 were as follows:

Aspect	Action Item	Description
Silo facilities	Improve energy usage efficiency and reduce environmental impacts	* Installed LED lighting equipment, speed reducers, inverter air-conditioners, high-performance IE3/IE4 motors, high-performance transformers, and circuit components to enhance equipment efficiency. * Implemented energy management system to analyze and optimize power efficiency, and reduce contract capacities. * Implemented real-time standby auxiliary service measures and improved power factor measures to reduce line losses and enhance transmission efficiency. * Continued to implement ISO 15001 and ISO 14001 management systems to enhance energy efficiency and reduce environmental impacts. * Continued to implement real-time reserve auxiliary services to indirectly reduce reserve energy costs. * Established small-scale solar photovoltaic facilities.
	Improve dust dispersion management	* Regularly cleaned grain unloaders, silo dust collectors, filter bags, bucket elevators, temporary storage tanks, and key equipment. * Installed stationary dust detection instruments in weighing and outbound process areas to strengthen environmental monitoring and management. * Added dust collectors to grain unloaders, installed new dust collector air storage tanks on mechanical silos, and added mist cannons to truck loading areas to prevent dust dispersion. * We commission professional testing institutes to check dust conditions in workplace environments twice every year in compliance with regulations as we work to maintain friendly workplace environments.
	Optimize outbound processes	* Launched truck recognition system to reduce truck idle times and decrease exhaust gas emissions. * Adopted an upper-and-lower double-gate design for truck unloading gates to improve loading stability and reduce dust generation, wear, cleaning frequencies, and energy consumption.
	Reduce water usage	* Complied with "Water Resource Management Regulations" and continued to promote water management measures.
	Reduce energy usage of air-conditioners	* During the summer, office air-conditioner temperatures were maintained at 26 degrees; during the winter, windows were opened to enable better air flow, reducing use of air-conditioners. * Set chillers to shut down during before 07:00 and after 18:00 to conserve energy during off-peak periods. * Regularly cleaned indoor and outdoor air-conditioning units, filters, and heat-dissipation fins, and conducted drainage and refrigerant inspections to improve cooling efficiency and reduce energy consumption.
Media business and pet business office and business areas	Energy conservation	* Installed new LED lights, water-saving faucets, and Class 1 energy-efficient equipment * Dedicated personnel adjusted chiller on/off schedules based on daily weather conditions and outdoor temperatures to improve electricity efficiency. * We shut down cooling towers one hour before the end of each workday in winter to reduce unnecessary energy consumption. * Our pet business stores maintained air-conditioner temperatures at 26°C in the summer and reduced air-conditioned areas in winter to lower electricity usage from air-conditioners.
	Reduce waste and paper volumes	* Printed double-sided reports, and reused paper printed on only one side. * Our offices completely stopped providing paper cups. We also introduced online signature systems and digital bills to reduce paper consumption. * Our media business offices collected 525 kg of recyclable resources (including 355 kg of PET bottles, 70 kg of aluminum cans, 50 kg of metal cans, and 50 kg of scrap metal), amounting to carbon reductions of 1.5 tCO₂e. * In 2025, our Taichung and Kaohsiung Silos collected a total of 859.9 kg in recyclable waste.

Management of Greenhouse Gases

GRI 305-1、GRI 305-2、GRI 305-3

In 2022, our warehousing business began inventorying greenhouse gas emissions for 2021 in accordance with ISO 14064-1 standards, and we temporarily designated 2021 as our base year. We plan to complete inventories for subsidiaries included in our consolidated financial statements in 2027, following which we will set 2026 as our base year, and formulate corresponding carbon reduction targets, strategies, and action plans. We will continue to conduct regular inventories and verifications each year, gradually align with GHG Protocol standards, and complete inventories of Scope 3 emissions to establish complete and transparent emission data management mechanisms.

Business	Emission type	2023 (Unit: tCO ₂ e)	2024 (Unit: tCO ₂ e)	2025 (Unit: tCO ₂ e)
Warehousing Business	Scope 1	109.81	113.62	97.63
	Scope 2	10,582.49	11,294.49	9,734.72
	Scope 3	2,120.60	2,270.73	2,308.03
	Total greenhouse gas emissions	12,812.90	13,678.85	12,140.38
Media Business	Scope 1	429.10	104.80	77.34
	Scope 2	722.00	672.08	528.44
	Scope 3	6,924.45	189.52	174.74
	Total greenhouse gas emissions	8,075.55	966.41	780.52
Pet Business	Scope 1	365.54	419.82	365.91
	Scope 2	5,707.20	5,153.68	4,299.79
	Scope 3	1,836.85	1,660.93	1,544.99
	Total greenhouse gas emissions	7,909.58	7,234.43	6,210.68
Total Group greenhouse gas emissions		28,798.03	21,879.69	19,131.58
Group greenhouse gas emission intensity (tCO ₂ e/NT\$ million)		4.93	3.81	3.50

Note:

- 1 Our warehousing business set 2021 as the base year for greenhouse gas emissions; the inventory scope encompassed our Taipei Office, Taichung Operational Site, and Kaohsiung Operational Site.
- 2 Our pet business set 2022 as the base year for greenhouse gas emissions; the inventory scope encompassed our Zhonghe office and 108 ET Pet stores across Taiwan. We revised greenhouse gas emissions data in our 2023 Sustainability Report due to adjustments of coefficients used, and the revisions were confirmed following verification by a third-party unit.
- 3 Our media business set 2022 as the base year for greenhouse gas emissions; the inventory scope encompassed our Taipei Office. The previous year's data were disclosed based on estimates, as the external assurance process had not been finalized at the time of reporting. In this reporting year, the 2024 GHG emissions data have been restated in accordance with the final assurance results. Compared with the previous year, energy consumption and associated GHG emissions in 2024 decreased due to the consolidation of New Media operating sites, adjustments to leased premises, workforce fluctuations, and the effectiveness of the Company's energy-saving measures.
- 4 Electricity emission coefficients were taken from data released by the Energy Administration; the coefficient for 2024 was 0.474 (kgCO₂e/kWh) and the coefficient for 2025 was 0.467 (kgCO₂e/kWh).

The energy consumption volumes of our Taichung and Kaohsiung Silos are positively correlated with import volumes for the current year. Operating volumes in 2025 decreased by 486,000 tons (a reduction of 7.3%) compared with 2024. We set an annual budget to systematically replace outdated energy-consuming equipment regardless of our operational volumes to reduce electricity usage and improve energy benefits. Annual Scope 2 emission intensities for our Taichung and Kaohsiung Silos have decreased by 3% each year since 2022 as we gradually implemented low-carbon transitions.

✿ Taichung and Kaohsiung Silos Scope 2 emission intensity

GRI 305-5



Environmental and Energy Management

Greenhouse gas reduction and energy management disclosures consider the different operational characteristics of each business. At present, our warehousing business and pet business advance their energy consumption scenarios and energy conservation improvements through specific measures, while our media business focuses on energy management in office settings, continuously promotes routine energy conservation management, improves equipment use efficiency, and optimizes electricity usage behaviors while gradually establishing a foundation for internal data collection and management.

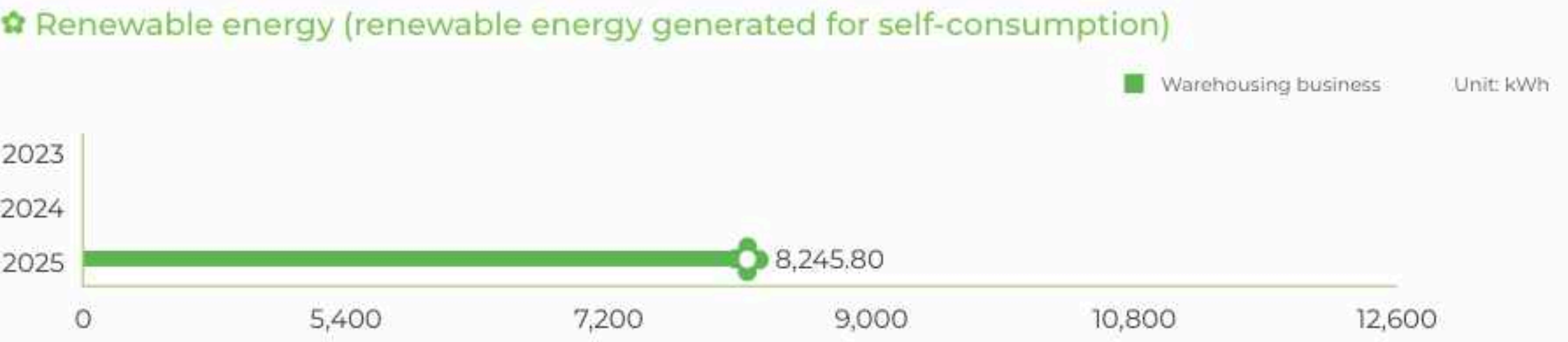
Warehousing Business

- * Implemented ISO 50001 energy management system, monitored machinery and equipment with high electricity consumption (motors, air compressors, cooling fans) at operational sites, and established an energy baseline. We also identified energy performance indicators (EnPIs) and executed electricity-saving measures to lower indirect electricity emissions.
- * Costs for replacing energy conservation equipment amounted to NT\$23.155 million. We saved 268,486.41 kWh of electricity per year and achieved carbon reductions amounting to 125,383.153 kgCO₂e. Energy intensity (kWh/NT\$ million in revenue) increased/decreased by 66% compared with the current base year.

Pet Business

- * Lighting and air-conditioner replacement costs amounted to NT\$2,051,293.
- * In 2025, we replaced 70% of lights at our stores with energy-efficient lighting equipment, and plan to complete 90% of replacements in 2026.
- * We replaced 127 existing air-conditioners with Class 1 energy-efficient air-conditioners.
- * We adopted new non-toxic shopping bags made from HDPE #2.

Energy consumption volumes by business unit:
GRI 302-1、GRI 302-3



Note:

1 We did not procure any green or renewable energies from 2023 to 2025.

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

3 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 institute. Total purchased electricity volumes and organizational energy consumption data for our pet business have been adjusted in accordance with updated data.

4 Electricity consumption volumes have been truncated to whole numbers.

☆ Overview of other energy management projects implemented by warehousing business

Experimental small-scale solar photovoltaic system installations in silos

Program Description

We installed solar photovoltaic panels on our Kaohsiung No. 72 silo office building, achieving an installed capacity of 10.2 kW (8.1 kW in flat panels made from two different materials and 2.1 kW in vertical panels) to reduce purchased electricity in office buildings and to verify the power generation benefits of different solar panels.

Program Initiation Time

Completed installations on October 30, 2025

Investment

NT\$520,000

Energy Savings (kWh)

Generated 8,245.8 kWh of electricity from April to December 2025.

Carbon Reductions (tCO₂e/year)

3.909

Note:

1 Carbon reductions for the aforementioned energy management project were calculated using the electricity coefficient of 0.474 kg CO₂e/kWh for 2024 released by the Ministry of Economic Affairs Energy Administration in 2025.

Our warehousing business conveyed the importance of environmental issues to colleagues through various communications, training, and physical courses. In 2025, our warehousing business organized 8 training courses and seminars related to environmental topics for new employees, employees from our Taichung and Kaohsiung Operational Sites, and factory contractors. The total number of attendees was 190 people and total training hours amounted to 716 hours.

Course Theme		Training Target/ Participants	Total Number of Participants	Total Training/ Participation Hours
1	New high-voltage equipment usage and operational safety training	Taichung Operational Site employees	19	57
2	Overview of smart metering graphical interface software	Taichung Operational Site employees	26	78
3	Energy management personnel training	Taichung Operational Site employees	1	18
4	New grain unloader (UL101) electrical control and operation training	Taichung Operational Site employees	19	133
5	Climate resilience response: Taichung Operational Site tsunami evacuation procedures and sustainability stewardship disaster prevention training	Taichung Operational Site employees	48	144
6	ISO 50001 internal auditor training	Kaohsiung Operational Site employees	11	33
7	ISO 14001 and ISO 45001 internal auditor training	Kaohsiung Operational Site employees	11	33
8	Self-defense firefighting, earthquake, and tsunami disaster prevention response training	Kaohsiung Operational Site employees	55	220
Total			190	716

Water Management

Due to climate change, unprecedented water shortages and heavy rainfall events are occurring more and more frequently. We continue to implement water conservation and wastewater management 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 data to monitor water usage, prevent leaks, and identify abnormalities in a timely manner. * Water-saving promotion activities: Designed and posted water-saving slogans, stickers, and posters to promote water conservation concepts and actions to all of our colleagues. * Incorporated energy-saving equipment and facility management optimizations: Used water-saving equipment in all offices and shut down automated factory sprinkler systems to reduce unnecessary water consumption.	* Continue tracking and reducing water consumption. * Use products with water-saving labels * Set sprinkler system activation conditions and times to prevent waste	* In 2025, water consumption at our four silos in Taichung and Kaohsiung decreased by 4% compared to 2024, mainly as water consumption volumes from sprinklers used to maintain environmental sanitation at inbound/outbound areas were lower than for the previous year.
 Pet Business	* All stores with cooling towers assess actual operational needs during cold or cool periods, 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 volumes compared to the previous year.	* Water consumption volumes at our pet business decreased by 17.87% in 2025 compared with 2024.
 Media Business	* Adopted active inspection and data tracking measures, and regularly reconciled water bills with on-site readings. * Implemented source-side valve control and flow regulation measures for damaged nodes, using "non-engineering" manual dispatching procedures to replace high-cost repairs and reduce overflow losses at the source.	* Continue tracking and reducing water consumption. * Though the outdoor underground pipelines of our office building suffered earthquake damage and were leaking, we decided against investing in high repair costs as our existing relocation plans were scheduled for 2026, so we worked with our current limits to avoid wasting water resources.	* We effectively stabilized water consumption costs during the relocation transition period through daily inspections and prompt responses to lower the amount of waste generated by the damaged pipelines. * We achieved our resource conservation and operational cost control goals without investing any maintenance costs.

Wastewater Management

Business	Wastewater Management Policy Plans and Targets	Wastewater Discharge Volumes	Recycled Wastewater Volumes and Recycling Rate	Wastewater Reduction Measures
 Pet Business	Some stores provide pet grooming services, and generated wastewater was classified as general domestic wastewater, included in our operational management scope, and handled in accordance with local regulations.	The water consumed by our pet grooming services accounted for a low proportion of our overall water consumption and the wastewater was treated by the public wastewater sewer system in accordance with regulations. Wastewater discharge volumes were included in the total water consumption volumes of our stores, and wastewater discharge volumes were not calculated separately.	We currently do not recycle or reuse wastewater from our pet grooming services.	We reduce water consumption and wastewater generated by our pet grooming services through management of operational processes.
 Media Business	We set "environmental safety" and "compliant and stable emissions" as our core policies, and established a preventive maintenance plan for our traditional septic tank system, aiming to ensure stable facility operations before our office relocation in 2026 while achieving our management objectives of "zero overflow, zero odor, and zero complaints."	We estimate that wastewater discharge volumes for the current year amounted to 8,054 metric tons. This figure was calculated using the household wastewater emission conversion factor of 85% recommended by the Ministry of Environment based on our actual water consumption volumes for the year (9,475 cubic meters).	Our current building uses a traditional septic tank and drainage design, and no water recycling system had been established. Therefore, actual wastewater recycling volumes and recycling rates for the year were both 0.	* Source monitoring: We monitored daily water consumption and water bills to accurately control post-earthquake pipeline leakages, prevent tap water from entering wastewater systems, and effectively reduced septic tank treatment burdens. * Maintenance management: Implemented regular sludge removal and disinfection procedures to maintain the biological decomposition efficiency of our septic tank. * Water conservation inspections: We conducted regular inspections of restrooms and break rooms to reduce wastewater volumes generated by equipment leaks.

Note:

The core operations at our warehousing business do not involve production processes, require no industrial water usage, and do not discharge any process wastewater. Therefore, related indicators for monitoring wastewater quality were not applicable. Our water consumption mainly comprised water used by employees for domestic purposes., and we managed water usage in accordance with port environmental management regulations and environmental laws. We used "Water Resource Inputs (Domestic Water Consumption)" as a core disclosure indicator to demonstrate our domestic water conservation and water resource management performance.

Water Stress Analysis

We used the World Resources Institute (WRI) Aqueduct Water Risk Atlas to determine the water stress levels for our global operating locations. Areas with a baseline water stress level exceeding 40% ("high" or "extremely high" levels) were defined as water stress-sensitive areas and were designated as a core focus for water management and risk response tracking over the year.

Warehousing business

Taichung Port Silo: The main water withdrawal source was the Dajia River and Daan River water system (regulated by the Liyutan and Deji reservoirs). The WRI Aqueduct Water Risk Atlas showed that this area was classified as a "low to medium" water-stress region; water stress levels ranged from 10-20%.

Kaohsiung Port Silo: The main water withdrawal source was the Gaoping River Weir and groundwater system. The WRI Aqueduct Water Risk Atlas showed that this area was classified as a "low to medium" water-stress region; water stress levels ranged from 10~20%.

Assessment results showed that our main operating locations were not currently located in areas with extremely high risk. We will continue to monitor water shortage risks under climate change conditions, optimize dust suppression and sprinkler efficiency of silo equipment, and implement sustainable water resource management measures.

Pet and media businesses

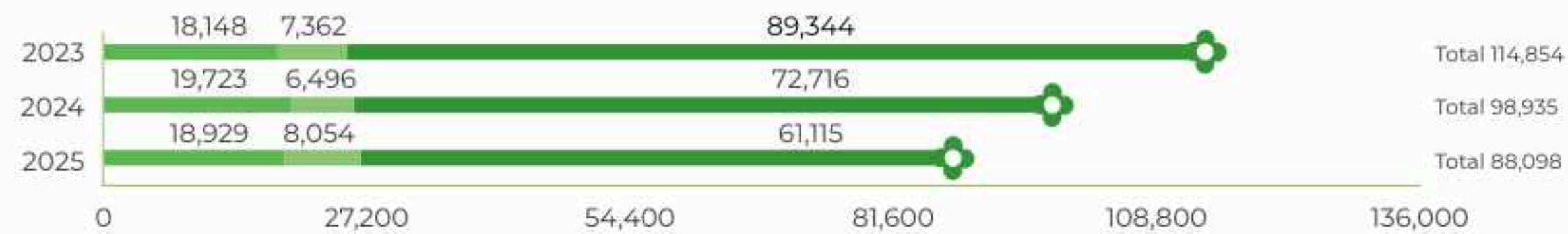
The WRI Aqueduct Water Risk Atlas showed that these two businesses were located in areas classified as a "low to medium" water-stress regions; water stress levels ranged from 10~20%. These businesses mainly used tap water and did not directly withdraw ground water or surface water. Overall water resource risks were relatively manageable, and we continue to monitor related changes.

Water Withdrawal Volumes for all EMI Businesses

Water withdrawal



Water discharge



Water consumption



Note:

¹ In 2025, annual water withdrawal volumes for our warehousing, media, and pet businesses only included third-party water withdrawals (tap water, water truck deliveries, and purchased water), and excluded surface water (condensate water, recycled water, and rainwater usage), ground water, seawater, and generated water.

² In 2025, annual wastewater discharge volumes for our warehousing, media, and pet businesses only included third-party wastewater discharged into the sewer system and did not include surface water (condensate water, recycled water, rainwater usage), ground water, or seawater.

³ Wastewater discharge volumes for our warehousing business and pet business stores were estimated as 85% of water withdrawal volumes.

Waste Management

The EMI Group complies with the "Procedures for Waste Management" when implementing waste management at each business unit. Our warehousing business separates and manages waste by category, and reuses waste or seeks out appropriate handling vendors to ensure proper disposal. Our media business implements resource recycling measures, and emphasizes recycling of waste batteries and other resources. Our pet business reduces use of paper documents through an electronic signing system and digital management using apps and cloud-based operating systems to reduce general industrial waste and make progress toward our goal of achieving paper-free operations. We also continue to implement routine waste reduction measures that effectively reduce waste generation during operations.

Waste Management Actions

- * **Recording and analysis of general waste**
Dedicated personnel record and file daily waste volumes for subsequent tracking, analysis, and review.
- * **Waste recycling and separation management**
Recyclable items are separated into four major categories (metal, plastic, paper, and glass), and collected at designated recycling points 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 separation procedures to enhance employee environmental protection awareness and achieve our goal of reducing general waste volumes.

Waste Management Goals

- * Implement separation procedures for management of general waste
- * Reduce annual "unit waste amounts" by 1% compared to the previous year
- * Promote source reduction and separation.
- * Ensure all industrial waste is recycled, handled, and reused in accordance with regulations, and continue to maintain a recycling rate of 100%.

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 2025 decreased by 3.5% compared with the previous year.
- * **Industrial waste:** Includes scrap metal and waste oil; we set an annual target to recycle and reuse 100% of these materials, and achieved this target in 2025.
- * The total amount of recyclable waste in 2025 amounted to 2,572.43 metric tons, a reduction of 3.8% compared with the previous year.

Warehousing Business Waste Treatment Process



Warehousing business industrial waste volumes



Note:

1: Our disposal methods for general waste include direct disposal (waste that is not reused) and transfer for recycling, excluding preparations for reuse and other recycling operations that occur during disposal transfers; we did not generate any hazardous waste in 2025.

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

Green and Smart Building Achievements: EMI Linkou A9 Headquarters Building

The EMI Group continues to make progress on construction for the Linkou A9 headquarters building, which will serve as the Group's global headquarters in future. Building designs incorporate environmental sustainability, energy efficiency, and human-centric concepts, demonstrating EMI's long-term commitment to sustainable management and smart office environments. We have completed green building audit procedures, and we will keep working to obtain a variety of certifications such as the "Diamond-Level Green Building" and international green building, health building, and smart building certifications.



Linkou A9 Headquarters Building

03

Building A Happy Workplace

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3-1 Human Resources and Talent Structure

Employees are important assets that enable stable operation and sustainable development at EMI. Faced with shortages in current labor environments and changes in the labor market, we continue to improve employee welfare and talent management systems, and strive to build a healthy, safe, and supportive workplace environment.

Apart from reasonable management measures, we also support our colleagues in enhancing their professional capabilities and innovation competitiveness through systematic talent cultivation, professional competency training, and diverse development opportunities that enable them to continue growing in safe working environments. We have been a recipient of the “Happy Enterprise” award for many consecutive years, demonstrating our human-centric commitment to employee care and corporate sustainability.

Material Topic: Talent Attraction and Retention - Management Approach (GRI 3-3)					
	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2025
Warehousing Business	Warehousing mentorship training hours and number of participants	Train at least 500 people and conduct at least 1,500 hours of training over the year	Train at least 500 people and conduct at least 1,500 hours of training over the year, and continue to adjust training goals on an ongoing basis in accordance with demand for professional personnel at our warehousing business; as well as implement automated and smart warehousing skills training programs to strengthen employees' diverse professional competencies.	Train at least 500 people and conduct at least 1,500 hours of training over the year, and continue to adjust training goals on an ongoing basis in accordance with demand for professional personnel at our warehousing business, and establish a smart warehousing knowledge transfer system to support workforce market trends and professional talent demands, enabling dynamic workforce allocation while optimizing long-term talent structure and development quality.	* The total number of training participants reached 789 people * Cumulative training hours reached 2,780 hours
	Employee participation rate in health promotion activities hosted at Taichung/ Kaohsiung Silos	Achieve an employee participation rate exceeding 50%	Achieve an employee participation rate exceeding 55%	Achieve an employee participation rate exceeding 60%	* Hosted activities every six months * Taichung Silo » Participation rate for the first half of the year reached 57% » Participation rate for the second half of the year reached 50% * Kaohsiung Silo » Participation rate for the first half of the year reached 41% » Participation rate for the second half of the year reached 46%
	Employee satisfaction	Achieve an employee satisfaction score of more than 4.7 points	Achieve an employee satisfaction score of more than 4.74 points	Achieve an employee satisfaction score of more than 4.8 points	Overall satisfaction score reached 4.63 points
Responsible Units	Warehousing Business employee care team				
Specific Actions	Talent recruitment: We recruit talent at all levels through diverse channels. For more information, please refer to the following section, 3-1-1 Talent Recruitment and Retention .				

3-1-1 Talent Recruitment and Retention

GRI 408-1, GRI 409-1

EMI's hiring policies strictly comply with relevant international human rights conventions and government labor laws. We prohibit the use of child labor and forced labor to ensure that our workplace environments are ethically and legally compliant. EMI recruits talent at all levels through diverse channels in response to emerging business trends and business models. Our main recruitment channels include:

- * **Industry-academia collaborations and lectures from industry experts:** Introduce professional knowledge and cultivate potential talent through academic collaborations.
- * **Research projects and internship programs:** Provide internship opportunities for students to learn and contribute in practical settings.
- * **Optimize internal referral incentive system:** Encourage current employees to recommend outstanding talent.

In terms of talent retention, EMI has formulated personnel policies and regulations to ensure objective and 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 echelon and inspire key talent.

3-1-2 Employee Structure

GRI 2-7

Consolidated employee data for EMI, ET New Media, and ET Pet and Care Pet Bio-Tech Company in 2025.

✿ Employee Data by Gender

Indicator	Female	Male	Total
Number of permanent employees	807	436	1,243
Number of temporary employees (contracted workers)	10	11	21
Number of employees with non-guaranteed hours	8	1	9
Number of full-time employees	807	436	1,243
Number of part-time employees	55	23	78
Total full-time and part-time employees	862	459	1,321

✿ Employee Data by Region

Indicator	Taiwan	China	Total
Number of permanent employees	1,241	2	1,243
Number of temporary employees (contracted workers)	21	0	21
Number of employees with non-guaranteed hours	9	0	9
Number of full-time employees	1,241	2	1,243
Number of part-time employees	78	0	78
Total full-time and part-time employees	1,319	2	1,321

✿ Employee Demographics

GRI 405-1

Demographics		Employee Category (By Position)								Employee Category (By Function)					
		Non-managerial position	Ratio	Entry-level managers	Ratio	Mid-level managers	Ratio	Senior managers	Ratio	Professional	Ratio	Administration	Ratio	Management	Ratio
Biological sex	Male	333	25.21%	74	5.60%	37	2.80%	15	1.14%	295	22.33%	67	5.07%	97	7.34%
	Female	650	49.21%	155	11.73%	45	3.41%	12	0.91%	600	45.42%	116	8.78%	146	11.05%
Age	Ages 30 and under	379	28.69%	24	1.82%	0	0%	0	0%	317	24.00%	67	5.07%	21	1.59%
	Ages 31~50	509	38.53%	174	13.17%	50	3.79%	7	0.53%	495	37.47%	89	6.74%	152	11.51%
	Ages 50 and over	95	7.19%	31	2.35%	32	2.42%	20	1.51%	83	6.28%	27	2.04%	70	5.30%
Diversity indicators	Foreign nationals	16	1.21%	0	0%	0	0%	0	0%	14	1.06%	2	0.15%	0	0%
	Persons with disabilities	9	0.68%	0	0%	0	0%	0	0%	4	0.30%	5	0.38%	0	0%
	Indigenous persons	20	1.51%	1	0.08%	1	0.08%	0	0%	17	1.29%	3	0.23%	2	0.15%
	Other	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

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 (1,321 employees). December 31, 2025 was used as our reference date. Ratios are rounded to two decimal places.

Employee Classifications

Business	Classification Method	Employee Type	Positions
 Warehousing business	Classification by position	Senior-level managers	Vice president, general manager, chairman
		Mid-level managers	Manager, associate vice president
		Entry-level managers	Assistant section chief, section chief, assistant manager, deputy manager
		Non-managerial position	Employees not included in the aforementioned categories
	Classification by function	Professional	Engineer, associate engineer, technical specialist, associate technical specialist, technician
		Administration	Executive assistant to the chairman, specialist, management specialist, associate management specialist, administrator, associate administrator
		Management	Employees covered by the aforementioned management positions
 Media business	Classification by position	Senior-level managers	Vice president, chief operating officer, chief executive officer, consultant, executive director, vice chairman, chairman
		Mid-level managers	Manager, senior manager, associate manager, senior associate manager
		Entry-level managers	Assistant manager, senior assistant manager, deputy manager, senior deputy manager
		Non-managerial position	Employees not included in the aforementioned categories
	Classification by function	Professional	Non-management/administrative personnel
		Administration	Secretariat, management department, head office personnel
		Management	Department/division/center/section managers
 Pet business	Classification by position	Senior-level managers	Executive senior manager, senior manager
		Mid-level managers	Regional manager, Vice regional manager, Manager, Beauty director
		Entry-level managers	Store manager, Vice store manager, vice manager
		Non-managerial position	Employees not included in the aforementioned categories
	Classification by function	Professional	Store employees and pet groomers
		Administration	Administrative personnel
		Management	Employees covered by the aforementioned management positions

Workers Who Are Not Employees

GRI 2-8

Item	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Workers who are not employees	Security personnel	16	21.33%	0	0%	16	21.33%
	Cleaning personnel	36	48.00%	23	30.67%	59	78.67%
Total		52	69.33%	23	30.67%	75	

Note:

¹ December 31, 2025 was used as our reference date. Ratios are rounded to two decimal places.

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

³ Summer interns from universities and colleges who worked at EMI from July to August were not included in the total number of employees.[EL8.1]

⁴ 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 (75 employees).

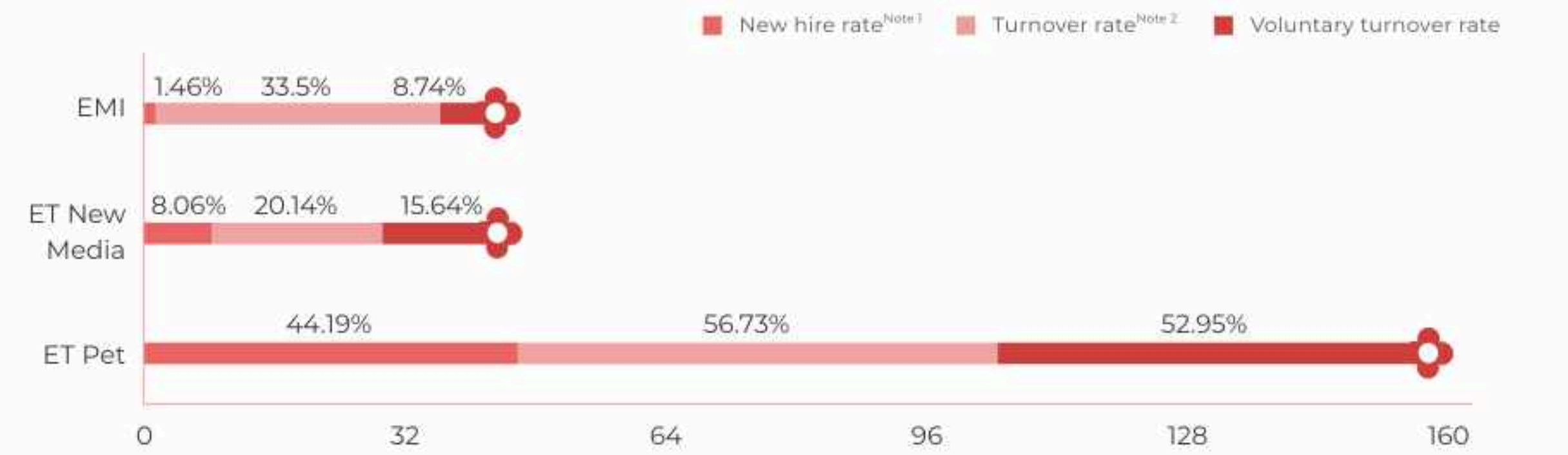
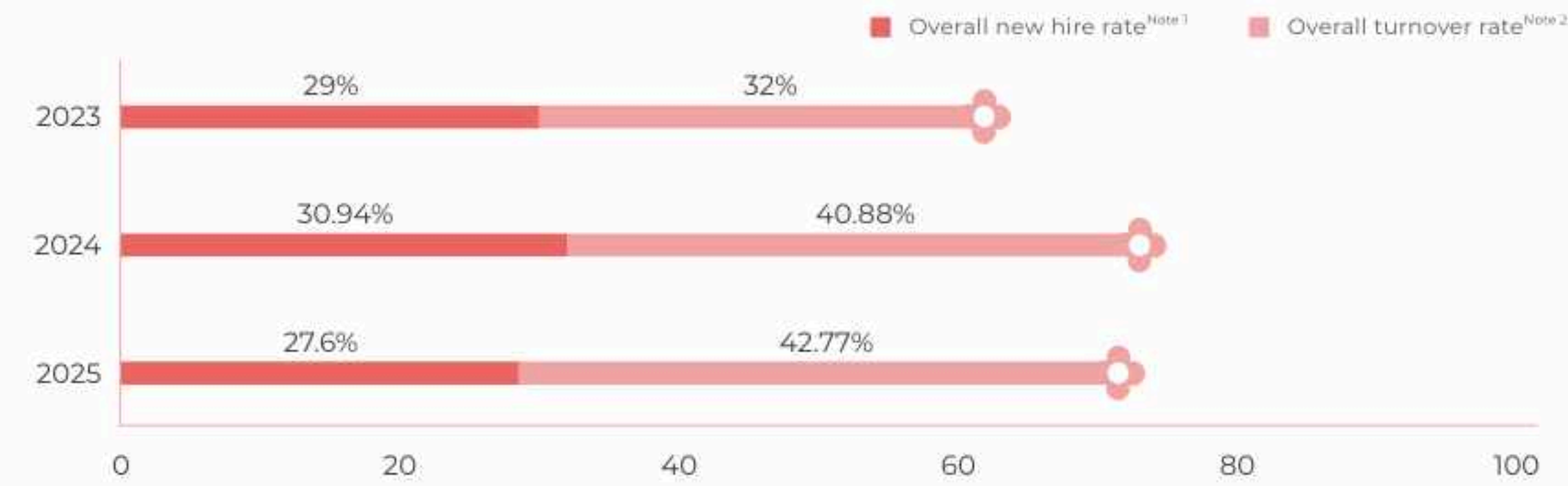
New Hires and Departed Employees

EMI emphasizes talent development and retention. We are committed to creating a diverse, flexible, and inclusive workplace environment that meets the demands of different generations and business operations, and we continue to adjust recruitment and retention strategies through a comprehensive employee care system and workplace incentive measures that help to strengthen organizational stability and resilience.

In terms of age-friendly employment, our media business leverages the expertise of retired media professionals through project or consultant contracts that offer flexible working arrangements suited to their lifestyles to extend their professional value. 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 2025 to collect feedback through anonymous questionnaires administered three months after employees left the company, which enabled us to obtain in-depth information on the reasons behind employee departures. Analysis results revealed that the main reasons for employee departures included low base salaries, incentive measures, and manager communication and leadership styles. Therefore, we formulated plans to introduce AI-powered shift scheduling functions and corresponding training to enhance employee satisfaction and sense of belonging as we work to build a human-centric, inclusive, and mutually beneficial organizational culture.

✿ EMI New Hire/Turnover Rate in 2025



Turnover Analysis and Improvements

In 2025, ET Pet implemented systemic improvements to optimize incentive measures and manager training, and strengthened internal management, career planning, and employee care systems. In future, we will make rolling adjustments to related measures based on employee feedback to enhance employee sense of belonging, stabilize talent retention, and reduce turnover.

	2024	2025	Turnover rate trend
ET Pet Turnover rate	52.75%	56.73%	+ 3.98%

Reasons behind changes in turnover rates

ET Pet has rapidly increased store numbers in recent years, raising demand for store personnel, pet groomers, and cashier counter personnel, leading to the following challenges:

- ✿ **Intense competition from competitors offering attractive salaries and benefits:** Factors such as “nearby job opportunities,” “work intensity,” and “compensation” increased the likelihood of personnel turnover.
- ✿ **Highly labor-intensive work:** Pet care, pet grooming, and retail sales require long hours of standing, cleaning, and handling of pet behavior issues, and require communication with pet owners, making it a high-stress and emotionally demanding industry.
- ✿ **Fast recruitment speeds paired with short training and adaptation periods:** Rapid store expansions may have caused some employees to resign before they had fully acclimated to their roles, increasing turnover rates.
- ✿ **Adaptation pressures from technological transformations:** Introduction of AI-powered systems, administrative processes, and digital tools caused stress for some employees because of the need for skill transformation and learning.

Turnover rate improvement measures

- ✿ **Introduced AI-powered scheduling functions:** Improved the efficiency of workforce allocations and reduced employee workloads through AI-powered scheduling system.
- ✿ **Organized education and training courses:** Strengthened adaptability of new and senior employees to administrative procedures, AI tools, and store operations.
- ✿ **Launched talent retention optimization project:** We plan to implement fully digital exit interviews and follow-ups in 2026 to accurately monitor reasons for employee departures.
- ✿ **Assess remuneration and career path optimizations:** We assessed adjustments to base salary structures for our stores and pet groomers to strengthen links between technical certifications and bonus payments.
- ✿ **Strengthen employee sense of belonging:** We work to reduce turnover, strengthen organizational stability, and improve talent retention by improving management measures and providing career support measures.

Note:

¹ Turnover rate = Number of departed 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 year being the same as the total number of employees at the end of the previous year.

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 year being the same as the total number of employees at the end of the previous year.

³ In 2025, the number of departed employees included 13 employees who retired, accounting for 18.84% of departed employees.



Gender and Age of New Hires in 2025^{Note}

Age	EMI		ET New Media		ET Pet	
	Number of new hires	New hire rate	Number of new hires	New hire rate	Number of new hires	New hire rate
Ages 30 and under	0	0%	16	3.79%	251	30.55%
Ages 31~50	2	0.97%	15	3.55%	97	11.81%
Ages 50 and over	0	0%	3	0.71%	9	1.10%
Subtotal	2	0.97%	34	8.06%	357	43.46%

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 number of employees at the beginning of the year was equal to the number of employees at the end of the previous year.

Gender and Age of Departed Employees in 2025^{Note}

Age	EMI		ET New Media		ET Pet	
	Number of departed employees	Turnover rate	Number of departed employees	Turnover rate	Number of departed employees	Turnover rate
Ages 30 and under	0	0%	28	6.64%	278	33.84%
Ages 31~50	41	19.9%	53	12.56%	163	19.84%
Ages 50 and over	28	13.59%	4	0.95%	8	0.97%
Subtotal	69	33.5%	85	20.14%	449	54.66%

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 number of employees at the beginning of the year was equal to the number of employees at the end of the previous year.

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."

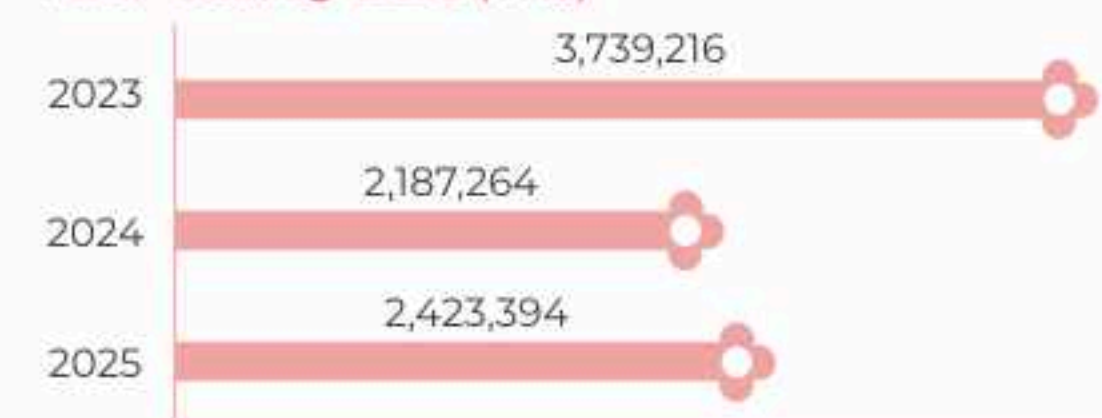
In 2025, we continued to work on our AI Transformation strategy, focusing on AI technological empowerment; employee digital literacy, innovation capabilities, and adaptability; and our "AI Three Pillars" policy, which incorporates AI application performance into employee SMART work reports and evaluation mechanisms.

We encourage use of human-machine collaborations and use systematic AI incorporation and application training to help our colleagues apply AI technologies in a number of scenarios such as workflows, data analytics, automated processes, and innovative projects, thereby enhancing their work efficiency and problem-solving capabilities. We continue to improve the digital learning resources on our learning platform, providing flexible self-paced courses and interactive learning content to help our colleagues keep informed of AI developments based on their functional needs so they can enhance their digital adaptability and practical application capabilities.

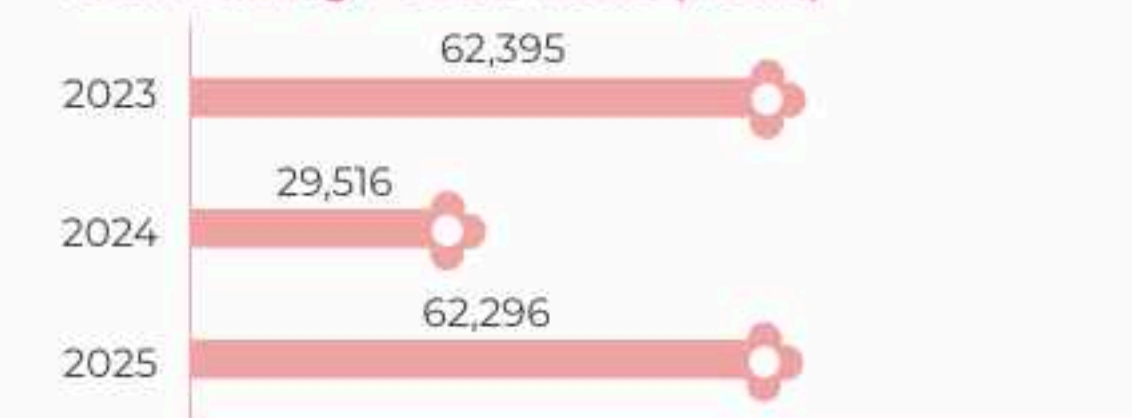
In 2025, we formally incorporated AI capabilities into our performance evaluation system to encourage continued enhancement of employee AI and digital skills, and to improve our operational efficiency and competitiveness through proposals encompassing innovations and improvements. In future, we plan to continue building training systems that combine knowledge learning and practical application to develop a competitive talent team and support our employees in maintaining continuous learning in the AI era.

Training Statistics for Past Three Years

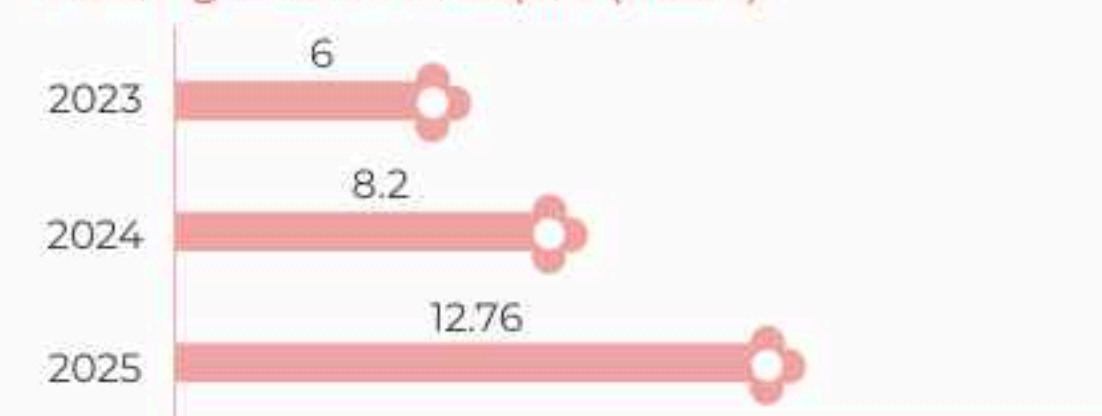
Total Training Costs (NT\$)



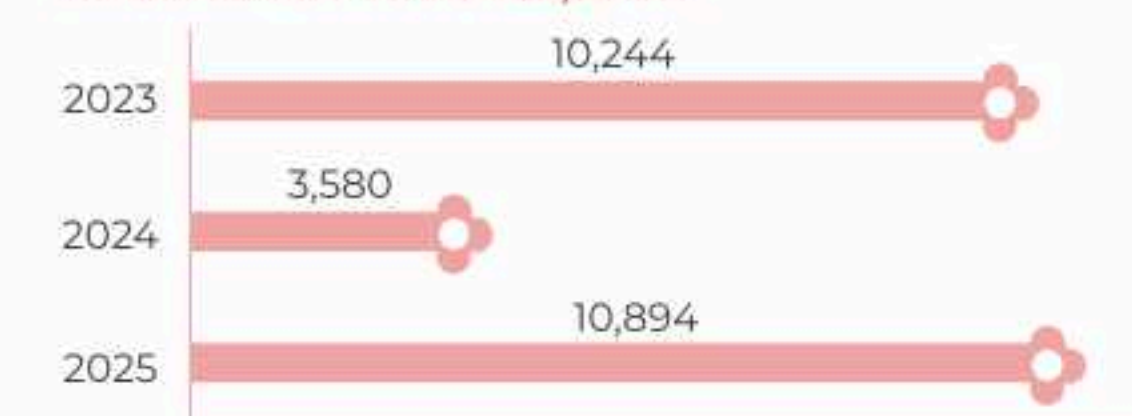
Total Training Person-Hours (hours)



Training Hours Per Capita (hours)



Total Number of Participants



Digital Learning Platform Achievements

EMI's E-Learning digital platform has accumulated more than 2,241 courses since its launch, and 138 courses were added in 2025. The courses not only cover career development plans and management, sales, professional career paths, and capability modules, but also included electives associated with AI innovation as well as lifestyle electives associated with beauty, health, and foods. In 2025, the platform received a total of 4,726 visitors and total learning time amounted to 10,372 hours.

3-2-2 Talent Cultivation Program

EMI has 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 through the Eight Major Centers of the EMI Group, and established comprehensive career development paths and tiered training systems which help to strengthen employee competitiveness and build organizational competitive advantages.

In addition to our Group talent cultivation plan, we also formulated corresponding employee development plans for our warehousing, media, and pet businesses in accordance with the industrial characteristics of these three major business units to support the professional capabilities and talent resilience required for market development. In future, we plan to continue enhancing our career development and key training programs to strengthen employee competencies and cross-functional adaptability, and to support sustainable development of talent under the Group's diversified operations.

Group meetings and workshops

We organized cross-enterprise project discussion meetings and two annual workshops which helped our employees understand overall Group operations

First/second/third line management succession program

We selected high-potential employees from each department for cultivation of management successors, and included performance of new employees in evaluations for department managers

Elite training center

Our senior business personnel guide small groups of new and high-potential employees through training courses and experience-sharing classes

Projects and industry-academia collaborations

We enhanced the professional capabilities of our employees and broadened their horizons by collaborating with enterprises and schools on a variety of projects

AI EMI Management Academy

Utilized AI, data analytics, imaging, video, information research, and other tools to enhance employee digital capabilities and work efficiency

Summer internship programs

Collaborated with mass communication departments at colleges and universities to provide summer internship programs that strengthened our employer brand image on campus and attracted young students to work at our businesses

Warehousing Mentorship Program: Institutionalized Talent Cultivation 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 hires 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 were invited to conduct professional courses for procedures involving highly specialized technical processes to ensure that training content aligned with industrial trends.

To further improve our training systems, our warehousing business also implemented a "Seed Instructor System" to strengthen our internal talent succession system. We continued to expand the scope of comprehensive training in 2025 through courses covering AI applications, manual welding, forklift operations, first aid, occupational safety and health, and ISO management systems. We also organized external training and certification acquisition courses based on employee needs. A total of 789 participants attended our training activities over the year and total training time amounted to 2,780 hours.

In response to rapid advancements of AI technologies, our warehousing business proactively introduced AI literacy training and hosted 2 "AI Application Book Club" sessions every week in 2025 to help our colleagues keep informed of the latest AI tools and applications, realize AI empowerment, and promote smart solutions. Total learning hours over the year for this book club amounted to 4,198 hours, and there were a total of 4,198 attendances, demonstrating that our warehousing business is actively working to promote technological transformation and talent upgrading.



Certification Training System

All branch stores for our pet business are staffed with resident pet groomers. EMI views outstanding pet groomers as valuable assets, and continues to provide formal education and training to help groomers obtain national and KCT licenses, thereby strengthening their professional capabilities and service quality.

As of 2025, 8 of our pet groomers have obtained KCT qualification, 9 pet groomers have obtained C-level certification, 3 pet groomers have obtained B-level certification, and 1 pet groomer has obtained A-level certification. In future, we will keep encouraging our colleagues to take KCT pet groomer certification exams to strengthen our cultivation of professional talent.

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 groomer certifications are divided into four sequential levels based on technical proficiency (C level, B level, A level, and instructor level), and serve as an important reference of groomer 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 2025, a total of 108 warehousing business employees participated in the following certification training courses over a total of 523 hours:



Basic occupational health and safety training

The "Occupational Safety and Health Act" requires all new employees to complete on-the-job training every year to strengthen their understanding of operational safety, disaster prevention procedures, and evacuation guidelines.



Silo internal professional skills training

Conducted training and drills based standard internal silo equipment operation, cleaning, and emergency response procedures to practice firefighting, equipment maintenance, and disaster response procedures.



Introduction to AI and remote operations training

We responded to remote equipment operation trends by conducting training on remote system operations, data recording and abnormality analysis, and collaborative system maintenance training.



Operator certification for special machinery

Organized forklift, crane, welding, wheel loader, and other operator or technician certification training based on operational requirements to ensure that equipment operations comply with regulatory and safety requirements.



Management personnel training

Organized training on energy efficiency, information security, occupational health & safety and corporate sustainability management for dedicated personnel to strengthen management systems and legal compliance capabilities.



Internship Program

In 2025, our media business collaborated with mass communication departments at colleges and universities to offer a summer internship program which provided students with an opportunity to gain practical work experiences. We awarded bonuses to those who performed well during their internships and offered them a chance to become permanent employees after graduation. A total of 2 interns participated in this program in 2025 and total internship time reached 681.4 hours.

In 2025, ET Pet hired 36 student interns from 24 collaborating schools across Taiwan. We offered permanent positions to 6 interns after their internships had concluded, achieving a retention rate of 16.67%.

3-2-3 Incentives and Development

To motivate employees and strengthen their professional development, Eastern Broadcasting implemented a variety of incentive programs aligned with different job roles, including performance-based incentives, sales bonuses, AI application awards, and retention bonuses. Supported by a performance management system and timely feedback mechanisms, these programs encourage employees to continuously enhance their capabilities and contribute greater value to the organization. In 2025, a total of NT\$59,141,905 in bonuses was awarded to recognize outstanding performance and support talent retention and development.

Incentive Programs for Outstanding Talent

- * **Young management trainees:** We adjust employee salaries every six months based on employee work performance and offer two months of guaranteed year-end bonuses. We also subsidize external training and provide expatriate allowances.
- * **EMI retail unit R&D center:** We reward employees each quarter based on project achievements, contribution to cross-enterprise projects, manager appraisals, and personal performance.
- * **Mentor bonuses:** We have established a mentor program which gives a bonus of NT\$5,000 to mentors after new hires have completed their probationary periods, thereby increasing our new hire retention rate.
- * **Performance bonuses:** Our media business provides timely rewards to employees based on quarterly KPIs such as web traffic volumes, number of news articles, clicks per article, and total clicks per quarter.

ET Pet Performance Evaluation System

ET Pet has established a performance evaluation system based on employee positions and job responsibilities, with separate evaluation criteria for executives and entry-level employees. Executive evaluation criteria focus on performance management, problem-solving, team building, customer orientation, and planning and organization capabilities; while criteria for entry-level employees encompass work management, proactive initiative, communication and coordination, customer service, and self-development capabilities.

Evaluation results are used as a basis for salary adjustments, bonus distributions, promotions, and talent cultivation, and helps our employees track their work performance and career paths through communication with their supervisors. We will continue to optimize our performance management and career development systems to strengthen the effectiveness of talent cultivation and retention.

3-3 Employee Benefits and Participation

EMI values employee rights and welfare, and is committed to creating a friendly and attractive workplace environment, as well as establishing structured employee benefits management mechanisms. In addition to providing employee care measures in accordance with law, we have also established an Employee Welfare Committee, and allocate annual budgets to implement various welfare measures according to formulated plans to ensure system continuity and effectiveness.

In terms of employee benefits, we have established a comprehensive employee benefits framework that covers group insurance, subsidies for weddings and funerals, subsidies for continuing education, travel subsidies, annual holiday bonuses or gifts, birthday bonuses, sports club subsidies, and power walking competition prizes, which support employees in maintaining their physical and mental health as well as their work-life balance, thereby enhancing employee participation and cohesion.

In terms of employee participation and communication, we have established diverse communication channels and continually collect employee feedback to improve our systems. We notify employees 10 days before any material operational changes that may affect employee rights, and take appropriate response measures to safeguard employee interests and maintain workplace stability.

In terms of health promotions in the workplace, we continue to introduce systematic health promotion measures and self-management mechanisms. In 2025, we obtained the Ministry of Health and Welfare Health Promotion Administration Self-Assessment Workplace Health Promotion certificate, demonstrating our achievements in employee health management, associated implementations, and supporting resources. We received four Happy Enterprise Gold Awards from 2021 to 2025, and hope to continue improving our employee care and benefits programs to enhance the competitiveness of our human capital.

3-3-1 Employee Benefits

EMI provides a variety of employee benefits, including health examinations, festive bonuses/gifts, employee insurance, emergency assistance, and social club activities. In 2025, we organized a number of employee activities, including Happy Enterprise employee networking activities and cash prizes for power walking challenges. In 2025, we invested NT\$11,567,309 in employee benefits.

Parental Leave Without Pay

We strive to establish a family-friendly workplace and allow our employees to take parental leave without pay in accordance with law, thereby supporting our personnel through systematic management measures that enable them to balance their work and family responsibilities. In 2025, we continued to monitor the reinstatement and retention rates of employees who took parental leave without pay. This data is used as a reference for optimizing employee care, job transition, and workplace support measures, as well as improving communication and reinstatement support before and after employees take leave. This helps to facilitate a smooth return to work while strengthening the effectiveness of our family-friendly practices and talent retention efforts. Recognizing the higher physical demands placed on frontline store and pet grooming personnel, the Pet Cloud business unit will continue to enhance its four-week flexible scheduling mechanism to create a more inclusive workplace that accommodates family and childcare responsibilities while supporting ongoing professional development. These initiatives are intended to strengthen employees' confidence and willingness to return to work after parental leave, thereby supporting talent retention and workforce sustainability.

Item	Male	Female	Total
A. Number of employees eligible for parental leave without pay in 2025	18	55	73
B. Actual number of applicants for parental leave without pay in 2025	1	39	40
Application rate (%)=B/A	5.56%	70.91%	54.79%
C. Number of parental leave without pay employees scheduled for reinstatement in 2025	2	19	21
D. Actual number of parental leave without pay employees reinstated in 2025	1	12	13
Reinstatement rate (%)=D/C	50%	63.16%	61.90%
E. Actual number of parental leave without pay employees reinstated in 2024	11	20	31
F. Number of parental leave without pay employees who continued working for one year following reinstatement in 2024	2	17	19
Retention rate (%)=F/E	18.18%	85.00%	61.29%

Notes:

- A. Number of employees eligible for parental leave without pay in 2025: The number of employees who applied for paternity and maternity leave from 2025/01/01~2025/12/31.
- B. Actual number of applicants for parental leave without pay in 2025: The number of employees who applied for parental leave without pay from 2025/01/01~2025/12/31.
- C. Number of parental leave without pay employees scheduled for reinstatement in 2025: The number of employees who completed their parental leave without pay from 2025/01/01~2025/12/31.
- D. Actual number of parental leave without leave employees reinstated in 2025: The number of employees who completed their parental leave without pay from 2025/01/01~2025/12/31 and were reinstated.
- E. Actual number of parental leave without pay employees reinstated in 2024: The number of employees who completed their parental leave without pay from 2024/01/01~2024/12/31 and were reinstated.
- F. Number of parental leave without pay employees who continued working for one year following reinstatement in 2024: The number of employees who were on parental leave without pay from 2024/01/01~2024/12/31 and continued working for more than a year following reinstatement.

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

GRII 403-6

EMI firmly believes that "employee health is a corporate asset." We continue to execute workplace health promotion policies, maintain our well-established sports club culture, and build a cohesive, vibrant, and healthy workplace. In 2025, we extended our "exercise constantly and stay healthy" promotion focus 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 maintain exercise motivation.

EMI provides on-site health consultations, health lectures, and other preventive health services to build a well-rounded health stewardship network. In 2025, we obtained the Ministry of Health and Welfare Health Promotion Administration Self-Assessment Workplace Health Promotion certificate, demonstrating our tangible achievements in employee health management and healthy workplace promotion.

Workplace Health Promotion Activities

Warehousing Business

Workplace health promotion activities

- * Our Taichung Operational Site continued to organize health promotion activities and hosted a badminton tournament. Overall participation rates in these activities ranged from 55~59%, and our employees achieved a combined weight reduction of 138.7 kg and a total of 26 million steps over the year.
- * Our Kaohsiung Operational Site hosted power walking and weight loss competitions over the year. Our employees achieved a total weight reduction of 66 kg over the year, and the highest individual weight loss rate was 15.76%.



Number of
Participants
115

Online Power Walking Challenge

- * In 2025, we extended this challenge to run throughout the year, and achieved a total of 213 million steps and carbon reductions amounting to 30.21 tCO₂e. Participation rates in all rounds exceeded 85%, and we invested NT\$1.3 million in health promotion incentives.
- * We have hosted nine rounds of this challenge since 2023, achieving a total of 502 million steps and cumulative carbon reductions amounting to 71.63 tCO₂e.



Number of
Participants
175

Badminton Team Tournament

We expanded our workplace health promotion initiatives in the second half of 2025 and hosted a charity badminton team tournament for the first time. The average participation rate rose to 59.24% and all participants achieved a total of 12.36 million steps and a total weight reduction of 54.7 kg through low-carbon walking activities.



Number of
Participants
41

Warehousing Business

Year-round diverse fitness classes

In 2025, we hosted a total of 71 classes covering aerobic dance, core strength training, Pilates, and stretch yoga. These classes were attended by 696 participants and we invested NT\$108,000 in training expenses.



Number of
Participants
696

ET New Media

Health examination subsidies and Walking/Cycling Days

- * Each employee receives a health examination subsidy of NT\$3,000 every year. We also hosted monthly Walking Days and Cycling Days since 2023. In 2025, the Walking Day activities recorded a total of 2,329 attendances and a total of 33,604,926 steps.
- * The thresholds set for these activities were 11,000 steps per day on Walking Days and 12 kilometers of cycling (from single or multiple cycling sessions on the same day) on Cycling Days. We also provided gift cards and additional incentives to encourage employees to develop regular exercise habits.



Number of
Participants
2,329

Number of Steps and Environmental Benefits

Sessions	Total steps	Carbon reductions (kgCO ₂ e)
Sixth (January to March 2025)	49.98 million	7,097
Seventh (April to June 2025)	52.47 million	7,452
Eighth (July to September 2025)	55.03 million	7,691
Ninth (October to December 2025)	56.13 million	7,971
Total amounts for 2025	Exceeded 213 million	30,210 (approximately 30.21 metric tons)

3-3-3 Sound Communication Channels

Employee Satisfaction

In 2025, we commissioned the 104 HR Academy to conduct an online employee satisfaction survey which collected anonymous employee feedback for analysis across eight major satisfaction dimensions: supervisor, remuneration, colleague, work, career development, corporate culture, sustainable development, and engagement. Survey items were presented on a six-point scale, with 1 representing "strongly disagree" and 6 representing "strongly agree."

The overall satisfaction score for this year was 4.63 points. Of the various dimensions, "colleague satisfaction" and "supervisor satisfaction" received relatively higher scores, indicating that our colleagues were somewhat satisfied with team collaborations and supervisor interactions. "Remuneration satisfaction" and "career development satisfaction" received relatively lower scores, and will serve as key focuses for subsequent optimization of human resources systems and improved employee communications. We will continue to review labor-management relations, talent development, and employee support measures based on survey results to enhance employee engagement and organizational cohesion.

EMI New Hire/Turnover Rate in 2025



Media Business 360-Degree Evaluation Optimizations

ET New Media continued to optimize talent assessment mechanisms in 2025 by building on existing 360-degree supervisor evaluations, introducing AI-powered competency and potential identification functions. We systematically assessed employee logical thinking, data literacy, and AI learning capabilities through mathematics, statistics, and STEM aptitude tests. Test results serve as a basis for AI training, seed talent cultivation, and task assignment.

We also incorporated AI capability in monthly performance evaluations starting in July 2025. We assessed use of AI tools, efficiency improvements, process improvements, and contributions based on employee job responsibilities and KPIs to gradually establish a talent management model which encompasses "capability screening, competency training, practical verification, and links with performance" to strengthen our AI application capabilities and enhance our competitiveness in digital transformation.

Plan to Prevent Illegal Infringement of Rights when Performing Duties

EMI continues to establish unlawful infringement prevention, grievance handling, and employee support mechanisms in accordance with workplace safety and employee care principles. ET New Media amended the "ET New Media Plan for Preventing Unlawful Infringement in the Performance of Duties" in response to the enactment of the Stalking and Harassment Prevention Act and in alignment with the Ministry of Labor's announcement of the "Guidelines for the Prevention of Unlawful Infringement in the Performance of Duties (4th Edition)" in 2025. The amended Plan clearly defines the different types of unlawful infringement, including workplace violence, workplace bullying, employment discrimination, and sexual harassment, and applies to all workers within EMI. We work to strengthen preventive management and reduce risks from unlawful infringement through public announcements, codes of conduct, hazard identification and risk assessments, reviews of work conditions, appropriate adjustments, education and promotion, and comprehensive reporting and protection mechanisms.

ET New Media received and handled 1 employee grievance in July 2025. Following interviews and investigations conducted by legal, human resources, and occupational safety personnel, it was determined that the grievance involved interpersonal conflict in the workplace rather than unlawful infringement. We notified relevant supervisors to review and improve associated conditions, continue to monitor the situation, and provide necessary care and coaching.

Employee Grievance Mechanisms and Channels

GRI 2-25 ∙ GRI 2-26

EMI values employee feedback and bidirectional communication. We collect employee feedback on workplace environments, welfare systems, career development, and organizational management through diverse channels such as labor-management meetings, the Employee Welfare Committee, labor unions, grievance mailbox/employee feedback channels, and used this feedback to optimize and improve our management systems. Each of our business units have also established supplementary communication mechanisms based on their respective operational characteristics to improve response efficiency and employee participation.



ET Pet launched the “ET Pet HR Helpline LINE@” group in 2024 to create an open communication channel and listen to employee feedback. Currently, 921 employees have joined the group, and we answered 4,794 employee questions in 2025 (approximately 13 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	Labor-management opinions, 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	Annual work plans, utilization plans for welfare funds, department trips and meals, and adjustments in employee health examination subsidies
Unions	Employees participate in regular department affairs meetings through union representatives	Scheduling, overtime, and other matters related to employee benefits
Employee mailboxes/HR Helplin ^{Note}	Constant reception of various needs and suggestions	Attendance, salaries, benefits, and psychological counseling
Mentors for new employees	Supervisors appoint senior staff to guide new employees and provide feedback to the human resource department	Assist new employees in quickly familiarizing themselves with new environments
Exit interviews/surveys	Departed employees provide feedback through the human resources department, the head of the management department, and surveys, which are approved by the general manager	* The human resources department conducts face-to-face interviews with each departing employee to ensure that they fully experience EMI's focus and care * Each departing ET Pet employee receives an emailed 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 if stated issues have been improved^{Note}.

Note:

¹ The LINE@ group and exit questionnaire were initiatives launched by ET Pet in 2024.

Number of Complaints and Responses

Employee grievance types are classified as general employee grievances, unlawful infringements in the workplace, and sexual harassment grievances, and can be reported through a number of channels such as emails, phone calls, employee suggestion boxes, or face-to-face discussions. After receiving employee grievances, the human resources department will provide a preliminary overview of handling processes, then establish a dedicated investigation task force based on the nature of said grievance and the results of employee interviews. The task force conducts investigations in an objective and confidential manner to prevent secondary harm and retaliation risks, and ensures that all grievances are handled rigorously and appropriately. We received 1 employee grievance in 2025.

Labor-Management Communications and Union Participation

EMI values labor-management relations and bidirectional communication, and therefore promotes harmonious labor-management relations through labor unions and labor-management meetings. We also continue to enhance employee benefits. We have established the Taichung Operational Site Union and the Kaohsiung Operational Site Union. The proportion of employees covered by these unions reached 68.49%. Employees not covered by these unions are still subject to the same labor conditions and labor regulations under corporate policies, with no differences based on whether they are union members.

EMI (warehousing business)

On December 1, 2023, we reviewed a union-formulated draft collective agreement, and conducted negotiations on labor conditions, welfare measures, occupational safety, grievance systems, and union operations with our Taichung Union and Kaohsiung Union on September 13, 2024 and October 9, 2024. In 2025, we continued to consolidate opinions on provisions pending confirmation and advance collective bargaining processes based on good-faith principles to strengthen labor-management collaborations and safeguard employee rights.

ET New Media (media business)

In 2025, we convened 2 meetings to discuss the establishment of a compensation committee, regulations governing night work for female employees, overtime arrangements, leave application procedures, and employee care. We also continue to issue communications on prevention of unlawful infringement in the workplace, wage compensation for occupational injuries, holiday shift scheduling, and protection of employee rights during labor-management meetings to improve workplace safety and labor conditions.

ET Pet (pet business)

Meetings in 2025 focused on four key issues: Workforce monitoring and optimization, flexible working hours and scheduling management, leave and attendance mechanisms during natural disasters, and transparency in overtime management. We continue to enhance workforce allocation efficiency and protect employee work rights through regular reviews and system adjustments.



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, job responsibilities, and personal performance. Our “Regulations for Sustainability Development Responsibility Center Bonus Distributions” have incorporated sustainability goals into incentive evaluations, and we encourage our managers and employees to jointly participate in execution of sustainability performance indicators to facilitate full achievement of our operational and sustainability goals.

Annual Total Compensation for the Highest-Paid Individual in 2025

GRI 2-21

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)	5.58	1.13
ET New Media (media business)	11.92	0.05
ET Pet (pet business)	4.17	1.18

✿ Ratio of Male-to-Female Remuneration in 2025

Industry	EMI (Warehousing Business)		ET New Media (Media Business)		ET Pet (Pet Business)	
	Male	Female	Male	Female	Male	Female
Entry-level employees	1.002	1	1.12	1	0.99	1
Entry-level managers	1.030	1	1.17	1	1.02	1
Mid-level managers	1.200	1	1.00	1	1.05	1
Senior managers	1.220	1	0.58	1	1.09	1

✿ Ratio of Male-to-Female Basic Salaries and Remuneration

Industry	EMI (Warehousing Business)		ET New Media (Media Business)		ET Pet (Pet Business)	
	Male	Female	Male	Female	Male	Female
Management position	1.15	1	1.04	1	1.14	1
Administrative position	1.02	1	0.89	1	1.18	1
Professional position	N.A. ^{Note}	N.A. ^{Note}	1	1	0.86	1

Note:

¹ Our warehousing business does not currently have any female employees in professional positions. Therefore, this item is marked as N.A.

✿ Average/Median Salaries for Non-Manual Full-Time Employees



Note:

¹ Changes compared to the previous year were calculated as: (Salaries for this year - Salaries for previous year)/Salaries for previous year.

² ET New Media restated average and median employee salaries for 2024 as the salaries of new hires who had been employed for less than one year in 2024 were annualized and recalculated. This restatement of information did not affect data disclosures for 2025.

✿ General Employee Salaries Compared with Minimum Wage in Taiwan

EMI (Warehousing Business)		ET New Media (Media Business)		ET Pet (Pet Business)	
General employee salaries (NT\$)		General employee salaries (NT\$)		General employee salaries (NT\$)	
Male	Female	Male	Female	Male	Female
49,480	49,363	33,000	33,000	30,442	33,350
Ratio to local minimum wage		Ratio to local minimum wage		Ratio to local minimum wage	
1.73	1.73	1.15	1.15	1.06	1.17

3-4 Occupational Health and Safety

EMI has established occupational health and safety management systems based on the operational characteristics and different risks of each business unit to safeguard employee health and safety through risk screening, prevention plans, and continuous improvement mechanisms. We emphasize occupational safety, sanitation, and health management, and are committed to providing safe and healthy workplace environments. We focus on prevention of occupational accidents and reduction of workplace risks, and are making steady progress toward our goal of zero major occupational accidents as we strive to build friendly and safe workplace environments.

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 domains. We are committed to becoming a green model enterprise that emphasizes employee safety, hygiene, and health management, and provides safe and healthy workplace environments, thereby establishing a friendly and safe workplace with zero accidents.

Material Topic: Occupational Health and Safety - Management Approach (GRI 3-3)

	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2025
Warehousing Business	Achievement rate on four major labor health protection plans * Prevention of human-induced musculoskeletal hazards * Prevention of diseases caused by abnormal workloads * Prevention of unlawful infringement when performing work duties * Maternal health protection in the workplace	Achievement rate of 90%	Achievement rate of 95%	Achievement rate exceeding 95%	Achievement rate: 100%
	Coverage rate of on-site health services	Coverage rate of 90%	Coverage rate of 95%	Coverage rate exceeding 95%	Coverage rate: 90%
	Occupational health and safety training participation rate (including disaster prevention and health promotion lectures)	Participation rate of 90%	Participation rate of 95%	Participation rate exceeding 95%	Participation rate: 90%
	Annual health check coverage rate	Coverage rate of 90%	Coverage rate of 95%	Coverage rate of 95%	Coverage rate: 90%
	Number of incidents involving unlawful infringement in the workplace	0	0	0	0
	Obtain Accredited Healthy Workplace Health Promotion Certificate	Obtain certification Continue to host annual health promotion activities and achieve an employee participation rate of 50%	Obtain certification Continue to host annual health promotion activities and achieve an employee participation rate of 55%	Obtain certification Continue to host annual health promotion activities and achieve an employee participation rate of 60%	* Health Promotion Activities (Walking Campaigns): Conducted semi-annually * Please refer to 3-3-2 Building an Exercise-Friendly and Healthy Enterprise for more information regarding employee participation on health promotion activities » Taichung Office: First-half participation rate: 57%, Second-half participation rate: 50% » Kaohsiung Office: First-half participation rate: 41%, Second-half participation rate: 46%
Responsible Units	Occupational safety management departments at all EMI businesses				
Specific Actions	* Continued to implement our four major health promotion plans (prevention of human-induced hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection), and regularly review effectiveness of implementations. * Each business unit is staffed with dedicated occupational health and safety personnel, and have established occupational health and safety committees which convene regular meetings to review occupational safety performance and track improvements. * Our pet business employs one labor safety specialist and one Class A occupational health supervisor; and is planning to establish an occupational health and safety committee to manage and supervise occupational safety implementations. * An additional occupational safety specialist was hired in 2025 to be responsible for immediate responses to occupational accidents and emergency incidents, employee care and support, and compliance with occupational safety regulations. * Formulated "Workplace Health Management Plan," and conducted annual employee health examinations and health management measures to facilitate employee health monitoring and abnormality management. * Established fire safety management mechanism, equipped each operating site with fire safety equipment, and conducted regular equipment inspections and disaster prevention training to enhance emergency response capabilities. * All business units have been equipped with automated external defibrillators (AEDs), and we have deployed a total of 27 first aid personnel, exceeding regulatory requirements. We continued to conduct relevant training and maintain certification validity to ensure that our personnel possess emergency rescue capabilities.				

3-4-1 Occupational Health and Safety Committee

GRI 403-4, GRI 403-8

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 representatives, labor representatives, and unit managers. The Committee is responsible for overseeing occupational health and safety management systems and measures, and periodically reviewing occupational health and safety performance, risk statistics, education and training, and employee health protection measures to facilitate occupational safety promotions and labor-management communications, and to safeguard employee health and safety at work.

The Committee convened 4 meetings in 2025, and the attendance rate for Committee meetings reached 100%, demonstrating that our occupational safety governance mechanisms are operating effectively and are successfully promoting labor-management participation, consultation, and communication on occupational health and safety issues.

Occupational Health and Safety Committee		
Participating personnel and duties (There are a total of 7 Committee members, and labor representatives account for 42% of Committee members)	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 * Implement autonomous 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 once every quarter and 4 meetings were convened in 2025	
Resolutions in 2025	* Discussed and approved 2026 Occupational Health and Safety Management Plan, and reviewed related implementations * Amended the "Plan for Preventing Unlawful Infringement in the Performance of Duties" in accordance with the latest Ministry of Labor guidelines released in 2025 * Continued to organize workplace health promotion activities (such as power walking challenges and exercise classes), and incorporated these activities into our annual management scope * Submitted application for and received 2025 Ministry of Health and Welfare Health Promotion Administration Self-Assessment Workplace Health Promotion certificate * Reviewed implementations and participation rates of occupational health and safety training * Reviewed notification and improvement tracking mechanisms for occupational accidents and near-miss incidents * Strengthened contractor safety management and risk control measures	

Occupational Health and Safety Management Systems

To strengthen workplace safety and reduce risks of occupational accidents, EMI established an occupational safety management system encompassing self-management plans, education and training, health promotions, and occupational disease prevention measures. We encourage our employees and associated workers to jointly participate in workplace safety and health management activities through systematic communication and participation mechanisms.

In terms of workplace environment management, our warehousing business regularly monitors workplace environment indicators of operational sites, including noise, dust, carbon dioxide, and lighting conditions. Improvements and follow-up actions are implemented based on monitoring results to ensure that work environments comply with regulations and to reduce exposure to occupational risks. In terms of management systems, our warehousing business has implemented ISO 14001 and ISO 45001 management systems, and regularly conducts internal and external audits, management reviews, and continuous improvement measures to ensure management systems are operating effectively.

We strengthen employee workplace safety awareness and participation through our Occupational Health and Safety Committee, employee feedback, and education and promotion activities. We also provide risk notifications and occupational safety education to contractors and external workers before they commence work, and require them to sign statements of commitment to health and safety to strengthen operational safety and risk control.

Health Management and Occupational Safety Risk Prevention Measures

GRI 403-3, GRI 403-6, GRI 403-7

EMI

- * **Health management:** We established an employee health management system that encompasses regular health examinations, on-site health services, and follow-up procedures for high-risk groups. We organized 72 on-site health service sessions in 2025. Our warehousing business also conducted inspections for procedures involving special hazards, and continued to track improvements to reduce the risk of occupational diseases.
- * **Site assessments:** In terms of risks from human-induced hazards and unlawful infringement in the workplace, we regularly conduct hazard screening and risk assessment procedures, and adjusted our processes and management measures based on screening and assessment results to reduce risks from occupational accidents.

Warehousing Business

- * **Dust protection:** Provided face masks, dust masks, and other personal protection equipment, and reduced prolonged exposure to dusty environments by adjusting equipment and manpower allocations.
- * **Noise protection:** Provided earplugs and other noise protection equipment, and reduced prolonged exposure to high-noise environments by adjusting work schedules and manpower allocations.
- * **Emergency response:** All worksites have formulated emergency response plans covering fires, equipment abnormalities, and other unexpected incidents, and we enhance employee response capabilities and risk awareness through regular drills and training.
- * **Risk and Impact Management:** To address the inherent occupational risks associated with bulk grain handling and storage operations, including grain dust, excessive noise, and fire hazards, the Company regularly conducts hazard identification and risk assessments. Comprehensive preventive measures have been implemented, including a work permit system, contractor safety management, routine safety training, and continuous enhancement of equipment safety safeguards. Through these proactive efforts, the Company seeks to minimize the likelihood of occupational accidents and injuries while maintaining a safe and healthy working environment for employees.

Occupational Health and Safety Risk Evaluations

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.

Health and Safety Risks



Machinery and equipment hazards

- * Machinery operations, including cutting, slicing, pressing, crushing, rolling, and piercing procedures
- * Fixed cranes
- * Forklifts



Hazards from electrical equipment

- * Temporary electricity usage, electric shocks, and static electricity
- * Maintenance and repairs for grain pneumatic unloaders



Workplaces and hallways

- * Working spaces
- * Mobile stairways
- * Safety exits/stairways
- * Corridors



Chemical hazards

- * Asphyxiation from hypoxic environments/carbon monoxide
- * Acute chemical poisoning (hydrogen sulfide)
- * Indoor venues/carbon dioxide
- * Dust
- * Fires and explosions



Physical hazards

- * Drops/falls/collisions
- * Falling objects
- * Noise



Lights and lighting conditions

- * Blinding lights
- * Inadequate lighting



Contractor management

- * Fire-utilizing operations
- * Electricity operations
- * Hoisting operations
- * Elevated operations
- * Operations in limited spaces
- * Routine maintenance



Human-induced engineering hazards

- * Lifting/repetitive operations
- * Computer processes

Hazard Identification and Risk Assessment

GRI 403-2

We conduct regular hazard identification and risk assessment procedures in accordance with operational characteristics, frequency of occurrence, and severity of potential hazards. We also integrated engineering controls, management mechanisms, and response measures to classify risks into five levels (A through E); these risk levels are used as a basis for prioritizing improvements and controls. We prioritized engineering improvements, work adjustments, and management measures for high-risk procedures, and incorporated these measures into occupational health and safety management systems for ongoing tracking and improvement.

Employees who discover acute hazards should stop work immediately, move away from said hazard, and notify on-site supervisors or management personnel. For occupational accidents or abnormal events, we handle incident notification, root cause investigation, and improvement measures in accordance with regulations, and reference investigation results when reviewing management systems and training content to prevent similar incidents from recurring, thereby strengthening our workplace safety management mechanisms.

Statistics on Occupational Injuries for 2025

GRI 403-9

Gender	Male	Female	Total
Number of days worked	125,184	221,350	346,534
Number of hours worked	1,001,472	1,770,800	2,772,272
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	2	0	2
Rate of high-consequence work-related injuries	0.40	0.00	0.14
Number of recordable work-related injuries	6	15	21
Rate of recordable work-related injuries	1.20	1.69	1.52
Total days lost to work-related injuries	85	50	135
Lost day rate (LDR)	16.98	5.65	9.74
Number of close calls	0	0	0
Close call rate	0%	0%	0%

Note:

* Number of hours worked = Total number of employees x Daily work hours x Actual workdays per year (247 days in 2025).

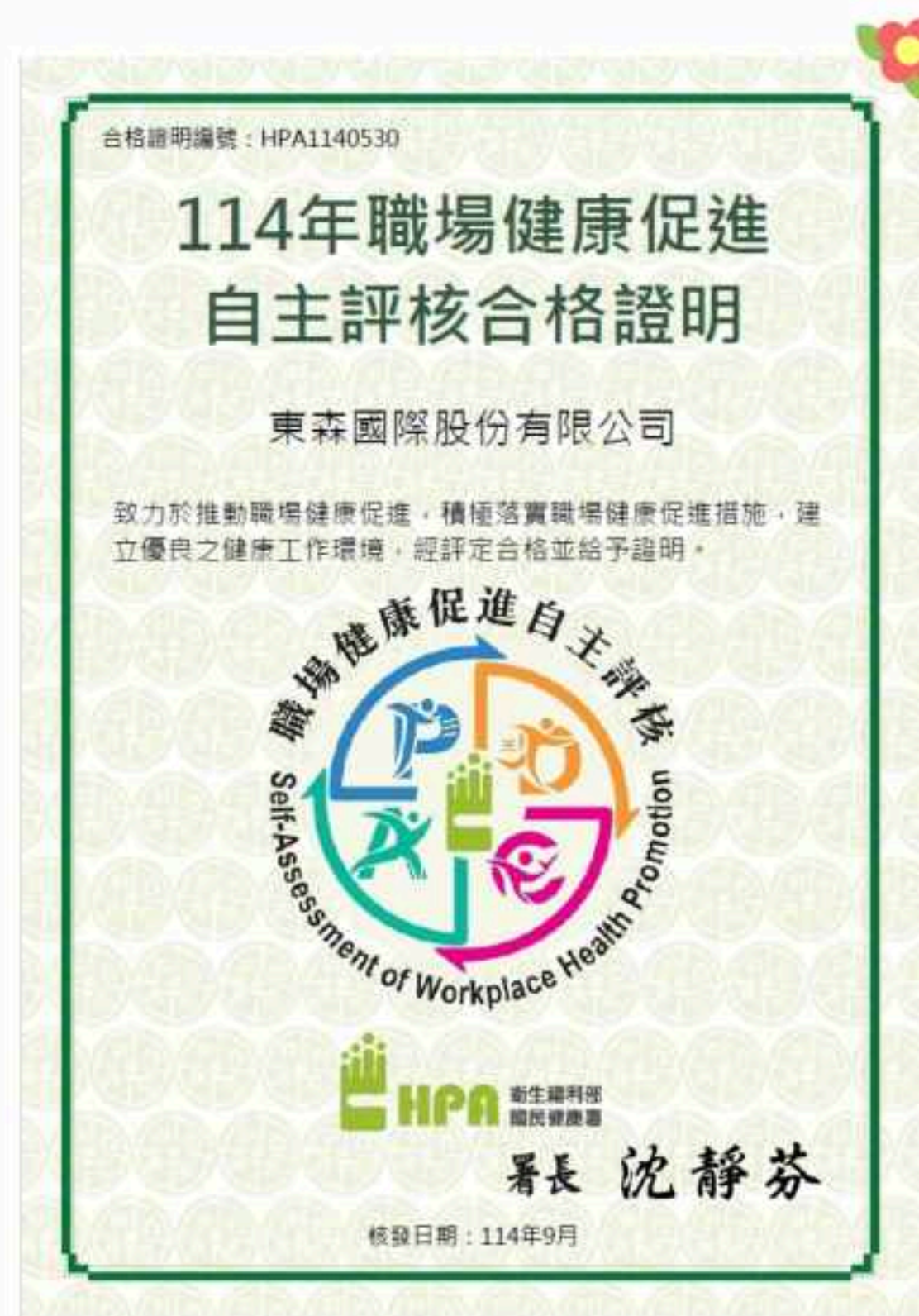
* Rate of recordable work-related injuries = (Number of recordable work-related injuries / Number of hours worked) x 200,000.

* 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) submitted an application for and received the 2025 Ministry of Health and Welfare Health Promotion Administration Self-Assessment Workplace Health Promotion certificate.

Ministry of Health and Welfare Health Promotion Administration Self-Assessment Workplace Health Promotion certificate



Healthy Workplace Implementations:



3-4-2 Safety Promotions, Drills, and Training

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 2025, we organized 49 occupational health and safety training sessions attended by 458 participants.

Our warehousing business machinery operators completed statutory health and safety training, as well as new hire training, general training, on-site operational health and safety training, and regular technical education and training. We also organized external certification training for employees based on their job functions. In terms of emergency responses, we not only incorporated scenarios such as earthquakes and tsunamis into our response plans and evacuation standards, but also conducted regular drills to enhance employee response and evacuation capabilities. Additionally, we arrange training assignments and refresher training in accordance with the requirements of relevant certification institutions to maintain personnel qualifications and operational safety.

Occupational Safety Training

Category	Course Title	Warehousing		Pet		Media	
		Training target	Attendances	Training target	Attendances	Training target	Attendances
Fire and disaster prevention drills	Employee fire safety training	Company volunteer firefighters	5	All store managers	30	Department-appointed representatives	26
	Self-defense and fire safety training (one session in the first half of the year and one session in the second half of the year)	All personnel	172	All store managers	27	-	-
	Level C occupational health and safety training for supervisors	-	-	Regional managers	12	-	-
Occupational safety training	Tsunami evacuation procedures and sustainability stewardship disaster prevention training	All personnel	48	-	-	-	-
	Fire safety management personnel education and training	Management	1	-	-	-	-
	Occupational health and safety personnel training	Occupational safety personnel	3	-	-	-	-
	Welding operations training course	Operating personnel	35	-	-	-	-
	Fixed crane, forklift, and aerial work vehicle operator training	Operating personnel	57	-	-	-	-
	First aid personnel health and safety training	Operating personnel	9	Regional managers	10	-	-
	Health and safety training for supervisors of hypoxia operations	Operating personnel	2	-	-	-	-
	Port security and shore safety management training	Operating personnel	9	-	-	-	-
	General worker health and safety training	All personnel	32	Current employees	1,204	-	-
	Grain unloader equipment operation and health & safety training	Operating personnel	40	-	-	-	-
	High-voltage equipment operation safety training	Operating personnel	19	-	-	-	-
	Firefighting equipment maintenance training	Operating personnel	25	-	-	-	-
	Prevention of unlawful infringement encountered during performance of duties training	-	-	-	-	Full-time employees	382
	New employee occupational safety training	New employees	1	New employees	141	-	-

Supplier/Contractor Occupational Health and Safety Impact Prevention and Mitigation Measures

GRI 403-7

Our warehousing business implements three levels of pre-construction health and safety training for suppliers/contractors based on contract procurement amounts.



Less than NT\$10,000

Verbal briefings on plant safety rules and safety precautions



NT\$10,000~NT\$100,000

Verbal briefings and signing of hazard notification forms



More than NT\$100,000

Verbal briefings and signing of statements of commitment to health and safety



3-5 Respect for 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, promote awareness of human rights, motivate our employees to adhere to human rights principles, and give 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 workers under forced or oppressive conditions

3-5-1 Human Rights Policies and Commitments

GRI 2-23, GRI 2-24, GRI 408-1

To fulfill our corporate social responsibilities and protect the human rights of all employees (including full-time employees and interns), we strictly comply with the Universal Declaration of Human Rights, the United Nations Global Compact, International Labour Organization Conventions, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, and the labor, human rights, and gender equality regulations of the locations in which we operate, ensuring that internal and external personnel receive fair, equal, and dignified treatment.

The Board of Directors serves as our highest governing and supervisory authority for human rights protection, and our general manager and management team are responsible for implementing related policies. Department heads are responsible for carrying out these policies through daily operations and management mechanisms, and management personnel regularly monitor employee attendance and working hours to prevent occurrence of unreasonable work arrangements that may affect employee health and family lives, thereby upholding corporate ethics, human rights protection, and sustainable development principles.

Implementation Guidelines for Human Rights Policies

Diversity, inclusiveness, and equal employment principles	We provide fair and objective opportunities to all job seekers, and do not discriminate on the basis of race, class, language, ideology, religion, gender, sexual orientation, age, marital status, or physical and mental disabilities as we work to jointly build a respectful, equal, non-discriminatory workplace environment.
Respect for human rights in the workplace	We adhere to government labor laws, and do not employ child labor, forced labor, or coerced labor. We offer accessible communications channels to our employees to maintain a safe, respectful, and friendly workplace environment.
Gender-friendly and caring environments	Formulated the Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures to safeguard employee rights, and continue to promote gender equality measures.
Healthy and safe workplaces	Established dedicated occupational health & safety unit and committee, deployed healthcare professionals, and conducted regular health examinations, occupational safety training, and necessary preventive measures to reduce workplace environment risks.
Harmonious labor-management relations	We protect employee rights through labor-management meetings, unions, and employee communication channels to promote labor-management negotiations and constructive communications.

3-5-2 Human Rights Management Actions

Promotion of Gender Equality

EMI is committed to creating a diverse, equal, and respectful workplace environment. We have long promoted gender equality and incorporated gender equality courses into new hire orientation and training programs to enhance employee awareness of diversity, inclusion, and respect in the workplace. Employees who encounter incidences of gender inequality can protect their interests through employee grievance channels, following which we establish task forces based on the nature of submitted grievances to appropriately handle said grievances and safeguard employee rights. In 2025, we continued to conduct training on human rights and prevention of workplace sexual harassment to strengthen employee awareness of human rights protection and gender equality, and to foster a respectful, friendly, and safe workplace environment.

Supplier Human Rights Management

We emphasize human rights protection across our supply chain. Our "Supplier Commitment to Code of Conduct and Ethical Regulations" and "Regulations for Management of Supplier Corporate Social Responsibilities" require suppliers to comply with regulations associated with human rights and labor rights. We prohibit use of forced labor and illegal employment of child labor, and work to ensure humane treatment and reasonable working conditions for workers. We continue to promote human rights protection measures across our supply chain through pre-collaboration commitments and supplier management mechanisms.

✿ Human Rights Risks Identification and Mitigation Measures

Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures	Achievements in 2025
Job seekers and new hires	Diversity and inclusiveness, principles of equal employment	No incidents involving employment discrimination	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.	* Ensured diversity in the workplace and adhered to the regulations of the Employment Service Act * Provided equal pay for equal work regardless of gender, age, and race	No incidents involving employment discrimination occurred in 2025
All employees	Respect for human rights in the workplace	* Prohibition of child labor * Zero workplace violence incidents	* Unlawful employment * Workplace violence	* Prohibited use of child labor and forced labor * Formulated the “Plan to Prevent Illegal Infringement of Rights when Performing Duties” and established clear grievance channels. The heads of our business units also signed workplace violence prevention statements which declared zero tolerance for workplace violence	* We require job applicants to note their date of birth during recruitment processes and check the accuracy of provided information * Made a public announcement to prohibit violence in the workplace	No cases of illegal employment occurred in 2025 No incidents involving workplace violence were reported in 2025
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 incidents involving sexual harassment were reported in 2025
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) policies 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 2025
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 & safety units and committees, and complied with occupational health & safety regulations * Organized regular labor health and safety training for current employees * Engaged contracted physicians and nurses to provide on-site health services * Organized annual employee health checks * Conducted regular quality inspections on water dispensers, lighting equipment, and firefighting equipment * Strictly required all employees, guests, and contractors to comply with epidemic prevention and name-based access measures, and strengthened disinfection procedures for factories and offices	* Initiated notification and handling procedures for occupational disasters * Actively provided care and insurance information to help employees understand how to apply for relevant compensation * Adjusted work duties based on employee physical and mental conditions	In 2025, we incurred one high-consequence work-related injury caused by a falling object.
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: Emails, phone calls, employee suggestion mailbox, and face-to-face discussions, which all ensure smooth employee communications	* Provided diverse communication channels to ensure employee rights	In 2025, we received one grievance involving allegations of workplace bullying. Following investigation, we concluded that the incident did not constitute unlawful conduct. The incident was classified as an interpersonal conflict in the workplace; we continue to monitor the situation and implement improvement measures.

04

Spreading Love in Society

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4-1 EMI Delivery of Love

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

"Breakfast ignites hope for the morning." EMI believes that corporate value stems not only from operational achievements, but also from a willingness to make social contributions. Our "Love Breakfasts" program has extended our contributions from campuses to tribal communities and other disadvantaged groups, enabling us to help rural children in achieving stable learning, and allowing people at different stages of life to be understood and supported.

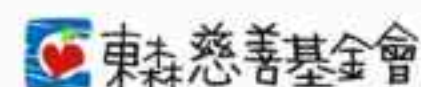
Our goodwill has accumulated over the years and gradually extended into deeper and broader philanthropic actions. We focus not on one-time assistance, but on creating opportunities for change through continued investment. The long-term companionship provided by our "Sending Love to Rural Tribes" program, the love and support of our Care for the Elderly program, and the fresh starts made possible through our Support for Rehabilitated Inmates program ensures that every act of goodwill is a starting point for transformation. EMI has steadily accumulated social contributions from dining tables on campuses to classroom in rural indigenous communities, from helping older adults with their daily routines to assisting families in rebuilding their lives.

In 2025, we continued to deepen and broaden our involvement in charitable initiatives. We continued to host the "EMI Cross-Strait Youth Baseball Tournament" to connect young players through friendship, cultural interactions, and sports exchanges. ETtoday also continued to operate "Love Cloud," "After-Care Cloud," and "ESG Sustainability Cloud," and responded to social issues by publishing feature reports and coverage on real-life stories so our actions could be seen and understood by more people. ET Pet continued to focus on animal welfare by providing companionship and care through stray animal care and pet checkup activities.

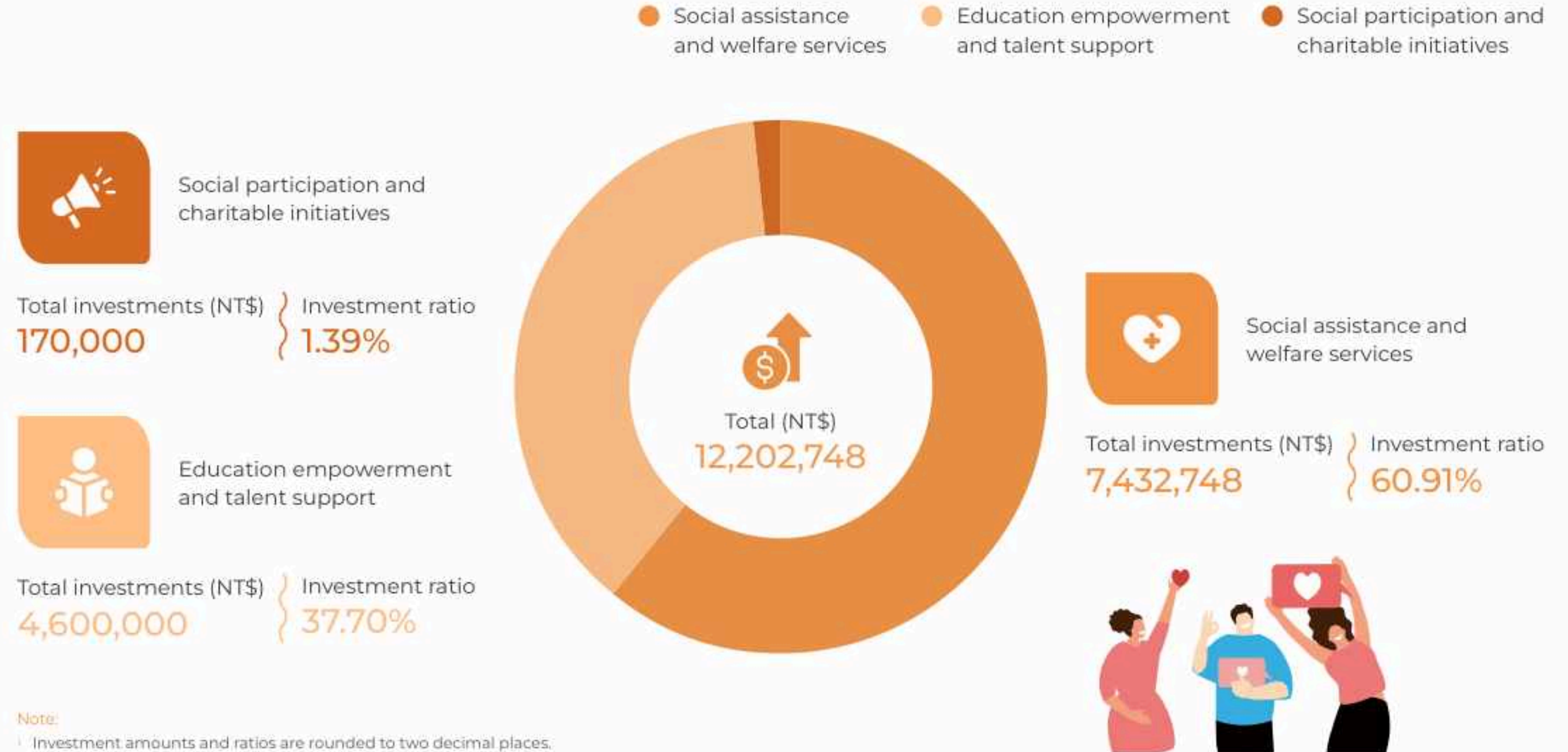
We believe that charitable work should be a long-term commitment requiring continuous dedication, not a one-time effort, and we continue to uphold the original inspiration behind our first charity breakfast as we spread warmth to all corners of society and provide enduring care that drives social progress and creates long-term value.



For more stories showing how EMI spread warmth and care, please refer to:
[Eastern Charity Foundation.](#)



★ Social Participation Projects and Investment Allocations in 2025



★ EMI Volunteer Numbers and Service Hours in 2025



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 an everyday occurrence for children in urban environments, but it represents a symbol of warmth and hope for rural schoolchildren. Eastern Charity Foundation launched the "Love Breakfasts" 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 20 years. This long-term companionship not only satisfied physical hunger, but also fueled dreams. The Eastern Charity Foundation continues to optimize program operations and has begun purchasing breakfasts from local shops to invigorate local economies. This new model provided 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. Thanks to the breakfast, the children no longer need to go hungry at school, and can focus on their studies and play and receive constant support as they grow up.

To expand the scope of social participation, we placed invoice donation boxes at all ET Pet stores and invited customers to join our initiative. Invoice lottery winnings are used as dedicated funds for the Sending Love to Rural Tribes program. ETtoday produced 15 related news reports and 10 videos. We also established an employee donation platform to consolidate charity efforts both inside and outside the company. Apart from providing daily sustenance, we believe that our Love Breakfasts sow seeds of hope. We consider this program to be more than a sponsorship, but a long-term commitment toward education and health in rural regions that can give more disadvantaged children a better start in life.

Related news reports

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Videos

10

Love Breakfasts Highlight

Breakfasts at 6 am: Supporting Rural Children Through Their Childhoods

Principal Lianjin Wang has witnessed firsthand at Gaoyi Elementary School, Balung Elementary School, and Baiji Elementary School how EMI's Love Breakfasts supported children in the early mornings, and helped families and schools build lasting and profound change.

Dawn always seems to come earlier in rural areas.

As the sky slowly begins to light, many parents are dropping their children off at school before rushing off to work in the mountains. Many of these parents won't finish work until after 6 pm, which is when they will return to pick up their children and take them home. For these children, a hot meal in the morning is never just about filling their stomachs. These meals represent a source of strength and a stable start to their day and made them feel cared for.

Baiji Elementary School Principal Wang deeply appreciates this source of strength. During his early years working at Gaoyi Elementary School, he saw how EMI's Love Breakfasts provided quiet companionship for rural children. He later transferred to Balung Elementary School and assumed his present post at Baiji Elementary School in 2015. He realized that the children around him had changed, the schools had changed, but the breakfasts at dawn had never changed.

Principal Wang often says that education is about shaping people. In his view, transformation in one child can often result in transformation for an entire family. As a principal, he considers changing a child's life to be his greatest achievement. He therefore understands how seemingly ordinary breakfasts can support children on their learning journeys, give their families peace of mind, and enable continued progress in schools.

At Baiji Elementary School, the importance of this companionship has become increasingly clear. Amid a broader trend of declining birth rates, the number of students at the school has increased rather than decreased. Principal Wang stated that the Love Breakfasts program "attracted people from near and far." When a school truly cares for its students and gives parents peace of mind, it builds trust and generates positive word of mouth. Those already near can feel the warmth, and those who are far away are willing to be drawn closer.

More importantly, this companionship is not limited to school days. EMI also provides breakfasts for one month during summer vacations, ensuring that the children are consistently supported during their vacation. Principal Wang states that this program is not just a temporary act of goodwill, but a long-standing commitment, showing him that someone will always be willing to lend a helping hand and stay a little longer to support the most vulnerable children in need.

Principal Wang has seen how Love Breakfasts have accompanied rural children at Gaoyi Elementary School, Balung Elementary School, and Baiji Elementary School throughout their childhoods. This program provided not just meals, but care and companionship that has continued for many years, ensuring that children are well cared for in the early mornings, and can build hope day by day.



Principal Wang Lien-Chin accompanied four students from rural communities who have long benefited from the "Breakfast with Love" Program to meet with Eastern Charity Foundation Chairman Gary Wang. During the meeting, the students shared the joy of their academic achievements and expressed their gratitude for the Foundation's long-standing care and support.

Donations to Love Breakfasts Program

	Number of schools	Number of schoolchildren	Donations (NT\$)
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
2025	72	3,900	5,529,739

The short-term goal of the Love Breakfasts program was to ensure that rural schoolchildren ate breakfast every day and that no children would 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 and establish diverse sports, music, and other clubs that help these children build their self-worth. Love Breakfasts give children a reason to look forward to school as well as a reason for parents to support rural schools, which in turn helps these schools to overcome challenges associated with declining birthrates.

We also provide scholarships and internship opportunities to grown Love Breakfasts beneficiaries, encouraging them to work hard at university and perhaps one day become an intern at EMI. In 2025, we awarded scholarships to 11 students who were about to enter university, extending the support and care that we had provided since their elementary school years. Their stories reflect the success of this program.

With EMI's help, these students are moving toward different lives and career paths. Some of them are planning to major in engineering, medicine, and information technology fields, while nearly half of them have chosen to devote themselves to social contribution, social work, and education, resolving to carry forward a commitment and aspiration to help disadvantaged groups.

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

Social Return on Investment from "Love Breakfasts" 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 NT\$1 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. Apart from Love Breakfasts, we also donated material resources, children's books, and winter clothing to provide practical and timely support. In 2025, ET Pet and ETtoday Plaza donated NT\$47,069 in invoice lottery winnings to the "Sending Love to Rural Tribes" program. ET New Media also rallied its employees and donated NT\$149,000 to sponsor schoolchildren in rural tribes. These resources were used to spread warmth to all those who needed them.



2025 Year-End Appreciation Event

We have sponsored and provided companionship to after-school classes in the Hualien Cirakayan community for 13 years. The program began with 20 participants and has since grown to 45 students aged from elementary school to high school. Counselors guided the children in creating potted plants and coffee packets during holidays; these items were either sold for charity or donated to healthcare workers as a gesture of appreciation. What we found most heartwarming was that students who had received our help voluntarily returned to serve as instructors, giving back to the program that previously supported them. These stories constitute the best response to our Sending Love to Rural Tribes program. We watched these children grow up, succeed at their goals, and voluntarily return to their hometowns to spread love to the next generation. This program not only supported educational achievements, but also planted seeds for virtuous cycles as an extension of EMI's Love Breakfasts program.

We invited the Ma-Yuan Primary School indigenous music and dance troupe from Hualien, the JianShan Primary School Bunun indigenous singing and dance troupe from Kaohsiung, and the Rui-Bin Elementary School indigenous dance troupe from New Taipei City to perform at the Taipei Main Station ETtoday Plaza as part of our 2025 year-end appreciation and Christmas celebration event. These students used their songs and smiles to thank us for our support over the years, and used their actions to show how this support took root in their lives.

Funds Generated from Prize
Money Awarded to Donated
Uniform Invoices

NTD **47,069**

Total Donations for
Sponsoring Indigenous
Community Schoolchildren

NTD **149,000**

EMI Cross-Strait Youth Baseball Tournament: An Eye-Opening Experience!

Taichung Wanfeng Elementary School Principal Houjen Chen stated in an interview, “The EMI tournament gave the children an opportunity to demonstrate their baseball skills, build their confidence, and improve their skills, which was very beneficial.”

In 2024, Eastern Charity Foundation and Fujian Province Liancheng County People's Government jointly hosted the first EMI Cross-Strait (Liancheng) Youth Baseball Tournament, 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. In 2025, we again invited young players from Liancheng and Fuzhou in Fujian to visit Taipei, Taoyuan, Taichung, Kaohsiung, Taitung, and other locations. The youth teams faced off once again, and the warm and vibrant atmosphere helped to nurture friendships, demonstrating EMI's commitment to building goodwill through sports and cultural exchanges.



Spreading Love Through Drawings: Children Conveyed Affection for Their Hometowns Through Paintings

EMI continued to host the “Draw My Hometown” competition as part of the 2025 year-end appreciation event, encouraging children from rural regions to draw familiar and beautiful sights. These children told stories of their tribes through vibrant colors, showcasing their creativity and emotion. This activity attracted participants from 30 schools across Taiwan and received a total of 320 submissions. The children's paintings featured 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 and share their achievements with other children. They received applause and encouragement which gave them confidence and opened up a brighter future for them.

4-2-2 Removing Barriers for the Rehabilitated

Support for Rehabilitated Inmates: 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 in them and support them can ignite flames of hope. Group President 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. Based to this belief, EMI established the “Stable Employment Project” and matched many rehabilitated inmates to jobs within the Group, helping them regain their confidence, and injecting positivity and hope into their families and society. In 2025, rehabilitated inmate Dengkai Chang became an Eastern Charity Foundation volunteer and began spending 20 days each month visiting correctional facilities and churches to pray for and care for inmates. He also shared his experiences of being accepted by Eastern Charity Foundation President Gary Wang and the Eastern Charity Foundation, which enabled him to contribute his modest efforts to caring for current and rehabilitated inmates, demonstrating EMI's support for and implementation of the Ministry of Justice's initiative to help rehabilitated inmates return to society. He was recognized by the Taiwan After-Care Association and received an award.

Apart from providing employment, Eastern Charity Foundation also works with the Taipei Branch of the Taiwan After-Care Association on festive occasions to donate daily necessities and equipment that help rehabilitated inmates advance toward a stable life. In 2025, we donated NTD\$150,000 to the Taipei Branch of the Taiwan After-Care Association, marking our fourth consecutive year of donations. The Association thanked us for our donation and presented us with an award.



In 2024, ETtoday 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.

Total Donations in 2025

NTD **150,000**



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

Care for the Elderly: Supporting the Elderly

Since its establishment, Eastern Charity Foundation has demonstrated consistent care for senior populations in Taiwan. We firmly believe that elders are society's most precious assets, and should receive respect, companionship, warmth, and care. In 2025, the Eastern Charity Foundation continued to extend care for older adults with dementia by donating NT\$200,000 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 older adults living on their own. The event was hosted by shopping channel host Yu-Shuang Lin, and EMI Chairman Shang Wen Liao was invited to attend and sing along with participating elders at this banquet, ensuring that they were not alone and were cared for at the end of the year.



Chairman Shang Wen Liao of Eastern Media International Corporation attended the Lunar New Year Reunion Dinner Charity Event, extending care and support to underprivileged communities.

Community Care

Donating Blood at EMI

In 2025, we continued our collaboration with the Taipei Blood Center from 2024. We called on our colleagues to roll up their sleeves and donate blood at our Nangang Office for this employee-oriented activity, and also invited passersby to join the cause. For EMI employees, donating blood is not just an annual task, but also a warm commitment to society.



4-3 Promoting Social Influence

4-3-1 Spreading Positive Social Energy

Reporting with Love to Convey Warmth

ETtoday continued to leverage the strengths of our media business by featuring in-depth reports on stories with social significance from across Taiwan on the "Love Cloud" column. We further expanded the reach of these issues by producing video content which covered diverse topics such as environmental sustainability, animal rescue, and the rights of women and children. In 2025, we produced and broadcast 375 public welfare videos, which accumulated more than 87 million views. In addition to delivering timely disaster relief and social support, we also focused on social issues involving disadvantaged groups such as people experiencing homelessness, people with disabilities, and older adults living alone, leveraging our media influence to direct social attention and resource investment.

ETtoday hopes that the media can be not only a platform for disseminating information, but also an important bridge that links public issues, social care, and positive actions. We strive to ensure that every story we report contributes to greater understanding, warmth, and the possibility of positive change in society.



Social care

100 videos (people experiencing homelessness, people with disabilities, and older adults living alone)



Care for women and children

11 videos (safety and care for women and children)



Support for the disadvantaged

4 videos (disadvantaged families, post-disaster relief)



Environmental issues

12 videos (climate change and resource recycling)



Health education

32 videos (CPR instructions, epidemic prevention promotion)



Love for pets

24 videos (animal rescue, adoption stories)

In 2025,
we produced **375** charity
related videos

Total views
up to **87** Millions times

Upholding Professionalism and Winning Awards

ETtoday keeps informed of social trends in Taiwan, reports breaking news, and also produces in-depth reports. In 2025, we received the Journalist Impact Award Print and Online (Text) Category Breaking News Award and Feature Report Award.

Journalist Impact Award | Print and Online (Text) Category Breaking News Award

Award-winning report

Departing Gracefully When Life Withers: A Reexamination of Dignity in Death Following Chiung Yao's Passing

This report was inspired by Chiung Yao's passing and explored issues associated with death through comprehensive and diverse perspectives, portraying high degrees of social concern while reflecting on dignity in death and euthanasia. The report also addressed the psychological distress faced by older adults when struggling with depression and suicidal thoughts, making this a high-quality news story that raised public awareness of important social issues.



Journalist Impact Award | Print and Online (Text) Category Feature Report Award

Award-winning report

Is Taiwan Prepared for the Arrival of a Super-Aged Society in 2025?

This feature report discussed employment discrimination, housing security, home-based medical care, aging in place, and solitary death issues, presenting real-world challenges and systemic gaps of Taiwan's super-aged society through interviews and policy reviews. The report emphasized a solution-oriented approach, and provided practical experience and policy advocacy, delivering meaningful value to society.



Care for Pets

ET Pet continued to collaborate with Royal Canin and Hill's Pet Nutrition in 2025, and donated more than 15,000 kilograms of prescription pet food. We also hosted 68 free health checkups, provided professional medical support to more than 900 pets, and successfully found homes for over 100 strays through more than 50 adoption events.

Feed Donation Charity Program

ET Pet views pets as family members and continues to provide nutritious food to shelter animals. We worked with Royal Canin to jointly implement the Feed Donation Charity Program, and donated 10% of market value in pet food for every 1 kg of pet food that was purchased. We also linked the "Run for Love" initiative with in-store bathing rebate activities, and delivered supplies worth more than NT\$1.3 million to animal shelters in Changhua, New Taipei City, and other locations to provide nutrition for strays.



Microchips for Pet Protection

In response to government pet registration policies, ET Pet promoted widespread adoption of animal identification systems and established "Pet Microchip Registration Sites" at more than 100 stores across Taiwan to provide free consultation and registration services. Our services include microchip registration, transfer, reissue, as well as loss and death declarations, and we helped more than a thousand pet owners complete registration processes, ensuring that fewer pets will go missing or be abandoned. By promoting pet identification systems, we aim to guarantee that every pet is loved and cared for throughout its life.

Rescue Efforts and Building Resilience

ET Pet is dedicated to local engagement activities. We are much more than a service and retail venue. We leverage our flexible cross-regional deployment capabilities and love of animals to ensure that can be the best safe haven for local pets when natural disasters occur. In 2025, powerful typhoons caused severe flooding in Yilan Su'ao and Hualien Kuangfu. We activated our "Natural Disaster Emergency Response Mechanism" at the first instance and leveraged the advantages of our nationwide store network. Store managers and regional managers spontaneously organized rescue teams to coordinate the dispatching of key supplies (including dry food, canned food, and professional cleaning agents) across stores.

- * **Typhoon relief efforts in Yilan:** We delivered 100 kilograms of food and sanitation supplies to stranded areas to resolve food shortages for more than 300 pets.
- * **Relief efforts in Kuangfu, Hualien:** After receiving news of the flood, we put together 1,000 care packages and delivered these to affected areas for distribution to impacted families and strays.
- * **Material distribution centers:** We opened our stores in disaster-affected areas to serve as shelter sites providing emergency evacuation, pet care consultation, and supply transshipment services.

Professional Medical Resources and Health Stewardship

We actively organized 68 free pet health checkup activities in 2025 to improve pet health. Professional veterinarians provided services at our stores across Taiwan and assisted more than 900 pets. We safeguarded the health of these pets and their owners through early screening tests and health education consultations, lowering the risk that these pets would be abandoned.



4-3-2 Ecological Conservation

Participating in Reforestation Programs to Set an Example for Future Generations

EMI continues to monitor environmental protection and ecological issues. Our actions focus on "planting trees for carbon reduction and greenery expansion." Since 2024, we have combined resources from government agencies, non-governmental organizations, and foundations to jointly advance our afforestation efforts. We aim to gradually expand green spaces by planting seedlings, implementing subsequent maintenance, and promoting environmental education while encouraging more people to respond to carbon reduction and ecological conservation initiatives through practical actions. We continue to participate in local tree-planting initiatives through collaborations with local governments and related organizations. Planting trees is not only good for the environment, but also connects communities and enhances ecological awareness. We believe that all progress starts from a single tree, and we work to expand green spaces, convey respect for nature and ecosystems through daily actions, and create a more sustainable future for the next generation.

05

Sustainable Governance

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EMI considers ethical governance to be the cornerstone of sustainable management. To strengthen top-level governance and oversight, the Corporate Governance and Sustainability Development Committee was established under the Board to serve as the highest governance body for advancing sustainability strategies and overseeing ESG issues, thereby incorporating environmental, social, and corporate governance issues into the Group's core business decisions. The Committee conducts rolling reviews of short-, medium-, and long-term strategic goals for all material topics as part of our top-down sustainability governance approach.

Seven sustainability executive working groups have been established under the Committee (the Corporate Governance Team, Risk Management Team, Ethical Management Team, Employee Care Team, Social Care Team, Environmental Sustainability Team, and Customer Relations Teams). These teams are headed by senior executives and are responsible for compiling, preparing, coordinating, and approving sustainability information, as well as regularly reviewing implementation results. All implementations are submitted to the Committee for review in accordance with the Charter of the Corporate Governance and Sustainability Development Committee before being reported to the Board, ensuring close alignment between our sustainability governance blueprint and operational strategies.

We continued to enhance the transparency of non-financial information disclosures and align with international standards in 2025. Our warehousing business obtained six international certifications (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), demonstrating our achievements in systematic energy, environmental, occupational health and safety, quality, and information security management. The information in this Report was reviewed over multiple rounds by our sustainability executive working groups and the Committee before submission to the Board for formal approval and issuance. In future, we will continue to work on our dual-axis transformation driven by digital technologies and sustainability governance; strengthen engagement and collaboration with our value chain partners; build a sustainable, altruistic, and mutually beneficial value ecosystem for all stakeholders; and enhance climate and economic resilience.

5-1 Sustainable Governance Practices

Material Topic: Corporate Governance and Ethical Management (Including Risk Management and Legal Compliance) - Management Approach (GRI 3-3)					
Policies and Commitments	* Build sustainable governance culture: Comply with and go beyond corporate governance principles, strengthen Corporate Governance and Sustainability Development Committee operations, and reinforce our top-down corporate sustainability culture. * Implement ethical management and stakeholder communication: Implement stakeholder transaction review and director recusal mechanisms, and establish transparent and trustworthy communication channels through timely and full disclosures of financial, tax, and ESG performance. * Strengthen Board function and oversight: Maintain a Board structure with a majority of independent directors, ensure clear separation between the roles and responsibilities of the chairman and general manager, promote gender equality and interdisciplinary expertise in Board composition, and enhance top-level oversight. * Establish links between senior executive remuneration and ESG performance: Incorporate sustainability goals and ESG KPIs into remuneration and incentive systems through various senior executive performance evaluations to fulfill our sustainable management responsibilities. * Build a culture oriented around legal compliance, risk management, and integrity: Comply with domestic and foreign regulations as well as corporate governance standards; conduct regular risk assessments, legal compliance training, and promotion of ethical codes for all employees; and execute internal and external business activities in accordance with integrity, transparency, and accountability principles.				
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 2025
	Regular evaluations of Board performance	* Conduct 1 internal evaluation each year and at least 1 external evaluation once every 3 years	* Conduct 1 internal evaluation each year and at least 1 external evaluation once every 3 years	* Conduct 1 internal evaluation each year and at least 1 external evaluation once every 3 years	* We completed an internal evaluation in January 2026, and were rated "Excellent" on all indicators. We commissioned the Taiwan Corporate Governance Association to complete external evaluations in December 2025, and suggestions for improvement were submitted to the Board on March 4, 2026.
	Link director and senior executive remuneration with ESG performance	* Link 5% of remuneration to major ESG KPIs set by each department	* Link 6% of remuneration to major ESG KPIs set by each department	* Link 7% of remuneration to major ESG KPIs set by each department	* Senior executive performance has been incorporated into the incentive framework formulated by our Sustainability Responsibility Center. Apart from financial indicators, the annual implementations and KPI achievements of our seven sustainability executive working groups are also used as a basis for adjusting variable salaries.
	Average attendance rate at Board meetings	* Overall attendance rate at Board meetings should be no lower than 90%	* Overall and individual attendance rates at Board meetings should be no lower than 93%	* Overall and individual attendance rates at Board meetings should be no lower than 95%	* Overall attendance rate at Board meetings in 2025 was 91.84%
	Corporate Governance (ESG) Evaluation results	* Achieved second-tier ranking (2~10%) among companies with market capitalization below NT\$5 billion and a third-tier ranking (21~35%) among all listed companies in 2025 Corporate Governance Evaluation.			

Material Topic: Corporate Governance and Ethical Management (Including Risk Management and Legal Compliance) - Management Approach (GRI 3-3)					
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 2025
	Independent director participation rate in major construction contract negotiation meetings	* In light of the gradual decline in the number of major construction projects, this topic will no longer be maintained as a fixed short-, medium-, and long-term objective in future reporting periods. Going forward, the Company will continue to enhance decision-making transparency through appropriate review and oversight mechanisms, taking into consideration the nature of significant construction projects, transactions, and corporate governance requirements.			* We hosted 7 internal price negotiation meetings for major construction contracts in 2025, and the independent director attendance rate was 78.57%. Due to the gradual reduction of major construction projects, we plan to discontinue monitoring of this indicator starting in 2025.
	Sustainability Report Awards	* The Company will continue to enhance the completeness, balance, comparability, and reliability of its sustainability disclosures in alignment with applicable regulations and internationally recognized sustainability reporting standards, while participating in external sustainability assessments and awards in accordance with its annual plans. Given that award outcomes are influenced by evolving evaluation criteria and external review mechanisms, the Company will focus on the continuous improvement of disclosure quality as its primary management objective and will not designate any specific award ranking or recognition level as a fixed short-, medium-, or long-term performance commitment.			* We received TCSA Corporate ESG Report Trading and Consumer Goods Category Category 1 Gold Award for our 2024 Sustainability Report in 2025 * We are formulating plans to submit our 2025 Sustainability Report for consideration in 2026
	Regularly evaluate ethical risks of directors and senior executives	* Conduct at least 1 ethical risk evaluation each year	* Conduct at least 2 ethical risk evaluations each year	* Regularly review mechanisms for evaluating ethical risks of directors and senior executives * Conduct at least 2 ethical risk evaluations each year	* We continue to review our accounting and internal control systems for high-risk business activities. Our directors and senior executives have completed our “Ethical Risk Management Self-Assessment Test,” and implementation results for 2025 have been reported to the Board.
	Ethical management education, training, and regular examinations	* Achieve a training completion rate of 95% and an average examination score of 80 points	* Achieve a training completion rate of 100% and an average examination score of 95 points	* Achieve a training completion rate of 100% and an average examination score of 95 points	* In 2025, we published a special issue of our Ethical Management and Anti-Corruption e-newsletter, conducted online training, and achieved training attendance and completion rates of 100%
	Number of ethical management violations	* 0	* 0	* 0	* We incurred zero ethical management violations in 2025.
Responsible Units	Corporate governance: * EMI corporate governance team, legal affairs office, investor relations office, and corporate governance officer * Media business and pet business management and administration departments Ethical management: * EMI ethical management team, management department, and legal affairs office * Media business and pet business management department, human resources office, and legal affairs office				
Specific Actions	* Invited directors to participate in meetings discussing important internal business decisions and operational strategies. * Continued to conduct training on corporate governance, ethical management, and the latest regulatory trends to enhance the governance awareness of directors and corporate governance personnel. * Compiled Chinese and English sustainability reports in accordance with GRI standards, SASB standards, and the latest regulatory requirements, and obtained third-party assurance to enhance ESG information disclosure quality. * Implemented mechanisms for reviewing related-party transactions, recusing directors with conflicts of interest, and disclosing financial reports to promote transparency in major transactions and decision-making processes. * Regularly reviewed and announced our corporate and organizational ethical management policies, and developed guidance for all employees to reinforce compliance with relevant regulations. * Prevented unethical behaviors, established internal investigation and handling procedures, and strengthened our corporate ethics and compliance culture through education and training, our Code of Conduct, and a whistleblower protection mechanism.				



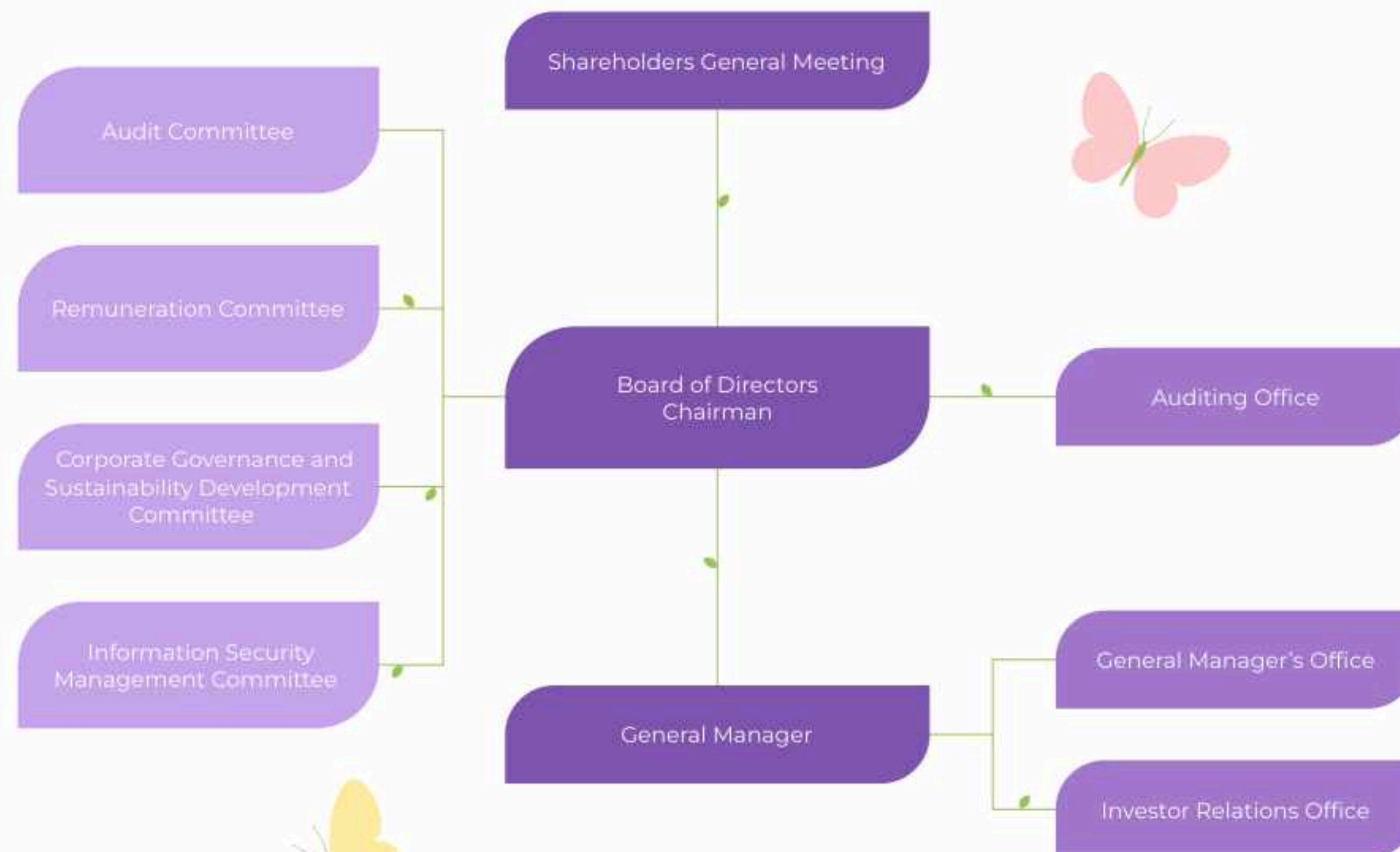
5-1-1 Corporate Governance Framework

GRI 2-9, GRI 2-10

EMI protects shareholder rights through a rigorous governance framework. The Shareholders Meeting is the highest authority at EMI and elects directors with expertise in diverse fields to serve on our Board of Directors, which is the highest governance and strategic decision-making unit at EMI; all directors are elected by the Shareholders Meeting in accordance with law. We established an Internal Audit Office under the Board to maintain the objectivity and independence of internal audit operations, ensuring effective oversight while demonstrating our commitment to ethical management and sound corporate governance.

The positions of chairman and general manager at EMI used to be held concurrently by the same individual to meet practical business needs and facilitate efficient decision-making. To enhance corporate governance, align with the highest international corporate governance standards, strengthen Board oversight, and establish clear delineation of roles and responsibilities, we actively worked to optimize the structure of our senior management team. On March 4, 2026, the Board approved the appointment of Management Department Vice President Hui Ying Chou as General Manager to oversee corporate operations and implement sustainability strategies, enabling substantive separation of management authority (executive managers) and oversight authority (the Board of Directors), further strengthening our governance framework while laying a solid foundation for stable operations and resilient growth at the Group over the long term.

✿ Corporate Governance Structure



Board of Directors

GRI 2-11

The Board of Directors serves as the Company's highest governing body and strategic decision-making authority. The 18th Board comprises seven directors with a three-year term of office, including four independent directors, representing 57.14% of the Board and maintaining a governance structure in which independent directors constitute a majority. All Board members possess diverse professional expertise in business strategy, legal and regulatory compliance, finance and accounting, new retail and media, and industry management, enabling the Board to exercise effective and independent oversight.

The 18th Board of Directors was elected for a three-year term. As the composition of the Board in 2025 remained based on the results of the previous shareholders' meeting and no full re-election had yet taken place during the term, the proportion of directors of either gender had not reached one-third. To further strengthen Board diversity, the Company elected one female director during the full re-election of the 19th Board at the Annual General Meeting held on May 20, 2026. Going forward, the Company will continue to incorporate diversity considerations, including gender, professional background, and sustainability governance capabilities, into its director nomination and succession planning processes.

The Company is committed to implementing its Board Diversity Policy and integrating stakeholder perspectives into the director selection and nomination process to attract qualified candidates with diverse gender, age, professional, and cultural backgrounds. During the full re-election of the 19th Board at the Annual General Meeting on May 20, 2026, one female director was elected. Given the diversified nature of the Company's operations, the composition of the Board must prioritize cross-disciplinary expertise and experience in areas such as business management, strategic planning, finance and accounting, and legal compliance, while ensuring continuity of leadership and institutional knowledge. Although the Company was not able to immediately achieve the target of one-third representation by either gender while balancing these professional requirements, the current Board continues to demonstrate strong operational effectiveness and sound governance performance.

To further advance Board diversity, the Company has established the following measures: (1) expanding its external talent pool of diverse experts; and (2) continuously reviewing and adjusting the future Board structure. Through these efforts, the Company aims to progressively achieve its Board diversity objectives. With respect to Board performance, all directors demonstrated a high level of substantive participation, with an average Board attendance rate of 91.84% in 2025.

✿ Board Members

Position	Name	Gender	Age (Range)	Professional Background
Chairman	Shang Wen Liao	Male	71-80	Business management
Director	Kao-Ming Tsai	Male	81-90	Finance and accounting
Director	Kuei-Ting Kao	Male	41-50	Law
Independent director	Kuen-Chang Lee	Male	51-60	Finance and accounting, corporate governance, and corporate sustainability management
Independent director	Su-Chang Chen	Male	61-70	Business management
Independent director	Tien-Wei Shih	Male	61-70	Business management
Independent director	Tsang-Hsiang Lin	Male	61-70	Finance, accounting, and business management

Note:

¹ 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 served as our general manager and Director Kuei-Ting Kao concurrently serves as the vice president of our real estate business department. Chairman Shang Wen Liao resigned his position as General Manager on March 4, 2026, and was succeeded by Management Department Vice President Hui Ying Chou.

Functional Committees

GRI 2-12, GRI 2-16

To maximize effectiveness of Board governance and strengthen Board oversight, we established a number of functional committees, including the "Audit Committee," "Remuneration Committee," "Corporate Governance and Sustainability Development Committee," and "Information Security Management Committee." Each functional committee performs its duties according to its defined responsibilities, and guides the Board in reviewing major financial and operational proposals. These committees also conduct in-depth discussions on and make prospective decisions associated with material risk management issues involving ESG, climate change, and information security defenses to implement sound governance through a top-down approach.

Committee Name	Composition and Main Duties	Operational Status in 2025
Remuneration Committee	* Committee members: Independent Director Kuen-Chang Lee, Independent Director Su-Chang Chen, Independent Director Tien-Wei Shih, Independent Director Tsang-Hsiang Lin * Main duties and supervisory matters: Formulate and regularly review director and manager performance evaluations as well as remuneration policies, systems, standards, and structures.	* Convened a total of 3 times * Average attendance rate was 100%
Audit Committee	* Committee members: Independent Director Kuen-Chang Lee, Independent Director Su-Chang Chen, Independent Director Tien-Wei Shih, Independent Director Tsang-Hsiang Lin * Main duties and supervisory matters: Oversee 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 7 times * Average attendance rate was 100%
Corporate Governance and Sustainability Development Committee	* Committee members: Independent Director Kuen-Chang Lee, Independent Director Su-Chang Chen, Independent Director Tien-Wei Shih, Independent Director Tsang-Hsiang Lin, Chairman Shang Wen Liao, Director Kuei-Ting Kao, Vice President Ying Na Cheng, Vice President Hui Ying Chou. * Main duties and supervisory matters: Plan corporate governance policies, 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 sustainable development goals and execution plans; track, review, and revise corporate sustainable development implementations and performance; and compile sustainability reports which are released following Board review.	* Convened a total of 5 times * Average attendance rate was 95%
Information Security Management Committee	* Committee members: Independent Director Kuen-Chang Lee, Independent Director Su-Chang Chen, Independent Director Tien-Wei Shih, Independent Director Tsang-Hsiang Lin, Chairman Shang Wen Liao, Director Kuei-Ting Kao, Vice President Ying Na Cheng, Vice President Hui Ying Chou. * Main duties and supervisory matters: Formulate and promote information security management policies, frameworks, and operating standards; record and investigate information security incidents; regularly assess information security management systems, establishments, and implementation results; and review annual information security promotion plans.	* Convened a total of 2 times * Average attendance rate was 87.5%

Practical Sustainability Courses for Board Members

GRI 2-17

EMI continues to advance director awareness on sustainability issues. We encourage our directors to pursue further education in relevant skills and share information on the latest trends with employees. In 2025, the Board was composed of 7 directors, who collectively participated in seven sustainability training courses encompassing risk assessment and analysis of ethical management cases, promoting corporate sustainability through risk management, business opportunities and challenges arising from net zero transitions, IFRS S1 & S2 and corporate strategies for addressing related risks and opportunities, AI developments and cybersecurity risks, green and transition finance action plans (Sustainable Development Blueprint and director responsibilities), and the 2025 Cathay Sustainable Finance and Climate Change Summit. We recorded a total of 10 training attendances.

Evaluations of Board Performance

GRI 2-18

EMI formulated the "Board of Directors Performance Evaluation Measures," which stipulates evaluation mechanisms for the Board, individual directors, and functional committees. Evaluation indicators are linked to Corporate Governance Evaluations and sustainable development (ESG) strategies, and assess the Board's oversight of economic, environmental, and social impacts as our highest governance body. We adopted a rigorous, dual-track assessment mechanism that includes both internal and external evaluations.

- * **Internal evaluations (once every year):** We completed Board self-evaluations, director self-evaluations, and peer evaluations for 2025, and received "Excellent" ratings on all indicators.
- * **External evaluations (at least once every three years):** We commissioned the Taiwan Corporate Governance Association, an independent third-party institute, to conduct Board performance evaluations for 2025 at the end of 2025. Evaluation results and recommendations for improvement provided by the external expert team were submitted to the Board for deliberation on March 4, 2026 to serve as a basis for continued advancement of ethical governance. Related implementations have been disclosed on our corporate website.

Linking Remuneration to ESG Performance to Strengthen Sustainability Governance and Accountability

We strengthened our sustainability accountability mechanisms by linking remuneration for directors and senior executives with KPIs associated with corporate governance, operational performance, and material ESG topics. We also explicitly tied 5% of variable compensation for senior executives to achievement rates on KPIs associated with material ESG topics for each department to demonstrate our top-down commitment to sustainability management.

Director remuneration is determined by the Board in accordance with our Articles of Incorporation after considering director participation in corporate operations, alignment with corporate goals and missions, internal and external communication, professional contributions, and continuing education, while also referencing industry standards; independent directors receive fixed remuneration and are also paid business execution fees and meeting attendance fees. Remuneration for senior executives is handled in accordance with our internal salary management and performance appraisal systems. In addition to fixed salaries, senior executives also receive variable incentives linked to operational performance and achievement of sustainability targets.

We amended our “Regulations for Sustainability Development Responsibility Center Bonus Distributions” in 2023 to further link remuneration of senior executives with ESG performance indicators based on the annual achievements of the seven sustainability executive working groups under the Corporate Governance and Sustainability Development Committee. These working groups respectively oversee topics associated with environmental sustainability, social care, employee care, risk management, corporate governance, ethical management, and customer relations. In future, we will continue to strengthen executive accountability on sustainability targets through other mechanisms that link remuneration to sustainability performance. Please refer to our Annual Report for more information on director and senior executive remuneration, remuneration ranges, and related explanations.

Evaluation Indicators	Appraisal Indicators	Metric Description
Environmental (30%)	1. Carbon reductions	Establishment of carbon reduction targets and implementation of specific measures
	2. Energy efficiency enhancements	Support on projects that improve energy efficiency or use renewable energy
Social (30%)	1. Protection of labor rights	Execution of fair employment, diversity, and inclusiveness policies
	2. Social participation	Participation in CSR activities and support for disadvantaged groups
Corporate Governance (40%)	1. Information transparency	Strengthen corporate information disclosures and communication with stakeholders
	2. Risk management	Progress on establishment of 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 associated salaries and remuneration. Chairman Shang Wen Liao resigned his position as General Manager on March 4, 2026, and was succeeded by Management Department Vice President Hui Ying Chou.

Director Independence and Managing Conflicts of Interest

GRI 2-15

EMI has established mechanisms to enable independent oversight and avoid conflicts of interest in accordance with the “Regulations Governing Procedure for Board of Directors Meetings” and “Corporate Governance Best Practice Principles.” The current Board is composed of 7 directors, including 4 independent directors who account for 57.14% of Board members, constituting a governance structure with a majority of independent directors. All of our external directors meet statutory independence requirements. If an independent director expresses opposition or reservation regarding a major proposal, such opinion is fully recorded and made public in accordance with law to enhance the transparency of Board oversight.

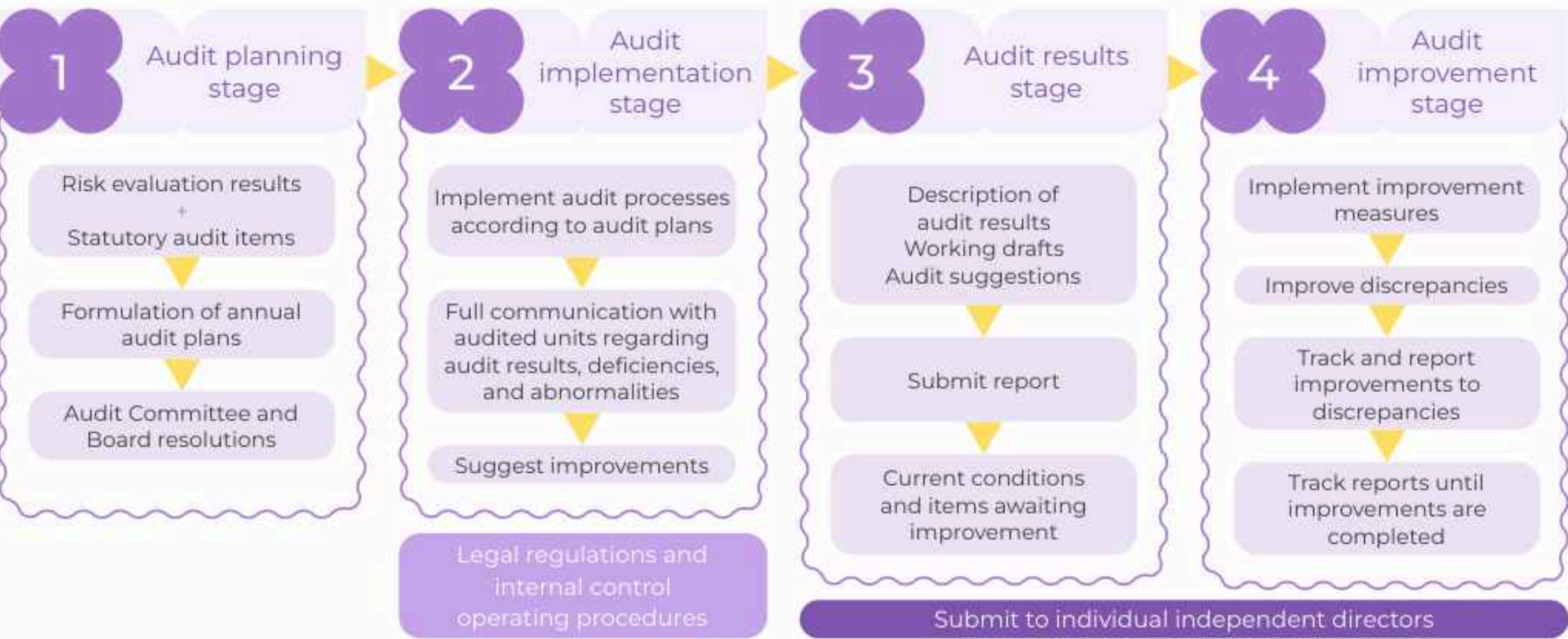
To ensure objectivity and fairness of Board decision-making, directors are required to actively disclose the nature of any conflicts of interest arising from proposals in which they or the legal entity they represent have an interest. Where such conflict may prejudice corporate interests, the director must recuse themselves from discussion and voting on said proposal, and shall not exercise voting rights on behalf of other directors. In 2025, our Board reviewed a total of 23 proposals which involved conflicts of interest. Relevant directors made necessary disclosures and recused themselves in accordance with law. No conflicts of interest involving procedural violations or damage to corporate interests occurred during the year.

Internal Audits and Internal Controls

EMI has established comprehensive internal controls and audit systems. 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 annual reports following Audit Committee and Board approval.

The auditing office established under the Board is responsible for handling internal audit procedures. The chief auditor periodically reports audit results to the Audit Committee and the Board, and maintains full communication with independent directors to explain audit findings, track improvement progress and management effectiveness, and strengthen oversight transparency and accountability mechanisms.

We issued a total of 78 audit reports (including deficiency improvement reports) in 2025, and all audit results have been fully communicated with audited units. All audit and tracking reports were submitted to independent directors for review by the end of the next month following each audit, and audit results were reported to the Audit Committee and the Board.



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, and to ensure the integrity, accuracy, and reliability of sustainability information. The management scope encompasses all environmental (E), social (S), and corporate governance (G) information related to sustainability activities and transactions, as well as sustainability reports, greenhouse gas emission inventory reports, sustainability disclosures in annual reports, and other external disclosures on the Market Observation Post System and our ESG platform.

We enhance the consistency and credibility of ESG information disclosures through collection, analysis, preparation, external assurance, review, disclosure, and protection of sustainability information. The Audit Committee has fully communicated all audit findings on sustainability information management procedures as of December 23, 2025, and relevant audit findings for 2025 have been provided to audited units. Audit reports also disclosed identified deficiencies to relevant units for corrective action, and the auditing office tracked implementations on a quarterly basis until all corrective actions were completed.

5-1-2 Ethical Management and Legal Compliance

GRI 2-27

Legal Compliance and Anti-Trust Management

GRI 205-1, GRI 206-1

EMI upholds ethical management and fair competition principles. We avoid market monopolies by expanding our business landscape through horizontal integration, and establish long-term and stable relationships based on mutual trust with our partners, thereby preventing potential monopoly risks from vertical integration. We continue to monitor changes in domestic and overseas policies, and have established corporate governance systems, internal management measures, and education and training to fulfill our anti-corruption, ethical management, and legal compliance commitments.

Our legal department proactively assists business departments in reviewing contracts, operational processes, and potential compliance risks, and has established risk prevention, whistleblower protection, and internal investigation mechanisms to reduce operational violation risks. We adopt a "zero tolerance" approach; 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 strict handling. No incidents of non-compliance with laws and regulations occurred in 2025.



Management of Intellectual Property Rights

Intellectual property rights constitute core assets for maintaining innovation and competitiveness at EMI. We have established intellectual property rights management mechanisms with concrete management measures for trademarks and trade secrets which are aligned with the Group's two core strategies ("new retail integrated with new media" and "OMO online-merge-offline"). Our legal department is responsible for managing application, maintenance, and risk control procedures associated with intellectual property, ensuring that our creative achievements are fully protected.

Our human resources department continues to organize internal education and training to strengthen employee awareness of intellectual property protection, utilization, and regulatory compliance matters. In 2025, our warehousing business conducted intellectual property rights examinations for all employees. A total of 146 people took the examinations, which effectively enhanced employee legal compliance awareness and asset protection capabilities, and strengthened systematic and professional management of our intellectual properties.

Number of participants and training hours were as follows:

Topic	Number of Participants	Number of Examination Participants	Education and Training Hours
Ethical management	1568	121	347.5
Intellectual property rights		146	
Trade secrets	173	127	29

✿ Intellectual Property Rights Management Strategies



Personnel training and promotion

Included information on intellectual property management in training courses for new employees, and posted new materials and information on our digital learning platform to strengthen intellectual property protection capabilities and awareness in all employees.






Management of intellectual properties

Regularly inventoried intellectual property rights, including patents, trademarks, copyrights, and trade secrets. Our legal department is responsible for handling application, maintenance, and risk control procedures, and we continued to implement the Intellectual Property Management Plan which was approved by the Board in 2024, enhancing collaborations with law firms and enabling effective management, utilization, and protection of our intellectual property. We also confirm ownership of intellectual property rights when reviewing contracts with collaborating vendors to prevent and avoid infringement risks.





Privacy protection and management of trade secrets

We continued to maintain the validity of our ISO 27001 certification to ensure the confidentiality, availability, and integrity of client, transaction, and company information. We improved our information security management systems, including access rights controls, regulations governing use of external devices, employee confidentiality obligations, employee departure handover procedures, and VPN access controls; all units are required to sign confidentiality agreements with clients, suppliers, and collaborating partners, and we regularly conduct training on trade secret protection measures.

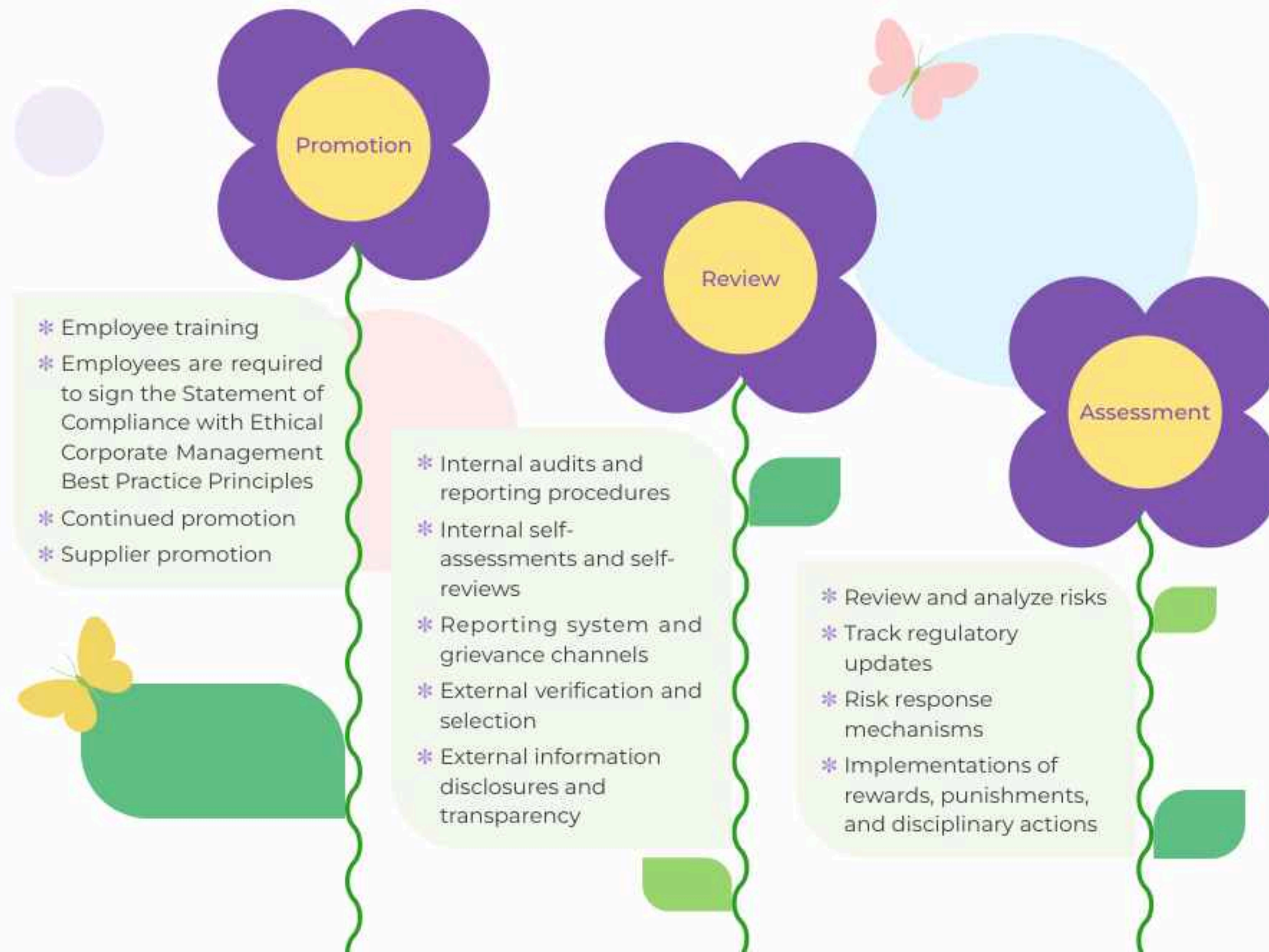


Ethical Management Mechanisms

GRI 205-2

EMI upholds ethical management and fair competition principles, continues to strengthen internal governance systems, and established a dedicated unit responsible for execution and oversight of related mechanisms. We established the "Codes of Ethics and Conduct," "Regulations for Management of Supplier Corporate Social Responsibilities," and "Regulations for Managing Employee Conflicts of Interest"; require collaborating partners to sign the "Supplier Statement of Compliance with Ethical Management Policies"; and include "Ethical Clauses" in our contracts to enhance the ethical standards of our business dealings.

We conduct regular training and promotion activities to strengthen our ethical culture, and conduct ethical reviews before establishing collaborative relationships to confirm the legal compliance and reputation of our partners. We continued to conduct risk assessments on our operating sites in 2025, and did not identify any major corruption risks. No incidents involving corruption occurred throughout the year, demonstrating our effective ethical management implementations.



Codes of Ethics and Conduct

EMI regards ethical management as the highest principle for all business activities and executions, and requires directors, managers, and all employees to act with integrity, honesty, and professional ethics. We formulated the "Codes of Ethics and Conduct," "Ethical Corporate Management Best Practice Principles," and related management procedures to guide employee conduct, avoid conflicts of interest, and regulate internal and external interactions.

EMI has established prevention, supervision, management, and whistleblowing handling mechanisms to reduce risks from regulatory violations and incidents involving fraud. We also strengthen employee awareness of legal compliance and professional ethics through employee training, internal promotion, and case-based communications to ensure that our corporate culture and operational behaviors both meet high ethical standards.

Response Measures	Description
 Employee onboarding and employment guidelines	Our warehousing business uses "Employee Work Rules" and "Employee Integrity Principles" to guide and regulate employee business activities. New hires at our media and pet businesses are required to sign a "Statement of Compliance with Ethical Management Regulations," which includes information on 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 refer to this link for further details on EMI's Code of Ethical Conduct.
 Established regulations and response measures	We analyzed operational behaviors with potential ethical risks, and used these to formulate regulations and measures to strengthen risk management.
 Reporting, auditing, and oversight	We established internal and external whistleblowing mechanisms, and conducted periodic and non-periodic audits. We immediately issue notifications and initiate investigation and handling procedures for any identified regulatory violations or breaches of ethical conduct. Please refer to this link for further details on EMI reporting mechanisms.
 Internal trainings	New employees are required to attend training courses relating to our "Code of Ethical Behaviors." We issued monthly legal e-newsletters, conducted non-periodic online training courses, and administered employee examinations on ethical management, trade secrets, intellectual property rights, and information management to strengthen employee awareness of ethical management, trade secrets, insider trading prevention, intellectual property rights, and other important laws and regulations. We continually remind and encourage our employees to abide by associated laws as well as corporate guidelines and regulations so they will learn to regard these issues as part of their fundamental responsibilities.

✿ Communications and Training Related to Anti-Corruption and Ethical Management Targeted to the Board and Senior Executives in 2025

Item	Target	Cumulative Participants	Ratio
Promotion of anti-corruption policies and procedures	Board of Directors	35	100%
	Senior executives	73	100%

Note: A total of 34 senior executives signed the "Statements of Compliance with Ethical Management Policies."

Ethical Management Training for General Employees

We provided training on ethical management, trade secrets, and related topics to all employees in 2025. All employees fully participated in associated training activities. The number of participants and training hours were as follows:

Topic	Number of Participants	Number of Examination Participants	Education and Training Hours
Ethical management	1,568	121	347.5
Trade secrets	173	127	29

Reporting and Grievance Mechanisms

To ensure ethical 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 grievance reports from our employees or suppliers in 2025.

We strictly protect whistleblower identities and report confidentiality, and prohibit dismissal, demotion, salary reduction, or other adverse treatment in retaliation for whistleblowing. Reports involving general employees are handled by their department supervisors, and reports involving directors or senior executives are investigated by the Audit Committee.

Investigation units should compile an investigation report within 30 working days and notify informants within 15 working days. Records on received grievances, investigation processes, and investigation results should be archived in digital form and stored for at least five years; records involving lawsuits should be stored until said 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 at EMI. We have established a Corporate Governance and Sustainability Development Committee which is responsible for reviewing and promoting internal risk management procedures. A Risk Management Team has been set up under the Committee to consolidate risk identification, measurement, monitoring, reporting, disclosure, and response information provided by all responsible units, thereby establishing a comprehensive risk control process. Collected information is regularly reported to the Board. We adopted a framework with three lines of defense, and our internal auditors monitor all units to ensure compliance with management regulations and to enhance risk management effectiveness.

First line responsible unit

Business units

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



Second line responsible unit

Highest business authority

Reviews operational rules and manuals according to actual business processes, keeps informed of relevant regulations and official letters issued by competent authorities, and amends internal regulations when necessary.



Third line responsible unit

Corporate Governance and Sustainability Development Committee

The Committee convener assesses the comprehensiveness of our main risk management systems relating to corporate strategies, operations, finances, and hazards, and monitors risks of all units based on risk management regulations.



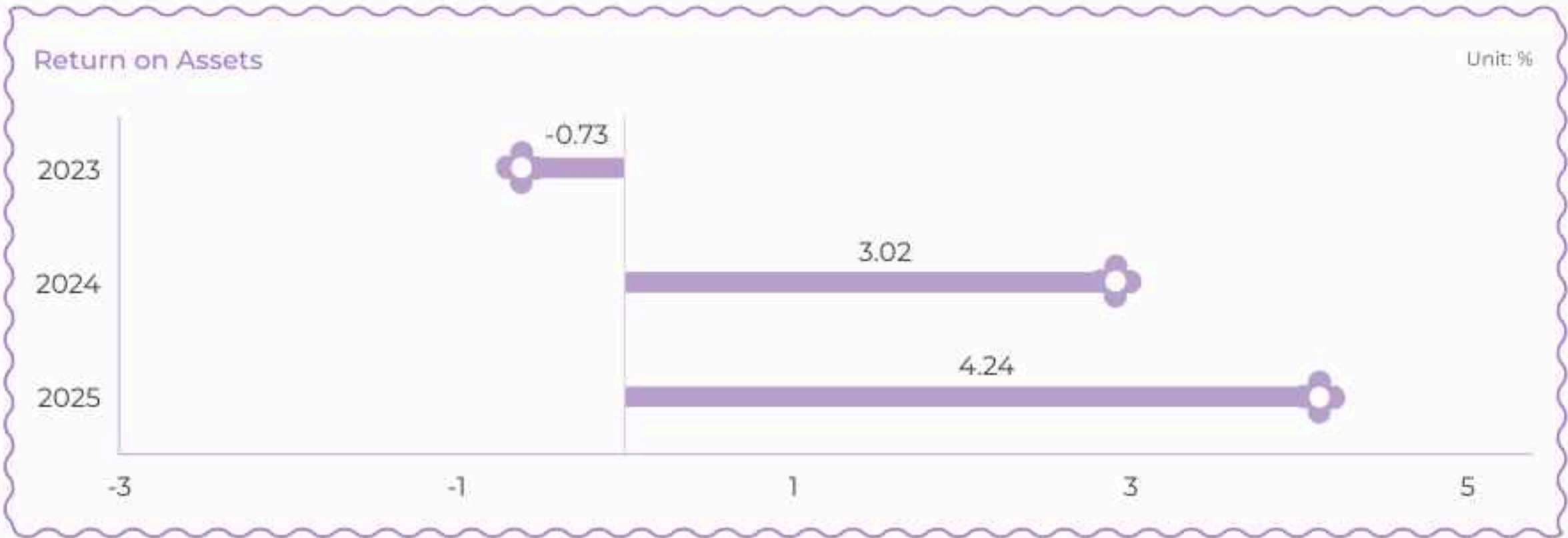
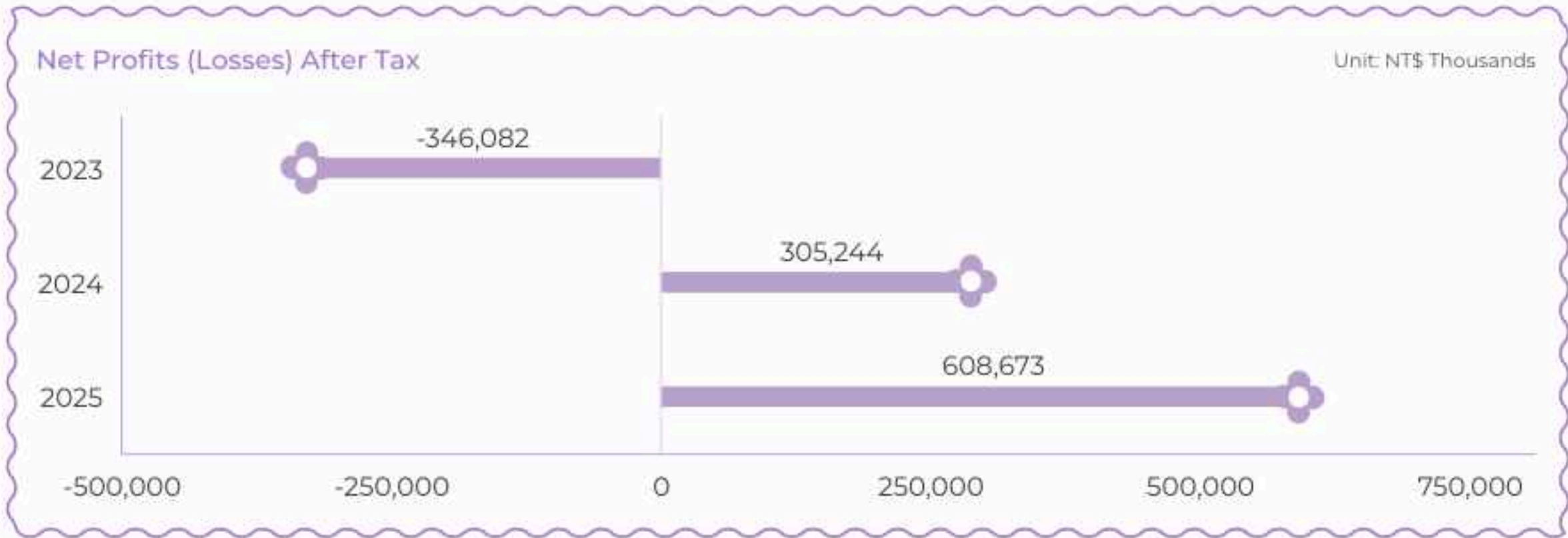
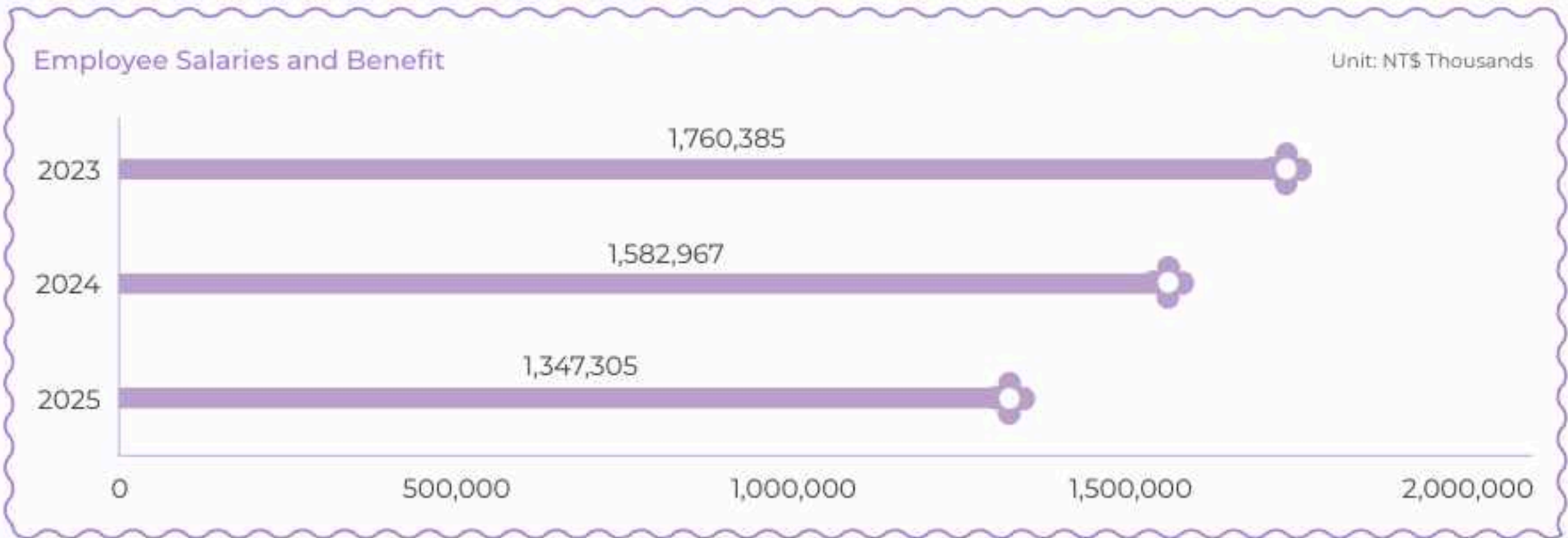
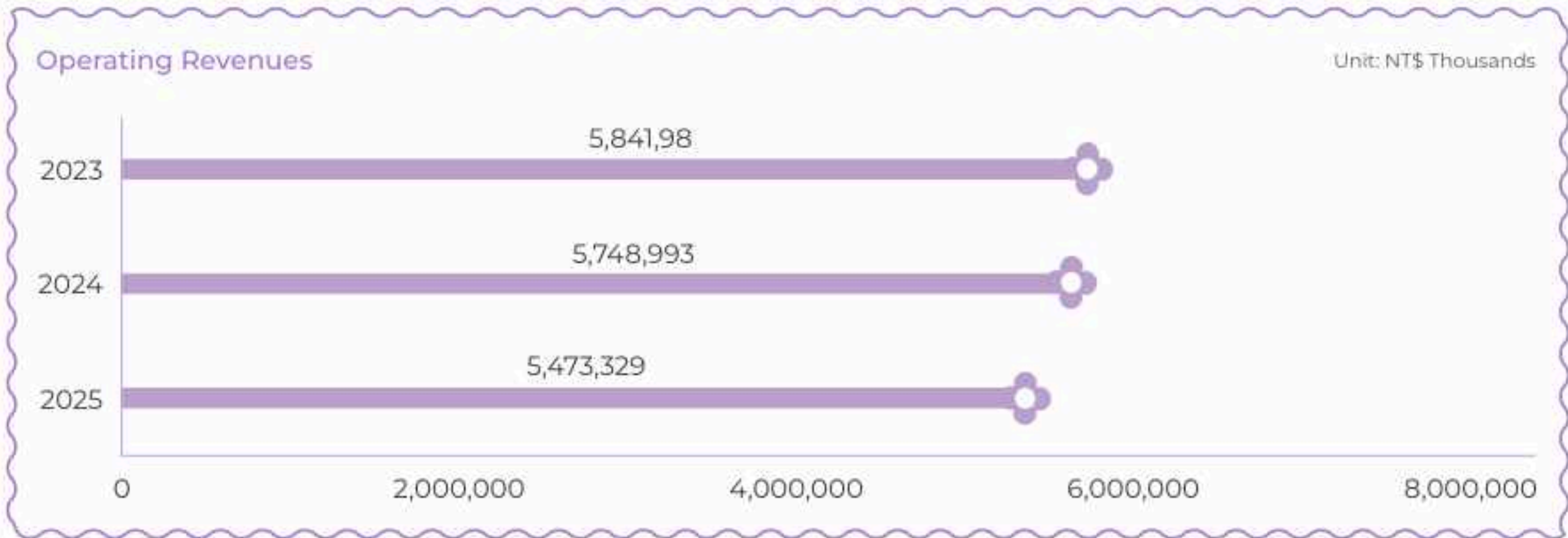
✿ Risk Management Measures

Risk Category	Risk Management		Responsible Units
 Products and services	* Diversified and expanded our operating channels, which include our own platform, third-party platforms, and social media platforms, to reduce dependence on any single channel. * Purchased building fire and earthquake insurance, public liability insurance, and other insurance products to diversify operational risks.	* Established operational environment management procedures, and implemented equipment maintenance, environmental cleaning, and occupational health and safety management procedures to reduce operational risks. * Continually collect market information and user feedback to keep informed of market changes so we can adjust our operational strategies accordingly.	Warehousing business department/ occupational safety management department
 Operational interruptions and workplace safety	* Established standard procedures for working from home and remote working in response to economic events, earthquakes, typhoons, and other emergency events.	* Promoted occupational health and safety activities to reduce risks from chronic diseases and health problems in our colleagues.	Warehousing business department/ occupational safety management department
 Finance	* Established corporate credit policies, formulated credit limits and payment terms based on client credit ratings, and monitored cash inflows and outflows. * Regularly assessed potential losses associated with accounts receivable, short-term marketable securities, and long-term investments, and implemented collection or corrective measures for overdue receivables when irregularities were identified.	* Monitored credit risks from bank deposits, fixed income investments, and other financial instruments. * Planned annual audit frequencies for incorporation into audit plans based on subsidiary capital, revenue, and risk assessment results.	Warehousing business department/finance department/accounting department/investment division/auditing office
 Legal regulations	* Formulated clear legal risk management goals, established responsibilities and handling procedures, and regularly tracked changes in policies and regulations. * Assisted all departments in assessing compliance risks in business, contract, and legal documents, and established a dispute resolution mechanism.	* Established a Sexual Harassment Prevention Committee to formulate prevention and response measures. * Implemented a whistleblowing mechanism for illegal and unethical conduct by internal and external personnel to strengthen our ethical management culture.	Legal affairs division
 Information security	* Implemented ISO 27001 information security management system to strengthen information security risk controls and operational resilience. * Implemented network transmission encryption, access controls for personal information and databases, system alerts, and user notification mechanisms	* Established information security regulations and notification handling mechanisms to enable monitoring of information security procedures and reporting of information security violations. * Segmented corporate LANs by department and purpose to enhance network security, and established a 321 backup strategy to strengthen data security.	Information department/ warehousing business department
 Intellectual property rights	* Regularly checked patents, trademarks, copyrights, and trade secrets; established complete intellectual property rights lists; and secured support from business units. * Reviewed ownership of intellectual property rights and infringement risks with collaborating vendors to prevent disputes during collaborations.	* Included information on intellectual property rights in mandatory training courses for new employees, and all employees regularly received related education and training. * Continued to implement the Intellectual Property Management Plan to protect our R&D achievements, brand, and technological assets.	Legal affairs division
 Climate	* Identified climate transition and physical risks, and formulated responses based on different risk scenarios. * Assessed potential operational and financial impacts from climate risks.	* Institutionalized climate risk evaluation and management processes, and linked these to 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 R&D, and timely responses to changes in market environments to advance diversified developments across our business units and drive growth in overall operational performance.

✿ EMI Operational Performance for Past Three Years



Indicator		2023	2024	2025
 Operational capabilities	Total assets	17,567,832	19,477,545	21,299,643
	Total liabilities	13,349,991	14,299,067	14,902,544
	Total shareholder equity	4,217,841	5,178,478	6,397,099
	Net operating profits	(90,069)	325,085	483,465
 Distributed economic value	Dividend distributions	-	-	75,179
	Interest payments	341,045	410,861	528,251
	Paid (recovered) income tax	(1,483)	32,713	6,950
 Profitability	Return on assets (%)	(0.73%)	3.02	4.24
	Return on equity (%)	(8.35%)	6.50	10.52
	Earnings (loss) per share (NT\$)	(0.91)	1.14	1.99

Note:

1 Earnings per share is calculated based on profit attributable to ordinary shareholders of the parent company divided by the weighted average number of ordinary shares outstanding during the reporting period.

2 As a result of the issuance of stock dividends from retained earnings, the number of ordinary shares outstanding increased. Therefore, the 2024 earnings per share has been retrospectively restated from NT\$1.24 to NT\$1.14.

✿ Business Revenues from Past Three Years



Media business revenues from embedded advertising in 2025

NT\$ **689** million

5-2 Sustainable Supply Chain

5-2-1 Local and Green Procurement Practices

To support diversified business developments, all of our business unit adopt core strategies focused on local procurement and green procurement to enhance product and service quality while meeting customer needs. We actively support local industries in Taiwan and collaborate with suppliers to build a socially responsible and sustainable green supply chain, thereby promoting advancement of business operations along with local community development.

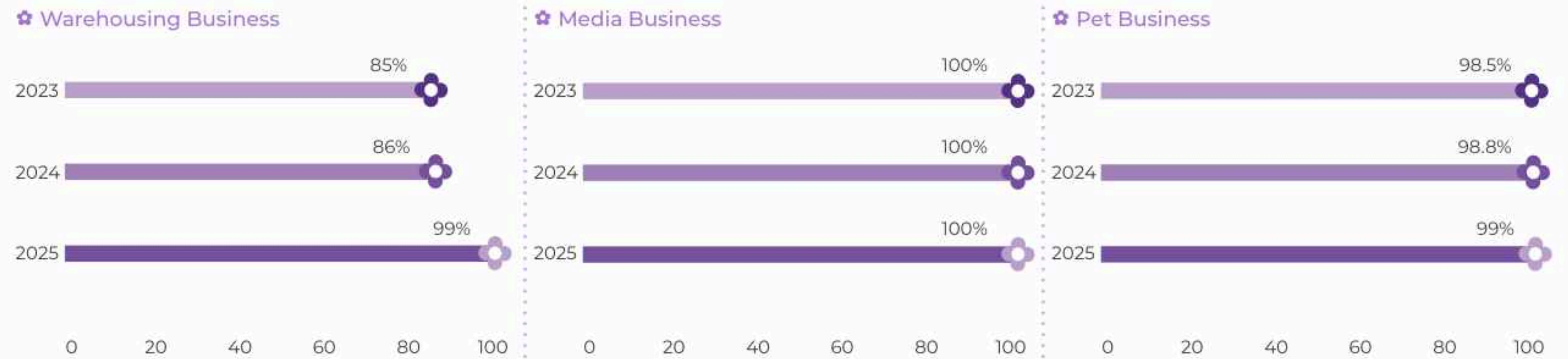
Local Procurement

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:

Green Procurement

Prior to initiating procurement procedures, we assess whether procurement is necessary and announce our environmental protection commitments to suppliers. Our main procurement strategy prioritizes procurement of green products and services, particularly office equipment, decorations, consumables, and daily necessities with eco-friendly, energy-saving, water-saving, or carbon labels to align with our principles of procuring products that feature low power consumption, low pollution, and recyclable raw materials.

In 2025, our green procurement amounted to NT\$6,804,965. 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 implementation of our sustainable development goals.



Note: We gradually replaced 5 European grain unloaders from 2017 to 2025, which significantly decreased local procurement ratios. (Purchase prices of these grain unloaders were recorded in the years when actual payments were made.)

Summary of Green Procurement at Taichung and Kaohsiung Silos in 2025

Unit	Environmental Label/Category	Item	Amount	Procurement Amount (NT\$)
Taichung Silo	High-efficiency motors	IE3 high-efficiency motors	7	109,700
		IE4 high-efficiency motors	2	1,578,000
	High-efficiency, electricity-saving equipment	Variable frequency drives	6	1,272,700
		LED lights and lightbulbs	188	59,465
	Grade 1 energy efficiency	Split air-conditioners	1	85,100
Kaohsiung Silo	High-efficiency motors	IE4 high-performance motors	2	275,000
	High-efficiency, electricity-saving equipment	LED lights	35	45,000
		High-performance cast resin transformers	1	3,380,000
Total			242	6,804,965

5-2-2 Supplier Management

Supplier Management Actions

We place great emphasis on our supplier partners and work to jointly realize sustainability principles and sound operations. We select outstanding vendors by comparing multiple quotes and pitches, and have added integrity and corporate responsibility clauses in supplier contracts for continued strengthening of supplier legal compliance and management of social responsibilities and environmental responsibilities. We have strict requirements regarding supplier product and service quality. In 2025, none of our suppliers incurred incidents that involved child labor, forced labor, or freedom of association violations.

Warehousing Business

- * Formulated the "Regulations for Management of Supplier Corporate Social Responsibilities": We incorporated labor rights, human rights, occupational safety, environmental protection, and ethical management into our regulations to promote responsible governance across our supply chain.
- * Strengthened ethical commitments: Required construction contract suppliers with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations."
- * Incorporated responsibility and risk assessments: We identified and managed risks related to environmental safety, human rights, and ethical responsibilities for key suppliers to enhance supply chain sustainability and resilience.



Media Business

- * Procurement tender mechanisms: Public tenders must collect quotations from more than three companies, and we invite companies to participate in public pitches. Our management, financial, and accounting departments are responsible for coordinating suppliers.
- * Anti-fraud measures and transparent decision-making: We enhanced transparency in decision-making processes through price negotiation meetings to prevent human involvement and fraud, and added anti-corruption clauses to our supplier contracts.
- * Supplier compliance reviews: When onboarding new suppliers, we check whether they are legally registered companies, and also confirm that remittance accounts are corporate accounts when signing contracts to ensure compliance with transaction regulations.



Pet Business

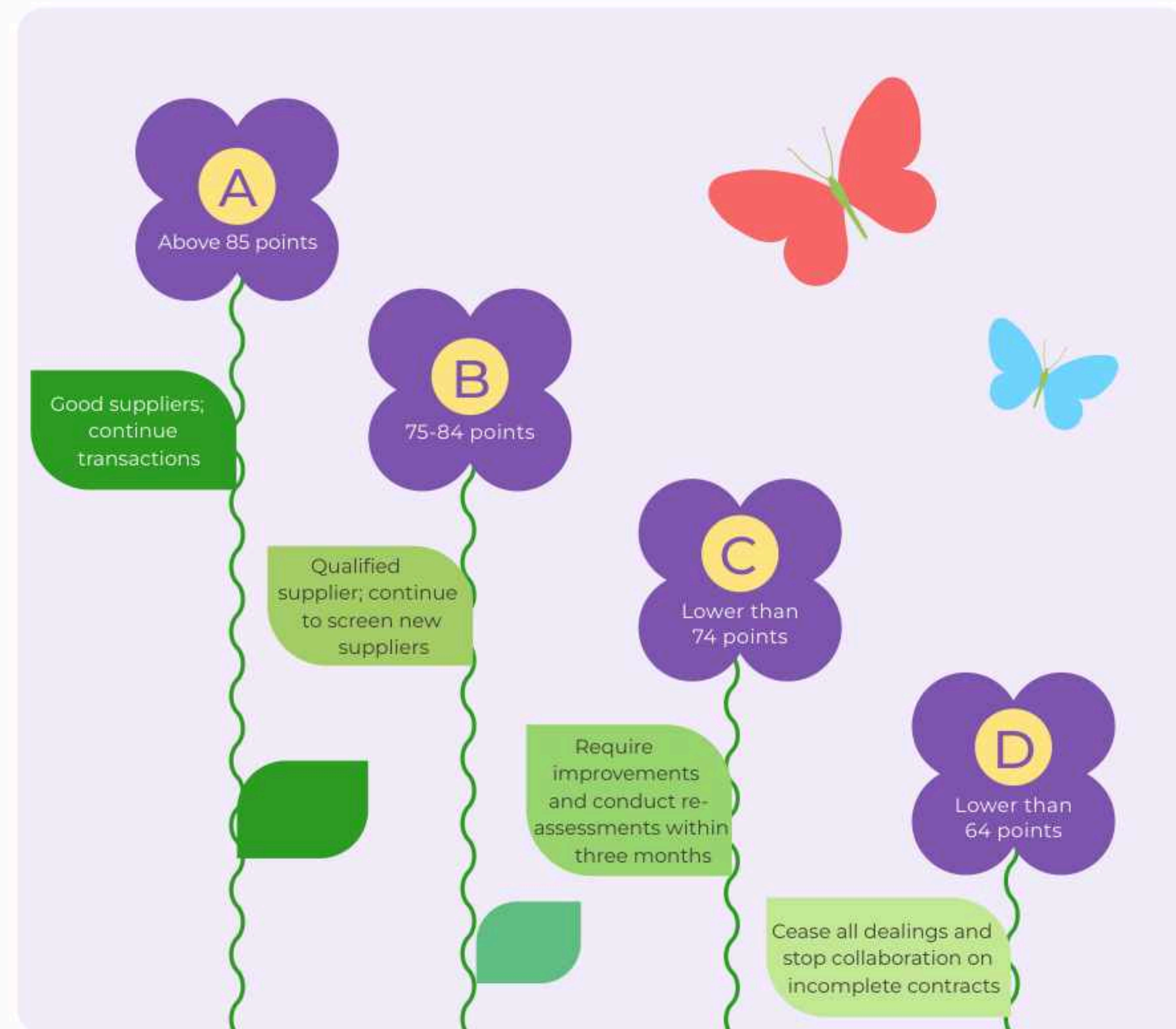
- * Initial supplier assessments: We assess first-time suppliers based on costs, prices, product quality, brand awareness, business support capabilities, and timely handling of customer complaints and store operations. Third parties may be commissioned to conduct audits if necessary, and candidate suppliers have to pass internal reviews before they can be listed as qualified suppliers.
- * Contract and product management requirements: Our suppliers are required to sign contracts prior to working with us, and their products must meet our shelf-life requirements, which are based on product sources. We inspect the expiration dates of products after they reach stores, and require our suppliers to test and ensure product safety if any disputes arise.
- * Ethical and data protection commitment: Suppliers must sign an "Anti-Bribery Declaration" and "Personal Data Collection Notice and Consent Form" to fulfill their ethical management and personal data protection responsibilities.



✿ Supplier Responsibility Management Measures and Implementation Results

Implementation Item	Management Approaches and Targets	Achievements in 2025
Incorporate social and environmental standards in supplier/contractor selection and evaluation processes	Require suppliers/contractors with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations," and achieve a sign-off rate of 60%	In 2025, a total of 80 suppliers within the warehousing business met the criteria for signing the Supplier Code of Conduct (or Supplier Sustainability Commitment). Among them, 59 suppliers completed the signing process, resulting in a signing rate of 74%.
Enhance supplier/contractor environmental, occupational health and safety, and social responsibility management capabilities	Manage suppliers by grade based on assessment results in 2025: We continued business relations with Grade A suppliers, maintained collaborations with Grade B suppliers, required Grade C suppliers to undergo re-assessments within specified periods, and ceased collaboration on projects that have not yet commenced with Grade D suppliers.	In 2025, our Taichung and Kaohsiung silos completed evaluations on 70 suppliers; 27 suppliers received a Grade A rating and 43 suppliers received a Grade B rating.
Key supplier management	We consider long-term suppliers, suppliers with annual transaction amounts exceeding NT\$1 million, or suppliers with unique market properties as key suppliers that require strengthened management and promotion.	We identified 20 vendors as being key suppliers in 2025.
Strengthen ethical management and anti-corruption governance	Ethical and integrity clauses were explicitly stipulated in all commercial contracts signed with suppliers and outsourced vendors in 2025.	In 2025, our pet business completed contracts with 95% of suppliers, who all agreed to comply with contract "Ethical and Integrity Clauses."

✿ Supplier Grade



Contractor Occupational Safety Management

GRI 403-5

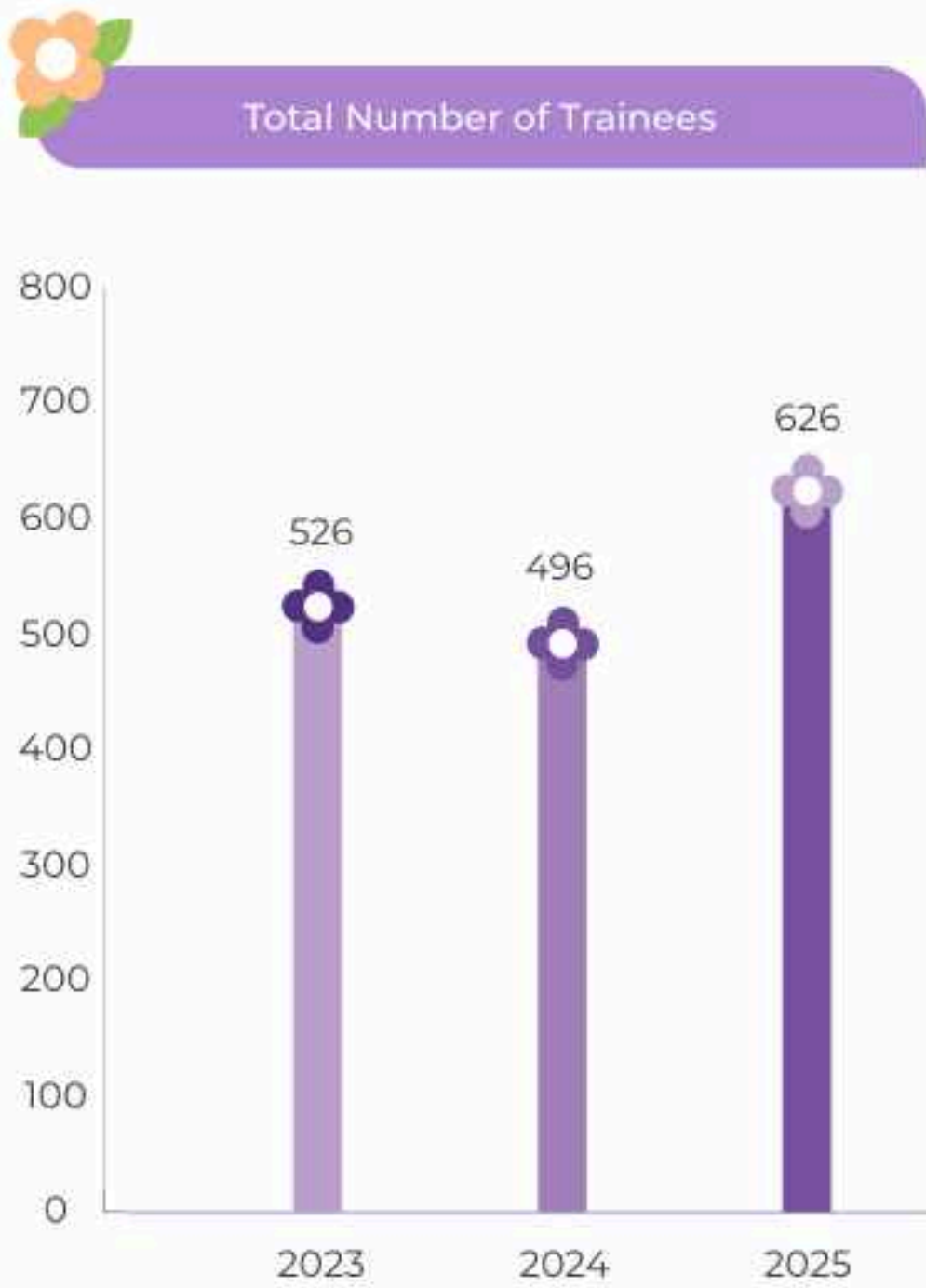
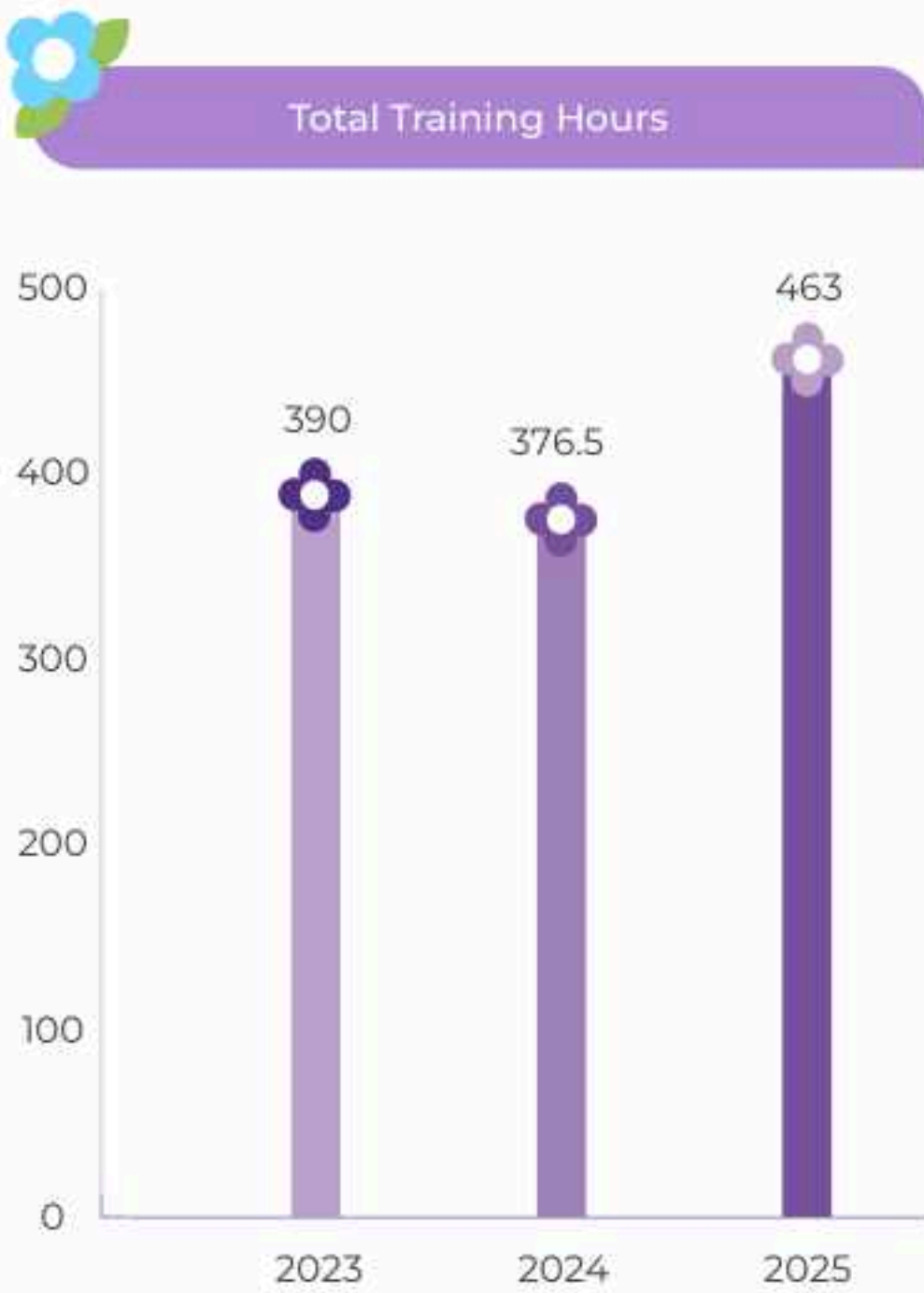
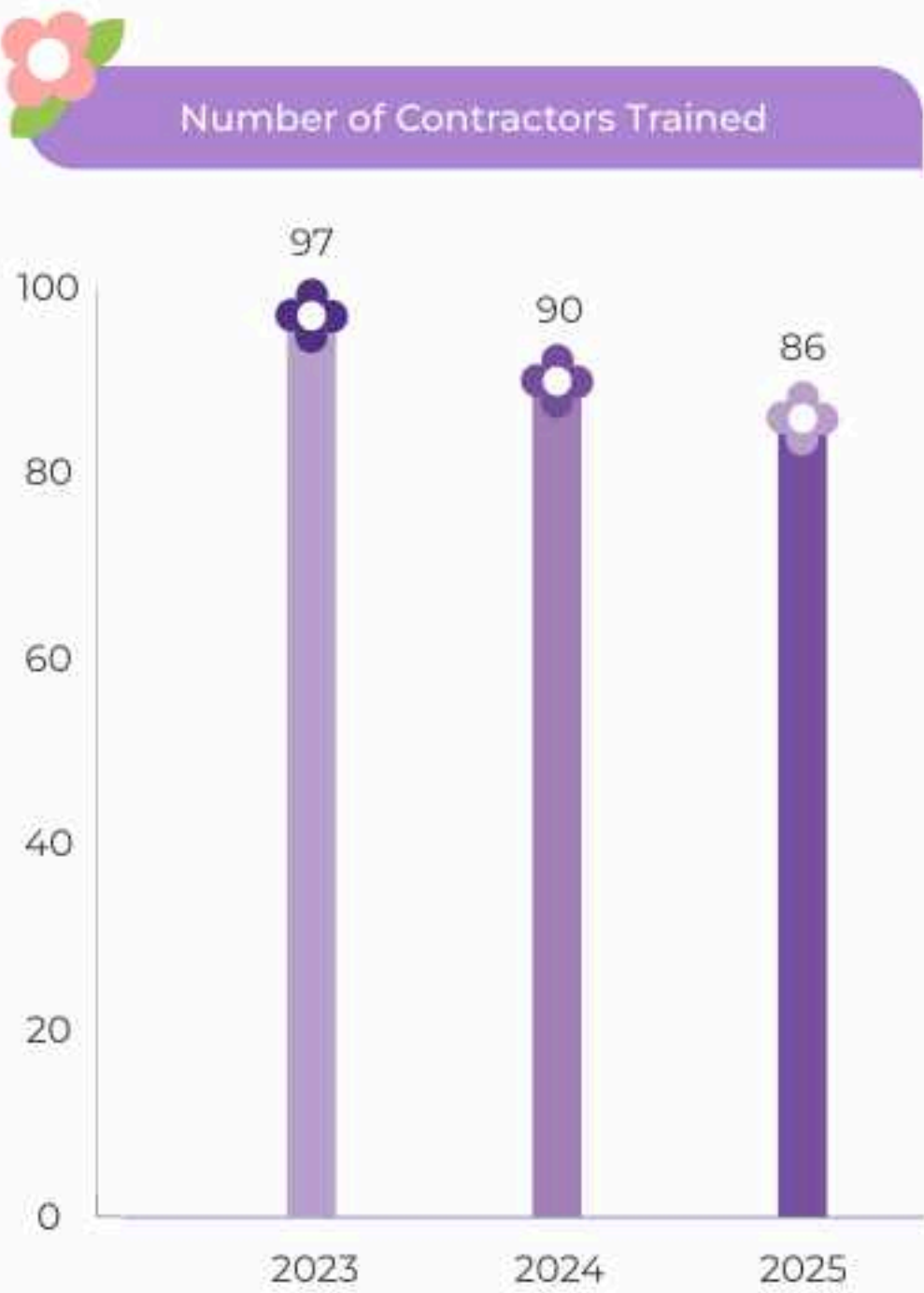
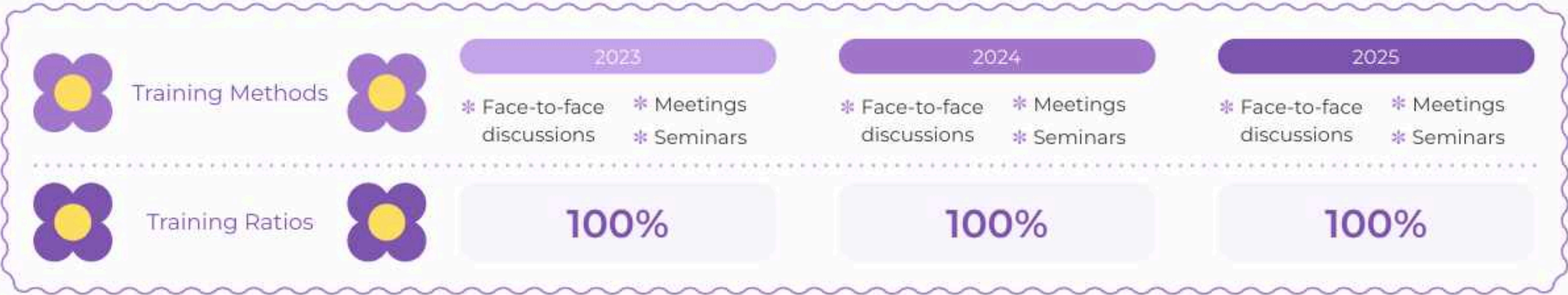
EMI emphasizes contractor occupational health and safety management. We select qualified contractors based on the highest standards, and require our contractors to be legally registered businesses with good occupational health and safety management capabilities. We formulated a "Contractor Management Plan" in accordance with the "Regulations Governing Occupational Safety and Health Management," which stipulates that contractors and subcontractors should sign a "Statement of Commitment to Health and Safety" prior to beginning work and fill out hazard notification forms based on the nature of their work to clearly disclose operational risks and safety precautions.

During contract periods, contractors are required to maintain appropriate construction insurance and comply with on-site safety management requirements. Contractors are also required to take immediate corrective actions for safety violations identified in high-risk work areas, and contractors who fail to complete required corrective actions may be removed from work sites to ensure workplace safety. In 2025, our contractors signed a total of 79 statements of commitment to health and safety and 189 hazard notification forms, making a total of 268 signed documents, demonstrating EMI's continued emphasis on contractor safety management.



Supplier Training

Our warehousing business continued to host ESG supplier symposiums in 2025, encompassing topics such as "operational safety," "environmental management," and "supplier evaluations." Education and training achievements over the past three years were as follows:



A

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Appendix I: GRI Sustainability Reporting Standards Index

GRI 2: General Disclosures 2021

Statement of Use	This Sustainability Report for 2025 has been compiled in accordance with GRI standards, with disclosed information covering the period from January 1 to December 31, 2025.
GRI 1 Standards Used	GRI 1: Foundation 2021
Applicable GRI Industry Standards	As there are no applicable GRI industry standards, we have used SASB sector standards as a basis for disclosing relevant information.

GRI Standards	Disclosure No.	Disclosure	Corresponding Sections/Explanations	Page
1. The organization and its reporting practices				
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	2-2	Entities included in the organization's sustainability reporting	About This Report	P.2
	2-3	Reporting period, frequency and contact point	About This Report	P.2
	2-4	Restatements of Information	2-2-2 Environmental, Energy, and Resource Management	P.45
	2-5	External assurance	About This Report Appendix V	P.2 P.109
2. Activities and workers				
	2-6	Activities, value chain and other business relationships	1-1 About EMI	P.5
	2-7	Employees	3-1-2 Employee Structure	P.54
	2-8	Workers who are not employees	3-1-2 Employee Structure	P.54
3. Governance				
	2-9	Governance structure and composition	5-1-1 Corporate Governance and Board Functions	P.83
	2-10	Nomination and selection of the highest governance body	5-1-1 Corporate Governance and Board Functions	P.83

GRI Standards	Disclosure No.	Disclosure	Corresponding Sections/Explanations	Page
	2-11	Chair of the highest governance body	5-1-1 Corporate Governance and Board Functions	P.83
	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	P.16 P.83
	2-13	Delegation of responsibility for managing impacts	1-3-2 Sustainable Governance	P.14
	2-14	Role of the highest governance body in sustainability reporting	5-1 Sustainable Governance Practices	P.81
	2-15	Conflicts of interest	5-1-1 Corporate Governance and Board Functions	P.83
	2-16	Communication of critical concerns	1-3-2 Sustainable Governance 5-1-1 Corporate Governance and Board Functions	P.14 P.83
	2-17	Collective knowledge of the highest governance body	5-1-1 Corporate Governance and Board Functions	P.83
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	2-20	Process to determine remuneration	3-3-4 Remuneration Policies 5-1-1 Corporate Governance and Board Functions	P.63 P.83
	2-21	Annual total compensation ratio	3-3-4 Remuneration Policies	P.63
4. Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	Letter from the Chairman	P.3
	2-23	Policy commitments	3-5-1 Human Rights Policies and Commitments	P.70
	2-24	Embedding policy commitments	3-5 Respect for Human Rights	P.70
	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	P.16 P.62 P.70

GRI Standards	Disclosure No.	Disclosure	Corresponding Sections/Explanations	Page
	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	P.16 P.62 P.70
	2-27	Compliance with laws and regulations	5-1-2 Legal Compliance and Ethical Management	P.86
	2-28	Membership associations	Appendix III. List of Affiliated Public Associations	P.107
5. Stakeholder engagement				
	2-29	Approach to stakeholder engagement	1-4-1 Stakeholder Engagement	P.16
	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 employees are not covered under other collective agreements.

GRI 3: Material Topics 2021

GRI Standards	No.	Disclosures	Corresponding Sections	Page	Notes
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1-4 Material Issues and Stakeholder Engagement	P.16	
	3-2	List of material topics		-	
Material Topic: Operational Resilience, Equipment Integrity, and Economic Response (Warehousing Business)					
GRI 3: Material Topics 2021	3-3	Management of material topics	2-1-1 Digital Transformation and Sustainable Transformation	P.24	
Material Topic: News Ethics, Content Quality, and Information Credibility (Media Business)					
GRI 3: Material Topics 2021	3-3	Management of material topics	2-1-1 Digital Transformation and Sustainable Transformation	P.24	
Material Topic: Customer/Pet Owner Experiences and Professional Services (Pet Business)					
GRI 3: Material Topics 2021	3-3	Management of material topics	2-1-2 Persistence Toward Product Quality	P.30	

GRI Standards	No.	Disclosures	Corresponding Sections	Page	Notes
Material Topic: Data Privacy and Security					
GRI 3: Material Topics 2021	3-3	Management of material topics	2-1-3 Information and Privacy Security Management	P.36	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2-1-3 Information and Privacy Security Management	P.36	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 Responses					
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	P.18 P.40	
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	P.42	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	2-2-2 Environmental, Energy, and Resource Management	P.45	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	2-2-2 Environmental, Energy, and Resource Management	P.45	
	303-3	Water withdrawal	2-2-2 Environmental, Energy, and Resource Management	P.45	
	303-4	Water discharge	2-2-2 Environmental, Energy, and Resource Management	P.45	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	2-2-2 Environmental, Energy, and Resource Management	P.45	
	305-2	Energy indirect (Scope 2) GHG emissions	2-2-2 Environmental, Energy, and Resource Management	P.45	
	305-3	Other indirect (Scope 3) GHG emissions	2-2-2 Environmental, Energy, and Resource Management	P.45	
	305-5	Reduction of GHG emissions	2-2-2 Environmental, Energy, and Resource Management	P.45	
Material Topic: Talent Attraction and Retention					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-1 Human Resources and Talent Structure	P.18 P.53	
GRI 403: Occupational Health and Safety 2018	403-6	Promotion of worker health	3-3-2 Building an Exercise-Friendly and Healthy Enterprise	P.61	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3-1-1 Talent Recruitment and Retention	P.53	
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	P.53	
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	P.53	

GRI Standards	No.	Disclosures	Corresponding Sections	Page	Notes
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	P.18 P.65	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	3-4 Occupational Health and Safety	P.65	
	403-2	Hazard identification, risk assessment, and incident investigation	3-4-1 Dedicated Unit and Committee for Occupational Health and Safety	P.66	
	403-3	Occupational health services	3-4-1 Dedicated Unit and Committee for Occupational Health and Safety	P.66	
	403-4	Worker participation, consultation, and communication on occupational health and safety	3-4-1 Dedicated Unit and Committee for Occupational Health and Safety	P.66	
	403-5	Worker training on occupational health and safety	3-4-2 Safety Promotions, Drills, and Training	P.68	
	403-6	Promotion of worker health	3-4 Occupational Health and Safety 3-4-1 Dedicated Unit and Committee for Occupational Health and Safety	P.65 P.66	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3-4-1 Dedicated Unit and Committee for Occupational Health and Safety 3-4-2 Safety Promotions, Drills, and Training	P.66 P.68	
	403-8	Workers covered by an occupational health and safety management system	3-4-1 Dedicated Unit and Committee for Occupational Health and Safety	P.66	
	403-9	Work-related injuries	3-4-1 Dedicated Unit and Committee for Occupational Health and Safety	P.66	
Material Topic: Corporate Governance and Ethical Management (including Risk Management and Legal Compliance)					
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	P.18 P.81	
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	5-1-2 Ethical Management and Legal Compliance	P.86	
	205-2	Communication and training about anti-corruption policies and procedures	5-1-2 Ethical Management and Legal Compliance	P.86	
	205-3	Confirmed incidents of corruption and actions taken	5-1-2 Ethical Management and Legal Compliance	P.86	
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	P.86	

Appendix II. SASB Standards Index

Warehousing Business: Food Retailers & Distributors

Metric Category	Topic	Code	Metric	Category	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
Accounting Metrics	Air Emissions from Refrigeration	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	23.2655 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	91.23%		N/A	N/A
		FB-FR-110b.3	Average refrigerant emissions rate	Quantitative	5.5%		N/A	N/A
	Energy Management	FB-FR-130a.1	(1) Operational energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	(1) 20,537,554kWh, (2) 99.6%, (3) 0.04%	Continue to use energy management systems to effectively improve usage efficiency and reduce waste.	2-2-2 Environmental, Energy, and Resource Management	P.45
	Data Security	FB-FR-230a.1	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	Quantitative	EMI Group's warehousing business incurred no incidents involving customer losses that were confirmed through legal proceedings in 2025.	Introduced ISO 27001 standards to strengthen overall information security protective abilities	2-1-3 Information and Privacy Security Management	P.36
		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	P.36
	Labour practices	FB-FR-310a.2	Percentage of active workforce employed under collective agreements	Quantitative	EMI has not signed any collective agreements, but 100% of employees at our Taichung and Kaohsiung sites have joined labor unions to protect their collective rights.	Work with labor unions to form collective agreements in accordance with corporate plans.	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels	P.16 P.62
		FB-FR-310a.3	(1) Number of work stoppages and (2) 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: (1) labour law violations and (2) employment discrimination	Quantitative	No violations of labor laws or discrimination laws occurred in 2025.		5-1-2 Ethical Management and Legal Compliance	P.86

Note:

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

Media Business: Media & Entertainment

Metric Category	Topic	Code	Metric	Category	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page																									
Accounting Metrics	Media Pluralism	SV-ME-260a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	Quantitative	ETtoday Employee Structure <table><thead><tr><th></th><th>Male</th><th>Female</th><th>Indigenous Employees</th><th>Disabled Employees</th></tr></thead><tbody><tr><td>Senior Executives</td><td>1.02%</td><td>0.76%</td><td>0%</td><td>0%</td></tr><tr><td>Non-Executive Management</td><td>13.74%</td><td>24.68%</td><td>0%</td><td>0%</td></tr><tr><td>Other Employees</td><td>26.21%</td><td>33.59%</td><td>1.02%</td><td>0.76%</td></tr><tr><td>Professionals</td><td>32.06%</td><td>48.85%</td><td>0.25%</td><td>0%</td></tr></tbody></table> Other employees" refer to non-managerial employees; "professional employees" refer to employees classified as professional personnel by business functions. For more information on classification criteria, please refer to 3-1-2 Employee Structure: Employee Classifications.		Male	Female	Indigenous Employees	Disabled Employees	Senior Executives	1.02%	0.76%	0%	0%	Non-Executive Management	13.74%	24.68%	0%	0%	Other Employees	26.21%	33.59%	1.02%	0.76%	Professionals	32.06%	48.85%	0.25%	0%	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	P.54
			Male	Female	Indigenous Employees	Disabled Employees																											
	Senior Executives	1.02%	0.76%	0%	0%																												
	Non-Executive Management	13.74%	24.68%	0%	0%																												
	Other Employees	26.21%	33.59%	1.02%	0.76%																												
	Professionals	32.06%	48.85%	0.25%	0%																												
	SV-ME-260a.2	Description of policies and procedures for 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 talent, and support diverse media channels to avoid biased reporting.	2-1-2 Persistence Toward Product Quality	P.30																										
	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 libel or slander laws in 2025.	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	P.86																									
SV-ME-270a.2		Revenue from embedded advertising	Quantitative	NT\$452 million	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	P.30																											
Intellectual Property Protection & Media Piracy	SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	EMI has established three intellectual property rights management strategies and continues to strengthen institutionalization and professionalism of intellectual property management.	We regularly promote relevant information at department meetings or work conferences, abide by regulations, and established risk response measures to maintain our intellectual property rights.	5-1-2 Legal Compliance and Ethical Management	P.86																										

Metric Category	Topic	Code	Metric	Category	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
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	Our media business averaged 13.75 million monthly active visitors (MAU) in 2025. (2)~(5): Not applicable	N/A	N/A	N/A
	-	SV-ME-000.B	Total number of media productions and publications produced	Quantitative	e currently operate 38 Facebook fan pages, 18 Instagram accounts, 8 official LINE accounts, and 35 YouTube channels.	N/A	N/A	N/A

Pet Business: Multiline and Specialty Retailers & Distributors

Metric Category	Topic	Code	Metric	Category	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
Accounting Metrics	Energy Management in Retail & Distribution	CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	(1) Total energy consumed (GJ): 33,146.10, (2) Percentage grid electricity (%): 100%, (3) Percentage renewable energy (%): 0%	We manage energy efficiency through the following actions: 1. Implementation of ISO 14064-1 system; 2. Gradually phase out equipment with high energy consumption, and utilize energy-saving LED lights and air-conditioning equipment, 3. 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	P.45
	Data Security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	We collaborated 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 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	P.36
		CG-MR-230a.2	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	Quantitative	EMI Group's pet business incurred no incidents involving customer losses that were confirmed through legal proceedings in 2025.		2-1-3 Information and Privacy Security Management	P.36

Metric Category	Topic	Code	Metric	Category	Disclosures					Improvement Measures and Future Goals	Corresponding Sections	Page
Accounting Metrics	Labour practices	CG-MR-310a.1	(1) Average hourly wage and (2) 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-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store and distribution centre employees	Quantitative	(1) 93.10%, (2) 6.90%					Employee exit analysis and improvement measures are expected to lower turnover rates.	3-1-2 Employee Structure	P.54
		CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	Quantitative	0					We corrected deficiencies and maintained employee rights to avoid penalties. Our correction measures have been disclosed in 5-1-2 Ethical Management and Legal Compliance.	5-1-2 Ethical Management and Legal Compliance	P.86
	Workforce Diversity & Inclusion	CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees	Quantitative	ET Pet Employee Structure					Continue to promote training for friendly workplace measures, increase employee diversity, and maintain our record of zero discrimination incidents	3-1-2 Employee Structure	P.54
						Male	Female	Disabled Employees	Indigenous Employees			
					Senior Executives	0.56%	0.56%	0%	0%			
					Non-Executive Management	5.21%	11.27%	0%	0.28%			
					Other Employees	16.20%	66.20%	0.70%	2.25%			
		Employee headcount only included employees from ET Pet. "Other employees" refer to non-managerial employees. For more information on classification criteria, please refer to 3-1-2 Employee Structure: Employee Classifications.										
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	No incidents associated with labor discrimination occurred in 2025.						5-1-2 Ethical Management and Legal Compliance	P.86	
	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-410a.2	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	Discussion and Analysis	We have established comprehensive 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	P.30
		CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	Our stores have reduced supply of plastic bags by 95%					Our retail stores continue to reduce supply of plastic bags	N/A	N/A

Metric Category	Topic	Code	Metric	Category	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
Activity Metrics	-	CG-MR-000. A	Number of: (1) retail locations and (2) distribution centres	Quantitative	(1) 108 (not including Care Pet Bio-Tech stores), (2) 0		1-1 About EMI	P.5
	-	CG-MR-000. B	Total area of: (1) retail space and (2) distribution centres	Quantitative	(1) 47,367.8787 square meters, (2) 4,918.823 square meters	N/A	N/A	N/A

Appendix III. List of Affiliated Public Associations

GRI 2-28

No.	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 Association	Member representative
4	The Real Estate Building 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	Chair
8	Cross-Strait CEO Summit	Member representative
9	Taichung Cereal Association	Supervisor
10	Kaohsiung Cereal Association	Member representative

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

Appendix IV. TCFD Index

TCFD Recommended Disclosures		Climate-Related Information of TWSE/TPEX Listed 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	P.42
	b) Describe management's role in assessing and managing climate-related risks and opportunities.			P.42
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.		P.42
	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.		P.42
	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.		P.42
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.		P.42
	b) Describe the organization's processes for managing climate-related risks.			P.42
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.			P.42
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.		P.42
	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.		P.42
	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.		P.42

Appendix V. Independent Assurance Statement

GRI 2-5



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2025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，以及依照適當之基準編製標的資訊，包括依照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程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

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

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

本會計師所執行之程序包括：

- 與東森集團之管理階層及員工進行訪談，以瞭解東森集團之業務與履行永續發展之整體情況，以及永續報導流程；
- 透過訪談、檢查相關文件，以瞭解東森集團之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道，以及東森集團如何回應該等期望與需求；
- 與東森集團攸關人員進行訪談，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：林素雲

中華民國一一年八月十二日



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	2025 年度東森集團之倉儲事業能源耗用量：	2025 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電資訊、自來水公司統計之用水資訊及柴油供應商之加油量資訊。																				
			<table><tr><th colspan="2">年度</th><th>2025</th></tr><tr><td>類別</td><td></td><td></td></tr><tr><td>外購電力用電量(度)</td><td></td><td>20,537,554</td></tr><tr><td>其他非再生能源(柴油)(公升)</td><td></td><td>12,603</td></tr><tr><td>取水量(公噸)</td><td></td><td>22,269</td></tr></table>		年度		2025	類別			外購電力用電量(度)		20,537,554	其他非再生能源(柴油)(公升)		12,603	取水量(公噸)		22,269					
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2	第五章	誠信經營與法規遵循	東森集團之倉儲及寵物事業未有發生違反勞動法規事件以致遭受罰款等情形。	倉儲：SASB FB-FR-310a.4 寵物：SASB CG-MR-310a.3																				
	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。	2025 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，所受罰款。																				
3	第三章	東森員工結構	2025 年東森集團之媒體事業員工結構：	媒體：SASB SV-ME-260a.1 寵物：SASB CG-MR-330a.1																				
			<table><tr><th>項目</th><th>男</th><th>女</th><th>原住民</th><th>身心障礙</th></tr><tr><td>高階主管</td><td>1.02%</td><td>0.76%</td><td>0.00%</td><td>0.00%</td></tr><tr><td>非高階主管</td><td>13.74%</td><td>24.68%</td><td>0.00%</td><td>0.00%</td></tr><tr><td>其他員工</td><td>26.21%</td><td>33.59%</td><td>1.02%</td><td>0.76%</td></tr></table>	項目	男	女	原住民	身心障礙	高階主管	1.02%	0.76%	0.00%	0.00%	非高階主管	13.74%	24.68%	0.00%	0.00%	其他員工	26.21%	33.59%	1.02%	0.76%	2025 年東森集團之媒體事業各員工類別中性別、原住民及身心障礙員工佔比。
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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	2025 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。	<u>倉儲：SASB FB-FR-230a.1</u> <u>寵物：SASB CG-MR-230a.2</u> 2025 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	2025 年東森集團之寵物事業零售地點及配銷中心數量： <table border="1"><thead><tr><th>類別</th><th>數量</th></tr></thead><tbody><tr><td>零售地點(不包含慈愛生技門市)</td><td>108</td></tr><tr><td>配銷中心</td><td>0</td></tr></tbody></table>	類別	數量	零售地點(不包含慈愛生技門市)	108	配銷中心	0	<u>寵物：SASB CG-MR-000.A</u> 2025 年東森集團之寵物事業零售地點設立登記是否由東森集團所屬及驗收配銷中心承租人是為東森集團之寵物事業。
類別	數量									
零售地點(不包含慈愛生技門市)	108									
配銷中心	0									



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