

2022

Eastern Media International Corporation Sustainability Report



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About this Report

This constitutes the 2022 Corporate Sustainability Report for Eastern Media International Corporation and its subsidiaries (hereinafter referred to as EMI, the Corporation, we, us, or our). This Report discloses our Environment (E), Social (S), and Governance (G) achievements and strategic goals in an open and transparent manner to inform our stakeholders of our recent efforts and continued commitment toward sustainable development.

Report Boundaries and Scope

The disclosure period for this Report spans from January 1, 2022 to December 31, 2022. This Report was issued in July 2023. We regularly issue reports on our corporate website and the Market Observation Post System (MOPS), which serve as important channels for stakeholder communication. The information in this Report mainly encompasses our warehousing business (including EMI Headquarters, Taichung Operations Management Office, and Kaohsiung Operations Management Office), media business (ET New Media Holdings), and trade business (ET Pet). Previous records and future plans may be included in order to fully disclose related information on corporate sustainability.

Report Management and Review

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

External The assurance engagement for this Report was planned and performed by Ernst & Young, an independent and credible firm, in accordance with TWSAE3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information (TWSAE3000). Ernst & Young provides limited assurance on this 2022 Corporate Sustainability Report compiled according to GRI Standards. The results of limited assurance have been effectively communicated with governance units. For details on assurance scope and conclusions, please refer to the Independent Assurance Statement in the Appendix.

Company Information within the Reporting Scope

Warehousing Business (Eastern Media International)

Headquarters	Taichung Operations Management Office	Kaohsiung Operations Management Office
<p>📍 5F & 8F., No. 368 Fuxing S. Rd. Sec. 1, Da'an Dist., Taipei City</p> <p>☎ +886-2-2755-7565</p>	<p>📍 No. 23, North 5th Road, Qingshui District, Taichung City</p> <p>☎ +886-4-2656-4211</p>	<p>📍 No. 61, Yatai Rd., Xiaogang Dist., Kaohsiung City</p> <p>☎ +886-7-811-1131</p>

Media Business (ET New Media)

<p>📍 No. 72, Chongyang Rd., Nangang Dist., Taipei City</p> <p>☎ +886-2-5555-6366</p>
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Trade (Pet) Business (ET Pet)

<p>📍 No. 258, Jingping Rd., Zhonghe Dist., New Taipei City</p> <p>☎ +886-2-2943-7888</p>
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Contact Information

If you have any questions regarding the 2022 EMI Sustainability Report, please contact us using the information listed below. For grievance mechanisms and channels, please refer to [2-1-2 Legal Compliance and Ethical Management](#).

<p>Eastern Media International Investor Relations Department</p>	Contact Manager Vivian Tsai
	Address 5F., No. 368, Fuxing S. Rd. Sec. 1, Taipei City
	Phone +886-2-2755-7565 #892
	E-mail vivian_tsai@emic.com.tw
	Corporate website http://www.emic.com.tw

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A Message from our Chairman

At EMI, we consider sustainable development to be our most important business philosophy, and have never stopped taking on new challenges and establishing new goals. We used our port warehousing business as a foundation for expansions into the media and pet industries to build a national brand and source of pride for our consumers, creating a happy enterprise which combines sustainability, nature, and humanistic care.

Driven by global trends of sustainability, we set 2022 as the "First Year of ESG for EMI," using Group resources to exert our environmental and social influence while aligning with the United Nations Sustainable Development Goals through practical actions as part of our contributions to global sustainability.

Value Excellence and Pursue Innovation

Faced with rapidly changing global political and economic conditions, we set "Move Fast and Break Things" as the core mission of our business operations, sharing diversified strategies and resources to maximize our advantages in our dual cores of "new retail" and "new media" while accelerating development of our self-developed products and integration of multiple channels to create higher corporate values for our company. In 2021, we entered the pet health industry and continued to expand our physical reach. This year, we have a total of 138 physical stores, and our OMO advertising brand has received great acclaim from external sources, winning first place in the National Brand Yushan Award "Best Product Category," being the first OMO advertising platform to win this award, and making us a market leader of the new media industry in Asia.

We also continue to refine our corporate governance performance and were recognized by the 9th (2022) Corporate Governance Evaluations, ranking in the top 20% (Second tier: 6-20%) of 928 listed companies and scoring 93.54 points, a 15% increase over the previous year (81.67 points). We strive to be included in the top tier (5%, encompassing 46 companies) of companies and are working to meet 100% of sustainable development indicators to demonstrate our strong commitment to ESG (Environmental, Social, Governance) aspects.

Green Services and Environmental Protection

Extreme climate conditions caused by climate change has greatly impacted all of mankind. As a global citizen, we not only work to better ourselves, but also work with important partners in our supply chain to mitigate climate crises and prevent operational crises.

In 2022, our warehousing business invested NT\$ 52.21 million in energy management and formulated plans for annual ISO 14064-1 greenhouse gas inventories and third-party verifications, which revealed that our energy intensity (kWh/revenue in millions) for 2022 was reduced by 5.2% compared with 2021. At the end of 2022, our media business introduced iTrash automatic recycling machines. We encouraged our colleagues to place aluminum cans, plastic bottles, and other recyclable materials into these machines in exchange for cash rewards, thereby building good recycling habits in our colleagues.

Value Happiness and Protect Society

In 2022, EMI invested NT\$ 139,769,185 in employee welfare expenditures and once again received a Gold Happy Enterprise Award. We have established remuneration and welfare systems that exceed industry standards and provide diverse learning and development opportunities. We know that only comfortable and relaxing work environments enable our employees to provide high-quality and innovative services to our customers.

In 2022, we invested a record amount (NT\$ 20,719,035) in social participation, not only investing in existing social participation projects such as the "Breakfasts Made of Love" program which has been ongoing for 16 years, but also combining social participation goals within the Group to establish environmental public welfare tree-planting goals under our "Love Earth, Plant Hope" project. We also integrated ET Pet resources to establish the "ET Pet Love Project," which works with animal shelters and animal protection groups all over Taiwan, provides food for stray animals, and organizes mobile manned by veterinarians from National Taiwan University to establish pet-friendly environments.

In future, all companies in the EMI Group will continue to refine performance on environmental social responsibility, and corporate governance indicators to create an ESG and sustainability enterprise.

Eastern Media International
Chairman

Shang Wen Liao






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Our Path to Sustainability

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1.1 About EMI

EMI began expanding its core business and reinvesting in media, entertainment, retail, real estate, and digital out-of-home advertising industries starting in 2000; entered the pet and beauty industry in the fourth quarter of 2018; and strengthened reinvestments in the Online-Merge-Offline (OMO) economy, accelerated development of proprietary products, and facilitated integration of multiple channels in 2021 to provide our consumers with a comprehensive range of services while driving growth in our various businesses. Diversification strategies and resource sharing enable us to actively expand our e-commerce sales platforms and channels, fully develop our proprietary products and Online-to-Offline (O2O) customer conversion services, and effectively maximize benefits through integration of our dual core strategies of "new retail" and "new media."

We realize corporate sustainability by giving back to society and being a responsible corporate citizen while exerting our core values and capabilities to fulfill our corporate social responsibilities. Our mission and vision is to implement sustainable actions that enable harmonious coexistence with the environment and social prosperity. In addition to maximizing shareholder profits, we also work with our suppliers and contractors to reduce environmental and social impacts, promote sustainable development through our value chains, while also providing healthy, safe, and beautiful products and foods to our customers to build a high-quality sustainable living sphere.



EMI Company Profile

▪ Company Name	Eastern Media International Corporation
▪ Number of Employees	252
▪ Founding Date	May 14, 1975
▪ Chairman	Shang Wen Liao
▪ Location of Headquarters	5F & 8F., No. 368 Fuxing S. Rd. Sec. 1, Da' an Dist., Taipei City
▪ Capital	NT\$ 4,760,553,550
▪ Ticker Symbol	2614
▪ Main Affiliated Businesses	Eastern Home Shopping & Leisure (EHS), Natural Beauty Bio-Technology Limited, StrawberryNET

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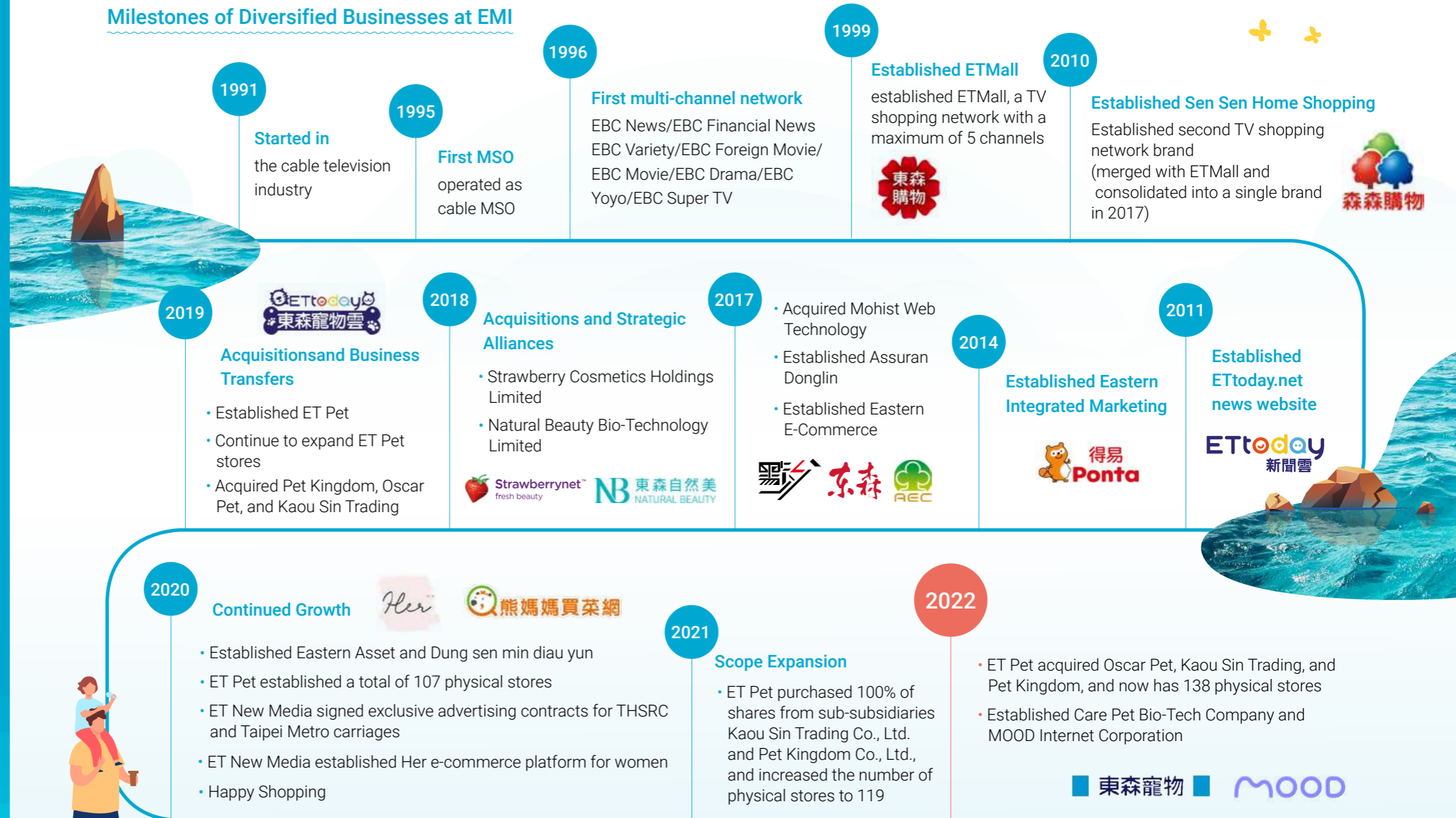
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Milestones of Diversified Businesses at EMI



(1) EMI disposed of all stocks in Mohist Web Technology in May 2021.

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

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

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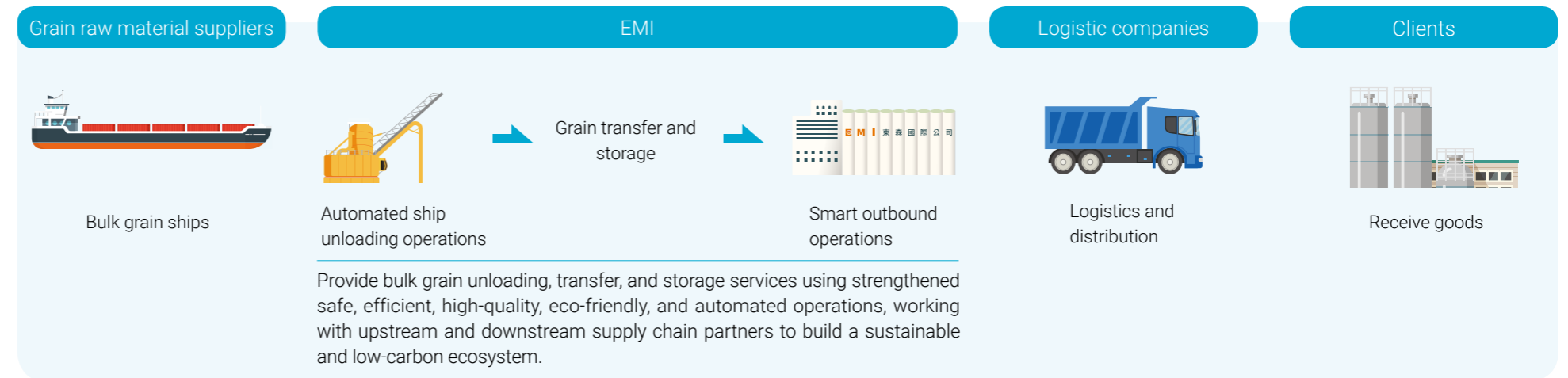
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Warehousing Business

EMI was founded as a port warehousing business. We have actively promoted sustainable development and smart innovations in recent years. Following the COVID-19 outbreak, we actively cooperated with the government to formulate an emergency food supply plan that ensured stable supply of food in Taiwan, and also demonstrated our core values and capabilities in bulk grain storage to optimize management of industrial supply chains. We implemented ISO 50001 in 2021, implemented ISO 14064-1 in 2022, continued to promote ISO 14001 and ISO 45001 certification in 2023, and kept enhancing our technological and smart management capabilities while pursuing excellence and challenging ourselves. We respond to the United Nations Sustainable Development Goals (SDG2 Zero Hunger; SDG9 Industry, Innovation and Infrastructure; and SDG13 Climate Action) through practical actions, continuing to exert our core corporate values and capabilities while building long-term competitive advantages in our main warehousing business.

● Warehousing Business Sustainable Value Chain



Media Business: ET New Media

With the advent of the broadband mobile era and the "mobilization," "audio-visualization," and "socialization" trends of new media, our new media business initiated comprehensive transformations encompassing traffic monetization, video content, subscriber membership, online and offline integration, and content commerce in response to changes and challenges in external environments, moving from Stage 1.0 (text and graphics) to Stage 2.0 (videos and livestreams) and working toward Stage 3.0 (comprehensive digital content platform). Our revenues for 2022 were NT\$ 2.368 billion, representing a 12.8% growth compared to revenues for 2021 (NT\$ 2.1 billion).

ET New Media has a solid foundation for development based on 16.82 million average daily pageviews (PVs), more than 15 million monthly active users (MAUs), and more than 24 million fans on Facebook. In future, we will continue to work on the following tasks: (1) Establish intellectual properties to enhance brand value and become the best entertainment brand for the Chinese-speaking market; (2) Integrate "online new media" and "offline physical channels" to promote cross-platform advertisements and marketing; (3) Continue to develop mobile apps to expand user bases, optimize user experiences, and enhance membership management; (4) Continue to develop our new podcast business model to take advantage of the audio market and actively invest in production of digital content and short videos. ETtoday continues to work on "audio-visual production," "cross-channel marketing," "social media management," and other aspects to generate media value and increase revenues.

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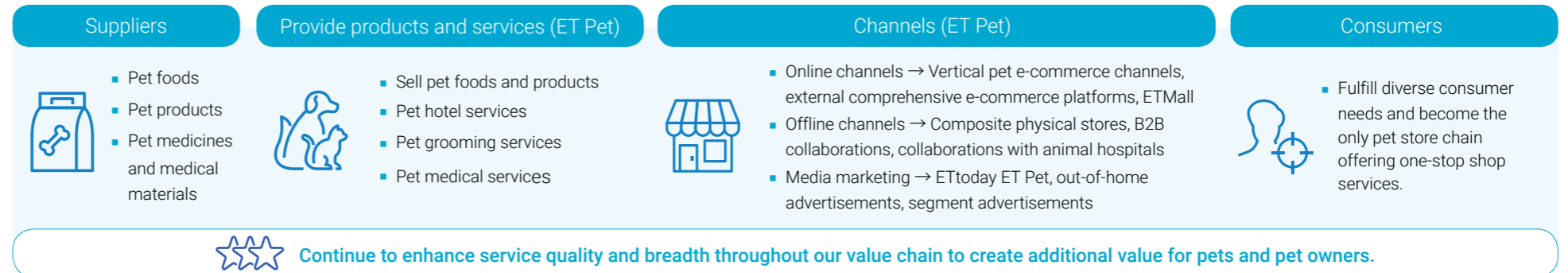
● **Media Business Sustainable Value Chain**



Trade (Pet) Business: ET Pet

ET Pet has continued to expand its operational scope and market share since its establishment in January 2019, and reached a total of 138 physical stores in 2022. ET Pet is the top pet store chain in Taiwan, holding 9% market share of physical stores and 10.5% market share of revenues. ET Pet entered the pet health industry in 2022, working with the biggest animal hospital chain in Taiwan to establish the pet health company Care Pet Bio-Tech Company, which utilizes professional expertise in pet health to provide comprehensive pet services. We collaborated with different industries to open composite physical stores and expand our operational reach, and also continue to work with animal shelters and animal protection groups to aid public welfare activities (such as adoption of strays, mobile veterinarian clinics, and vaccinations), build pet-friendly environments, and expand the scope of domestic pet services.

● **Pet Business Sustainable Value Chain**



1.2 2022 Highlights and Key Achievements



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Economic Governance

Received TCSA Corporate ESG Report
Category 2 Platinum Award in Trading and Consumer Goods Category



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



The OMO advertisement business platform owned by our media business received first place in the 19th **National Brand Yushan Awards "Best Product Category"**

Ranked in top **6-20%** (second tier) of listed companies in 9th (2022) Corporate Governance Evaluations

Media business was ranked as the new media business with the **highest** reach in Taiwan by Oxford University for **five consecutive years**

Media business was ranked as the new media business with **the best** social interaction performance in Taiwan by CrowdTangle



Media business **received second** place in "Internet Video News Feature" from the 2022 Taiwan Press Photography Contest



Pet business continues to expand and now has **138** physical stores



Pet business **entered the pet health industry**

Media business received Honorable Mention in Print News Reporting category from the 2022 Bright Society News Reporting Awards



Media business received **Podcast News Program Award and News Photography Award** from the 21th Excellent Journalism Awards

Media business News Cloud app was listed in the **International Innovation Awards "Service & Solution"** category in 2022



Pet business received **"Top Ten Outstanding Products in Large Enterprises Group"** from the 21st **Golden Peak Awards**

Pet business received **"Top Ten Promising Enterprises" and "Top Ten Promising Products"** from the 17th **Golden Torch Awards**

Pet business received the **"Outstanding Enterprise Award" and "Best Product Award"** from the 19th **National Brand Yushan Awards**

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Environmental

EMI Group invested **NT\$ 52.21 million** in energy management and conservation measures in 2022, and energy intensity (kWh/million in revenue) was reduced **by 5.2%** compared with the previous year



EMI Group began regularly implementing ISO 14064 greenhouse gas inventory and third-party verification procedures in 2022



Water usage at the EMI Group for 2022 was reduced by **648 tons (0.56%)** compared with 2021



Media business introduced the iTrash automated recycling machine on December 16, 2022, encouraging colleagues to place aluminum cans, plastic bottles, and other recyclable items into the machine to receive cash rewards to build a habit of recycling. A total of **94 people** used this machine to recycle **142 bottles** and received **NT\$ 14** in rewards from December 16-31, 2022

Social



EMI Group again received the Happy Enterprise **Gold Award** in 2022

Total investment in social participation amounted to **NT\$20,719,035**

Continued the Breakfasts Made of Love program for the **16th year**, investing **NT\$ 6,940,135** in the program which was distributed to **72 schools**

EMI Group E-Learning digital platform reached **13,835 users** and total reading time was **3,855 hours**



EMI obtained Accredited Healthy Workplace Certificate and Badge of Accredited Healthy Workplace for Preliminary Health Workplace



The "2022 ETtoday Golf Charity Tournament" raised **NT\$ 875,000**



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1.3 Vision for Sustainability and Development Strategies

1-3-1 Vision for Sustainability

Our mission is to facilitate economic, social, and environmental progress. We firmly believe corporate social responsibility should be more than a slogan and that attention should be paid to the needs of our internal and external stakeholders. We have therefore formulated clear prospects and management mechanisms to fulfill our responsibilities and commitments to all our stakeholders. Our vision for sustainability is to enable harmonious coexistence with the environment and social prosperity. We hope to continually generate sustainable values through our core capabilities so we can make contributions to the environment and to society.

● Sustainable Development Strategies and Responses to the UN SDGs

We extended four core strategies ("Sustainable Operations", "Steady Economic Growth", "Sustainable Green Environment" and "Creating Inclusive Society") and three medium to long term operational plans under our vision of sustainability: "Realize the spirit of corporate governance and enhance corporate values for shareholders," "Expand businesses while maintaining a low-carbon economy to create new sustainable business models," and "Collaborate with value chain partners to create sustainable new living modes." We respond to the 17 Sustainable Development Goals (SDGs) proposed by the United Nations in 2015 through continued investment in talent cultivation, public welfare communications, consumer rights, cultural development, environmental protection, and support for the disadvantaged, thereby fulfilling our mission of serving and connecting with people while giving back to society with a heart of gratitude, while also building sustainable value chains for all our businesses and working with our stakeholders to create value.



1-3-2 Sustainable Governance

We established a Corporate Governance and Sustainability Development Committee under our Board of Directors on November 4, 2021 for continued promotion of sustainable development at EMI. The Committee is composed of three independent directors, our chairman, our spokesperson, and our corporate governance officer, with one independent director serving as convener and committee chair. Seven work groups have been established under the Committee to implement sustainability matters across all three ESG aspects. Each work group is headed by a senior executive who not only periodically tracks performance based on corporate governance evaluation indicators, but also formulates short, medium, and long-term goals based on issues of concern for stakeholders. We will continue to track and review our implementation results to meet public expectations.

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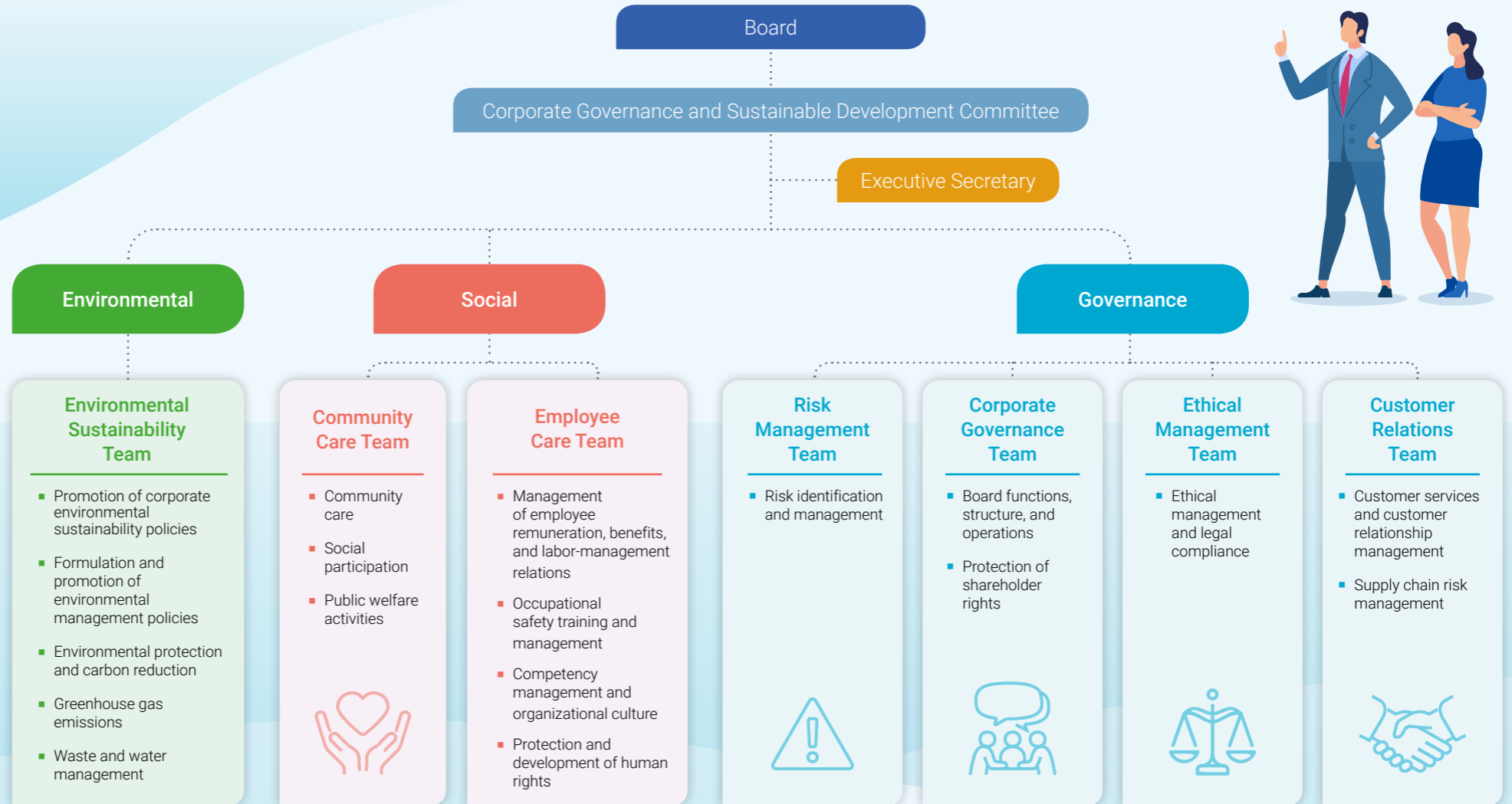
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● Committee convening frequency, number of meetings, and important resolutions

All functional teams assume their respective responsibilities in accordance with the charter of the Corporate Governance and Sustainability Development Committee, and convene and report on quarterly progress on the same day quarterly financial reports are approved by the Board. A total of six meetings were convened in 2022; all meeting items were approved by the Committee before submission to the Board for approval.



● Cultivation of sustainability awareness

To strengthen sustainable development, we cultivate sustainability awareness and actions in all our employees to form an organizational culture with sustainability at its core. The heads of all Committee work groups are responsible for coordinating cross-departmental matters, as well as planning and implementing sustainability strategies and projects. We also commissioned external professional teams to conduct sustainability training at least once a year to communicate the latest sustainable development trends at home and abroad as well as case studies of sustainable actions adopted by benchmark companies to our senior executives and Committee work group members. We hosted a sustainability seminar on February 16, 2022, and invited our independent directors to act as lecturers on topics related to ESG, Corporate Governance 3.0, and information on Task Force on Climate-Related Financial Disclosures (TCFD). We also place course materials related to corporate governance, ethical management, and corporate sustainable development on our "Digital E-Learning Platform" from time to time to enhance employee understanding and awareness of sustainability concepts, encouraging them to work with us in realizing sustainable development.

Additionally, to strengthen corporate governance and track ESG implementations, Independent Director Kuen-Chang Lee began establishing departmental project teams starting on March 23, 2022. These teams conduct regular and rolling reviews on ESG implementations and provide feedback while also monitoring changes in external environments to jointly formulate and track improvements to our key ESG issues, enabling us to incorporate ESG into daily operations, ensure comprehensiveness, and monitor implementation progress.



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1.4 Material Issues and Stakeholder Engagement

1-4-1 Stakeholder Engagement

EMI attaches great importance to the opinions of our stakeholders. To obtain stakeholder feedback for formulation of sustainability strategies, we referenced the AA 1000 Stakeholder Engagement Standard (2015) and asked department heads and colleagues to identify important stakeholders. We then identified the six most important stakeholder categories, namely employees, customers, competent authorities, shareholders/investors, suppliers/contractors, and the media.

Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Corresponding Sections
 Employees	Excellent management teams and talented people form the foundation for a business to pursue sustainable operations and growth. EMI considers employees to be important corporate assets and strives to enhance workplace environments for our employees.	<ul style="list-style-type: none"> Occupational Safety and Health Human Rights 	Annual performance appraisals	Twice a year	Four. Building A Happy Workplace
			Labor-management meetings	Quarterly	
			Occupational Health and Safety Committee	Quarterly	
			Employee Welfare Committee	At least once a year	
			Supervisory Committee of Labor Retirement Reserve	Non-periodically	
			Internal training and E-learning digital learning platform	Non-periodically	
			Subsidies for external training	Non-periodically	
			Sexual harassment report channels, face-to-face communications, and grievance mailbox	Immediate	
Stakeholder section on corporate website: email and surveys	Immediate				
 Customers/ Audience	EMI emphasizes customer needs and strives to enhance efficiency, reduce costs, and create value for our customers. We hope to continue enhancing our corporate values to provide consumers with advanced and comprehensive services.	<ul style="list-style-type: none"> Corporate Governance Data Privacy and Security 	Meetings and communications	Quarterly	Two. Sustaining Ethical Governance Five. Creating A Mutually Beneficial Society
			Customer satisfaction surveys	Non-periodically	
			Customer report channels	Non-periodically	
			Business communications	Immediate	
			Stakeholder section on corporate website: phone, email, and surveys	Immediate	

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Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Corresponding Sections
 Competent Authorities	Various competent authorities are responsible for supervising company operations. EMI works to maintain smooth communications with competent authorities to ensure that we comply with laws exceed legal requirements.	<ul style="list-style-type: none"> Corporate Governance Climate Change Strategies and Management 	Exchange of official correspondences	Non-periodically	Two. Sustaining Ethical Governance Three. Building Sustainable Environments
			Phone	Non-periodically	
			Email	Non-periodically	
			Meetings and symposiums	Non-periodically	
			Stakeholder section on corporate website: phone, email, and surveys	Immediate	
 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.	<ul style="list-style-type: none"> Corporate Governance Ethical Management Occupational Safety and Health 	Annual shareholders' meeting/annual report	Annually	Two. Sustaining Ethical Governance Four. Building A Happy Workplace
			Investor conferences	At least once a year	
			Announcements on operational performance	Monthly	
			Quarterly financial reports	March, May, August, and November of each year	
			Press releases/material information	Non-periodically	
			Investor visits	Non-periodically	
			Stakeholder section on corporate website: phone, email, and surveys	Immediate	
 Suppliers/ Contractors	The diversified products and services offered by EMI rely on our suppliers and contractors providing excellent products and services that comply with legal requirements.	<ul style="list-style-type: none"> Corporate Governance Ethical Management Data Privacy and Security 	Mailbox for external communications	Immediate	Two. Sustaining Ethical Governance Three. Building Sustainable Environments
			Immediate business communications	Immediate	
			Inspections, visits, and meetings	Non-periodically	
			Stakeholder section on corporate website: phone, email, and surveys	Immediate	
 Media	The media serves as the most important medium for EMI to communicate with external parties, discuss social issues, participate in social welfare activities, and create brand value.	<ul style="list-style-type: none"> Corporate Governance Ethical Management Data Privacy and Security 	Announcements on corporate website	Non-periodically	Two. Sustaining Ethical Governance
			Press conferences	Non-periodically	
			Press releases	Non-periodically	
			Stakeholder section on corporate website: phone, email, and surveys	Immediate	

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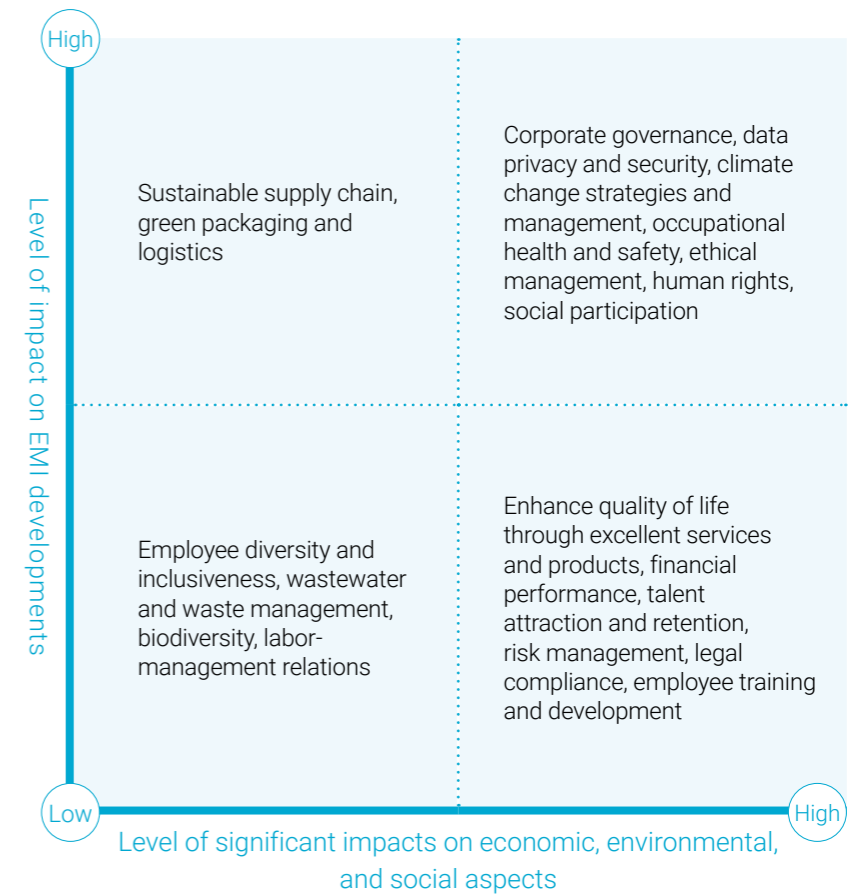
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1-4-2 Identification and Ranking of Material Issues

To gain a full grasp on material issues with significant impacts on corporate operations, the environment, and society, we referenced AA 1000 Accountability Principles: 2018 and also (for the first time this year) referenced the GRI Standards 2021 definitions of materiality, reviewing 18 sustainability issues of concern from an Impact perspective to determine their impacts on "EMI" and "The Environment, Governance, and Society." We also incorporated stakeholder and management suggestions to identify the seven material issues for the year.



● **Materiality Matrix¹**



¹Compared with the reporting period of 2021, the Corporate Governance and Sustainability Development Committee recommended replacing "Sustainable Supply Chains" and "Enhance Quality of Life Through Excellent Services and Products" with "Ethical Management" and "Social Participation" to serve as new material topics for the year.

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● Ranking of Material Topics and Involvement of Impact Boundaries

Aspect	Material Topic	SDGs	Impact Boundaries on Value Chains					Corresponding GRI Theme	
			Internal	External					
			EMI	Clients/ Audience	Competent Authorities	Shareholders/ Investors	Suppliers/ Contractors		Media
Governance (G)	Corporate Governance		●		●	●	●		Self-defined theme
Governance (G)	Ethical Management		●		●	●	●		GRI 205 GRI 206
Governance (G)	Data Privacy and Security		●	●	●		●	●	GRI 418
Environmental (E)	Climate Change Strategies and Management		●	●	●	●	●		GRI 201
Social (S)	Occupational Safety and Health		●		●		●	●	GRI 403
Social (S)	Human Rights		●		●		●	●	GRI 406 GRI 407 GRI 408 GRI 409
Social (S)	Social Participation		●	●		●	●	●	Self-defined theme

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● Management Approaches for Material Issues

Material Issue	Significance for EMI	Description of Impact (Responses to Risks and Opportunities)	Corresponding Section
 Corporate Governance	Sound corporate governance can strengthen stability and transparency of corporate operations, enhance long-term corporate values and competitiveness, and be a foundation for sustainable development at EMI.	<ul style="list-style-type: none"> International recognition of our ESG performance creates investment opportunities from international investors. Comprehensive corporate governance is the cornerstone of business operations, and failure to continually improve corporate governance structures and systems may affect corporate competitiveness, innovation, and growth. 	2-1-1 Corporate Governance
 Ethical Management	We abide by business philosophies of honesty, transparency, and responsibility to formulate ethical policies; implement various ethical policies and risk control mechanisms for suppliers, clients, and other related stakeholders; and maintain stable corporate operations. These serve as important cornerstones of our sustainable management and value creation processes.	<ul style="list-style-type: none"> Implementation of ethical management prevents corruption incidents, financial losses, and penalties from competent authorities while also enhancing customer trust. Companies that do not have sound internal audit and control systems, or which have not established risk assessment and prevention mechanisms for unethical behaviors may generate losses for the company, customers, and investors, as well as incur penalties from competent authorities, affecting the company's corporate image and business performance. 	2-1-2 Legal Compliance and Ethical Management
 Data Privacy and Security	We continue to improve our information security systems and management strategies in the face of business models for digital transformation and constantly evolving cyberattacks to effectively protect the rights of EMI and investors, as well as facilitate sustainable corporate developments.	<ul style="list-style-type: none"> Establish system backup centers and maintain information security to ensure normal operations of core systems. Lack of information security awareness in employees may result in losses for EMI and customers following malicious attacks by external hackers. 	5-1-3 Customer Privacy and Protection
 Climate Change Strategies and Management	Extreme climate conditions affect global economies and pose potential risks to our main source of revenue (port warehousing for bulk grains). EMI enhances operational efficiency by improving efficiencies and building eco-friendly operating environments, reducing environmental burdens from operational processes, and restoring environments to conditions suitable for animal and plant survival to create new opportunities associated with sustainable and survival environments.	<ul style="list-style-type: none"> Use the TFCF framework to establish systemic governance frameworks and improve corporate responses to climate change risks. Failure to formulate energy and carbon reduction policies may generate additional expenditures due to amendments in government regulations. An increasing number of high-temperature days over the past few years have raised air-conditioning electricity usage and water usage. We expect electricity prices to rise in future, increasing operating costs. Increased incidence of epidemics increases risks to employee health and operational interruptions. 	3-1-1 Climate Change Actions

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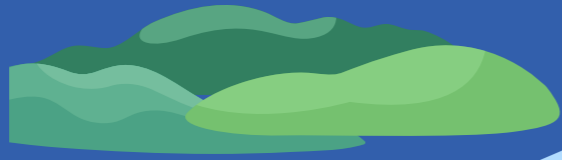
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Material Issue	Significance for EMI	Description of Impact (Responses to Risks and Opportunities)	Corresponding Section
 Occupational Safety and Health	<p>EMI has always believed that employees are the most cornerstone for core competitiveness in an enterprise, and are the main driving force behind continued growth. Building safe and comfortable work environments and retaining healthy and happy employees is the only way to inspire creativity and competitiveness within the Group and in society.</p>	<ul style="list-style-type: none"> Comprehensive occupational health and safety systems and frameworks not only protect employee health and safety, but also increase productivity and reduce absence rates. If anti-epidemic measures are not implemented against the coronavirus, this may result in work suspensions or quarantine measures, affecting corporate operations and profits. If corporations fail to establish occupational health and safety management systems, this may increase the probability of employee accidents or health hazards, increasing personnel costs. 	4-4 Occupational Health and Safety
 Human Rights	<p>We strive to build harmonious and equal labor-management relations by establishing sound remuneration systems as well as diverse and equal communication channels; prohibiting behaviors associated with infringements, discriminations, or violations of human rights; and prohibiting employment of labor under oppressive or exploitative conditions to ensure that our employees do not suffer from workplace bullying or sexual harassment, and to create diverse, equal, friendly, and healthy workplaces that protect the physical and mental health of our employees.</p>	<ul style="list-style-type: none"> Incorporate and implement human rights issues through corporate policies to enhance corporate image and personnel retention rates as well as reduce termination rates and recruitment costs. Failure to protect human rights of laborers and implement gender equality may affect talent recruitment and retention, impacting company reputations and brand images, causing business losses. Failure to create equal employment environments as well as promote labor-management communication and coordination can trigger labor-management disputes and conflicts, or result in penalties from legal violations. 	4-5 Respect for Human Rights
 Social Participation	<p>We strive to give back to society by participating in a comprehensive range of social activities through our subsidiaries. Social participation breathes life to society; individuals are seeds and corporations can birth forests to spread timely substantial care to all those who need it.</p>	<ul style="list-style-type: none"> To achieve sustainable environmental developments, corporations need to take immediate actions to reduce carbon emissions in operations, invest in resources and external activities, and participate in environmental transformations. Severe global coronavirus pandemic conditions not only lead to declines in economic activities, but also make it more difficult for disadvantaged groups and families to obtain resources. Support for disadvantaged groups can enhance public and employee recognition of the EMI brand. 	Five. Creating A Mutually Beneficial Society



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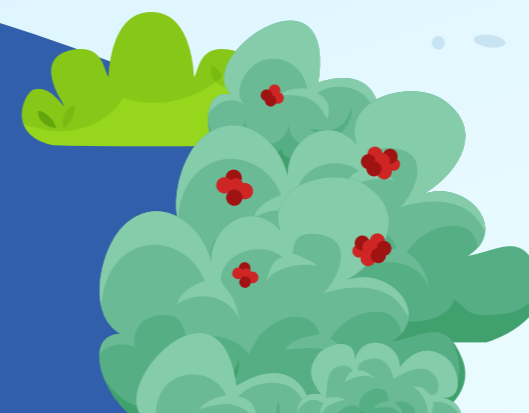
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2.1 Sustainable Operation Management



Material Topic: Corporate Governance

Policies and Commitments

- Formulated corporate governance regulations and tax governance policies to establish an effective corporate governance framework and culture, protect shareholder interests, strengthen Board functions, and enhance information transparency.
- Our directors possess the knowledge, capabilities, and qualities to carry out their duties, as well as a high degree of self-discipline. Our directors exercise their authority in accordance with law, the Articles of Incorporation, and resolutions of shareholders' meetings.
- Timely and appropriate disclosures of financial, tax, and ESG information related to operational activities and business performance.

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
EMI	<ul style="list-style-type: none"> Internal evaluations of Board performance Evaluation results for corporate governance Proportion of important project price negotiation meetings attended by independent directors Frequency of director training courses Sustainability report awards 	<ul style="list-style-type: none"> Commission external professional institutes to conduct Board performance evaluations Maintain second tier ranking (6-20%) in Corporate Governance Evaluations Ensure that more than 85% of important project price negotiation meetings are attended by independent directors Host at least two direct training courses each year Receive TCSA Platinum Corporate Sustainability Report Award 	<ul style="list-style-type: none"> Commission external professional institutes to conduct Board performance evaluations Receive first tier ranking (5%) in Corporate Governance Evaluations Ensure that more than 95% of important project price negotiation meetings are attended by independent directors Host at least three direct training courses each year Receive TCSA Platinum Corporate Sustainability Report Award 	<ul style="list-style-type: none"> Commission external professional institutes to conduct Board performance evaluations Maintain first tier ranking (5%) in Corporate Governance Evaluations Ensure that 100% of important project price negotiation meetings are attended by independent directors Host seasonal direct training courses and at least four courses each year Receive TCSA Platinum Corporate Sustainability Report Award
Media and pet businesses	<ul style="list-style-type: none"> Proportion of senior managers selected and appointed by the Board Proportion of organizational structure adjustments or branch company establishments approved by the Board Board meeting attendance rate Frequency of corporate governance training courses 	<ul style="list-style-type: none"> 100% of senior managers are appointed by the Board 100% of organizational structure adjustments or branch company establishments are approved by the Board Achieve Board meeting attendance rate of 90% 	<ul style="list-style-type: none"> 100% of senior managers are appointed by the Board 100% of organizational structure adjustments or branch company establishments are approved by the Board Achieve Board meeting attendance rate of 95% 	

Responsible Unit

- EMI Corporate Governance Team
- EMI Auditing Office, Legal Affairs Department, Legal Compliance Office, Investor Relations Department, Accounting Department, and corporate governance officer.
- Media business and pet business management departments.

Specific Actions

- We outsourced Board and functional committee performance evaluations, publicly disclosed relevant information, strengthened Board and functional committee functions, and enhanced objectivity and information transparency for Board performance evaluations.
- We enhanced corporate governance, monitored management personnel, and invited directors to participate in meetings for important internal business decisions and operational strategies using effective and specific actions.
- We cultivated corporate governance personnel through strengthened professional training to ensure that directors continue to grasp international corporate governance trends and the latest changes in domestic regulations.
- Our Chinese and English corporate social responsibility reports were compiled using GRI Standards and SASB Standards, and we obtained third-party assurance and verification to enhance ESG information disclosures.

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Material Topic: Ethical Management

Policies and Commitments

- Formulate ethical management regulations; establish sound business operations and an ethical corporate culture; and require our directors, supervisors, managers, and employees to understand and comply with our corporate ethical and moral values to ensure comprehensive implementation of corporate governance
- We formulated ethical policies based on business philosophies related to honesty, transparency, and responsibility, which are used for internal management and external business activities.

Assessment Mechanisms

- Signing rates for statements of compliance with ethical management policies and employee codes of conduct by directors and senior managers
- Frequency of ethical management training
- Number of ethical management violations

Targets for Upcoming Year

- Achieve 100% signing rates on statements of compliance with ethical management policies and employee codes of conduct by directors and senior managers
- Host one ethical management training course every six months
- Incur zero ethical management violations

Targets for Upcoming 3-5 Years

- Achieve 100% signing rates on statements of compliance with ethical management policies and employee codes of conduct by directors and senior managers
- Host one ethical management training course every quarter
- Incur zero ethical management violations

Targets for Upcoming 5 Years and Beyond

- Complete establishment of ethical risk assessment mechanisms for directors and senior managers, and conduct ethical risk assessment procedures once every six months.
- Continue to host ethical management training courses, host at least one training course each quarter, and conduct relevant tests.
- Incur zero ethical management violations

Responsible Unit

- EMI Corporate Governance Team
- EMI Auditing Office, Legal Affairs Department, Legal Compliance Office, and corporate governance officer.
- Media business and pet business management department human resources offices and legal affairs offices.

Specific Actions

- Formulate ethical management policies which are regularly disclosed on corporate websites and through internal employee mailboxes.
- Regularly organize ethical management training and promotions for relevant personnel.
- Strictly prevent occurrences of unethical behaviors through internal corporate operational procedures and codes of conduct.



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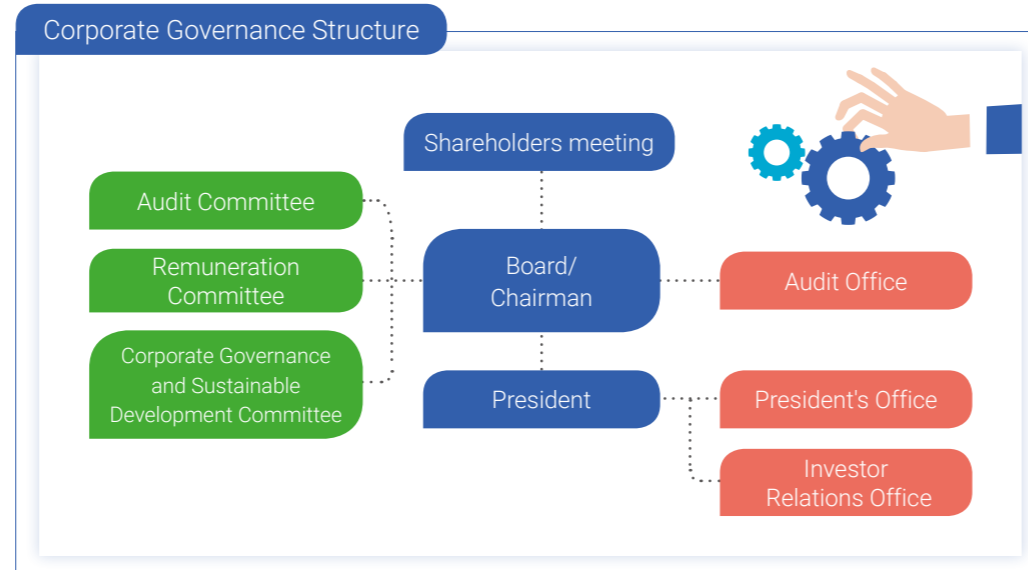
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2-1-1 Corporate Governance



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



EMI Annual Report

• Board of Directors

The Board of Directors is the highest governance unit at EMI and is composed of 7 directors (including 3 independent directors) who serve for a term of 3 years. Our directors possess management capabilities related to business, finance, accounting, and corporate affairs. We diversify Board composition by recruiting talented individuals with professional backgrounds and outstanding industrial expertise, regardless of gender, age, nationality, and culture. Our nomination and selection criteria take into account stakeholder perspectives, diversity, independence, and capabilities related to organizational impacts. We aim to achieve gender equality when planning Board composition. In 2022, attendance rates at EMI Board meetings were close to 100%. Please refer to our corporate website and annual reports for more information on director education, expertise, and concurrent positions.¹

• Operations of Functional Committees

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

Committee Name	Composition and Main Duties	Operational Status in 2022
Remuneration Committee	<ul style="list-style-type: none"> The fourth term committee members are composed of three independent directors Main duties and supervisory matters: Formulate and regularly review director and manager performance evaluations and remuneration policies, systems, standards, and structures. 	<ul style="list-style-type: none"> Convened a total of 4 times. Attendance rates were all 100%.
Audit Committee	<ul style="list-style-type: none"> The second term committee members are composed of all independent directors and convenes at least once every quarter. Main duties and supervisory matters: Fair presentation of corporation financial statements, selection and dismissal of CPAs, assessments of CPA independence and performance, effective implementation of internal controls, compliance with laws and regulations, and management of existing or potential risks. 	<ul style="list-style-type: none"> Convened a total of 10 times. Attendance rates were all 100%.
Corporate Governance and Sustainability Development Committee	<ul style="list-style-type: none"> The first term committee members are composed of three independent directors, our chairman, our spokesperson, and our corporate governance officer, and convenes at least once every quarter. Main duties and supervisory matters: Implementation and strengthening of plans for corporate governance and sustainable development (including sustainability reports), progress tracking, review, and provision of suggestions. 	<ul style="list-style-type: none"> Convened a total of 6 times. Attendance rates were all 100%.

¹None of our directors belong to under-represented social groups as specified in GRI 2-9. In terms of stakeholder representation, Shang Wen Liao concurrently serves as our general manager, and Chao-Hsin Chiu concurrently serves as the special assistant to the chairman.

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● Board Sustainability Knowledge and Capabilities

To enhance director understanding of sustainable development issues and the latest international sustainability trends, we encourage our directors to attend training for relevant skills and share the latest trends with our colleagues. In 2022, the 7 directors on our Board attended 5 classes (including "Analysis of the Latest ESG, Sustainability, and Corporate Governance Cases" and "Analysis of and Responses to Impacts on Capital Markets from ESG Trends") over a total of 16 person-times.

● Board Remuneration System

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

Director remuneration adheres to Article 18 of our Articles of Incorporation. We authorize our Board to establish remuneration based on director participation in the operation of the company, alignment with the goals and missions of the company, management of internal relationship and communication, professionalism and continuing education, and referencing industry standards. Independent directors receive monthly fixed salaries as well as business execution fees and Board meeting attendance fees. Non-independent directors only receive business execution fees and Board meeting attendance fees, and do not receive salaries. Article 26 of our Articles of Incorporation stipulates that EMI does not distribute director (and independent director) remuneration from profits².

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

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

Additionally, in order to implement corporate governance, enhance Board and functional committee functions, EMI revised the "Regulations for Sustainability Responsibility Center Bonuses" on July 6, 2023, following approval by our Remuneration Committee and Board; we plan to link senior manager remuneration with ESG sustainability performance indicators to ensure sustainable management.

²Chairman Shang Wen Liao and Director Chao-Hsin Chiu hold concurrent positions as EMI employees (respectively serving as the general manager and the special assistant to the chairman), and therefore received salaries and remuneration.

● Evaluations of Board Performance

To establish transparent performance goals and strengthen Board operating efficiency, we conducted evaluations of the Board, individual directors, and functional committees in accordance with our internal "[Board of Directors Performance Evaluation Measures.](#)" We conduct annual internal self-evaluations (including Board self-evaluations and director self-evaluations) and commission external professional and independent institutes or expert teams to conduct evaluations at least once every three years. Please refer to our corporate website for more information. We have yet to incorporate ESG indicators in Board performance, but will continue to assess and discuss relevant issues according to internal procedures.

We commissioned the Taiwan Corporate Governance Association to complete Board performance evaluations for 2022 at the end of December 2022. Evaluation results were submitted to the Board on March 14, 2023, and will be used as a reference when selecting nominated director candidates.

● Director Independence and Managing Conflicts of Interest

Our internal regulations ("Regulations Governing Procedure for Board of Directors Meetings" and "Corporate Governance Best Practice Principles") stipulate that "objections or reservations of independent directors should be recorded in Board meeting minutes" to ensure that independent directors can perform their duties, effectively enhancing Board operations and corporate business performance. We currently have three independent directors who make up 42.86% of Board members. All external directors fulfill conditions for independence.

Our directors adhere to the regulations of the "Corporate Governance Best Practice Principles" and possess high levels of self-discipline. If a proposal at a Board meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors attending or present at Board meetings of the Company, said director shall state the important aspects of the relationship of interest at the given Board meeting. If their participation is likely to prejudice the interest of the Company, the director may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director.

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

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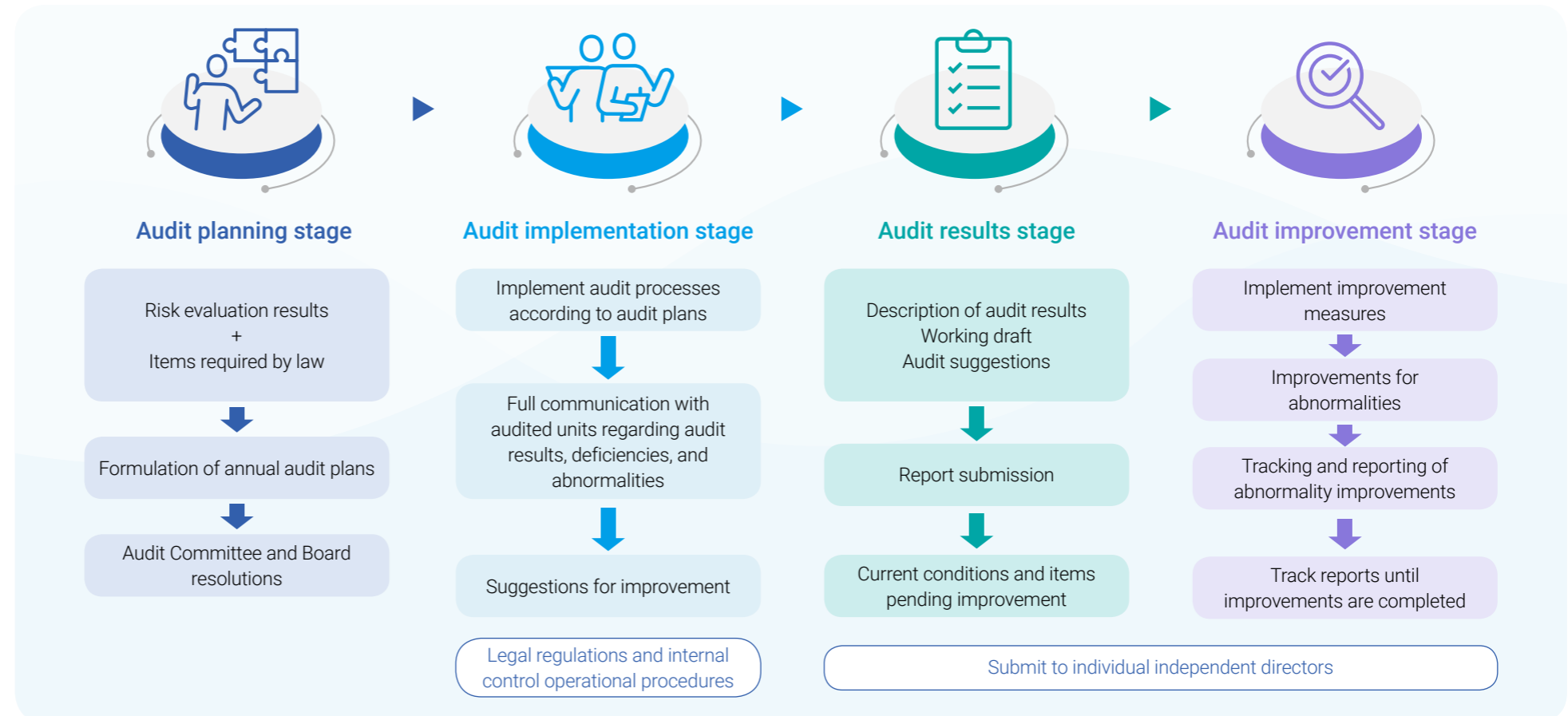
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● Internal Audits and Internal Controls

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

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

A total of 73 audit reports were completed in 2022. Audit results regarding deficiencies and abnormalities were fully communicated with all audited units and disclosed in audit reports submitted to all audited units. Improvement measures were implemented in accordance with audit suggestions, and progress was tracked through quarterly reports until improvements were completed. Following submission of audit reports and progress reports, reports on completed audit items were submitted to individual independent directors for review before the end of the following month. Additionally, audit results were summarized and reported to the Audit Committee and the Board.



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2-1-2 Legal Compliance and Ethical Management

● Legal Compliance and Anti-Trust Management

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

In 2022, EMI incurred two legal violations. Further information on this violation and subsequent handling are shown in the following table.

Legal Violations and Subsequent Handling in 2022

Industry	Violated Regulations	Penalty Amount	Incident Description	Subsequent Handling
Media business	Violated Paragraph 1, Article 69 of the Protection of Children and Youths Welfare and Rights Act	NT\$ 60,000	ET New Media reported on the divorce of a celebrity and was penalized by the Taipei City Government Department of Social Welfare for violating the Protection of Children and Youths Welfare and Rights Act (disclosure of identifiable information for children under legal age)	Removed news item and conducted internal training
Pet business	Violated Paragraph 2, Article 32 of the Labor Standards Act	NT\$ 20,000	The New Taipei City Government Labor Standards Inspection Office conducted a random check of ET Pet Cloud employee attendance records and determined that ET Pet Cloud had violated regulations on extending working hours, and therefore imposed a penalty.	We once again reminded managers and employees that they should strictly abide by laws and regulations, and also emphasized that necessary working hour extensions due to business need to be implemented in accordance with law.

● Management of Intellectual Property Rights

EMI attaches great importance to management plans for intellectual property rights, particularly with regard to management of "trademarks" and "trade secrets." We combined our two major strategies of "new retail integrated with new media" and "OMO virtual and physical integration" to establish management plans for intellectual property rights that align with our operational goals. Our legal affairs units supervise acquisition and maintenance of intellectual properties and related risk management, while our human resources departments assist internal promotions of intellectual property training to strengthen protection, maintenance, utilization, and management of intellectual properties. (For information on applications for and approved patents and trademarks, please refer to [5-1-1 Innovation Strategies and Values](#)).



Personnel training and promotion

We included training related to intellectual properties in training courses for new recruits to enhance their accurate understanding of intellectual property laws. We also provide videos and share new information on intellectual properties on the EMI E-Learning platform from time to time so that all EMI employees can enjoy these resources and strengthen their knowledge of intellectual property protection.



Management of intellectual properties

We monitor market developments, check trademark usage and application by other parties, and raise objections or countermeasures against behaviors that damage our rights and interests.



Privacy protection and management of trade secrets

- We have obtained international ISO 27001 Information Security Management System certification to ensure the confidentiality, availability, and integrity of personal customer data, transaction data, and corporate operational data. We also referenced international information security standards for risk management when developing operational procedures and comprehensive information security management systems. Relevant measures include prohibiting downloads of unauthorized shareware or freeware, verification of work logs, use of firewalls, intrusion detection, VPN access controls, and other network security mechanisms.
- All units and departments are required to sign confidentiality agreements with customers, suppliers, and collaborating partners to prevent leaks of confidential corporate and personal information.

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Intellectual Property Management Training

Course Title	Targets	Cumulative Number of Attendees	Cumulative Training Hours
Intellectual property laws	New recruits of warehousing business	18	18
Analysis of common disputes in news reports (including intellectual properties and portrait rights)	Colleagues from media business news department	103	12

● Ethical Management Mechanisms

Ethical management, integrity, and morals are core values for EMI. Internally, we have formulated various corporate governance laws and regulations, and our internal dedicated units have established reporting systems and reporting channels as well as rewards, punishment, and disciplinary systems so that EMI and subsidiary personnel can perform their duties in adherence to principles of fairness, honesty, trustworthiness, and transparency. Externally, we have established the "Regulations for Management of Supplier Corporate Social Responsibilities," require our suppliers to sign "Supplier Statements of Compliance with Ethical Management Policies," and have included "Ethical Clauses" in our contracts. Additionally, we investigate the ethical behaviors of our business partners before establishing business relations to ensure the legality of and create long-term values for our business partners.

In 2022, no material corruption risks were identified for our three major operational sites (Headquarters, Taichung Office, and Kaohsiung Office) and no substantiated corruption incidents occurred.



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● Codes of Ethics and Conduct

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

We implemented the following measures to manage ethical risks:

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

Anti-Corruption and Ethical Management Communications and Training Targeted to the Board and Senior Executives in 2022

Item	Target	Cumulative Participants	Ratio
Promotion of anti-corruption policies and procedures	Board of Directors	7	100%
	Senior executives	21 ³	100%
Training	Board of Directors	6	85.71%
	Senior executives	10	47.62%

³A total of 21 senior managers signed statements of compliance with ethical management policies



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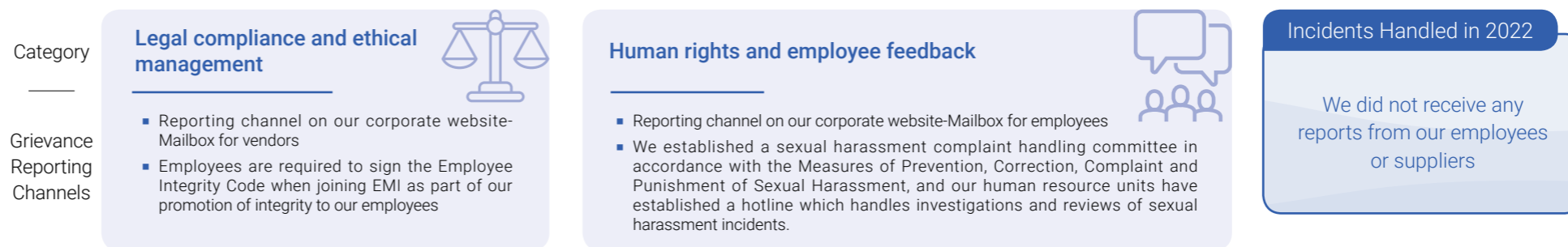
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● Ethical Management Training for General Employees in 2022

In 2022, we provided "Employee Service Contracts," "Employee Integrity Code," "Explanations of Ethical Codes for New Employees," and "Knowledge on Copyright Laws for New Employees" to new employees. A total of 110 people participated in relevant training over a cumulative 30 training hours. We organized 11 anti-corruption training courses for all employees and cumulative training hours amounted to 321.55 hours.

● Reporting and Grievance Mechanisms

To ensure that all EMI employees and collaborating vendors implement ethical management and prompt handling of disputes, violations, and other incidents requiring feedback, our corporate website lists contact information for all of our businesses, public grievance reporting channels, and grievance handling procedures. We encourage reporting of any violations of law, ethical codes of conduct, and ethical management standards to ensure that the interests of our employees, suppliers, and other stakeholders are fully protected. (Please refer to [4-3-3 Employee Grievance Mechanisms and Channels](#) for further details on employee grievance reporting mechanisms.)



In terms of grievance handling, incidents involving general employees are reported to department managers, and incidents involving directors or senior managers are reported to independent directors. Records on received grievances, investigation processes, and investigation results should be archived in written form and stored for five years; records can be kept in electronic form. If lawsuits arising from reports occur before the expiration of the storage period, the relevant information should be stored until the lawsuits have been concluded.



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2-1-3 Risk Management

● Risk Management Systems and Processes

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

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



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● Risk Management Measures

Risk Category	Risk Management
 Products and services	<ul style="list-style-type: none"> ▪ Diversified developments: Adjusted silo strategies and incorporated national food reserves in scope of business. We also rented out idle land and warehouses to form cross-industry alliances. We avoided exclusive exposure channels by operating our own platforms (including mobile applications and websites) and working with third-party platforms (including Facebook, Instagram, YouTube, and other social media platforms). ▪ Transferred risks: We utilized insurance mechanisms to transfer risks of property and operational losses stemming from typhoons, earthquakes, fires, and other disasters. We took out fire and earthquake insurance on corporate buildings, and also purchased casualty insurance for outdoor activities, using insurance mechanisms to transfer risks. ▪ Industrial safety risks: Actively removed dust from silo operating environments and conducted equipment maintenance, improvement, and updating procedures. ▪ Risk perceptions: We constantly collected information from market news, industry financial statements, daily market updates, reader symposiums, and user feedback to keep abreast of market changes. ▪ Operational interruptions: As the pandemic and other emergencies could interrupt corporate operations, we have established standard procedures for working from home and remote working.
 Finance	<ul style="list-style-type: none"> ▪ Our operational units have established credit rating policies which are used to establish regulations relating to credit limits and accounts receivable requirements based on the ratings of individual clients, and our financial units ensure the stability of capital flows by monitoring the inflows and outflows of funds. ▪ We have established allowance and impairment accounts based on estimated losses in accounts receivables and investments. Business units are required to report past-due payments and collection procedures are initiated once abnormalities in client accounts are confirmed. ▪ Our financial units analyze and monitor credit risks relating to bank deposits, fixed income investments, and other financial instruments. ▪ All subsidiaries received individual scores based on capital levels, revenues, and other indicators and standards. These scores were used to determine the number of audits each subsidiary undergoes every year. These audits are then implemented through subsidiary audit plans.
 Legal regulations	<ul style="list-style-type: none"> ▪ Our legal affairs office assists all units in assessing the legal risks of various business matters, legal documents, and contracts. ▪ We have implemented dispute handling mechanisms to resolve issues relating to legal disputes. ▪ We have established a Sexual Harassment Prevention Committee which is responsible for formulating sexual harassment prevention mechanisms and response measures to sexual harassment incidents.
 Information security	<ul style="list-style-type: none"> ▪ We have established encryptions, individual file and database access, and monitoring and protection mechanisms to secure Internet transmissions, as well as system warnings and user notifications. ▪ We have formulated information security regulations and information security handling mechanisms for monitoring information security and enabling notifications of information security violations. ▪ We strictly prohibit personal computers and mobile devices from connecting to internal networks.
 Intellectual property rights	<ul style="list-style-type: none"> ▪ We commissioned trademark agencies to assist us in applying for and maintaining our trademarks. ▪ Ownership of relevant intellectual property rights involving collaborating companies are reviewed and confirmed by our legal affairs officers. ▪ Intellectual property rights issues are included in mandatory training courses for new employees.
 Climate	<ul style="list-style-type: none"> ▪ We identified climate change transition and physical risks for a number of different scenarios and formulated responses based on different risk dimensions. ▪ We conducted rough assessments of profits and losses based on the impacts of different risks. ▪ We have established risk assessment regulations and procedures. (Please refer to Ch3 3-1-1 Climate Change Actions for further details)

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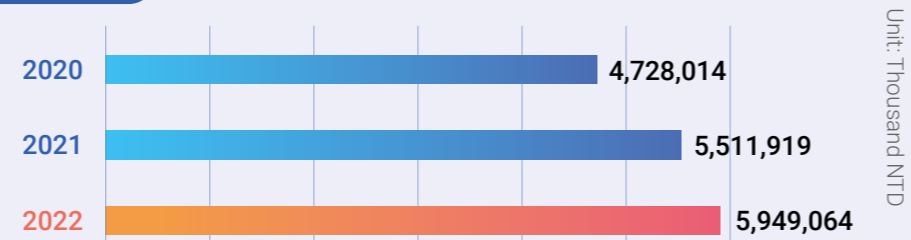
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2-1-4 Operational Performance

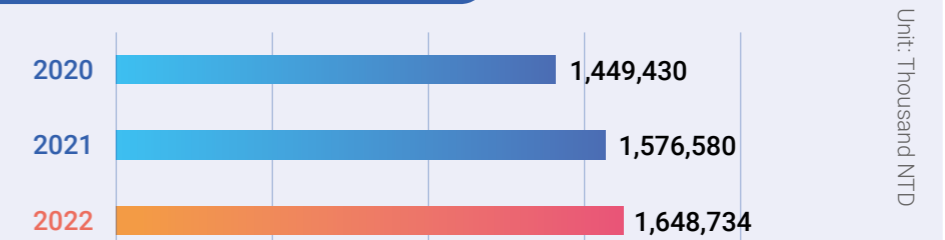
All of our businesses adopt strategic actions related to diversification, innovative development, and timely responses to changes in market environments while facilitating breakthroughs in multi-faceted businesses to achieve excellent operational performance.

● EMI Operational Performance for Past Three Years

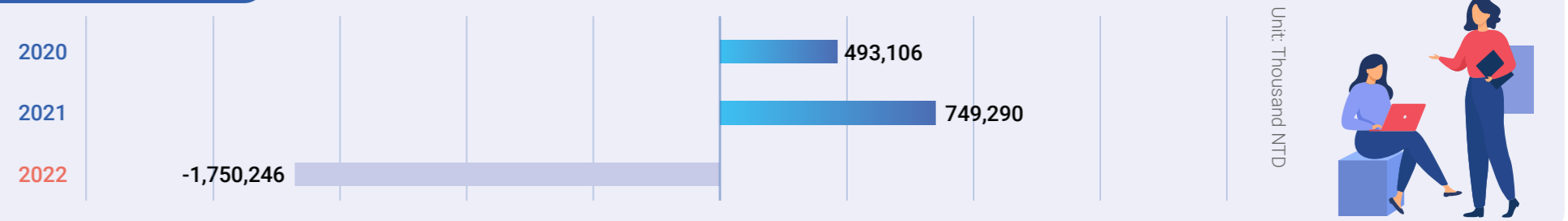
Revenues



Employee remuneration and benefits

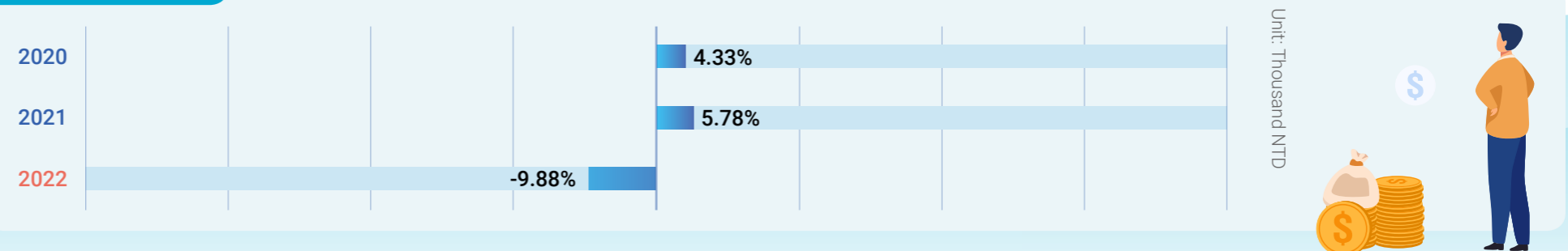


Net profit (loss) after tax



Note: In 2022, due to impacts from the pandemic and the shrinking global economy, as well as economic declines in Taiwan and reductions in intangible assets owned by reinvested companies, we incurred losses after tax. Losses attributable to our parent company amounted to NT\$ 1,655,102.

Return on assets (%)



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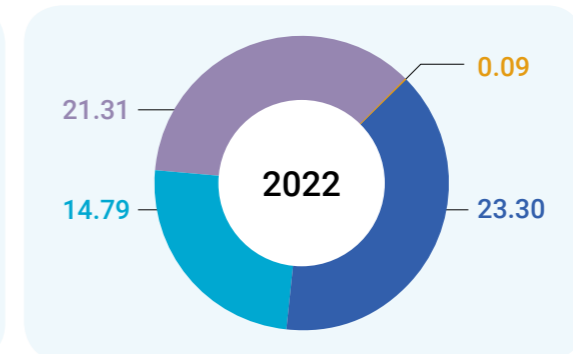
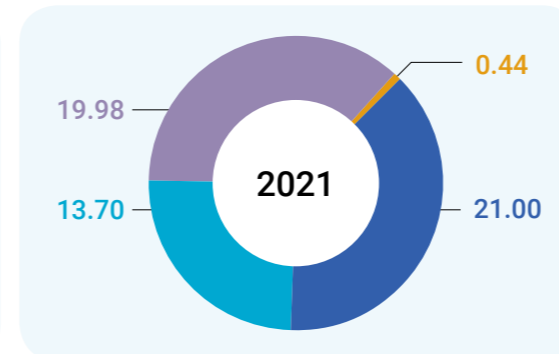
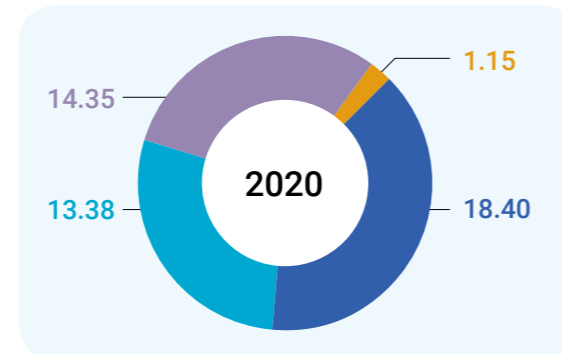
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Item	2020	2021	2022
Unit: Thousand NTD			
Operational capabilities			
Total assets	16,223,474	15,919,807	15,496,883
Total debts	9,477,951	9,259,702	11,423,547
Total shareholder equity	6,745,523	6,660,105	4,073,336
Net operating profits	(10,155)	157,122	210,829
Distributed economic value			
Dividend distributions	562,702	454,055	534,877
Interest payments	241,151	250,833	289,162
Paid (returned) income tax	24,810	16,006	(4,767)
Charitable donations	4,400	3,000	5,700
Profitability			
Return on assets (%)	4.33%	5.78%	(9.88%)
Return on equity (%)	7.47%	11.18%	(32.61%)
Earnings (loss) per share (NTD)	0.94	1.37	(3.29)

● Business Revenues for Past Three Years

■ Trade ■ Warehousing ■ Media ■ Other Unit: Billion NTD



Revenues from
embedded
advertising in our
media business:
NT\$ 456 million
in 2022

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2.2 Sustainable Supply Chain

2-2-1 Suppliers and Contractors

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

● Local Procurement

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

Year	Local procurement ratio (Amount of local procurement in Taiwan/Total procurement amount)		
	Warehousing Business	Media Business	Pet Business
2020	48.7%	100%	96.7%
2021	60%	100%	95%
2022	79.5%	100%	97.8%

Note: We gradually replaced four European grain unloaders from 2017 to 2021, which significantly decreased local procurement ratios. (Purchase prices of grain unloaders were recorded in the years when actual payments were made.)

● Green Procurement

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

In 2022, our green procurement amounted to NT\$ 3.17 million. Green procurement items included air-conditioning equipment for our warehousing business and office equipment for our media business. In future, we will work to raise green procurement amounts and ratios.



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2-2-2 Supply Chain Management

• Supplier Management Actions



Warehousing Business

- We formulated our "Regulations for Management of Supplier Corporate Social Responsibilities" in 2021 and worked with our suppliers to comply with labor rights, human rights, employee health and safety, environmental protection, and ethical regulations, achieving sustainable development and economic, social, and environmental balance.
- Starting in 2022, we began requiring suppliers/contractors with transaction amounts exceeding NT\$ 100,000 to sign the "Commitment to Code of Conduct and Ethical Regulations."
- Starting in 2022, we began strengthening our management procedures to include assessments of environmental safety, human rights, and ethical responsibilities in supplier evaluations.



Media Business

- We implement public tendering processes and obtain quotations from more than three companies in accordance with our procurement regulations, then invited companies to participate in public pitches. Our administration, financial, and accounting departments are responsible for coordination.
- We eradicate human involvement and fraud through price negotiation meetings and have gradually added anti-corruption clauses to our supplier contracts to implement our anti-corruption policies.



Pet Business

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



We attach great importance to our supplier partners and work to realize a spirit of sustainability and sound operations. We select excellent vendors by comparing quotes and pitches, and have added clauses related to integrity and corporate social responsibility in our supplier contracts to strengthen supplier legal compliance, social responsibilities, and environmental responsibilities, and we have strict requirements regarding product and service quality.

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Implementation Item	Description	Expected Target in 2022	Achievements in 2022
 <p>Incorporate social and environmental standards in supplier/contractor selection and evaluation processes</p>	Beginning in 2022, we started requiring our suppliers/contractors with transaction amounts exceeding NT\$ 100,000 to sign a "Commitment to Code of Conduct and Ethical Regulations."	60% signing rate	 Achieved We required our suppliers/contractors with transaction amounts exceeding NT\$ 100,000 to sign a "Commitment to Code of Conduct and Ethical Regulations." A total of 41 vendors signed this Commitment, achieving a signing rate of 60%.
 <p>Enhance environmental and social capabilities of suppliers/contractors</p>	Hosted supplier/contractor training courses containing social and environmental content, and tracked improvements on environmental items through supplier/contractor communication meetings.	Provide training related to social issues and environmental protection for 30% of suppliers/contractors	 Achieved We organized ESG education and training for our 17 suppliers/contractors with transaction amounts exceeding NT\$ 300,000. These 17 suppliers/contractors accounted for 40% of all contractors for the year.

Our warehousing business considers long-term suppliers, suppliers with cumulative annual procurement amounts exceeding NT\$ 1 million (inclusive), and suppliers with unique or special products and services as key suppliers that require strengthened management and promotion. We identified 22 key suppliers in 2022 and plan to formulate "Supplier Evaluation Mechanisms" in 2023 to establish a list of existing suppliers and classify their sustainability risks. We will also expand signing targets for our "Commitment to Code of Conduct and Ethical Regulations" from existing construction and maintenance vendors to raw material procurement and labor service suppliers. In future, we will manage, guide, and track vendor improvements.

None of our collaborating key suppliers were faced with major human rights risks related to freedom of association, collective bargaining, child labor, or forced or compulsory labor in 2022.

ESG education and training hosted by warehousing business



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● Contractor Occupational Safety Management

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

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

All contractors who perform hazardous work in port operation areas are informed of relevant hazards and are required to sign a hazard notification form and a statement of commitment to health and safety. Contractors must comply with health and safety commitments and hazard notification regulations. Contractors who violate relevant regulations are required to implement improvements in accordance with our health and safety regulations, and those who do not implement improvements are terminated. In 2022, our contractors signed a total of 68 statements of commitment to health and safety and 164 hazard notification forms, making a total of 232 signed documents.

● Supplier Training

Contractor training achievements over the past three years in our warehousing business:



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3-1 Green and Sustainable Values

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Material Topic: Climate Change Strategies and Management

Policies and Commitments

- Identify climate change risks and opportunities using the "Task Force on Climate-Related Financial Disclosures (TCFD)" framework and establish response mechanisms.
- Support low-carbon economic transformations: Integrate core capabilities to assist corporations in reducing pollution and wasted resources generated during production or service processes, and invest in pollution prevention. Provide the funds required for green transportation, green buildings/green factories, energy and resource conservation, and other environmentally beneficial projects.
- 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.
- Work to reduce greenhouse gas (GHG) emissions and promote use of renewable energies.
- Encourage use of green driving and automobiles to reduce employee carbon footprints.

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
EMI Group/ Warehousing business	<ul style="list-style-type: none"> ■ Carbon reductions (tCO₂e) for the whole group ■ Head office power consumption (kWh) ■ Maintain annual monitored total dust concentrations within allowable standards ■ Warehousing operations division annual energy conservation rate ■ Number of eco-friendly training events attended by each employee 	<ul style="list-style-type: none"> ■ Complete annual ISO 14064-1 verification ■ We began implementing ISO 14064-1 greenhouse gas inventories in 2022; specific reduction targets and plans will be formulated after inventories have been completed ■ Achieve head office energy conservation rate of 1-3% compared with base year (2021) ■ Continue to upgrade equipment to fulfill standards for operational environments, commission third-party units verified by central competent authorities to monitor operational environments each year, and maintain annual monitored total dust concentrations within allowable standards ■ Continue to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3%. Maintain validity of ISO 50001 Energy Management System ■ Implement ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System, and obtain certification ■ Ensure that all employees attend at least one internal or external education and training each year 	<ul style="list-style-type: none"> ■ Reduce greenhouse gas emissions by 1-3% compared with base year (2021) ■ Complete annual ISO 14064-1 verification ■ Achieve head office energy conservation rate of 1-3% compared with base year (2021) ■ Continue to upgrade equipment to fulfill standards for operational environments, commission third-party units verified by central competent authorities to monitor operational environments each year, and maintain annual monitored total dust concentrations within allowable standards ■ Continue to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3% ■ Assess feasibility of generating power using renewable energies ■ Implement ISO 9001 Quality Management System and obtain certification ■ Ensure that all employees attend at least two internal or external education and training each year 	<ul style="list-style-type: none"> ■ Reduce greenhouse gas emissions by 3% compared with base year (2021) ■ Complete annual ISO 14064-1 verification ■ Achieve head office energy conservation rate of 3% compared with base year (2021) ■ Continue to upgrade equipment to fulfill standards for operational environments, commission third-party units verified by central competent authorities to monitor operational environments each year, and maintain annual monitored total dust concentrations within allowable standards ■ Continue to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3% ■ Assess feasibility of generating power using renewable energies ■ Maintain validity of ISO 9001 Quality Management System certification ■ Ensure that all employees attend at least three internal or external education and training each year ■ Aim to construct green operational headquarters and campus in Linkou A9 site, building a sustainable, energy-saving, and healthy environment in response to climate change and to realize our goal of sustainable management.
Media business	<ul style="list-style-type: none"> ■ Proportion of news vans replaced by electric vehicles ■ Head office power consumption (kWh) ■ Proportion of external interviews or visits to advertisers using mass transportation ■ Number of eco-friendly training events attended by each employee 	<ul style="list-style-type: none"> ■ Purchase or rent one hybrid or electric vehicle to replace one fuel-powered vehicle ■ Achieve a mass transportation usage rate of 30% 	<ul style="list-style-type: none"> ■ Replace all fuel-powered vehicles with hybrid or electric vehicles ■ Achieve a mass transportation usage rate of 50% 	



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Material Topic: Climate Change Strategies and Management

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years
Pet business	<ul style="list-style-type: none"> Proportion of packaging for self-developed products which use materials with eco-friendly labels Proportion of major suppliers who have signed supplier contracts with green supply chain policies Proportion of energy conservation equipment at new and existing physical stores Energy efficiency enhancement rate Number of eco-friendly training events attended by each employee 	<ul style="list-style-type: none"> Ensure that 5-10% of products use packaging made from eco-friendly materials Ensure that 10% of major suppliers have signed supplier contracts with green supply chain policies Replace 100% of lightning equipment at new and existing physical stores with energy-saving lights Reduce power consumption by 3% 	<ul style="list-style-type: none"> Ensure that 30-50% of products use packaging made from eco-friendly materials Ensure that 30-50% of major suppliers have signed supplier contracts with green supply chain policies Replace 30-50% of lightning equipment at existing physical stores with energy-saving lights Reduce power consumption by 10-15%

Responsible Unit

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

Specific Actions

- Implement and obtain certification for ISO 50001 Energy Management System and ISO14001 Environmental Management System, conduct ISO 14061-1 greenhouse gas inventories, and continue to enhance energy management performance and energy usage efficiency.
- Compile information on domestic and foreign trends related to environmental issues and energy and carbon reductions through news reports, websites of environmental groups, external consultants, the Environmental Protection Administration and local environmental protection bureaus, industrial information, and international reports. We also compile information on regulatory changes and continue to organize education and training, strengthen awareness of the latest climate risk management frameworks and processes, conduct discussions with consultants, and examine domestic and foreign case studies to formulate response guidelines.
- Identify equipment that may be impacted and actively explore domestic and foreign energy conservation projects for advance planning of equipment replacement schedules.
- Calculate dust volumes generated from loading and unloading operations, formulate operational guidelines so that operations adhere to allowable standards, suspend operations if dust volumes are expected to exceed standards, and work to achieve efficient and effective loading and unloading operations.
- Implement energy conservation measures in offices.
- Calculate carbon emissions from transportation taken to interviews or client visits, and formulate operational guidelines to implement tasks efficiently and effectively.
- Establish green supply chains and promote plastic reduction policies to reduce environmental impacts from packaging materials while expanding environmental sustainability concepts and implementations to daily operations of collaborating vendors.



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3-1-1 Climate Change Actions

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



● TCFD 4 core aspects and 11 recommended disclosures

 Governance	<p>Describe the board's oversight of climate-related risks and opportunities</p>	<ul style="list-style-type: none"> The Corporate Governance and Sustainability Development Committee is our highest authority for management and monitoring of climate change issues, and is convened by an independent director. Working groups headed by top-level managers from all business and functional units have been established under the Committee to conduct routine management and performance tracking of operational and business tasks relating to climate change; the results are reported to the Board before the end of each year.
	<p>Describe management's role in assessing and managing climate-related risks and opportunities</p>	<ul style="list-style-type: none"> The risk management team is the unit responsible for implementing the TCFD Climate Risk Assessment framework; the team not only conducts comprehensive assessments of all potential climate change risks, but also formulates risk response measures. Implementation results and response measures are reported to the Board and senior management through regular Committee meetings, and discussions around climate change issues are disclosed to relevant stakeholders in our annual sustainability reports.
 Strategy	<p>Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</p>	<ul style="list-style-type: none"> We consider potential climate change impacts on overall operations, predict risk probabilities and levels of impact, and formulate risk response measures and crisis-handling mechanisms.
	<p>Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning</p>	<ul style="list-style-type: none"> We identified major climate change risks and opportunities in 2021 as shown in the "Climate Risk Categories and Responses" table.
	<p>Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios</p>	<ul style="list-style-type: none"> We began implementing energy management systems in September 2021 and formulated energy and carbon reduction measures, the Procedures for Waste Management, and the Procedures for Water Management. We continue to implement and optimize energy management policies; began conducting annual greenhouse gas inventories and third-party verifications in 2022, and continue to assess, test, and quantify our carbon reduction results.

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 Risk Management	Describe the organization's processes for identifying and assessing climate-related risks	<ul style="list-style-type: none"> We identified climate change risks based on our business characteristics and used materiality principles to assess potential impacts and disruptions from climate-related transition and physical risks.
	Describe the organization's processes for managing climate-related risks	<ul style="list-style-type: none"> We established climate risk management procedures based on TCFD guidelines and formulated the following management process: 1. List climate risks, 2. Rank risk materiality, 3. Compile and report results, 4. Formulate response strategies and disclosures.
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	<ul style="list-style-type: none"> We adopt a 10-year horizon for identification, assessment, and management of climate risks; our processes include: "List climate risks, rank risk materiality, report to the Committee, formulate specific response measures or monitoring systems, and disclose results in annual sustainability reports."
 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	<ul style="list-style-type: none"> We mainly track climate indicators relating to energy, carbon emissions, water resources, waste, and renewable energies. We currently compare all indicator achievements with figures from the previous year. Starting in 2022, we invited external experts to conduct annual verifications of the previous year's greenhouse gas emissions, making 2021 our base year for future evaluations.
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	<ul style="list-style-type: none"> Starting in 2022, we regularly implemented ISO 14064 greenhouse gas inventories and third-party verification procedures.



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● Climate Risk Categories and Responses

Risk Categories	Risk Aspects	Risk Description	Potential Operational Impacts	Potential Financial Impacts	Responses	Investment Costs
<p>Transition Risks</p>	Technology	Low-carbon transformation costs	Increased operational costs	Low-carbon transformations prompt us to accelerate equipment replacements and enhance energy efficiency.	We adhere to government energy and carbon reduction policies by accelerating annual replacements of aged equipment. In order to achieve low-carbon transformation goals, we have increased our expenditures, but also enhanced our grain unloading efficiency and optimized service quality.	We expect to invest a total of NT\$ 1.5 billion in replacing aged equipment from 2020-2033.
	Policies and regulations	Increased emission costs from greenhouse gas regulations	Increased operational costs	Taiwan's Greenhouse Gas Reduction and Management Act requires companies to improve energy efficiency of electromechanical equipment and operational sites. Carbon taxes and carbon trading systems may also increase operational costs.	<ul style="list-style-type: none"> We successively implemented the ISO 50001 Energy Management System in our four silos starting in September 2021, established an energy management team, and trained dedicated personnel. We obtained two external verification certificates in February and September 2022, and plan to continue undergoing third-party verifications and tracking management performance each year. In April 2022, we implemented ISO 14064-1 greenhouse gas inventory guidance and verifications. In October 2022, we obtained a verification statement for our greenhouse gas emissions in 2021. We plan to undergo verifications each year to track our actual greenhouse gas emissions. 	In 2022, we invested NT\$ 52.2128 million in implementation of ISO energy management systems and adherence to government net zero emissions policies to improve the efficiency of aged equipment and enhance energy efficiency.
		Increased requirements and regulations related to sustainable development	Increased operational costs	Operational sites may need to expend additional costs on installing renewable energy devices and purchasing green certificates due to amendments in the Renewable Energy Development Act.	Install renewable energy devices or purchase green certificates in line with government regulations and standards.	Currently under discussion
	Market	Decreased client imports due to climate change impacts on market supply and demand	Reduced operational volumes	Reduced revenues and profits	Integrated existing resources to develop other businesses with innovative applications, such as by renting out vacant land to increase revenues. We also adhered to national food supply policies by helping to coordinate supply chains for national food reserves and establish safety stock mechanisms, maintaining domestic imports of bulk grains to stabilize demand.	<ul style="list-style-type: none"> Determine relative investments for different innovative business projects. Rent out vacant land: Utilize vacant land without additional construction or improvement costs.
<p>Physical Risks</p>	Long-term	Rising sea levels and tsunami risks	Operational interruptions	Extreme physical risks may damage equipment, accelerating asset depreciation and increasing equipment maintenance costs.	<ul style="list-style-type: none"> Distributed disaster loss risks through property insurance. Formulated "Tsunami Emergency Response Plan" for port silos to reduce personnel injury and asset damages. 	Invest at least NT\$ 10 million in property insurance each year.
	Immediate	Typhoons (hurricanes) and heavy rains	Operational interruptions	Extreme physical risks may damage equipment, accelerating asset depreciation and increasing equipment maintenance costs.	<ul style="list-style-type: none"> Distributed disaster loss risks through property insurance. Formulated "General Safety Measures and Emergency Responses for Silo Operations" to reduce personnel injury and asset damages. 	Invest at least NT\$ 10 million in property insurance each year.

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● Climate Opportunities

Aspect	Opportunities	Potential Operational Impacts	Potential Financial Impacts	Responses	Investment Costs
 Resource efficiency	Implement energy-saving, water-saving, and circular economy measures	<ul style="list-style-type: none"> Increased operating costs Mitigation of negative environmental impacts from corporate operations Enhanced corporate image 	Increased equipment replacement costs	<ul style="list-style-type: none"> Implement annual ISO 50001 energy management plans Implement voluntary water-saving projects each year 	Formulate budgets based on energy conservation plans for each year
 Energy sources	Assess installations of renewable energy equipment for regulatory compliance	Increased operating costs	Increased costs from installations of renewable energy equipment or purchases of green certificates	Assess feasibility of ocean energy	Currently under discussion
 Products and services	Work with industrial supply chains to promote carbon reduction initiatives as well as water and waste recycling and reuse to enhance our corporate image and reputation	<ul style="list-style-type: none"> Increased operational costs from collaborating suppliers are reflected in procurement costs and transaction prices Increased risks related to collaboration willingness of key suppliers (essential suppliers or those providing irreplaceable services) 	Increased procurement costs	Gradually implement supplier management: <ul style="list-style-type: none"> Formulate audit conditions and regulations according to basic supplier criteria, financial conditions, services, procurement amounts, and other aspects. Formulate supplier selection criteria and risk levels Ensure effective improvement of deficiencies and reduce risks by setting improvement measures for audit deficiencies and continuing to track progress 	Currently under discussion
 Market	Increased client demand for low-carbon/green services	Strengthened industrial supply chain low-carbon/green service demands and collaboration models that fulfill corporate social responsibilities and enhance corporate image	<ul style="list-style-type: none"> Increased operating costs Enhanced service values 	<ul style="list-style-type: none"> Promote various low-carbon management measures Reduce client manpower and paper usage, and use upgraded IoT and digitalized operational systems including RFID and truck identification systems to transmit real-time logistical information to our clients, reducing time-consuming and energy-consuming customs declaration, cargo tallying, and other administrative procedures. 	Formulate budgets for various projects and measures: As of year-end 2022, total expenditures for outbound RFID and truck identification systems at our Taichung and Kaohsiung operational sites amounted to NT\$ 4.63 million
 Resilience	Establish sustainable supply chains	<ul style="list-style-type: none"> Sustainable management of supply chains, and identify and respond to sustainability risks in supply chains Exert corporate influence through management of sustainable supply chains to establish a corporate image of sustainability in the industry 	<ul style="list-style-type: none"> Increased procurement costs for various construction projects and outsourced services Strengthened customer trust in EMI and enhanced service satisfaction 	<ul style="list-style-type: none"> Formulate supplier transformation plans and guide suppliers in achieving sustainable management Assess sustainability education and training for suppliers 	Formulate budgets for various plans and measures

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3-1-2 Environmental and Energy Management

● Environmental and Energy Management

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



We actively implement green management measures in our silos and business offices to build work environments that are environmentally friendly, energy-saving, and sustainable. Our environmental management achievements in our silos and business offices for 2022 were as follows:

Aspect	Action Item	Description
 Silo Facilities	Enhanced energy usage efficiency	<ul style="list-style-type: none"> Installed lighting equipment, inverter air conditioners, high-performance IE3 motors, and high-performance transformers and circuits Implemented demand bidding and power factor improvement measures to reduce contract capacities. Continued to implement the ISO 150001 Energy Management System to enhance energy efficiency.
	Dust dispersion management	<ul style="list-style-type: none"> Regularly cleaned grain unloaders, silo dust collectors, filter bags, the bottoms of bucket elevators, and temporary storage tanks. Procured particle mass counters to support monitoring of ambient dust concentrations in operations areas. Established dust collection systems for grain unloaders and installed new dust collector air storage tanks on mechanical silos to prevent dust dispersion.



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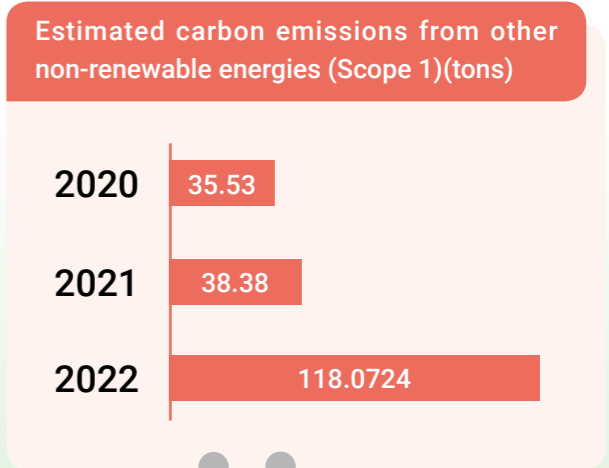
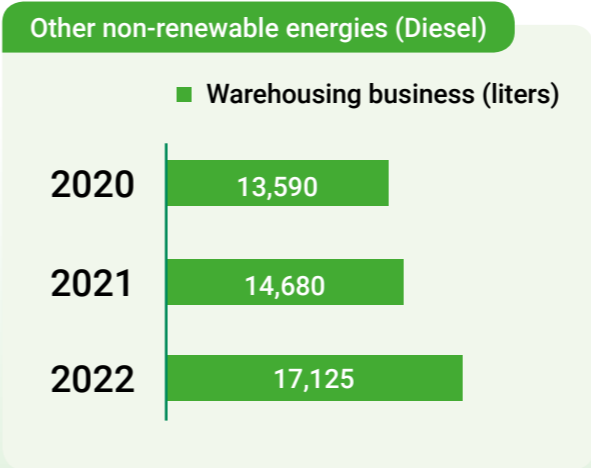
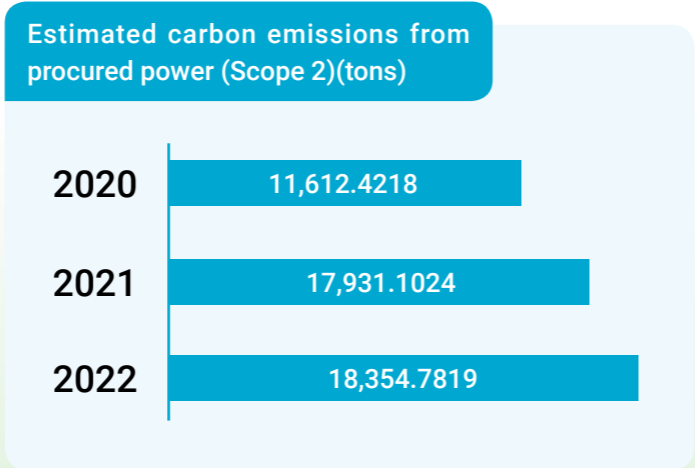
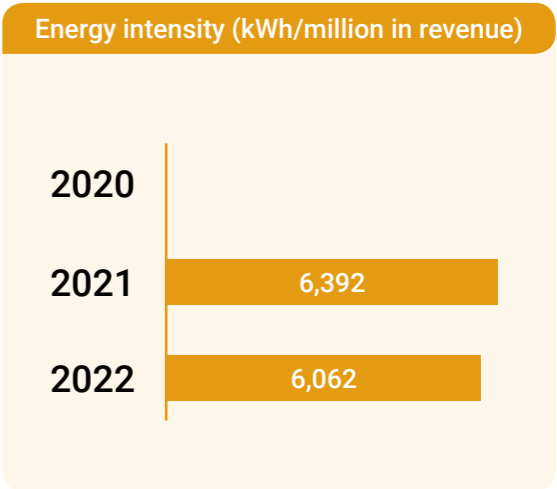
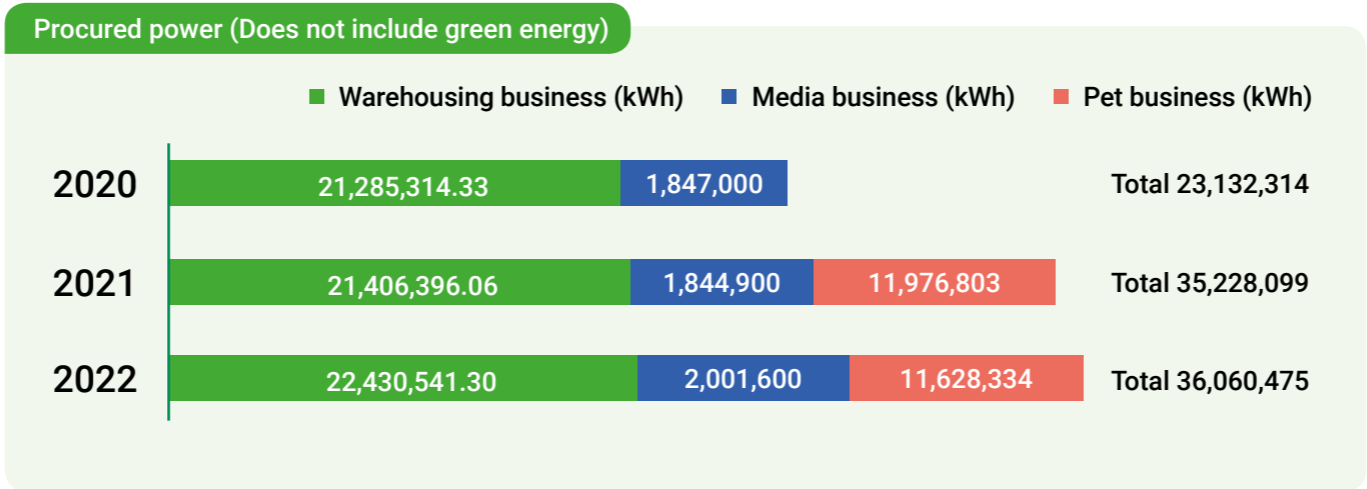
Aspect	Action Item	Description
 Silo Facilities	Optimize outbound processes	<ul style="list-style-type: none"> Reduced truck waiting times and exhaust emissions.
	Reduced water usage	<ul style="list-style-type: none"> Implemented water conservation measures in accordance with the "Regulations for Management of Water Resources"; total water consumption for 2022 was reduced by 607 cubic meters (3.5%) compared with 2021.
	Reduced energy usage of air-conditioners	<ul style="list-style-type: none"> During the summer, office air-conditioner temperatures were maintained at 26 degrees; during the winter, windows were opened to introduce air from the outside, thereby reducing use of air-conditioners and increasing power savings. Set air-conditioner chillers to shut down during off-peak periods before 07:00 and after 18:00 to conserve energy.
 Office Areas	Energy conservation	<ul style="list-style-type: none"> Installed new LED lights, water-saving faucets, and grade one energy efficiency equipment, and shut down air-conditioner chillers during off-peak hours.
	Reduced waste and paper volumes	<ul style="list-style-type: none"> Our offices completely stopped providing paper cups and bottled water. We also introduced online signature systems and applied for electronic bills from Northern Region Water Resources Office/Chunghwa Telecom. On December 16, 2022, we introduced and encouraged our colleagues to use the iTrash automatic recycling machine in exchange for cash rewards (NT\$ 1 for every 10 plastic bottles and NT\$ 1 for every 8 metal/aluminum cans; rewards are stored in EasyCards). Employees who successfully recycled 10 items received a NT\$ 100 convenience store gift card to help them build a habit of recycling. From December 16 to December 31, 2022, the machine was used over a total of 94 person-times to recycle 142 bottles and provided NT\$ 14 in rewards.
	Dissemination of environmental policies	<ul style="list-style-type: none"> Implemented Walk to Reduce Carbon Day on the 11th of every month, encouraging our employees to walk and reduce carbon emissions Implemented Meat Free Day on the 22nd of each month and assisted our colleagues in ordering vegetarian meal boxes, providing subsidies of NT\$ 60 per person
	Reduced energy usage of air-conditioners	<ul style="list-style-type: none"> Regularly cleaned air-conditioners and blower filters to maintain operational efficiency of air-conditioners. We gradually installed split inverter air-conditioners in our offices to replace aged air-conditioner chillers.



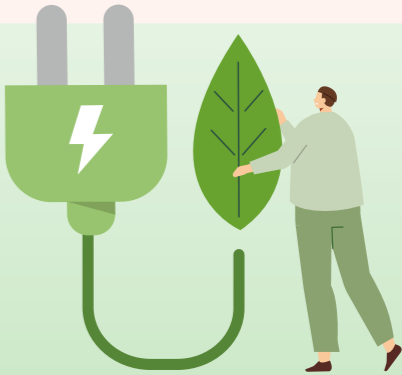
EMI strives to implement energy-saving measures and manage environmental resources to promote environmental sustainability. In 2022, we strengthened our energy and resource management actions, in particular reduction measures for scope 2 greenhouse gas emissions, by implementing electricity demand bidding measures, participating in new time-variable electricity pricing programs, replacing capacitors, reducing contract capacities, and replacing and improving grain unloader structures and equipment, investing a total of NT\$ 52.21 million and reducing energy intensity (kWh/million in revenue) by 5.2% compared with the previous year.

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



Note1: We did not procure any green or renewable energies from 2020 to 2022.
 Note2: Electricity emission factors were calculated using the electricity coefficients released by the Bureau of Energy; coefficients for 2020 and 2021 were set at 0.502 and 0.509, respectively (kgCO₂e/kWh).
 Note3: ET Pet was unable to provide complete data for 2020 due to a large number of physical stores, and therefore power consumption and energy intensity data have only been shown for 2021-2022.
 Note4: Carbon emissions data for 2021 and 2022 were based on greenhouse gas inventory data for our warehousing business, and were calculated using the electricity coefficients released by the Bureau of Energy for our media and pet businesses.



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Our warehousing business conveys the importance of environmental issues to colleagues through various dissemination, training, and physical courses to assist them in implementing these concepts in their daily lives.

Business	Course Theme	Trainee/Participant Type	Total Trainees/Participants	Total Training/Participation Hours
Warehousing Business	Warehousing business training for new hires over the past three years (2019-2021)	New hires over the past three years	33	198
	2022 EMI warehousing business contractor/supplier occupational safety, social, and environmental protection seminar	Warehousing business employees/contractors/suppliers	65	130
	ISO14001+45001 implementation counseling and initiation meeting	Colleagues from Taichung Office of warehousing business	25	287.5

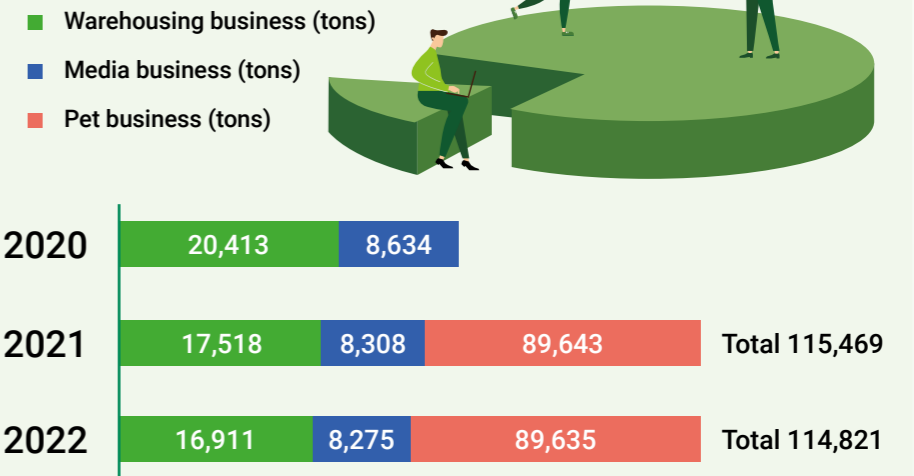
Looking forward, EMI will continue to implement environmental and energy management to achieve our environmental commitments and responsibilities. In terms of environmental management, our warehousing and media businesses aim to complete implementation of ISO 14001 and ISO 45001 in July 2023 and obtain third-party verification reports. Our pet business is in the process of developing new non-toxic shopping bags made of HDPE #2 materials. In terms of energy management, we will continue to reference ISO50001 when implementing various management procedures.

● Management of Water Resources and Waste Materials

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

Business	Water Resource Management Actions	Implementation Results
Warehousing business	<ul style="list-style-type: none"> Regularly checked, maintained, and adjusted water pipes, and recorded monthly water consumption to prevent leaks and identify abnormalities in a timely manner. Made visual slogans, stickers, and posters to disseminate water conservation concepts to colleagues. Used water-saving equipment in offices and shut down automated factory sprinkler systems to prevent unnecessary waste. 	Water consumption for 2022 was reduced by 648 tons (0.56%) compared with the previous year
Media business/ Pet business	Regularly inspected damages and leaks in office pipelines and installed water-saving devices on faucets.	

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

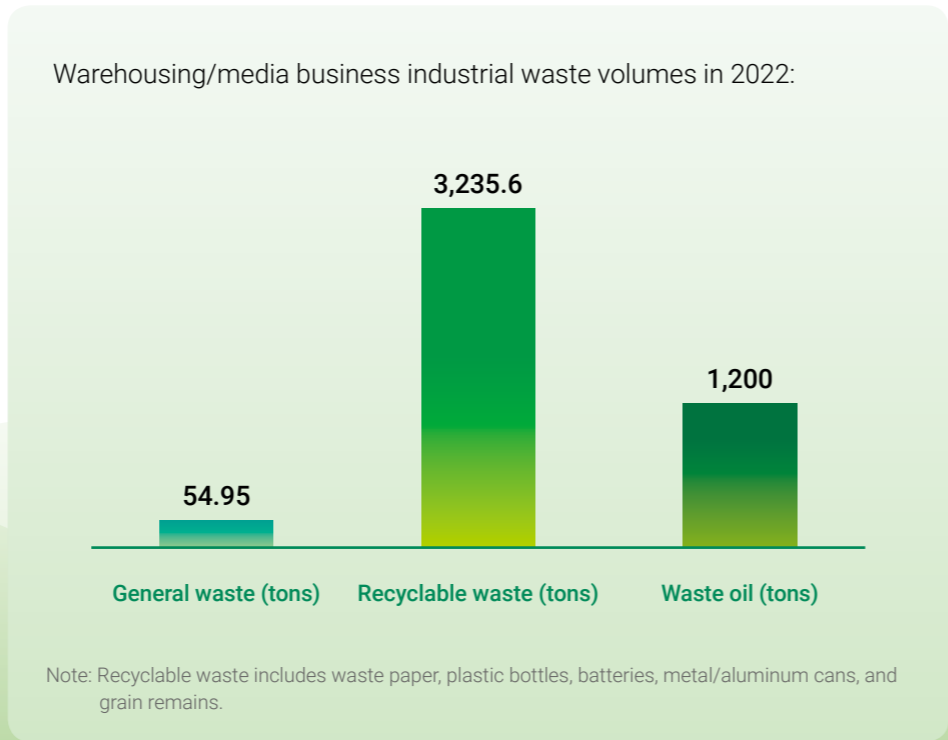


Note: ET Pet was unable to provide complete data for 2020 due to a large number of physical stores, and therefore water withdrawal data has only been shown for 2021-2022.

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

Business	Waste Management Actions	Implementation Results
Warehousing business	<ul style="list-style-type: none"> ■ Dedicated personnel recorded daily waste volumes for review and analysis. ■ Recyclable items were separated into four major categories (metal, plastic, paper, and glass) and placed in silo resource recycling areas. ■ Cleaning companies collected recyclable items twice every week. ■ Promoted and strictly implemented waste classification procedures to achieve our goal of reducing general waste. 	<ul style="list-style-type: none"> ■ General waste: Our goal was to reduce generated waste (recyclable and non-recyclable) volumes by 1% compared with the previous year. ■ Industrial waste: Includes scrap metal and waste oil; we set an annual target of 100% recycling and reuse, and achieved this target in 2022.
Media business	Stopped providing bottled water and paper cups, reduced use of disposable tableware, and reused waste paper.	The number of waste cardboard boxes and metal/aluminum cans generated in 2022 was reduced by 0.15 tons compared with 2021.



As we move into 2023, all businesses under the EMI Group have established additional conservation and reduction plans for water resources and waste management, through continued management and maintenance of monthly water consumption volumes, strengthened employee dissemination of water conservation concepts, and regular replacement of existing products with water-savings products. In terms of waste management, our warehousing business continues to implement waste classification and management while collaborating with different vendors to implement disposal procedures for different types of waste. Our media business continues to use the iTrash automatic recycling machine and recycle waste batteries. Our pet business promotes the ET Pet application, cloud invoice carriers, and reduced paper usage.



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EMI's human resource management framework links the five aspects of "talent selection, utilization, cultivation, promotion, and retention" and provides diverse and equal learning and development opportunities. We implement human resource management tasks for each aspect. To attract outstanding and professional talent, we offer remuneration, benefits, and work environments superior to our peers while encouraging our employees to strive for perfection as we work to build a happy workplace.



Talent selection

- Recruitment and selection
- Industry-academia collaborations

Talent utilization

- Performance appraisal
- Incentives from the Group's 18 main centers

Talent cultivation

- Education and training
- Talent cultivation program

Talent promotion

- Incentive program for outstanding talent

Talent retention

- Performance incentives
- Employee benefits
- Employee communication

4.1 Human Resources and Employment

4-1-1 Talent Recruitment

EMI manages talent with sustainability in mind while adhering to strategic goals through new and diverse business trends and models. We actively utilize industry-academia collaborations, courses taught by industry professionals, research projects, internship opportunities at various schools, and other external recruitment channels to recruit talent at all levels while simultaneously optimizing incentives for internal referrals of outstanding talent. We have established human resource policies and bylaws for employee recruitment and retention in accordance with relevant labor laws to provide fair development opportunities. Our "Youth Manager Trainee Program" and "Middle and Senior Manager Succession Program" offer young people more room for development and enable us to establish internal successors and invigorate our key talents. Our employment policies adhere to international human rights conventions and government labor laws. We do not employ child labor or forced labor.



4-1-2 Employee Structure

● EMI Employee Structure for 2022

Item	Category	Male		Female		Total and Ratio	
		Number of Employees	Category Ratio	Number of Employees	Category Ratio	Number of Employees	Category Ratio
Position	Administrative position	86	4.61%	128	6.86%	214	11.47%
	Professional position	420	22.51%	880	47.16%	1,300	69.67%
	Management position (managers and above)	147	7.88%	205	10.99%	352	18.86%
Age	Under 30	163	8.73%	598	32.05%	761	40.78%
	31-40	235	12.59%	386	20.69%	621	33.28%
	40-50	139	7.45%	163	8.74%	302	16.18%
	Over 50	116	6.22%	66	3.54%	182	9.75%
Diverse employment	Indigenous employees	5	0.27%	9	0.48%	14	0.75%
	Disabled employees	10	0.54%	7	0.38%	17	0.91%
	Foreign employees	2	0.11%	6	0.32%	8	0.43%
Workers who are not employees	Security personnel	12	0.64%	0	0.00%	12	0.64%
	Cleaning personnel	16	0.86%	16	0.86%	32	1.71%
Total		1,866					

Note 1: Basis of calculation: Current number of employees as of December 31, 2022 (including full-time and part-time employees, but not including workers who are not employees). We currently have no "permanent employees," "temporary employees," "employees on zero-hour contracts," or "concurrent employees." All ratios are rounded off to the second decimal place.

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

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

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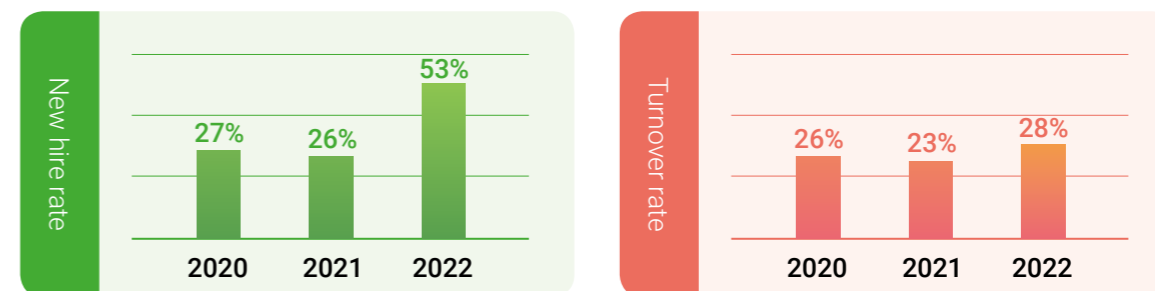
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● New and Terminated Employees

EMI injects new life and energy in corporate operations by strengthening employee care systems and exit interviews, and continues to adjust recruitment and retention methods in response to market needs. In order to build a cross-generational workplace, EMI also employs middle-aged and elderly people to leverage the capabilities of retired media professionals, organizing suitable working hours under special projects or contracts. Our pet business also implements short-term recruitment of part-time senior personnel to fill manpower gaps during peak periods, generating positive corporate impacts from re-employment of middle-aged and elderly people.

● EMI New Hire/Turnover Rate over Past Three Years



● Gender and Age of New Hires for 2022

Age	Number of new hires	New hire rate
Under 30	112	6.00%
31-40	86	4.61%
40-50	33	1.77%
Over 50	15	0.80%
Subtotal	246	13.18%

Age	Number of new hires	New hire rate
Under 30	474	25.40%
31-40	187	10.02%
40-50	68	3.64%
Over 50	14	0.75%
Subtotal	743	39.82%

Total		New hire rate
		53%

Note: The rates listed above were calculated by dividing the number of employees in each category by the total number of employees (1,866).

● Gender and Age of Terminated Employees in 2022

Age	Number of new hires	New hire rate
Under 30	53	2.84%
31-40	56	3.00%
40-50	43	2.30%
Over 50	18	0.97%
Subtotal	170	9.11%

Age	Number of new hires	New hire rate
Under 30	242	12.97%
31-40	65	3.48%
40-50	42	2.25%
Over 50	5	0.27%
Subtotal	354	18.97%

Total		New hire rate
		28%

Note: The rates listed above were calculated by dividing the number of employees in each category by the total number of employees (1,866).

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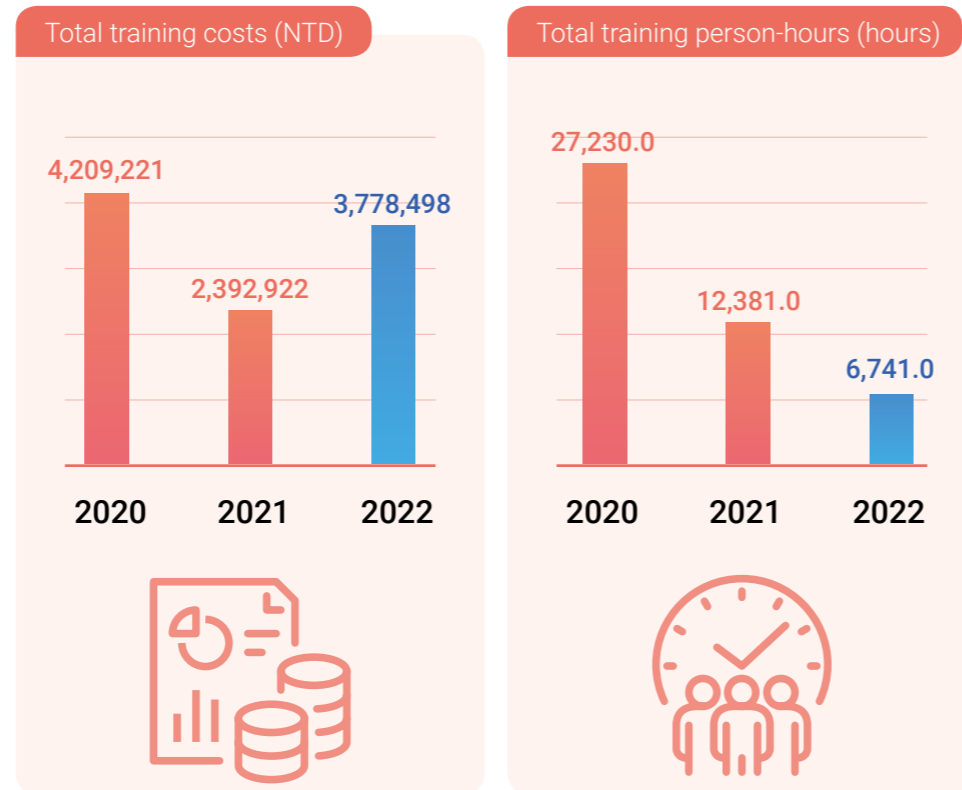
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4.2 Education and Training

4-2-1 Internal Training Courses

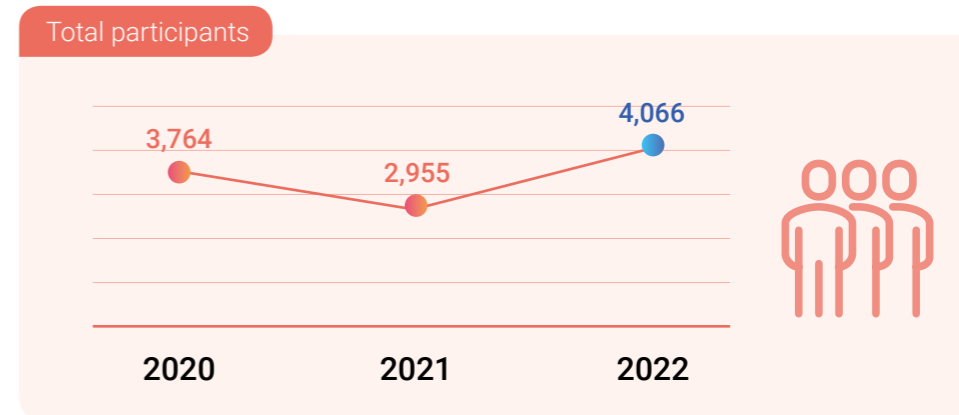
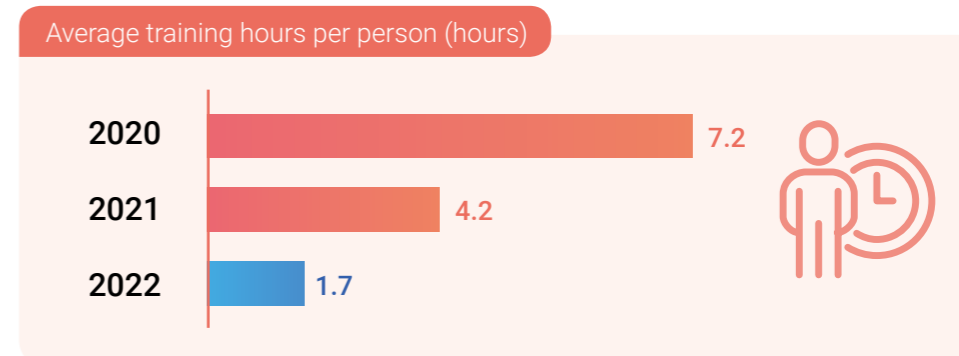
We believe that employees are EMI's most valuable live assets. In 2022, we incorporated physical courses, digital platform systems, and other diverse training methods while continuing to provide digital online courses from the Harvard Business Review platform, expanding the scope of courses to ten major fields, enabling independent learning for middle and senior executives. This year, we added digital resources from Manager Today magazine to our digital platform to enhance internal utilization rates. These measures help our employees acquire the latest industrial knowledge, provide practical applications for the workplace, and enhance employee capabilities for innovative thinking, creating new business opportunities for EMI.

● Training Statistics over Past Three Years



● Harvard Business Review Course Categories, Themes, and Content

Course Category	Course Theme	Course Content
Leadership management	Leadership and communication	Problem solving and learning
Market trends and growth	Industrial trends	Diverse industries and emerging growth
Market trends and growth	Global markets	Technical strategies



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● Achievements of Digital Learning Platform

EMI developed the E-Learning digital platform to provide internal training for all employees, removing barriers for fieldwork personnel who are unable to attend physical classes, and enabling our colleagues to log on freely at any time according to their individual needs, making training more flexible. This platform increased completion and participation rates for training courses. Since the platform was launched, a total of 950 courses covering planning and management, sales, professional career development, and capability modules. In 2022, the platform received a total of 27,321 visits and total reading time was 5,823 hours.

EMI Training in 2022



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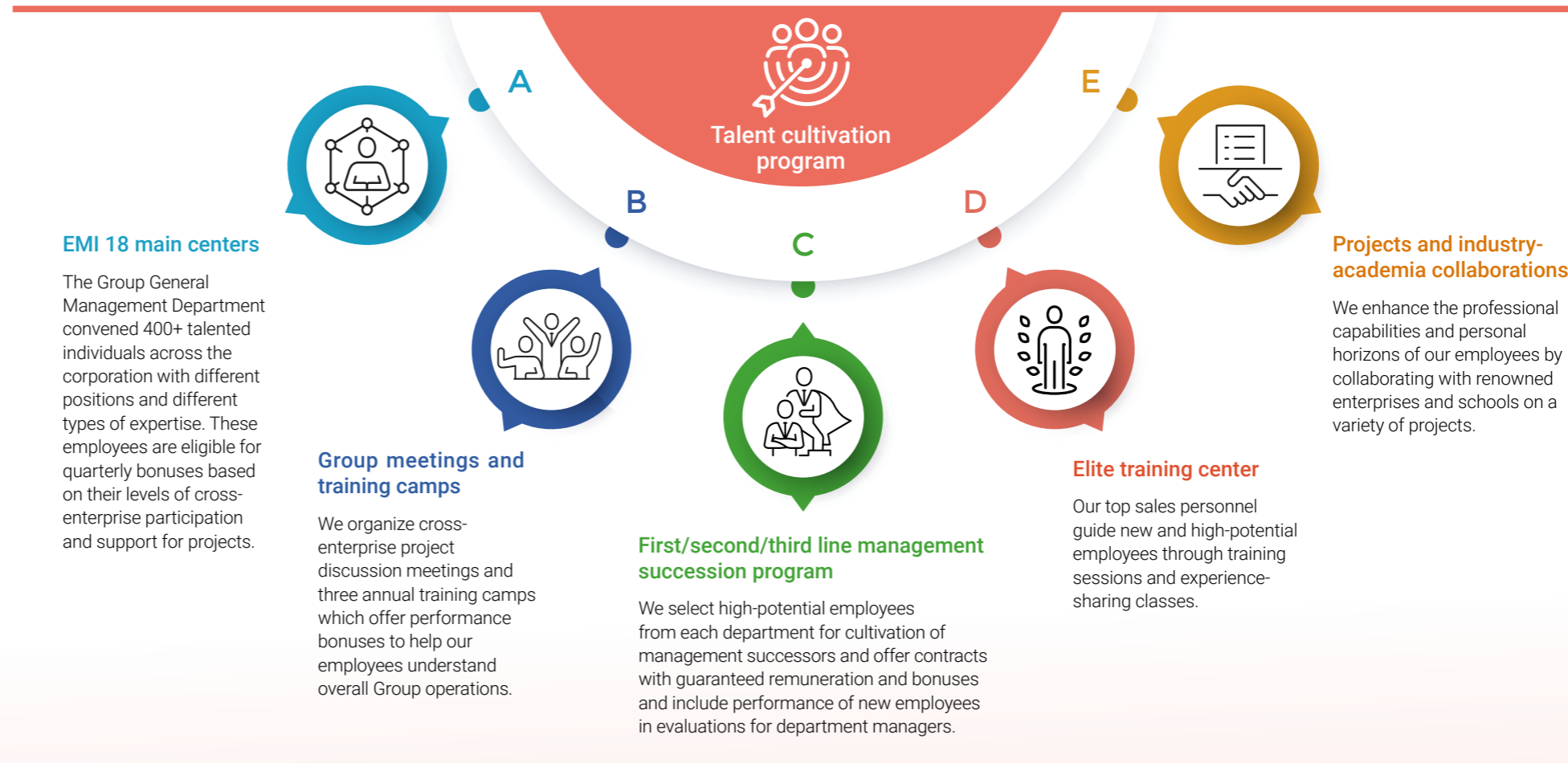
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4-2-2 Talent Cultivation

EMI has formulated strategic development goals for talent cultivation in response to corporate strategies and expansions in business markets. We gathered cross-organizational and cross-functional talents through establishment of the "EMI 18 main centers," supporting frameworks for career development, and training courses for all levels to strengthen employee competitiveness and align with industrial development trends.



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

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● Warehousing Apprenticeship

The unusual capabilities required by our grain warehousing business necessitate passing down of expertise by our experienced employees. We have therefore adopted an apprenticeship system to provide on-site mentoring for new employees, and we commission external lecturers to provide training for technical tasks requiring professional knowledge or related to machinery operations. In 2022, our warehousing business hosted a total of **30 general operator training courses** based around various operator capabilities. The courses covered computer process controls, mechanical and electronics operations, labor safety, finance and accounting, self-defense and fire safety, and health and safety training for new employees. Additionally, we dispatched **120 employees** to participate in professional technical training courses or certification courses based on their professional capabilities. In 2023, we plan to host **24 general operator training courses** and dispatch **115 employees** to participate in professional technical training courses and certification courses.



● Industry-Academia Collaborations

As the pet economy continues to flourish, we continued our industry-academia collaborations offering pet management classes with universities and colleges, hosted a pet grooming class, and was approved as a testing center for Level B and C pet grooming technician certification examinations.



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● Internship Program

ET New Media's internship program provides students with real workplace opportunities, and outstanding interns are rewarded with bonuses and the chance of a full-time position following graduation. A total of **44 university and college students** participated in the program in 2022 over **19,956 internship hours**.



● Certification Training System

Our warehousing business has established annual certification training plans for related sales personnel based on job functions, laws and regulations, and management systems. Training is divided into five categories: "Equipment and machinery operations," "EHS and fire safety management," "Port customs security," "Sustainable innovations and ISO management systems," and "Certificates for various jobs and skills." With regard to "Sustainable innovations and ISO management systems," our Taichung and Kaohsiung silos have established "sustainable innovation groups" with 4-5 team members that actively work to improve energy usage and applications of smart warehousing while also setting up management systems and energy reporting systems. Our training covers internal audit certificates and energy management certificates. We have dispatched 16 people at both our Taichung and Kaohsiung silos to participate in drone operation training and certification examinations. All drone operations and management adhere to port and government regulations.

All branch stores for our pet business are staffed with pet groomers. EMI views excellent pet groomers as valuable assets, providing formal education and training systems for advanced-level certificates, Level C certificates, and other certificates from private associations. We also offer training for outstanding pet groomers to equip them with managerial abilities. A total of **18 pet groomers** passed advanced-level appraisals in 2022.



Warehousing business drone certification training



Pet business

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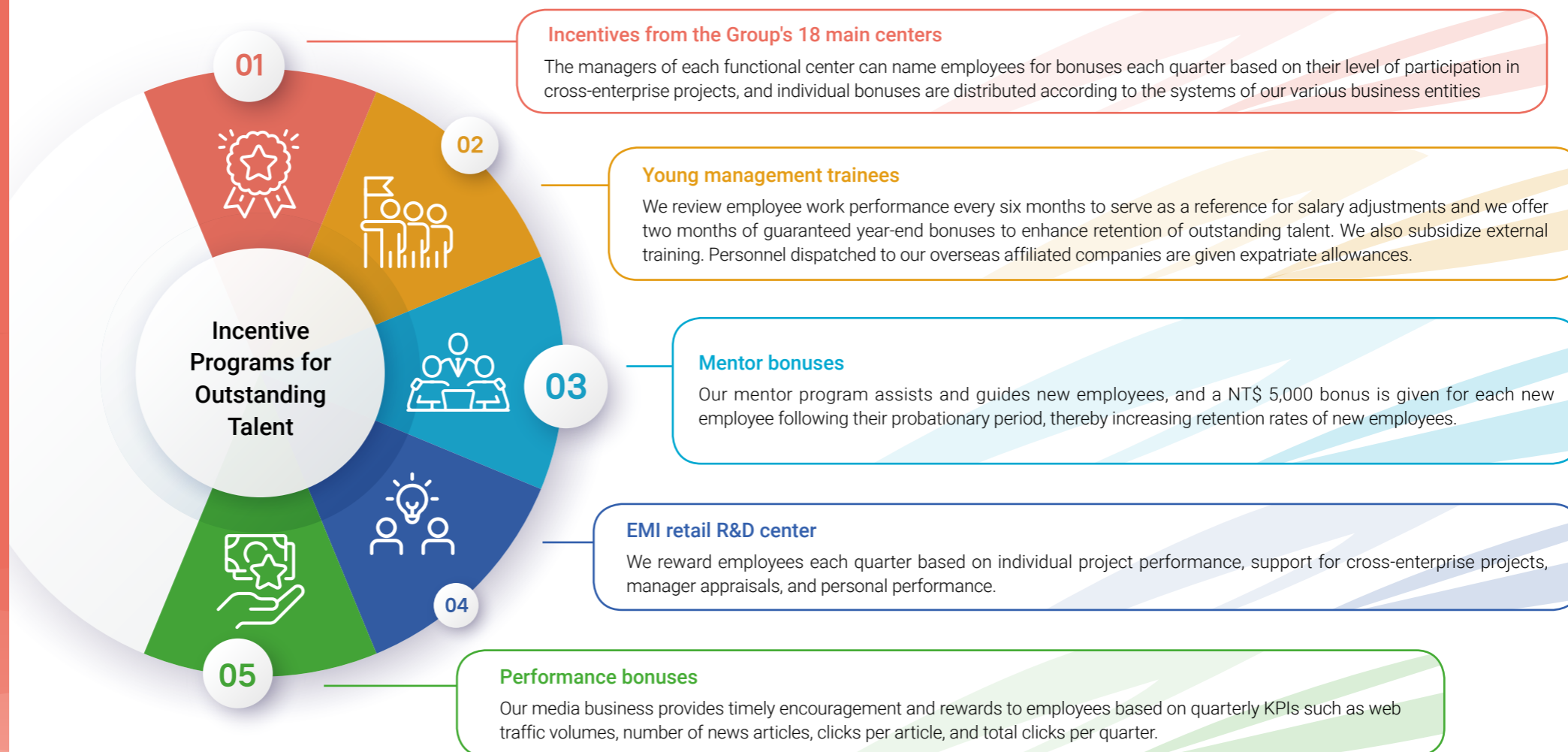
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4-2-3 Talent Motivation

● Performance Appraisals and Rewards

EMI regularly implements top-down, bottom-up, cross-enterprise, and cross-department evaluations to accurately measure the abilities of our managers from five aspects ("leadership," "communication and coordination," "resource integration," "communication skills," and "innovation and change"), serving as an important reference for subsequent talent cultivation. Our periodic reviews of employee performance are used as a reference for salary adjustments, bonuses, and promotions. We also continue to promote and optimize bonuses for various projects. We have formulated appropriate incentive measures for employees of different levels and distribute bonuses to outstanding and excellent employees based on quarterly appraisals. In 2022, we distributed a total of NT\$ 9,260,000 in bonuses.



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4.3 Employee Benefits and Rights

We protect employee rights and aim to provide stable and generous employee benefits. We have established multiple communication channels that enable us to listen to our employees, and have also established comprehensive remuneration and welfare systems. Apart from temporary strategic changes, we notify all employees at least ten days in advance when implementing significant operational changes that may impact our colleagues. EMI strives to protect employee benefits and rights while standing shoulder to shoulder with our employees.

4-3-1 Employee Benefits

EMI provides a variety of employee benefits. We not only offer a number of benefits that exceed legal requirements (such as health checks, festive gifts, employee life insurance, casualty insurance, emergency assistance, and social group activities), but also investing NT\$ 139,769,185 in employee benefits in 2022. We also implemented online employee satisfaction surveys in 2022 to collect employee feedback and maximize employee benefits to ensure that all employees can achieve optimal work-life balance.

● Parental Leave Without Pay

We work to ensure our employees can maintain a balance between work and family, and have established a parental leave without pay system that exceeds legal requirements. All employees may apply for parental leave regardless of gender and may apply for reinstatement when their period of leave is up, so they can balance their roles in both childcare and employment.

● Statistics for Parental Pay Without Leave in 2022

Item	Male	Female	Total
A. Number of employees eligible for parental leave without pay in 2022	6	27	33
B. Actual number of applicants for parental leave without pay in 2022	2	25	27
Application rate (%)=B/A	33%	93%	82%
C. Number of parental leave employees scheduled for reinstatement in 2022	3	12	15
D. Actual number of parental leave employees reinstated in 2022	1	9	10
Reinstatement rate (%)=D/C	33%	75%	67%

Notes:

- A. Number of employees eligible for parental leave in 2022: The number of employees who applied for paternity and maternity leave from 2022/01/01~2022/12/31.
- B. Actual number of applicants for parental leave in 2022: The number of employees who applied for parental leave from 2022/01/01~2022/12/31.
- C. Number of parental leave employees scheduled for reinstatement in 2022: The number of employees who completed their parental leave from 2022/01/01~2022/12/31.
- D. Actual number of parental leave employees reinstated in 2022: The number of employees who completed their parental leave from 2022/01/01~2022/12/31 and were reinstated.



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4-3-2 Employee Health Promotion Activities

We attach great importance to the physical and mental health of our employees, and implement health promotion activities in the workplace through on-site health care services and lectures on health while actively building health-friendly workplace environments and a health-oriented workplace culture. In 2022, EMI once again received the "Happy Enterprise" Gold Award. We work to create healthy and sustainable workplace environments through practical actions and fun activities.



Featured Health Promotion Activities



Aerobic dance and core strength training class

Participants **25**

Activities

We hired professional fitness coaches to design custom aerobic dance courses and resistance band strength training courses for our office colleagues who spend long hours sitting in place. These courses not only attracted different groups, but also provided comprehensive physical training for our employees by combining cardio and strength training to enhance employee health, creating highly efficient and happy workplaces.



ESG compacts

Participants **468**

Activities

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

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4-3-3 Corporate Communication Channels







● Employee Satisfaction

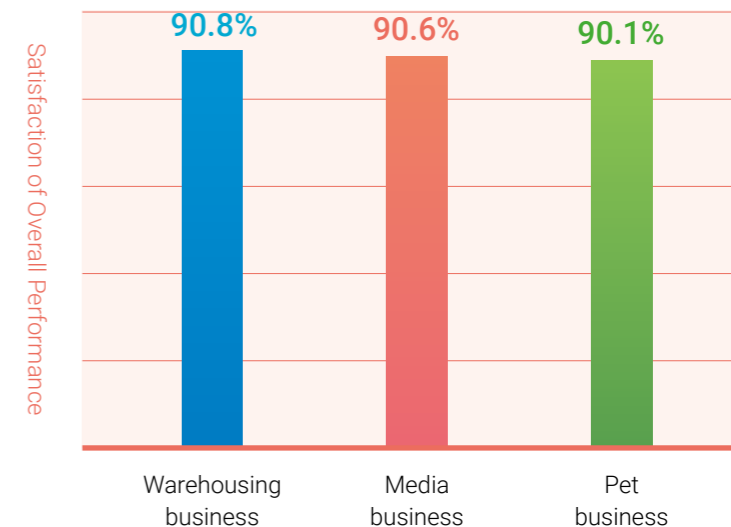
In order to fully understand our colleagues' overall feelings regarding their workplace environments and current jobs, EMI conducted 360-degree functional evaluations on 591 employees in 2022. Overall satisfaction scores for all three of our businesses were all above 90 points. Group senior managers were evaluated on six aspects: "leadership cultivation," "communication and coordination," "resource integration," "adaptability," "innovation abilities," and "overall satisfaction." We continue to conduct quarterly adaptability surveys for personnel who joined EMI over the past three months to enhance stability and retention rates of new employees.

● Plan to Prevent Illegal Infringement of Rights when Performing Duties

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

● Employee Grievance Mechanisms and Channels

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



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● Number of Complaints and Responses

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

● Labor-Management Meetings

Unit (Business)	EMI (Warehousing business)	ET New Media (Media business)	ET Pet (Pet business)
Committee Composition	<ul style="list-style-type: none"> 5 management representatives 5 labor representatives 	<ul style="list-style-type: none"> 8 management representatives 8 labor representatives 	<ul style="list-style-type: none"> 5 management representatives 5 labor representatives
Meeting Dates	<ul style="list-style-type: none"> A total of 4 meetings were convened in 2022 meeting dates in 2022 were 3/31, 7/1, 9/28, and 12/28 	<ul style="list-style-type: none"> A total of 1 meeting was convened in 2022 meeting date in 2022 was 1/03 	<ul style="list-style-type: none"> A total of 1 meeting was convened in 2022 meeting date in 2022 was 1/03
Labor Ratio	50%	50%	50%
Ratio of Labor Personnel to Total Employees	2.0%	1.2%	1.2%
Reports and Discussion Items for 2022	<ul style="list-style-type: none"> On-site health services, table of benefits for employee group insurance, reports on organizational structure and personnel changes. Reward program for senior employees. Adjustments in employee work duties and regulations relating to flexible work hours. 	<ul style="list-style-type: none"> Adjustments in basic salaries and labor/health insurance brackets Discussion of compensatory holiday for Labor Day (May 1) on Saturday Formulation of employee schedules for public release with clear stipulations of work days, rest days, leave days, and national holidays 	

4-3-4 Remuneration Policies

We offer remuneration and benefits superior to our peers and review remuneration levels each quarter to provide the most competitive salaries and attract outstanding talent. We also periodically adjust salaries based on annual operational performance, work responsibilities, and work performance.

● Annual Total Compensation for the Highest-Paid Individual in 2022

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)	7.09	-0.42
ET New Media (Media business)	11.98	6.90
ET Pet (Pet business)	9.57	7.70

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

● Ratio of Salaries and Remuneration of Women to Men in 2022

Employee type	EMI (Warehousing business)		ET New Media (Media business)		ET Pet (Pet business)	
	Male	Female	Male	Female	Male	Female
Entry-level employees	1.03	1	0.59	1	0.31	1
Junior executives	1.07	1	0.43	1	0.58	1
Mid-level executives	1.08	1	0.89	1	0.35	1
Senior executives	1.20	1	1.17	1	3	1

4-4 Occupational Health and Safety



Material Topic: Occupational Health and Safety

Policies and Commitments

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

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
Warehousing business	<ul style="list-style-type: none"> Achievement rate of labor health protection plan implementations Completion rate of physician and nurse on-site service visits Occupational health and safety training participation rate Annual health check coverage rate Obtain Accredited Healthy Workplace-Health Promotion Certificate 	<ul style="list-style-type: none"> Formulate and complete four major labor health and protection plans (including prevention of human-induced musculoskeletal hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection). Achieve 90% coverage of physician and nurse on-site service visits. Achieve 90% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Complete formulation of workplace health management plans. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize one occupational health and safety training activity and lecture each year. Organize annual fire safety tests and training. 	<ul style="list-style-type: none"> Review implementations of four major labor health protection plans and achievement rates each year. Achieve 95% coverage of physician and nurse on-site service visits. Achieve 95% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Implement workplace health management plans and achieve annual health check coverage rate of 100%. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize at least two occupational health and safety training activities and lectures each year. 	<ul style="list-style-type: none"> Review implementations of four major labor health protection plans and achievement rates each year. Achieve more than 95% coverage of physician and nurse on-site service visits. Achieve more than 95% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Implement workplace health management plans and achieve annual health check coverage rate of 100%. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize at least three occupational health and safety training activities and lectures each year.
Media and pet businesses	<ul style="list-style-type: none"> Achievement rate of labor health protection plan implementations Frequency of occupational health and safety training and lectures Frequency of fire equipment tests and disaster prevention safety training Formulate workplace health management plans Formulate health and safety work rules 	<ul style="list-style-type: none"> Complete formulation of workplace health management plans. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize one occupational health and safety training activity and lecture each year. Organize annual fire safety tests and training. 	<ul style="list-style-type: none"> Review implementations of four major labor health protection plans and achievement rates each year. Achieve more than 95% coverage of physician and nurse on-site service visits. Achieve more than 95% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Implement workplace health management plans and achieve annual health check coverage rate of 100%. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize at least three occupational health and safety training activities and lectures each year. 	<ul style="list-style-type: none"> Review implementations of four major labor health protection plans and achievement rates each year. Achieve more than 95% coverage of physician and nurse on-site service visits. Achieve more than 95% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Implement workplace health management plans and achieve annual health check coverage rate of 100%. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize at least three occupational health and safety training activities and lectures each year.

Responsible Unit

- Occupational safety management departments at all EMI businesses

Specific Actions

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

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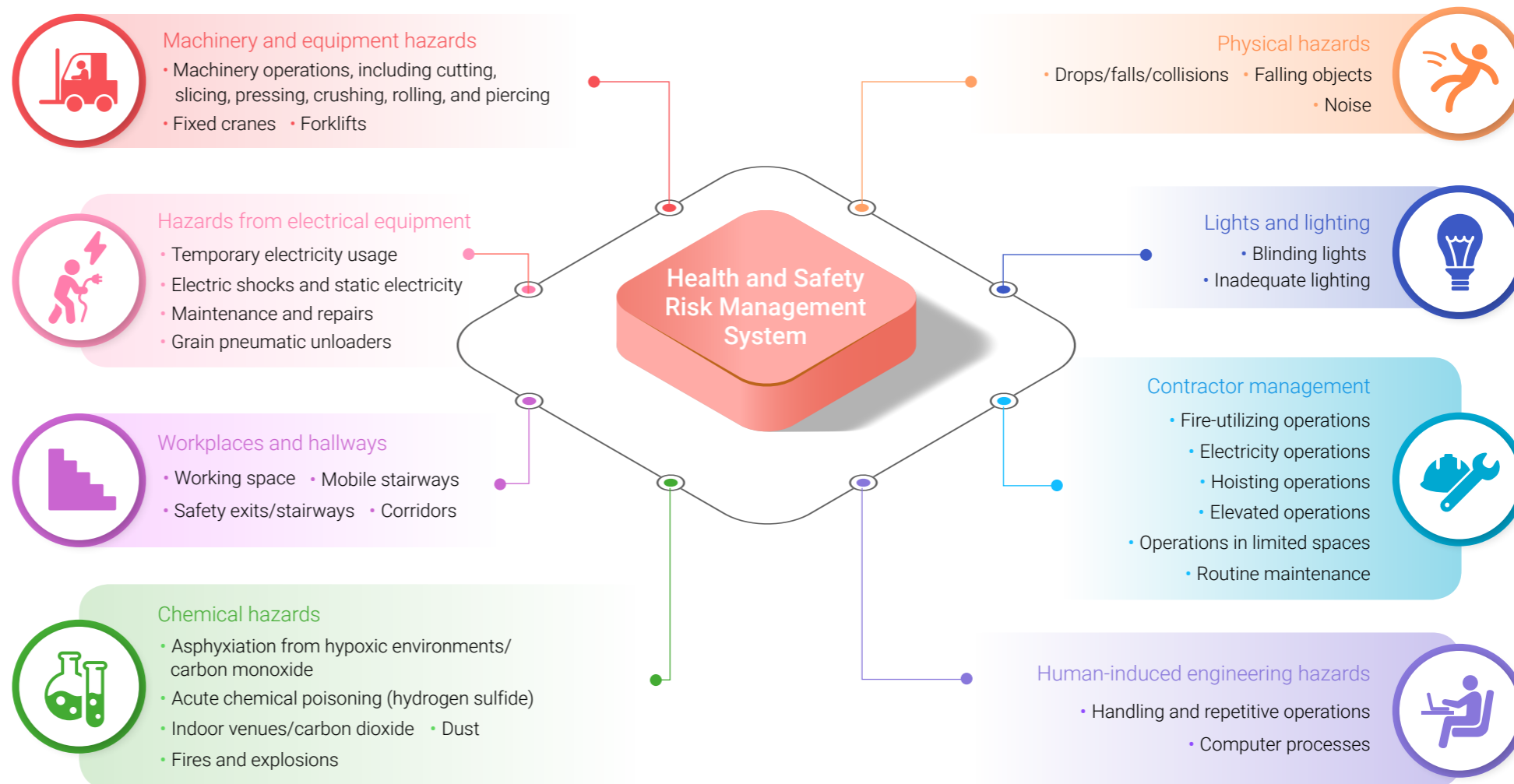
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4-4-1 Dedicated Unit and Committee for Occupational Health and Safety

To protect the health and safety of our employees in the workplace, we established an Occupational Safety and Health Committee in 2020 which is chaired by our chairman. The Committee approved our "Regulations for Implementation of Hazard Identification and Risk Evaluations," periodically discusses and reviews various occupational health and safety actions and prevention plans, and formulated occupational health and safety policies and targets. Committee convening frequency was increased in 2022. The Committee convenes at least once a quarter with management and labor representatives, unit managers, and other Committee members to implement occupational safety dissemination and training.



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● Evaluation of Health and Safety Risks

In terms of risk communication, we not only periodically convene Occupational Safety and Health Committee meetings and collect employee feedback, but also incorporate risk identification, evaluation, and control in training and routine dissemination, making this a focus for employee communication. EMI incurred no industrial safety incidents which resulted in major casualties or fatalities for employees in 2022. We regularly assess all possible occupational health and safety risks for all operational conditions and adopt appropriate management measures and control strategies for advanced prevention of occupational disasters.

Occupational Health and Safety Committee

Committee members include occupational health and safety personnel, unit managers, and labor representatives. There are a total of seven members, and labor representatives account for 42%.

Frequency and Number of Meetings

A total of four meetings were convened in 2022; a meeting was convened every quarter

Resolutions

- The Occupational Health and Safety Committee formulated the "Workplace Health Management Plan" in the first quarter of 2022
- The Occupational Health and Safety Committee formulated the "Appropriate Work Plans for Middle-Aged and Elderly Persons" and amended the "Plan for Prevention of Unlawful Infringement When Performing Work Duties," "Maternal Health Protection Plan," and "Plan for Prevention of Human-Induced Hazards" in the second quarter of 2022
- The Occupational Health and Safety Committee amended the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" in accordance with the "Guidelines to Prevent Illegal Infringement of Rights when Performing Duties (Third Edition)" released by the Ministry of Labor under Official Letter No. 1110203498 and also adhered to the regulations under the Stalking and Harassment Prevention Act in the fourth quarter of 2022, and also reviewed and approved the Occupational Health and Safety Management Plan for 2023.

● Occupational Safety Committee Organizational Structure



● Policies and Plans

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

We conduct tests on the operating environments of our silos and offices every six months and commission monitoring agencies who adhere to government regulations to conduct environmental testing, mainly focusing on dust concentrations, carbon dioxide concentrations, lighting, and noise. Test results for 2022 all complied with the acceptable ranges stipulated by occupational health and safety laws. We incorporated the ISO45001 Environmental Health and Safety System and other standards into silo management, updated corporate policies, established EHS management procedures, and gradually implemented various management procedures and risk management operations. In December 2022, when we initiated the ISO45001 system, employee numbers at our warehousing business included 77 employees at our Taichung Office and 70 employees at our Kaohsiung Office, accounting for 7.9% of EMI employees. We aim to complete third-party verification in April 2023. In 2022, our Warehousing Occupational Health and Safety Committee managed 252 employees; no specific personnel were excluded from management.

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

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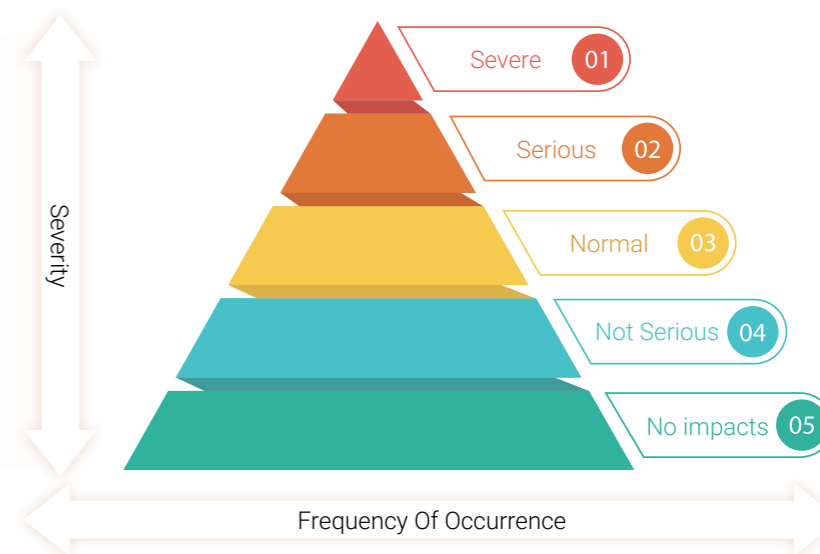
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 EMI	Health Management	Employees undergo periodic health checks each year, including specific tests for hazardous operations such as hearing tests, lung function tests, lung CTs, and painless gastroscopies to strengthen health management in our employees.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

Hazard Identification and Risk Assessment

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



Epidemic Occupational Health and Safety Management Measures

During severe epidemic conditions, EMI immediately formulated employee remote work regulations so that employees could isolate at home without affecting normal corporate operations. We implemented work-from-home systems, alternated work shifts for one-third of our employees, temporarily suspended all guest visits, and facilitated online delivery of official documents. Work areas were disinfected each week, alcohol dispensers and air purifiers were placed on the tables of all meeting rooms, and we implemented strict name-based access restrictions. When epidemic conditions escalated, we formulated response levels for Level 4 epidemic alerts in advance where all employees worked from home, apart from necessary personnel at the office, providing employees with peace of mind as they weathered peak epidemic conditions.

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4-4-2 Implementation Projects and Results

EMI attaches great importance to maintenance of employee physical and mental health. Our Occupational Safety Committee digitally delivers various epidemic prevention and disaster prevention information relating to occupational safety protection in response to changes in current events and weather conditions. We also completed our "Plan for Prevention of Human-Induced Hazards" and other workplace protection programs to help employees understand their physical and mental conditions, thereby preventing occupational diseases. The various implementation plans and measures in our Occupational Safety and Health Plan include contractor management plans, plans for prevention of hazards in confined spaces, and other management plans for contractor operations.

Achievements and Implementations in 2022

- Our contracted physicians and nurses interviewed 76 employees and provided health education, care, and guidance; adhered to the requirements of the Rules for Labor Health Protection, and implemented different levels of health management, disaster prevention, and health promotion activities.
- Hosted the first weight management class, one nutrition and diet lecture, one stress relief health lecture, aerobic dance courses, and resistance band strength training courses.
- Installed AEDs in all office areas in 2022 for use in emergency situations to provide first-aid to injured personnel at the first instance, improving medical aid before patients are sent to hospital, and increasing survival rates. We enhanced first-aid knowledge and skills in our colleagues through training so that they would be equipped with the capabilities to help themselves and others in the workplace and in their daily lives.
- Established the "Workplace Health Management Plan," "Appropriate Work Plans for Middle-Aged and Elderly Persons"; amended the "Plan for Prevention of Unlawful Infringement When Performing Work Duties," "Maternal Health Protection Plan," and "Plan for Prevention of Human-Induced Hazards"; and adhered to the Ministry of Labor "Guidelines to Prevent Illegal Infringement of Rights when Performing Duties Third Edition" and the Ministry of the Interior Police Department Stalking and Harassment Prevention Act.
- Number of fire safety training lectures: 3
- Number of people who received free PCR screening tests in accordance with the government's "Safe Enterprise Rapid Screening Program" and EMI policies: 253 people
- Achieved 90% coverage of employee health checks, ratio of employees who agreed to receive health education and care, and on-site services and visitations provided by medical professionals in 2022
- Received Accredited Healthy Workplace Health Promotion Certificate from the Ministry of Health and Welfare Health Promotion Administration in 2022
- Maintained our record of zero major occupational disasters (death/disability) in 2022



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● Statistics on Occupational Injuries in 2022

Gender	Male	Female	Total
Number of days worked	1,388,424	3,032,073	4,420,497
Number of hours worked	11,107,392	24,256,584	35,363,976
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries	0	0	0
Rate of high-consequence work-related injuries	0	0	0
Number of recordable work-related injuries	17	48	65
Rate of recordable work-related injuries	0.3	0.4	0.4
Total days lost to work-related injuries	68.8	255.5	324.3
Lost day rate (LDR)	1.24	2.10	1.83
Number of close calls	0	0	0
Close call rate	0	0	0

Note 1: Number of hours worked = Total employees x Daily work hours x Actual workdays per year (250 days in 2022)

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

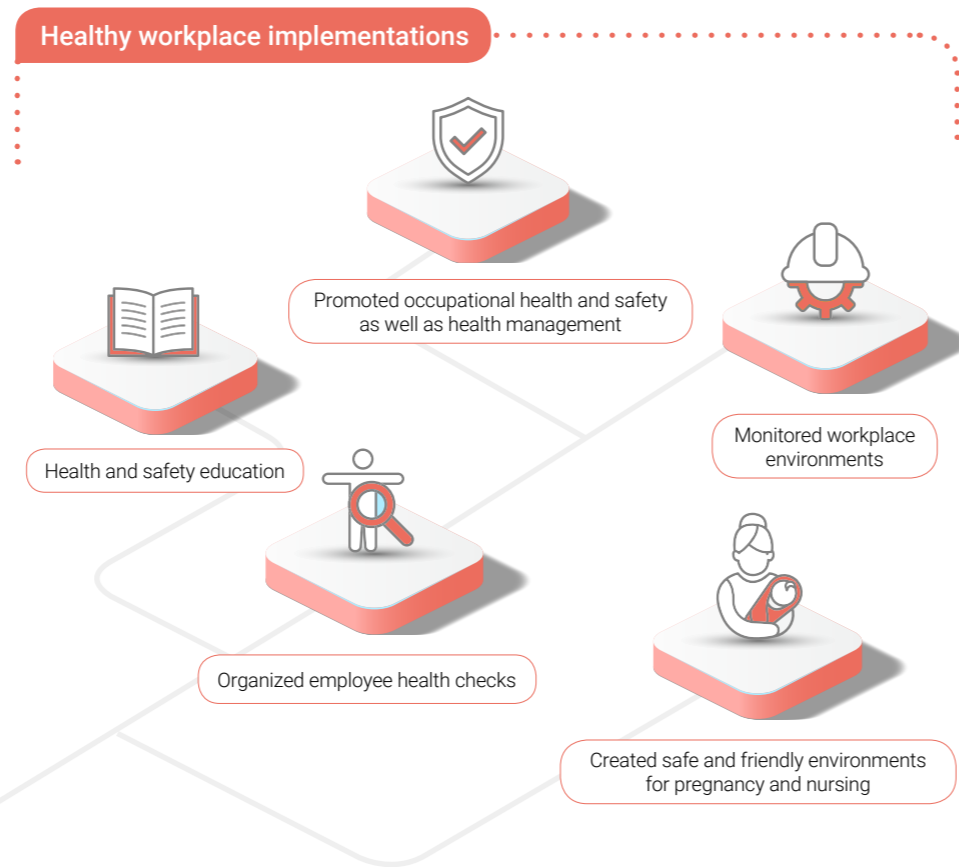
Note 3: Lost day rate (LDR) = Total days lost as a result of work-related injury / Number of hours worked x 200,000 x 100%; the "total days lost as a result of work-related injury" refers to the total amount of time (converted into days) where employees were unable to perform routine work due to work-related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



● **Badge of Accredited Healthy Workplace for Preliminary Health Workplace**

EMI again received the Accredited Healthy Workplace certificate from the Ministry of Health and Welfare in 2022, applied for the "Healthy Workplace Promotion Certificate," hosted an "Exercise and Weight Management Class" and analyzed its effects, finding obvious improvements on the two main indicators of "Physical Activity" and "Healthy Weight Management."

Healthy workplace implementations:



4-4-3 Dissemination and Drills

To educate our colleagues in correct occupational health and safety concepts, we designed safety training courses according to the industrial characteristics of each business based our two main themes of occupational health and safety ("fire and disaster prevention drills" and "occupational safety training") to ensure that our employees can be safe and healthy in different work environments. In 2022, we offered a total of 31 courses on our two occupational health and safety themes for a total of 1,606 people. The pneumatic unloaders at our warehousing business have fixed cranes which are legally defined as hazardous machinery. Therefore, operators are required to undergo 38 hours of statutory health and safety training for fixed cranes exceeding 3 tons. New employees are required to complete 3 hours of general health and safety training and 3 hours of on-site health and safety training. We also host irregular technical training courses to help our employees familiarize themselves with their work. EMI actively trains employees and also attaches great importance to the professional skills of security personnel. Patrols at our warehousing business are outsourced to professional security companies, and the office personnel at our Taichung Office undergo three hours of health and safety training each year and adhere to the General Safety Measures and Emergency Responses for Silo Operations, which includes regulations on silo equipment, different types of fire disasters, health and safety measures, and emergency responses. Our Kaohsiung Office hired security personnel in 2022 and the head of the security team underwent three hours of education and training.



4.5 Respect for Human Rights



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Material Topic: Respect for Human Rights

Policies and Commitments

We protect the basic human rights of our workers and do not discriminate in our employment policies, giving our employees the chance to obtain information and the right to express their opinions on corporate management activities and decisions.

We ensure that our employees enjoy labor rights. Our operational sites adhere to local human rights protection laws and regulations, and our workplace environments and remuneration policies adhere to regulations and are legitimate, fair, and reasonable. We do not discriminate against employees on the basis of race, gender, or any other conditions, and all employees enjoy equal pay for equal work, the right to be free from sexual harassment, and we protect the right of our employee to participate in union activities, facilitating labor-management communications while upholding principles of integrity when negotiating with employees.

Assessment Mechanisms

- Establish health and safety protection team and regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties
- Establish human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Frequency of labor-management meetings
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Number of human rights training courses attended by each employee each year

Targets for Upcoming Year

- Establish health and safety protection team and regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties.
- Establish human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Convene at least one labor-management meeting each quarter
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Ensure that each employee completes at least five human rights training courses each year

Targets for Upcoming 3-5 Years

- Regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties
- Implement human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Convene at least four labor-management meeting each year
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Ensure that each employee completes at least ten human rights training courses each year

Targets for Upcoming 5 Years and Beyond

- Regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties
- Implement human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Convene at least four labor-management meeting each year
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Ensure that each employee completes at least fifteen human rights training courses each year

Responsible Unit

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

Specific Actions

- Established health and safety protection team; identified and assessed possible or existing workplace violence (including physical violence, psychological violence, verbal abuse, and sexual harassment); and initiated Plan to Prevent Illegal Infringement of Rights when Performing Duties when needed.
- Established human rights due diligence and risk mitigation mechanisms, and provided effective and appropriate grievance channels to prevent infringing upon employee rights.
- Provided employee communication channels, and built labor-management relations and harmonious workplace environments.
- Formulated the "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to maintain employee work rights.

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4-5-1 Human Rights Policy

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



Diversity, inclusiveness, and equal employment principles



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

Respect for human rights in the workplace



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

Gender-friendly and caring environments



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

Healthy and safe workplaces



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

Harmonious labor-management relations



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

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4-5-2 Actions and Solutions

● Promotion of Gender Equality

EMI has long promoted gender equality and implements annual promotional activities related to gender equality and prevention of sexual harassment. We offer a diverse and inclusive workplace that respects employees of different genders, ensuring that all employees can feel safe at work. Apart from specific courses on gender equality for new employees during orientation and training, we also organize irregular employee welfare meetings and adjust our workplace gender equality policies as needed. Employees who encounter incidences of gender inequality can protect their interests through employee grievance channels, following which we will immediately set up special teams to investigate report details based on case severity. In 2022, we organized 8 human rights training courses for 1,707 people over a total of 274.86 hours. (For further details on grievance reports and responses in 2022, please refer to [4-3-3 Corporate Communication Channels](#).)

● Supplier Human Rights Management

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

● Human Rights Risks Identification and Mitigation Measures

Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures
Job seekers and new hires	Diversity and inclusiveness, principles of equal employment	No employment discrimination incidents	Recruitment, denied employment, equal pay	<ul style="list-style-type: none"> Our "Human Rights Policies" contain stipulations on workplace diversity. We do not allow any form of differential treatment or discrimination based on gender, sexual orientation, race, skin color, class, age, marital status, language, ideology, religion, political affiliation, place of origin, appearance, or physical and mental disabilities. 	<ul style="list-style-type: none"> Implement diversity in the workplace and adhere to the regulations of the Employment Service Act Equal pay for equal work regardless of gender, age, and race
All employees	Respect for human rights in the workplace	Prohibition of child labor Zero workplace violence incidents	Unlawful employment Workplace violence	<ul style="list-style-type: none"> Prohibit use of child labor No use of forced labor Formulated the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" and established clear grievance channels. Company heads also signed statements declaring zero tolerance for workplace violence. 	<ul style="list-style-type: none"> We require job applicants to note their date of birth during recruitment processes and confirm the accuracy of their information Made a public announcement to prohibit violence in the workplace



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Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures
All employees	Gender-friendly and caring environments	Zero sexual harassment incidents	Sexual harassment Discrimination	<ul style="list-style-type: none"> Formulated the "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to eliminate sexual harassment in the workplace Adhere to laws and regulations related to gender equality, prohibit discrimination and sexual harassment, and provide equal workplace environments Enhance employee awareness of gender equality through education and training on sexual harassment prevention 	<ul style="list-style-type: none"> Established a Sexual Harassment Grievance Handling Committee to handle incidents in a fair manner
Female employees who are pregnant or who have given birth within a year	Maternal protection	Protect maternal health and safety	Health conditions Workloads	<ul style="list-style-type: none"> Comply with labor laws and regulations related to gender equality at work, and maternal health protection for female workers Implement flexible breastfeeding (pumping) measures and set up lactation rooms Promote workplace maternal protection plans to ensure maternal health and safety Arrange regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy 	<ul style="list-style-type: none"> Arrange regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy
All employees Contractors	Healthy and safe workplaces	Build safe workplace environments Implement epidemic prevention measures	Work injuries Occupational health and safety	<ul style="list-style-type: none"> Establish occupational health and safety units and committees, and comply with occupational health and safety regulations Organize regular labor health and safety training for current employees Engage contracted physicians and nurses to provide on-site health services and prevent occupational disasters Organize annual employee health checks Conduct regular quality inspections on water dispensers, lighting equipment, and firefighting equipment Strictly require all employees, guests, and contractors to comply with epidemic prevention and name-based access measures, and strengthen disinfection procedures for factories and offices 	<ul style="list-style-type: none"> Initiate notification and handling procedures for occupational disasters Actively provide care and insurance information to help employee understand how to apply for relevant compensation Adjust work based on employee physical and mental conditions
All employees	Harmonious labor-management relations	Zero labor-management disputes	Labor-management disputes	<ul style="list-style-type: none"> Hosted quarterly labor-management meetings in accordance with the "Labor Standards Act" and "Regulations for Implementing Labor-Management Meetings" Employee grievance channels: Email, telephone, employee suggestion mailbox, face-to-face discussions; ensuring smooth employee communications 	<ul style="list-style-type: none"> Provide diverse communication channels to ensure employee rights

Note: No discrimination incidents occurred in 2022.

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5.1 Excellent Products and Services (Contributions of Love)

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Material Topic: Data Privacy and Security

Policies and Commitments

To strengthen information security management and ensure security of information systems, equipment, networks, and data, we established the "Information Security Risk Management Policy and Framework." 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.

Assessment Mechanisms

- Comprehensiveness of information security management system
- Frequency of checks on information security protection measures for software and hardware
- Frequency of information security training

Targets for Upcoming Year

- Ensure all major subsidiaries have established dedicated information security personnel
- Conduct quarterly checks on information security protection measures on software and hardware, and organize one information security training session for all employees every six months

Targets for Upcoming 3-5 Years

- Ensure all major subsidiaries have established information security operational procedures and risk management policies
- Conduct monthly checks on information security protection measures on software and hardware, and organize one information security training session for all employees every quarter

Targets for Upcoming 5 Years and Beyond

- Incorporate international ISO27001 framework and standards, and obtain international verification of ISO 27001 Information Security Management System
- Regularly conduct performance evaluations, internal audits, and management reviews of information security management systems

Responsible Unit

- EMI data privacy and security team
- Warehousing business information technology division, auditing office, Taichung and Kaohsiung operational administration divisions
- Media business R&D center
- Pet business information technology department

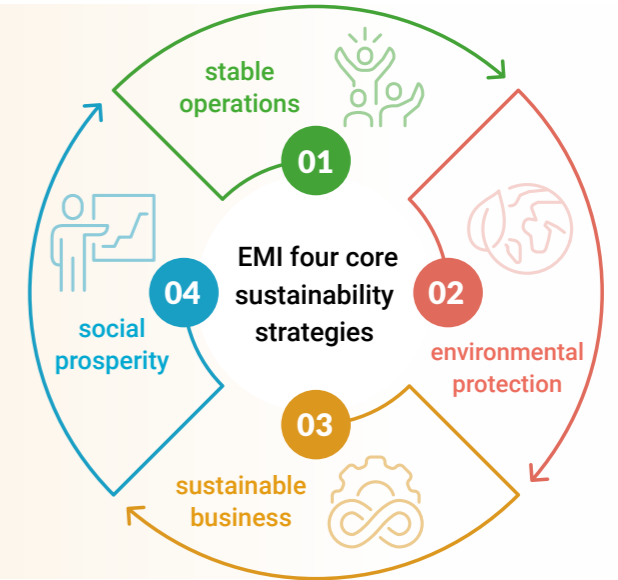
Specific Actions

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



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EMI started out as a warehousing business, and has actively diversified into the media business and pet business over the years. We have upheld the "EMI four core sustainability strategies" since our establishment, setting stable operations, environmental protection, sustainable business, and social prosperity as the core of our corporate management to make the EMI brand the most trustworthy and innovative brand for customers.



5-1-1 Innovation Strategies and Values

● Warehousing Business

The warehousing business is the foundation of EMI, mainly encompassing port loading, storage, and transfer services for bulk grains required by domestic bulk material companies (feed companies, salad oil companies, flour companies, and trading companies), offering safe and fast material inbound, storage, transfer, and outbound procedures. EMI mainly aims to maintain stable operations and profits in the face of risks from global agricultural supply and dramatic market changes. Total imported grain volumes for Taiwan in 2022 were 8.8 million tons, with silo operating volumes accounting for 6.69 million tons (76% of national import volumes). This was higher than the average proportion over the past five years, and our revenues reached NT\$ 1.48 billion.

Challenges and impacts of international grain markets

Challenges	Factors including the global pandemic, extreme weather, rising costs of agrochemicals and fertilizers, and sharp reductions in grain production and export volumes from Ukraine due to the Ukraine-Russia war led to dramatic fluctuations in international grain prices in 2022.
Impacts	Bulk grain prices rose in 2021 and international grain prices also rose in 2022: Soybean, corn, and wheat prices have risen 10.1%, 13.8%, and 2.8%, respectively, and bulk grain prices are continuing to increase, exposing the market to severe agricultural supply risks.

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We have actively promoted smart innovations and sustainable developments in recent years. In terms of technology and innovation, we continue to implement automatic upgrades for current operating systems in the short term, and our warehousing business plans to introduce high-tech systems such as drones and infrared thermal imaging cameras in the medium to long term. We will also continue to assess the feasibility of other innovative business developments to increase revenues and diversify our operational risks. In terms of sustainable development, we have committed to balance corporate growth and ecological protection. We implemented the ISO 50001 Energy Management System in 2021 and ISO 14064-1 greenhouse gas inventories in 2022. We plan to implement the ISO 14001 Environmental Management System and the ISO 45001 Occupational Health and Safety System in 2023 while also strengthening supply chain management and risk management mechanisms as we continue to work toward our goal of corporate sustainability.

Innovative actions implemented by our warehousing business in 2022 were as follows:

Warehousing business silos and unloading operations



Innovative actions	Our innovation approach	Benefits
Upgraded equipment to comply with energy-saving measures	Participated in demand bidding measures and new time-variable electricity pricing programs	<ul style="list-style-type: none"> Reduced power consumption by 435,951 kWh over a year; reduced carbon emissions by 221,899 tCO₂e over a year
	Replaced 1 inverter 20RT box air-conditioner, 9 IE3 high-performance motors, 1 100HP inverter air compressor, 3 high-performance voltage transformers, and 1,033 high-performance LED lights	<ul style="list-style-type: none"> Reduced power consumption by 495,164 kWh over a year; reduced carbon emissions by 252,038 tCO₂e over a year
	Improved and maintained power factor efficiency above 95%, and replaced all equipment that fell below this range	<ul style="list-style-type: none"> Reduced power consumption by 504,947 kWh over a year; reduced carbon emissions by 257,018 tCO₂e over a year
System settings and upgrades	Completed installation of outbound truck automatic identification systems for Silo 1 and Silo 3 at Taichung Port	<ul style="list-style-type: none"> Trucks can automatically check in and be scheduled for loading procedures, reducing 33% of personnel needed for outbound operations Reduced probabilities of erroneous grain loading on trucks at incorrect locations Reduced paper usage required for scheduling and customs declaration forms; we completed system installations at year-end 2022 and estimated that we can reduce use of more than 200,000 pieces of paper over a year Reduced average truck waiting times by 2 minutes and diesel consumption by 30 cc/minute; we estimated that we can reduce 3586.67 hours of outbound waiting time per year and 17,490 tCO₂e in carbon emissions per year
	Completed installation of backup database systems for Silo 1 and Silo 3 at Taichung Port	<ul style="list-style-type: none"> Installed firewalls and backup systems to block external attacks and ensured rapid recovery of back-end database systems for online forms

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Innovative actions	Our innovation approach	Benefits
System settings and upgrades	Completed installation of outbound truck monitoring system for Silo 72 at Kaohsiung Port	<ul style="list-style-type: none"> Enhanced efficiency of outbound operations and achieved targets for smart silo management
	Completed installation of grain unloader dust collection systems and upgrading of dust collector air storage tanks on mechanical silos for Silo 72 at Kaohsiung Port	<ul style="list-style-type: none"> Significantly improved dust dispersion issues
	Completed installation of grain vac systems and temperature displays on UL103 grain unloaders for Silo 71 at Kaohsiung Port	<ul style="list-style-type: none"> Strengthened management of abnormal temperatures for important equipment on grain unloaders to enhance operational safety and protect client interests

● Media Business

As the most influential media operator in Taiwan, we not only began developing our own offline advertisement platform in 2018, but also continue to combine advanced technologies with new media. Apart from developing digital media, we have also begun investing in creation of intellectual properties in recent years to expand the landscape of our new media businesses and create new consumption models. In terms of future strategic developments and goals, we plan to use the two main aspects of "new positioning and new strategies" and "new positioning in content commerce" as foundations for development: For the former aspect, we increase traffic for short videos, increase podcast revenues, work with we-media to develop an UGC platform, and expand our market share of outdoor advertisements. For the latter aspect, we hope to establish MOOD platform models connected to user's daily lives, experience sharing, product unboxings, and third-party payment systems to build an e-commerce platform that can bring better and different content and shopping experiences to users.

● Content Production and Advertising Management Strategies in 2022

01

Strengthen content intensities and increase reader loyalty

Management Goals

Create new columns and obtain news reporting awards

Achievements in 2022

"Putting The People First" received the "News Photography Award" in the news photography category and the "Citizen Judge" episode of our innovation center program "Crimescene" received the "Podcast News Program Award" in the broadcasting and network (audio) category.

02

Develop new content for the audio economy

Management Goals

Create podcasts and increase the number of listeners

Achievements in 2022

Our podcasts Crimescene and Today is my Day were ranked in the top 100 podcasts in the world.

03

Increase advertising effectiveness and sales

Management Goals

Achieve growth in sales from digital and out-of-home advertisements, surpassing industry peers

Achievements in 2022

Our revenues for 2022 were NT\$ 2.331 billion, representing a 6.66% growth compared to revenues for 2021 (NT\$ 1.998 billion).

04

Develop short videos aligned to market trends

Management Goals

Develop short videos

Achievements in 2022

Actively created short video Reels and Shorts to attract audiences.

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● Marketing and Achievements of Innovative Projects



Five innovative strategies	Innovative projects	Project description and results
 Social media	Message board	<ul style="list-style-type: none"> To enhance member interaction and loyalty, as well as drive traffic to our news cloud, we added a message board function on the ETtoday news cloud app so our readers could add emoticons and comments to each news article, transforming from passive receivers of news information to active sharers of information.
	Expand social media management	<ul style="list-style-type: none"> ETtoday has 38 fan pages, 18 Instagram accounts, 35 YouTube channels, and 8 official LINE accounts. Currently, we own 6 fan pages with more than a million followers, and our focus in the future is to convert our "fans" into "members," and then convert "members" into "consumers."
	Polling cloud platform	<ul style="list-style-type: none"> We are actively recruiting members for our polling cloud platform and now have almost two million members. We improve the accuracy of our public opinion polls and market surveys through online and phone surveys, and our results are used to better understand audience opinions and needs.
 Video content	Strategies for livestreams and videos	<ul style="list-style-type: none"> We launched our own podcasts covering content related to society, real estate, and pets. We currently have 8 podcasts, 2 of which have been ranked among the top 100 podcasts in the world (Crimesceneand Today is my Day). We have continued to produce high-quality intellectual properties and videos, and have invested in large-scale talent shows including Jungle Voice and CookKing, using our established intellectual properties to enhance our brand value while developing new products related to our intellectual properties. Self-produced short videos: We established a video platform and production team to enrich our video content, actively producing short video Reels and Shorts, fulfilling the needs of different audiences and aligning with current affairs.
	Strategic collaborations for large-scale events	<ul style="list-style-type: none"> We actively collaborated with large-scale events and provided livestreams and videos of the Golden Bell and Golden Horse awards.
	Innovative digital integrations	<ul style="list-style-type: none"> Integrated strategies relating to digital technologies, big data analysis, and reader interviews to strengthen our understanding of audience needs and used related analysis results as a reference for developing services at each department.
 Online and offline strategies	Online and offline events	<ul style="list-style-type: none"> Online activities: We hosted the "Southern Region Graduation Song" event to facilitate interactions between young students. Offline activities: In 2022, due to impacts from the pandemic, our "2022 ETtoday Good Friends Spring Party" event was delayed until April 2023.
	Offline advertising strategies	<ul style="list-style-type: none"> Apart from Taipei Metro, we also began placing advertisements on New Taipei City's Three Ring Three Line system, the Taoyuan Metro, Taiwan High Speed Rail, and Taipei City buses and streets in 2020 to expand the scope of our advertising operations, thereby building our market positioning for out-of-home advertisements.

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- Cumulative patent applications and approval numbers for the past three years

Item	2020	2021	2022
Applications	8	8	13
Approved Patents	4	4	4

- Cumulative trademark applications and approval numbers for the past three years

Item	2020	2021	2022
Applications	142	155	155
Approved Trademarks	66	77	77



- Operational performance highlights for our media business in 2022 were as follows:



Revenues

Our revenues for 2022 were **NT\$ 2.131 billion**, representing a **6.66% growth** compared to revenues for 2021 (NT\$ 1.998 billion)



Key indicators

Daily average pageviews reached **16.82 million** and we accumulated over **24 million** followers on our Facebook fan page in 2022.



Out-of-home advertising market share

Our market share of Taipei Metro advertisements exceeded 90% and we hold 60% of the overall out-of-home advertisement market in Taiwan



Brand market share

We received a number of domestic and foreign awards such as the Excellent Journalism Award, National Brand Yushan Award, and were ranked as the online media business with the **highest** reach and loyalty scores in Taiwan by Oxford University for five consecutive years



Product innovation

Produced and broadcasted Jungle Voice and other shows, built a MOOD we-media platform, and developed short videos

Production of high-quality intellectual properties (Jungle Voice and CookKing)



Online activity-Southern Region Graduation Song



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● Pet Business

We firmly believe that pets are members of the family, and our core mission is to "provide a better life for pets and their owners." Our pet business was established in 2019. Since then, we have continued to increase the number of physical stores, and also entered the pet health industry in 2022, working with a well-known animal hospital chain in Taiwan. In future, we will build cross-industry alliances and open composite physical stores integrated with the technological and media resources of the EMI Group, overturn the traditional models of the pet industry, realize online and offline integration, and provide the most comprehensive, satisfactory, and diverse services for pets and customers.

● Innovative Opportunities for Our Pet Business



We keep abreast of innovative opportunities in the pet industry and implemented the following innovative actions in 2022, resulting in a plethora of achievements:

Innovative actions	Our innovation approach	Our achievements
Online and offline integration	<ul style="list-style-type: none"> We turned 1.93 million subscribers on ETtoday's pet news cloud into sales leads for ET Pet physical stores, creating a new retail channel for the pet industry and transforming our business into the 2.0 version of a pet chain store. 	<ul style="list-style-type: none"> Increased the number of physical stores from 13 in 2018 to 138 by the end of 2022.
Member management and social media activities	<ul style="list-style-type: none"> Provided member privileges and launched the "Grooming Experience for Pets and Owners" in tandem with Natural Beauty to provide simultaneous beauty services for owners and their pets. Facilitated adoption of strays on the ET Pet fan page. Organized the pet-exclusive event of the year, "Golden Cute Awards of ET Pet." 	<ul style="list-style-type: none"> The "Golden Cute Awards of ET Pet" has been hosted on the ETtoday pet news cloud and social media account for three consecutive years; more than 250,000 people have participated in this event.
Developed proprietary products	<ul style="list-style-type: none"> We continue to develop proprietary products and act as an exclusive channel for high-quality products from overseas. 	<ul style="list-style-type: none"> We became the sole distributor for "NU PETS probiotics for dogs and cats," "TRIPLE PROBIO wet wipes for pets," "Pet bone health," "NatureBridge," "Stella & Chewy's," "Kelly & Co's," "Carl," "CCP," and other products.
Convenient medical education and services	<ul style="list-style-type: none"> We worked with the Loving Kindness Animal Hospital to conduct health checks for employee pets and pet health checks at the Kaohsiung Pet Exhibition. We established a medical column in our pet magazine teaching pet owners how to provide professional care for their pets. 	<ul style="list-style-type: none"> A total of 121 employee pets underwent health checks. A total of 80 consumer pets underwent health checks at the pet exhibition held in December. A total of three medical articles were published in our pet magazine.

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Innovative actions	Our innovation approach	Our achievements
Created the ET Pet app	<ul style="list-style-type: none"> We expanded the functions on the ET Pet app in 2022. Apart from the original functions (membership cards, loyalty points, discount coupons, batch purchases, and links to our online store), we also added pet health education and batch purchase gift functions in 2022. 	<ul style="list-style-type: none"> Launched in December 2021; downloaded 222,288 times as of December 2022.
Media promotion	<ul style="list-style-type: none"> Received a program sponsorship from TOP DOG in 2022. 	<ul style="list-style-type: none"> The program is expected to be broadcasted in late March 2023.

Highlights for pet business in 2022 :

Participated in pet exhibition

Our investments

- Organization fees of NT\$ 2.4 million.
- News, fan page, and online/offline promotions of our brand.
- On-site promotions of proprietary products and ET Pet app membership.

Activity description and target

Participation in a pet goods exhibition allowed us to promote our brand, brand products, and proprietary products. We also recruited ET Pet Cloud app members and encouraged them to shop at physical stores by providing in-store coupons for products and grooming services.

Participants

- More than **600,000 participants**

Achievements

- Pet exhibition revenues: Almost **NT\$ 2.83 million**
- Recruited members: More than **7,200 members**



Golden Cute Awards of ET Pet

Our investments

- Organization fees and gift costs amounting to NT\$ 148,000.
- Promoted the event through the ETtoday news cloud, fan page, A Little Furry fan group, Taipei Metro lightbox ads, and all ET Pet physical stores across Taiwan.

Activity description and target

Organized the pet-exclusive event of the year and brought together owners and pets all across Taiwan to attend the Golden Cute Awards of ET Pet, generating buzz for the event which represented the highest honor for a pet owner.

Participants

- Received **4,282 submissions**
- Received **597,186 votes**

Achievements

- Fan page reached more than **1.629 million people.**



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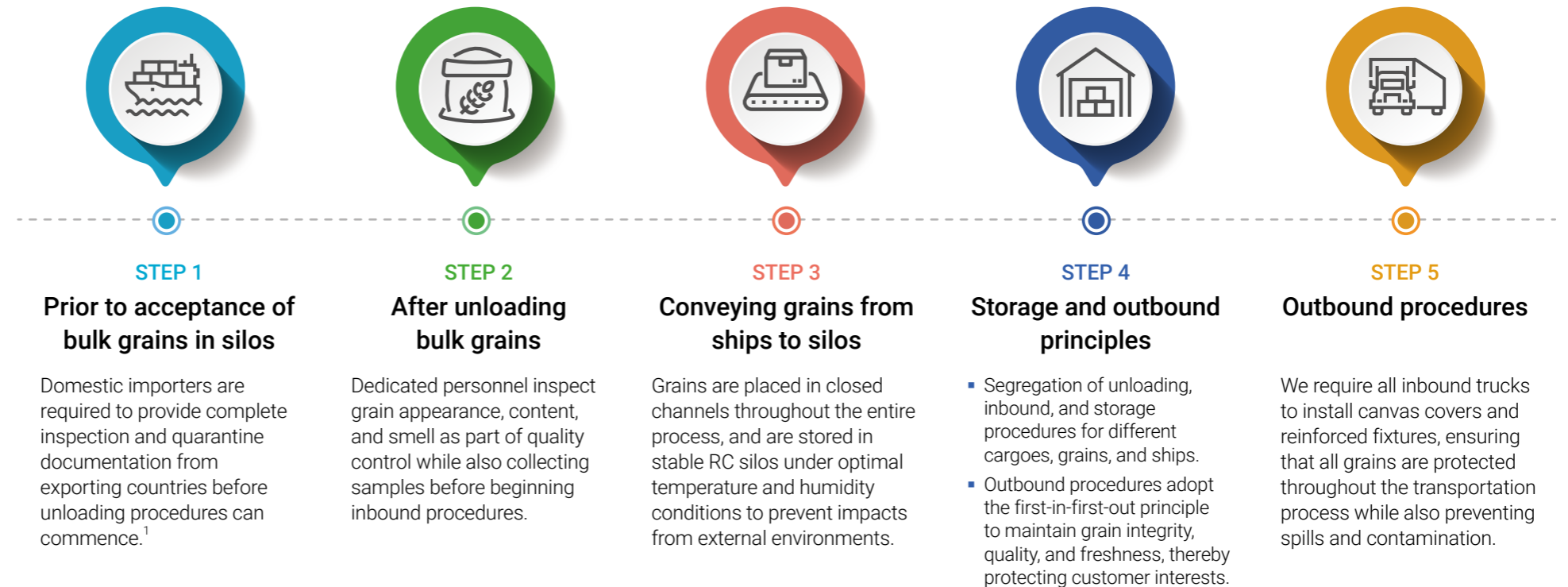
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5-1-2 Quality Management

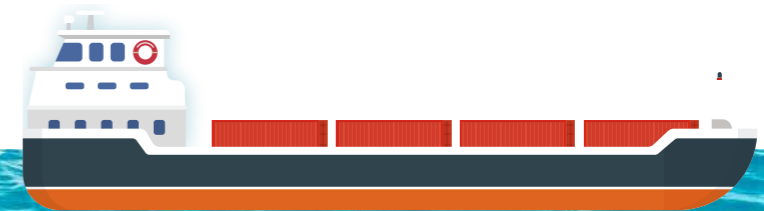
● Warehousing Business

The main products of our warehousing business are all bulk grains (soybeans, corn, wheat, and so on), which do not cause negative environmental or social impacts. We have formulated management principles and operational guidelines for grain loading and storage procedures which adhere to the Occupational Safety and Health Act, Commercial Port Law, and environmental protection regulations. We voluntarily manage air pollution, water pollution, and waste, and declare and control surrounding noise to ensure the safety of our products and services.

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



¹Imported grain types and quality are determined by cargo owners. Our warehousing business is not involved in procurement decisions or selection of cargo ships.



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

Quality management 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.

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

- Grain dust collected by dust collection equipment (broken and fine grains): Combined with outbound grains and delivered to clients for subsequent use.
- Grain dust remains: Grain dust spilled or leaked during transfers as well as deteriorated grains collected from the bottoms of grain buckets are cleaned, packaged, and stored in specific areas before utilization as natural compost by contractors, achieving our goal of zero discharges and zero pollution. In 2022, total grain dust remains amounted to 2,980 tons (0.04% of total grain volumes), and were managed, evaluated, and regulated in accordance with relevant laws.

● Media Business

Our media business holds objectivity and impartiality as the highest principles for news reporting and broadcasting. To ensure news and program quality, we have formulated internal bylaws for self-regulation such as the "Regulations for Production and Broadcasting for News Programs," "Code of Conduct for News Editing and Interviews," "Charter for Internal Self-Regulation News Ethics Committee," and "Self-Regulation Guidelines for Cooperation with External Media" in accordance with the Implementation Guidelines for Self-Regulation of Broadcast and Satellite News as well as the Television Association News Self-Regulation Convention to provide our audience with trustworthy and high-quality content.

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

Standards and principles for reviewing news reports	Three-stage review process for news reports	Compliance and broadcast
<ul style="list-style-type: none"> Regulations for Production and Broadcasting for News Programs Code of Conduct for News Editing and Interviews Charter for Internal Self-Regulation News Ethics Committee Self-Regulation Guidelines for Cooperation with External Media 	<ul style="list-style-type: none"> Failure to comply with regulations Reporting ban Repeated verification 	<p>Focus of review:</p> <ul style="list-style-type: none"> Content producers verify targets and institutes involved in news reports, and determine whether interview content may result in misunderstandings by the public; if supervisors determine that interviews contain misstatements, they should require immediate verification by the reporter and said news item should not be released. Determine whether said content adheres to standards for decency, authenticity, public interest, copyright, and other values; reports should be objective and avoid discriminatory or provocative phrases that may trigger audience members.

Introduction to RC silos

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



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

Multiple layers of supervision

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

Internal training

- Dedicated personnel provide daily assistance for new colleagues related to interviewing, writing, journalism expertise, and prevention of fake news.
- Established internal "Progress Cloud" and "Mutual Assistance Cloud" Facebook pages to provide reviews and suggestions for improving news copy.

Responsibility verification

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



Editorial meetings

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

Respecting the source

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

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

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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, requiring their advertisement content to comply with these regulations:



● Pet Business

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



R&D guarantee

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



Insurance protection

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



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



Pet grooming services

- Full records of pet conditions
- Periodic follow-up calls



After-sales services

- Guaranteed refunds for major pet food brands that pets do not like
- Warranty and repair services for specific products
- Product usage consultation services



Consultation services

- Provide consultation services related to pet care
- Entered the pet health business, and provide free pet health check services

5-1-3 Customer Privacy and Protection

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

Management and audit focuses of information security system:

Item	Management and audit focuses
System development	Internally developed system processes and security requirements, and externally developed system processes and security requirements.
Safety areas	Access control and validity of fire equipment.
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.
Information services	Work log verification, equipment abnormalities, and troubleshooting.
System and network management	System and network equipment backups.

Item	Management and audit focuses
Human resource management	Security assessments of recruited and deployed personnel.
Office and information environments	Determine whether unverified shareware or freeware downloaded from the Internet or other sources are being used.
Information security incidents	Employee awareness of handling procedures for emergency information security incidents.
Business continuity plans	Formulated written plans and maintained complete records for drills.

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To enhance awareness of information security issues in designated personnel, current employees, and new hires, our warehousing and media businesses provide employee information security training:

Business	Course Theme	Trainee types	Training results	Total participants	Total training hours
 Warehousing Business	Settings/operations/maintenance of automated truck identification system	Automated truck identification system operators	Strengthened operator familiarity with automated identification system (including operator access management, remote controls, firewall mechanisms, and database backups)	24	72
	Basic information security training	Current employees	Included protection of corporate secrets and personal data, basic network frameworks, phishing techniques, and discussion of information security incidents to strengthen employee awareness of information security	26	78
 Media Business	Basics of information security	New IT personnel	Assisted new IP personnel in strengthening internal system management, operations, and security awareness ²	10	25
	Drills and lectures on cyber hacker attacks	All IT personnel (including new hires)	Included introductions to hacker tools and attack techniques, drills to enhance understanding of various hacker techniques and defense methods, and establishment of information security defense technologies	58	174


²New IT personnel are all required to participate in 2.5 hours of online training.

We apply rigorous management procedures for client privacy. In 2022, our warehousing, media, and pet businesses achieved our target of zero client privacy invasions:

● **Warehousing Business**

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

Client privacy invasions

	2020	2021	2022
	0	0	0

Dedicated unit for protection of client privacy	<ul style="list-style-type: none"> All client information from our warehousing business is considered to be confidential, and is protected and managed by the Control Centers (and Control Teams) of our Taichung and Kaohsiung operations office.
Strategies	<ul style="list-style-type: none"> Strengthened personnel training: Promoted employee awareness of information security and strengthen understanding of related responsibilities. Formulated information security management mechanisms and policies to prevent data leaks, unauthorized data access, and data modifications. Implemented routine maintenance and back up information: Implemented regular internal audits and related operations. Ensured normal operations of important corporate core systems and services.



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Actions to protect client privacy	<ul style="list-style-type: none"> Non-periodic surveys of client information usage and establishment of compilation processes for client information. Formulated reporting procedures for information security incidents: We have established information security protections such as firewalls and anti-virus software targeting external data queries. Upon occurrence or discovery of information security incidents, associated units immediately determine relevant issues and adopt corresponding response measures for subsequent handling and reporting to responsible supervisors. Our warehouse inbound and outbound procedures are conducted in a closed system, and non-authorized personnel are not allowed to print relevant reports; our control center serves as a data center and central control zone; and we have also established fingerprint access controls to prevent non-essential personnel from entering warehouses. Used internal audit systems to ensure information security management, reviewed deficiencies, and tracked improvements.
Information security notification procedures	<ul style="list-style-type: none"> We have established information security protections such as firewalls and anti-virus software targeting external data queries. When information security incidents occur, first-line firewalls can block the majority of attacks, and there are backup systems in place so all customer data can be recovered rapidly if first lines of defense are breached. When attacks occur, our control center initiates protection measures at the first instance.
Future plans	<ul style="list-style-type: none"> We have established a cross-departmental "Personal Information Protection Team" in accordance with our information security policies, and we regularly conduct personal information surveys, risks analyses, internal system assessments, reports and repairs, data destruction, and training.

● Media and Pet Businesses

Our R&D Center is responsible for planning and implementing information security management tasks for our media and pet businesses, as well as promoting 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.

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

Data center management	<ul style="list-style-type: none"> To protect member privacy, our member information is stored in Chunghwa Telecom data centers, which are required to have the highest and most rigorous management standards.
Internal training	<ul style="list-style-type: none"> We implemented training for internal personnel relating to protection of personal information, periodically hosted book discussions and technical seminars, invited industry professionals to share their experiences, and participated in various information security lectures to conduct technical exchanges.
Cybersecurity processes	<ul style="list-style-type: none"> We reviewed all processes from initial system architecture designs and plan to implement privacy and cyber security frameworks to ensure that our services all comply with privacy protection and information security requirements.
Principles for management of information assets	<ul style="list-style-type: none"> All information assets are categorized and classified for access control, and information is encrypted to reduce risks from leakages of member information. In 2022, we began encrypting data transferred to our big data center to prevent data leaks. Member passwords are stored using encryption technologies to ensure the security of these passwords during storage and transmission processes. The back-end systems for our apps have firewall controls to prevent unauthorized access and attacks. Firewalls limit unwanted web traffic and provide warnings when abnormal activity is discovered. Our APIs use SSL (Secure Socket Layer) transmission to ensure data security during transmission processes.



Multilayered network security mechanisms	<ul style="list-style-type: none"> We have installed multilayered network security mechanisms for our internal websites and applications, using firewalls, breach detection and defense systems, VPN access controls, and other measures to ensure isolation from external networks and multidimensional protection of information assets.
Assessments and tests	<ul style="list-style-type: none"> Non-periodic assessments and tests of network security, strengthened protections against environmental security risks, vulnerability repairs, and active optimization of system protections.
Grievance reporting channels	<ul style="list-style-type: none"> EMI adheres to the requirements of the Personal Data Protection Act. Associated parties may exercise their rights with respect to their personal information in accordance with law, and we have also established a channel for exercising their rights and reporting grievances on our website.

● Information Security Notification Procedures for Media Business



Disputes and subsequent handling in 2022:

Grievance type ³	Number of reports	Responses and handling actions
Suggestions regarding news reports	21	All news reports were verified prior to release. However, we removed associated reports in deference to feedback from associated parties.
Legal violations of news reports	6	Associated news items were removed in accordance with suggestions and directives from competent authorities.

³The number of grievance reports shown here refer to official written reports submitted by related parties.



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5-1-4 Customer Service and Feedback

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

EMI client feedback and survey methods and results:

Business	Survey method and content	Survey results
 Warehousing business	Starting in 2021, we began conducting periodic surveys to understand client satisfaction levels for our inbound and outbound operations, service attitudes, level of cooperation, digital operations, and overall service quality.	<ul style="list-style-type: none"> In 2022, we distributed 47 surveys and collected 47 responses; our response rate was 100%. Very satisfied/satisfied 92%; Neutral 8%; Not satisfied 0%
 Media and pet business	ET New Media surveyed fan page followers regarding physical and online purchasing experiences at our stores.	<ul style="list-style-type: none"> Due to the wide variety of our products, 40% of our followers had previously made a purchase at one of our physical stores. Due to the convenience provided by our online shop, 19% of followers had previously made a purchase on our online store.
	We surveyed public opinion of member services, periodic distribution of EDMs, and the ETtoday brand through the ETtoday online community and distribution of EDMs.	<ul style="list-style-type: none"> Prize raffles were the member service with the highest level of satisfaction. Respondents hoped to see more soft news items relating to travel, food, lifestyle, and consumer products in EDMs. ETtoday was top-of-mind and the most frequently browsed online news website for most respondents, and was also the top online media brand. Fast, real-time, innovative, rich content, and trendy were phrases used to describe ETtoday's brand personality.
	We targeted young audiences and surveyed items, activities, and social media content preferred by young people.	<ul style="list-style-type: none"> Young people enjoy participating in music festivals, and therefore we should consider collaborating with college and university clubs. We should strive to obtain broadcast rights for renowned or popular mainstream competition events, and produce highlight reels to attract additional attention.
	We surveyed resource utilization habits of creators to determine how we could encourage more creators to use ET New Media resources.	<ul style="list-style-type: none"> ETtoday can provide resources relating to advertising and promotion, as well as studio space, for creators.

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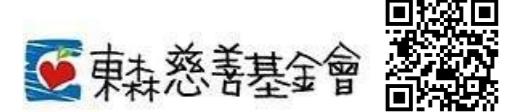
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5.2 Core Items for Social Participation

While others work to increase profits, EMI seeks to benefit the public by upholding core values befitting social citizens. We have long invested in local communities and cared for disadvantaged groups, providing care and warmth where it is needed. For many years, we have combined the expertise and resources of our core businesses to provide material support and care for disadvantaged groups. We continue to implement innovations through a variety of projects such as "Sending Love to Rural Tribes," "Love Breakfast," "Support for Rehabilitated Inmates," and "Care for the Elderly." These projects help more people understand that corporate social actions can create infinite virtuous cycles.

Over the past 20 years, we have managed our charity projects as though they were businesses. Local care has gradually become one of our core corporate values, and we have established long-term plans to build sustainable societies in order to pass on our spirit of caring. We have further expanded the scope of social welfare and work to preserve indigenous culture, enhance tribal economic developments, organize sports competitions, and provide scholarships for children in rural areas. ET New Media exerts its influence as a media entity by promoting ET Foundation projects and established the "ESG Sustainability Cloud" channel in 2022 to focus on environmental protection, mutually prosperous societies, and mutually beneficial perspectives, serving as a pioneer of mutual benefits by reporting on corporate ESG actions and global trends to continue spreading seeds of goodness.

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



EMI Core Items for Social Participation	Beneficiaries and Benefits	Social Impact	Corresponding SDGs
 <p>Rural Education</p>	<ul style="list-style-type: none"> Love Breakfast Sending Love to Rural Tribes 	<ul style="list-style-type: none"> Enhance education quality and provide opportunities for schoolchildren in rural regions Bridge inequality gaps in rural education 	   
 <p>Social Participation</p>	 <p>Support for the Disadvantaged</p>	<ul style="list-style-type: none"> Support for Rehabilitated Inmates Care for the Elderly 	<ul style="list-style-type: none"> Provide opportunities that allow rehabilitated inmates to reintegrate with society and restart their lives Enhance health and quality of life for the elderly   
	 <p>Community Care</p>	<ul style="list-style-type: none"> Chinese New Year meals Medical assistance for epidemic prevention Rural medicine Blood donation Support young students Pet care 	<ul style="list-style-type: none"> Create positive cycles of social influence Mitigate resource inequalities for the disadvantaged Upgrade medical capacities and improve medical personnel shortages    

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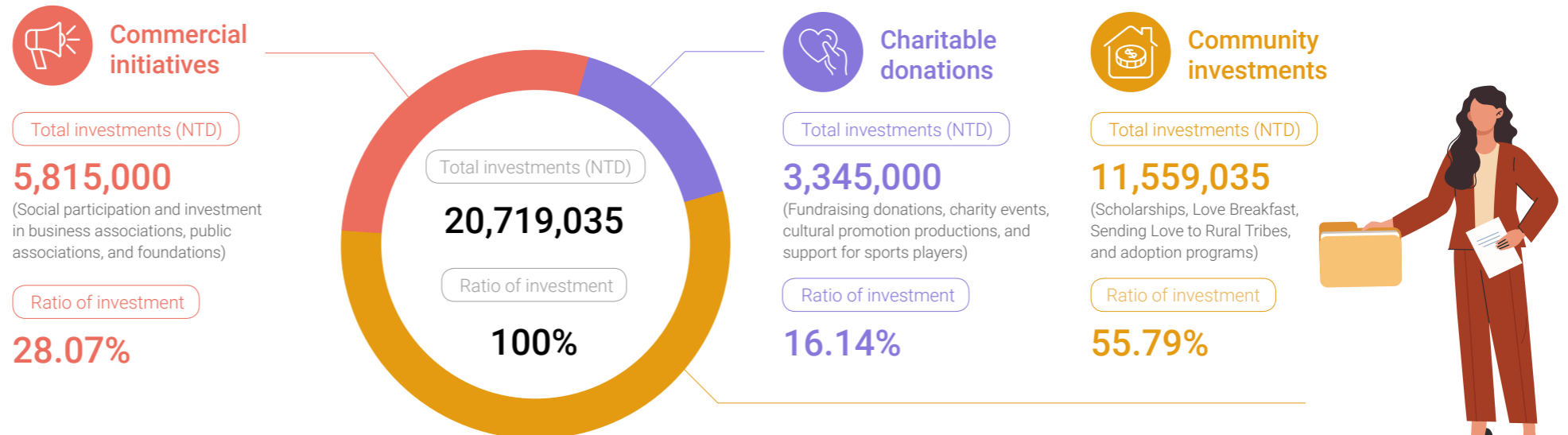
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EMI Core Items for Social Participation	Beneficiaries and Benefits	Social Impact	Corresponding SDGs
 <p>Cultural Inheritance</p>	 <p>Cultural promotion</p> <ul style="list-style-type: none"> Host archery tournaments Produce programs with indigenous themes 	<ul style="list-style-type: none"> Promote archery-related sports activities Preserve and promote indigenous culture through film 	
	 <p>Support for Sports</p> <ul style="list-style-type: none"> Support athletes through scholarships 	<ul style="list-style-type: none"> Provide sponsorships to support competition enrollment and training for outstanding national athletes Offer rural schoolchildren the chance to experience different sports and provide training opportunities 	 
	 <p>Ecological Preservation</p> <ul style="list-style-type: none"> Beach cleanup activities Reforestation program 	<ul style="list-style-type: none"> Protect the environment and forests 	

● Social participation projects and investment ratios in 2022



5.3 Social Participation (Delivery of Love)



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Material Topic: Social Participation

Policies and Commitments

EMI strives to be an excellent and charitable enterprise which spreads care to all corners of society where it is needed. For EMI, participation in charity events is not a chore, but a core part of our business which will grow as we move toward our goal of sustainable management.

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years
Warehousing business	<ul style="list-style-type: none"> Number of trees planted each year Number of beach cleanups and environmental protection activities hosted in a year Investments in "Love Breakfast" program Donations used for feeding strays each year 	<ul style="list-style-type: none"> Plant 100-200 trees each year Host 1-2 beach cleanups and environmental protection activities each year Invest NT\$ 5-5.5 million in "Love Breakfast" program each year Donate NT\$ 100,000-150,000 to feed strays each year 	<ul style="list-style-type: none"> Plant 300-500 trees each year Host 2-3 beach cleanups and environmental protection activities each year Invest NT\$ 5.5-6 million in "Love Breakfast" program each year Donate NT\$ 150,000-200,000 to feed strays each year
Media business	<ul style="list-style-type: none"> Number of beach cleanups and environmental protection activities hosted in a year Number of sponsor companies and articles on Sustainability Cloud 	<ul style="list-style-type: none"> Collaborate with 5 sponsor companies and post 5 sponsored articles on Sustainability Cloud Host 1-2 beach cleanups and environmental protection activities each year 	<ul style="list-style-type: none"> Collaborate with 10 sponsor companies and post 10 sponsored articles on Sustainability Cloud Host 2-3 beach cleanups and environmental protection activities each year
Pet business	<ul style="list-style-type: none"> Number of beach cleanups and environmental protection activities hosted in a year Number of charity pet health tours hosted each year Number of stray adoption activities hosted with charity organizations Donations used for feeding strays each year 	<ul style="list-style-type: none"> Host 1-2 beach cleanups and environmental protection activities each year Host 10 charity pet health tours each year Host 3-5 stray adoption activities with charity organizations each year Donate NT\$ 100,000-150,000 to feed strays each year 	<ul style="list-style-type: none"> Host 2-3 beach cleanups and environmental protection activities each year Host 20 charity pet health tours each year Host 5-10 stray adoption activities with charity organizations each year Donate NT\$ 150,000-200,000 to feed strays each year

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

Specific Environment

Actions

- Tree planting activity: We launched the "Love Earth, Plant Hope" charity tree-planting goal and "Forestation Project in New Taipei City." We planted 200 tree seedlings at the Wen Sun Farm and aim to plant 10,000 trees. Our ultimate goal is to plant 100,000 trees all over Taiwan while continuing to make donations to tree planting activities and park maintenance as part of our active promotion of energy and carbon reduction policies
- Beach cleanup activities: Worked with the governments of Taipei City, New Taipei City, and Taoyuan City to host beach cleanup activities to awaken public awareness of marine conservation

Society

- ET Foundation provided resources to fulfill the needs of children in disadvantaged rural tribes
- ET Pet worked with pet shelters and animal protection groups in Taiwan to provide care for strays and free health checkups. In 2022, we expanded our efforts to donate food for strays and organized mobile clinics for veterinarians from National Taiwan University to give back to society and build a pet-friendly environment through our "ET Pet Love Program"

Utilized our media influence to bring positive social and environmental impacts, and promote sustainable values in society

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5-3-1 Assisting Rural Regions

● Love Breakfast

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

● Past Donations Amounts for Love Breakfast Program

	Number of schools	Number of schoolchildren	Amount (NTD)
2007-2021	380	30,820	47,935,773
2022	72	4,103	6,940,135

The short-term goal of the "Love Breakfast" program is to ensure that no children go hungry at school. The mid- to long-term goals of the program are to encourage schools to use the funds from this project to establish sports and music clubs. We also provide scholarships and future internship opportunities to beneficiaries who are accepted to university. We encourage these children to work as interns at EMI during their winter vacations. In 2022, we provided scholarships to 11 grown students who had benefited from the Love Breakfast program when they were in elementary school.

Many children who benefited from the "Love Breakfast" program have worked hard at their studies and received warmth and companionship from EMI as they continued to grow. These children have now grown up and successfully entered university. They feel motivated to study hard so that they can give back to others in need. Fan, a student at Gaoyi Elementary School who benefited from the "Love Breakfast" program for 8 years starting from kindergarten, has now become the first outstanding college student to work as an intern at EMI. Due to the Love Breakfast program, Fan was able to participate in two cross-strait exchanges and hopes to study in Europe in future. To further extend the spirit of the program and show that "giving is better than receiving", EMI plans to help more "Love Breakfast" beneficiaries have the chance to work at EMI when they grow older, so that they can help others, forming a virtuous cycle of kindness within society that continues to spread love.



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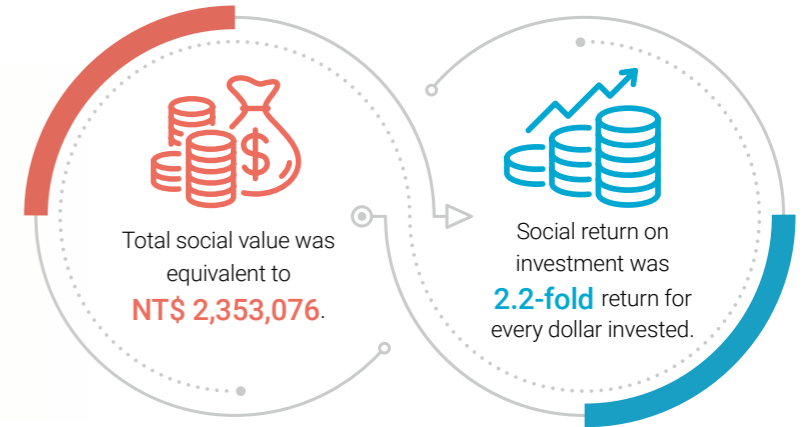
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Social Return on Investment from "Love Breakfast" Program

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



● Sending Love to Rural Tribes

The Dung Sen Charity Foundation has long supported education for rural tribes by delivering Love Breakfasts to children, as well as collection of resources, children's books, and winter clothes so that schoolchildren in rural tribes can have practical support for their studies. In 2022, EMI invested a total of NT\$ 1,770,362 in the "Sending Love to Rural Tribes" project. Donations were used to support sports, music, and arts activities at eight schools. We also supported the Ren Ching Community Service Association and continue to care for schoolchildren from single-parent and skipped-generation families in the Cirakayan community and Fenglin Township. For ten consecutive years, EMI has supported the after-school class founded by the Hualien Cirakayan community following closure of the local school. The number of schoolchildren participating in the class increased from 20 to 40, and the class includes students of all ages from elementary school to high school. Two students who benefited from this project were accepted to National Dong Hwa University and volunteered to return and teach at the after-school class, forming a virtuous cycle of positive social benefits where children who received help were able to contribute to their hometowns.

Additionally, at the end of each year, we invite outstanding schoolchildren from rural and tribal schools to participate in a two-day trip to Taipei and the EMI Christmas lighting ceremony as a reward. For our year-end activity in 2022, we invited the lion dance team from Guang-Hua Elementary School in Chiayi and Paiwan children from Chueng Jih Elementary School in Pingtung to visit ET Plaza at ETMall headquarters. We also hosted a drawing contest based around the themes of Love Breakfast, My Tribe, and My Hometown, and awarded cash prizes. The winning drawings were used to make eco-friendly bags used for commemorative souvenirs and employee donation gifts.

● Spreading Love Through Drawings

Dung Sen Charity Foundation hosts annual "Sending Love to Rural Tribes" activities. In 2022, we hosted the "EMI Sending Love Drawing Contest" and invited children to share stories of their tribe with the public through drawings. A total of 23 schools participated in this activity and we received 228 submissions. This event encouraged the children to develop their talents in art. The winning drawings were printed on EMI Sending Love EasyCards and eco-friendly bags. We hope that this event encouraged children in rural tribes to develop extracurricular talents in different fields. Contest winners attended our Appreciation Banquet to accept their awards and were given a chance to shine on stage. The EasyCards and eco-friendly bags showcasing the winning drawings were sent to the winners and their schools, and we also used them as gifts for employee who gave donations. We donated NT\$ 120,000 in cash and 30 computers to this event.



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● Charity Golf Tournament

Dung Sen Charity Foundation organized the "2022 ETtoday Golf Charity Tournament" and invited business owners and celebrities to send love to rural tribes by playing golf. The celebrities and sports players drew attention to rural tribes and children. Over the past three years, many disadvantaged groups have been short of supplies during the pandemic. We therefore organized this event and invited business owners to participate in this tournament which raised NT\$ 875,000, enabling children from rural regions to be free from restrictions, obtain more resources for learning and growth, and experience love and care from society. All tournament participants worked with EMI to provide hope for these children, and continue to send love to all corners of Taiwan.



5-3-2 Assisting the Disadvantaged

Support for Rehabilitated Inmates

An important and courageous first step for rehabilitated inmates is making a commitment to change their lives and leaving their previous mistakes behind. As a rehabilitated inmate and entrepreneur, EMI founder Gary Wang understands that ex-offenders require time to reintegrate with society, and need commitment and determination to face their challenges. Through active love and care, we encourage rehabilitated inmates to return to the workforce. EMI launched the "Stable Employment Project" which has matched many rehabilitated inmates with jobs within the Group. Dung Sen Charity Foundation actively donates resources to the Taipei Branch of the Taiwan After-Care Association on festive occasions, using practical actions to bring stability to the lives of rehabilitated inmates, building virtuous cycles within society. In 2022, we donated NT\$ 150,000 to the Taiwan After-Care Association. The Taipei Branch of the Taiwan After-Care Association presented us with an award of appreciation for the past five years on Rehabilitation Day in 2022. EMI President Gary Wang has worked hard to reintegrate with society since rehabilitation and received a commendation award from the Taiwan After-Care Association in 2022.

The ETtoday website launched the "After-Care News Cloud" to uphold the spirit of "rehabilitation without hindrance and love for victims," focusing on news reports related to rehabilitated inmates and victims of crime to increase reader understanding of the difficulties they face, making readers more willing to lend a helping hand and build a peaceful society.



Care for the Elderly

EMI has been providing care for the elderly since 2018. We hosted talent shows for the elderly in New Taipei City and parties for elderly people at Northern Region Senior Citizens' Home and Xizhi Evergreen Village Senior Center, promoting health for the elderly through fun activities while also providing health consultation services and health supplements. In 2022, ETMall donated 300 Chinese New Year meals (100 to Banqiao Veterans Home and 200 to Sanxia Veterans Home), amounting to NT\$ 894,000. President Gary Wang personally visited these two veterans homes to donate the Chinese New Year meals and enjoyed some time with the senior veterans as they celebrated with an early Chinese New Year's dinner. Dung Sen Charity Foundation worked with Taiwan Catholic Foundation of Alzheimer's Disease and Related Dementia and Taipei Wanhua Elderly Care Center, using donations of NT\$ 150,000 from EMI to organize Chinese New Year dinners for seniors living alone.

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5-3-3 Assisting Society

● Community Care

Sending Love and Meals in Winter



As part of our contributions to society, we delivered meals to disadvantaged families in New Taipei City before Chinese New Year in 2022. Following the severe impacts of the pandemic, society needs more love and warmth, and EMI has worked with the New Taipei City Government on multiple social welfare activities. We donated 1000 Chinese New Year meals worth NT\$ 1,180,000 to the New Taipei City Department of Social Welfare for delivery to those in need so that disadvantaged families could enjoy warm meals during the winter.

Medical Care for Rural Area



EMI has long been attentive of the lack of resources in remote areas. In 2022, we sponsored the Hualien Mennonite Christian Hospital "Scholarship Program for Nursing Personnel in Eastern Region," providing NT\$ 12,000,000 over five years to encourage local doctors and nurses to work in their hometowns and to draw attention to the shortage of nursing personnel in rural areas.

Donating Love at EMI



In late 2022, there was a shortage in blood supplies due to impacts from the pandemic. EMI hosted two "EMI Donate Love and Blood" one-day blood drives. Our media anchors took the lead and called upon all colleagues to donate blood, attracting enthusiastic responses from many people. In 2022, our blood drive collected 122 bags of blood amounting to 30,500 cc of blood. More than half of the participants donated 500 cc, providing blood and love to those in society who needed it the most.

Supporting Young Students Achieve Their Dreams

We have long supported education for young students. Apart from our original scholarships provided to Soochow University and National Penghu University of Science and Technology, our media business also entered school campuses in 2022, working with a number of colleges and high schools such as National Taiwan University, National Chengchi University, Chinese Culture University, and National Tainan Chia-Chi Senior High School on a number of diverse "media collaboration," "media co-organized," or "sponsored" activities providing cash rewards, prizes, and material media resources that helped students achieve their dreams.



Care for Pets



ET Pet stores works with pet shelters and animal protection organizations all over Taiwan. We have set up adoption sites at all stores and host an average of two adoption events at our Chien Nan store each month, drawing attention to strays and raising adoption rates. In 2022, we expanded our efforts to donate food for strays and organized mobile clinics for veterinarians from National Taiwan University to give back to society and build a pet-friendly environment, ensuring that all animals can receive the care they require.

"ETtoday Pet Cloud" empathizes with owners of lost pets and posts "Lost Pet" articles to help find pets, increasing their chances of being found and returning home as quickly as possible.



Adoption site at Chien Nan store



"ETtoday Pet Cloud" "Lost Pet" article

5.4 Cultural Inheritance and Continuity (Extension of Love)



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5-4-1 Cultural Promotion

● EMI Archery Tournament

EMI has long invested in athletic development of schoolchildren from remote regions. EMI invested NT\$ 350,000 to host the first East Rift Valley Dung Sen Archery Tournament in Hualien, with 10 EMI managers and employees serving as volunteers. The event was planned over 400 hours, and competitors from the three counties/cities of Yilan, Hualien, and Taitung were invited to attend. The tournament, which was held in January 2022 due to the pandemic, included 100 archers. Unlike schools in the west of Taiwan, which have ample material and financial resources, schools in the east lack external resources and have few opportunities to host large-scale competitions. EMI and Dung Sen Charity Foundation selected Zhuoxi Township in Hualien County, which had the third lowest population density in Taiwan, to host this archery tournament so that children in this rural area could have a chance to showcase their talents and gain valuable experience from this large-scale competition.



● Production of Docuseries for Indigenous Culture

EMI collaborated with National Chengchi University on an indigenous cultural heritage project and produced the docuseries A Taste of Tribal Life to promote tribal culture through our media channels, driving local tourism, creating economic value, and invigorating tribal businesses. In 2022, EMI invested a total of NT\$ 5,000,000 and our volunteers put in more than 1,700 hours to present the real lives and cultural customs of indigenous people through film. A Taste of Tribal Life was produced over one year by Golden Bell-winning director Hui-Wu Chen. The first season contained eight episodes and visited eight villages in Taiwan: Liqiu, Baoshan, Jiamu, Yingshi, Kabuasua, Dashe, and Taromak, with tribal elders dictating the most fundamental indigenous tribal stories. The program was broadcast on ETtoday, Taiwan Indigenous Television, and CTS Education Channel in 2022.

This program was nominated in the 57th Golden Bell Award Best Lifestyle Show Category, affirming and recognizing tribal industries and cultural preservation, and drawing attention to indigenous culture and traditions. Dongsen Culture Foundation and Dung Sen Charity Foundation have long invested in social welfare for indigenous people, and hope that this docuseries will increase interest in tribal foods and tourism, invigorating tribal industries.



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5-4-2 Support for Sports

● Education Scholarships

EMI founded the "Dung Sen Education Scholarships" to provide long-term support for young athletes who win glory for Taiwan through international competitions. We provided more than NT\$ 1 million in scholarships to outstanding tennis players such as the Chan sisters and Rendy Lu. After receiving two awards from the Sports Administration Sports Activist Awards in 2021, we continued to provide sponsorships of NT\$ 1 million to Yung-Jan Chan and Hao-Ching Chan so that they could continue to shine on tennis courts. Dung Sen Charity Foundation's scholarships allow youth in Taiwan with dreams and skills to play in international tournaments around the world, bravely pursuing their dreams without worry and drawing attention to Taiwan.



5-4-3 Ecological Preservation

● International Beach Cleanup Day Activities

EMI protects the ocean and environmental sustainability through practical actions. For International Beach Cleanup Day on September 17, 2022, we joined a New Taipei City Government initiative and worked with teachers and students from many schools to clean up beaches along the northern coast. The northern coastline is around 122 kilometers long, but nearly 70% of the marine waste is composed of domestic garbage. Nearly 800 people participated in this beach cleanup activity and cleared a total of 1395.8 kilograms in waste. Public and private associations worked together to clean the beaches as part of this activity, and we gifted flowers to those who participated in this environmental protection activity to attract attention and interest in marine ecosystems and environments.



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

EMI implements environmental protection actions and hopes to promote "tree planting and carbon reduction" concepts all over Taiwan. We plan to plant trees in 8 forest farms around Taiwan, covering 9.3 hectares of land. Our initial plan was to plant more than 15,000 saplings within the first three years, working with the New Taipei City Government, the New Taipei City Farmers' Association, the Taiwan Angel Alliance for Environmental Conservation, and Tse-Xin Organic Agriculture Foundation to provide saplings and tree maintenance funds through the "Forestation Project in New Taipei City." We began by planting 200 arbor saplings in Wen Sun Farm. In future, we plan to provide saplings and tree maintenance funds, and will invite stakeholders to adopt trees and contribute to carbon reduction.



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Appendix I | GRI Sustainability Reporting Standards Comparison Table

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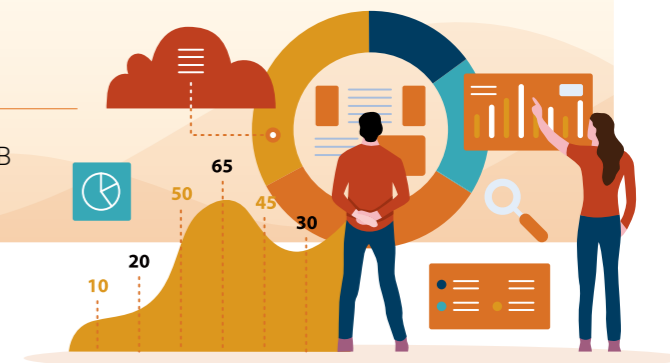
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Statement of Use This report has been compiled in accordance with GRI standards. The disclosure period for this report is 2022 (January 1, 2022 to December 31, 2022).

GRI 1 Used GRI 1: Foundation 2021

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



GRI 2: General Disclosures 2021

GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
1. The organization and its reporting practices					
GRI 2 : General Disclosures 2021	2-1	Organizational details	1-1 About EMI	p.4	
	2-2	Entities included in the organization's sustainability reporting	About this Report	p.1	
	2-3	Reporting period, frequency and contact point	About this Report	p.1	
	2-4	Restatements of information		-	No major changes occurred during the reporting period.
	2-5	External assurance	About this Report Appendix IV	p.1 p.113-114	
2. Activities and workers					
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	1-1 About EMI	p.4-7	
	2-7	Employees	4-1 Human Resources and Employment	p.51	
	2-8	Workers who are not employees	4-1 Human Resources and Employment	p.51	

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
3. Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	2-1-1 Corporate Governance	p.22	
	2-10	Nomination and selection of the highest governance body	2-1-1 Corporate Governance	p.22	
	2-11	Chair of the highest governance body	2-1-1 Corporate Governance	p.22	
	2-12	Role of the highest governance body in overseeing the management of impacts	2-1-1 Corporate Governance	p.22-23	
	2-13	Delegation of responsibility for managing impacts	1-3-2 Sustainable Governance	p.11	
	2-14	Role of the highest governance body in sustainability reporting	1-3-2 Sustainable Governance	p.11-12	
	2-15	Conflicts of interest	2-1-1 Corporate Governance	p.23-24	
	2-16	Communication of critical concerns	1-3-2 Sustainable Governance 2-1-1 Corporate Governance	p.11-12 p.24	
	2-17	Collective knowledge of the highest governance body	2-1-1 Corporate Governance	p.23	
	2-18	Evaluation of the performance of the highest governance body	2-1-1 Corporate Governance	p.23	
	2-19	Remuneration policies	2-1-1 Corporate Governance 4-3-4 Remuneration Policies	p.23 p.62	
	2-20	Process to determine remuneration	2-1-1 Corporate Governance 4-3-4 Remuneration Policies	p.23 p.62	
2-21	Annual total compensation ratio	4-3-4 Remuneration Policies	p.62		
4. Strategy, policies and practices					
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Words from our Chairman	p.2	
	2-23	Policy commitments	1-3 Vision for Sustainability and Development Strategies 4-5 Respect for Human Rights	p.10 p.70-71	
	2-24	Embedding policy commitments	1-3 Vision for Sustainability and Development Strategies 4-5 Respect for Human Rights	p.10-12 p.70-73	

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
4. Strategy, policies and practices					
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	2-1-2 Legal Compliance and Ethical Management 4-3-3 Corporate Communication Channels 4-5 Respect for Human Rights	p.25 p.61-62 p.71-73	
	2-26	Mechanisms for seeking advice and raising concerns	4-3-3 Corporate Communication Channels 4-5 Respect for Human Rights	p.61-62 p.71-73	
	2-27	Compliance with laws and regulations	2-1-2 Legal Compliance and Ethical Management	p.25	The Corporation incurred no legal violations in 2021.
	2-28	Membership associations	Appendix III. List of Affiliated Public Associations	p.112	
5. Stakeholder engagement					
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	1-4-1 Stakeholder Engagement	p.13-14	
	2-30	Collective bargaining agreements		-	EMI has not signed any collective agreements, and therefore, a. The proportion of total employees covered by collective agreements is 0, and b. Our organizational employees are not covered under other collective agreements.

GRI 3 : Material Topics 2021

GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1-4 Material Issues and Stakeholder Engagement	p.15	
	3-2	List of material topics	1-4 Material Issues and Stakeholder Engagement	p.16	
Material topic: Corporate governance					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-1 Sustainable Operation Management	p.17-18 p.20	

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Material topic: Ethical management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-1 Sustainable Operation Management	p.17-18 p.21	
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	2-1-2 Legal Compliance and Ethical Management	p.26	
	205-2	Communication and training about anti-corruption policies and procedures	2-1-2 Legal Compliance and Ethical Management	p.26-28	
	205-3	Confirmed incidents of corruption and actions taken	2-1-2 Legal Compliance and Ethical Management	p.26	
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2-1-2 Legal Compliance and Ethical Management	p.25	
Material topic: Information security and privacy protection					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Excellent Products and Services (Contributions of Love)	p.17-18 p.75	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5-1-3 Customer Privacy and Protection	p.88	
Material topic: Climate change strategies and management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-1 Green and Sustainable Values	p.17-18 p.38-39	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	3-1-1 Climate Change Actions	p.42-43	
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 4-4 Occupational Health and Safety	p.17-18 p.63	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4-4 Occupational Health and Safety	p.64-65	
	403-2	Hazard identification, risk assessment, and incident investigation	4-4 Occupational Health and Safety	p.66	

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Material topic: Occupational health and safety					
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	4-4 Occupational Health and Safety	p.67, 69	
	403-4	Worker participation, consultation, and communication on occupational health and safety	2-2-2 Supply Chain Management 4-4 Occupational Health and Safety	p.35-36 p.65	
	403-5	Worker training on occupational health and safety	2-2-2 Supply Chain Management 4-4 Occupational Health and Safety	p.35-36 p.67	
	403-6	Promotion of worker health	4-4 Occupational Health and Safety	p.60,67, 69	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4-4 Occupational Health and Safety	p.65-67, 69	
	403-8	Workers covered by an occupational health and safety management system	4-4 Occupational Health and Safety	p.65	
	403-9	Work-related injuries	4-4 Occupational Health and Safety	p.66, 68	
Material topic: Protection of human rights					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 4-5 Respect for Human Rights	p.17-18 p.70	
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4-3 Employee Benefits and Rights	p.59	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4-5-2 Actions and Solutions	p.72-73	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2-2 Sustainable Supply Chain 4-5 Respect for Human Rights	p.35 p.71-73	

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
Material topic: Protection of human rights					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	2-2 Sustainable Supply Chain 4-1-1 Talent Recruitment 4-5 Respect for Human Rights	p.35 p.50 p.71-73	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2-2 Sustainable Supply Chain 4-1-1 Talent Recruitment 4-5 Respect for Human Rights	p.35 p.50 p.71-73	
Material topic: Social participation					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-3 Social Participation (Delivery of Love)	p.17-18 p.94	



Appendix II | SASB Standards Comparison Table

Warehousing business: Food retailers & distributors¹

SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures
Accounting Metric				
Air Emissions from Refrigeration	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	20.38 tCO ₂ e/year
	FB-FR-110b.2	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	93.33%
	FB-FR-110b.3	Average refrigerant emissions rate	Quantitative	5.54%
Energy Management	FB-FR-130a.1	(1) Operational energy consumed (2) Percentage grid electricity (3) Percentage renewable	Quantitative	3-1-2 Environmental and Energy Management
Data Security	FB-FR-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of customers affected	Quantitative	5-1-3 Customer Privacy and Protection
	FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Discussion and Analysis	5-1-3 Customer Privacy and Protection
Labor Practices	FB-FR-310a.2	(1) Number of employees with the right to join a union (2) Number of employees who have joined a union	Quantitative	(1) Colleagues at the Taichung and Kaohsiung operational sites for our warehousing business have the right to freely join unions (2) 100% of our colleagues at the Taichung and Kaohsiung operational sites have joined unions
	FB-FR-310a.3	(1) Number of work stoppages and (2) Total days idle	Quantitative	(1) 0 (2) 0
	FB-FR-310a.4	Total amount of monetary losses as a result of legal proceedings associated with: (1) Labor law violations (2) Employment discrimination	Quantitative	Our warehousing business incurred no violations of labor laws or laws related to employee discrimination in 2022.

¹Accounting and activity metrics not disclosed in this table are currently not applicable to our warehousing business.

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Media business: Media & entertainment

SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures												
Accounting Metric																
Media Pluralism	SV-ME-260a.1	Percentage of gender and racial/ethnic group representation for (1) Management (2) Professionals (3) All other employees	Quantitative	4-1-2 Employee Structure Our media business currently has 664 employees, including 210 managers, 411 professionals, and 43 other employees. <table border="1" data-bbox="2026 485 2602 687"> <thead> <tr> <th></th> <th>Indigenous employees</th> <th>Disabled employees</th> </tr> </thead> <tbody> <tr> <td>Management</td> <td>0</td> <td>0</td> </tr> <tr> <td>Professionals</td> <td>2 (0.49%)</td> <td>2 (0.49%)</td> </tr> <tr> <td>All other employees</td> <td>0</td> <td>1 (2.33%)</td> </tr> </tbody> </table> Unit: Number of people (percentages are rounded off)		Indigenous employees	Disabled employees	Management	0	0	Professionals	2 (0.49%)	2 (0.49%)	All other employees	0	1 (2.33%)
		Indigenous employees	Disabled employees													
Management	0	0														
Professionals	2 (0.49%)	2 (0.49%)														
All other employees	0	1 (2.33%)														
	SV-ME-260a.2	Description of policies and procedures to ensuring pluralism in news media content	Discussion and Analysis	5-1-2 Quality Management												
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	No penalties were imposed in 2022												
	SV-ME-270a.2	Revenue from embedded advertising	Quantitative	2-1-4 Operational Performance												
	SV-ME-270a.3	Description of approach for ensuring journalistic integrity of news programming related to: (1) Truthfulness, accuracy, objectivity, fairness, and accountability (2) Independence of content and/or transparency of potential bias (3) Protection of privacy and limitation of harm	Discussion and Analysis	5-1-2 Quality Management												
Intellectual Property Protection & Media Piracy	SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	2-1-2 Legal Compliance and Ethical Management												

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SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures
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 (4) Circulation for magazines and newspapers	Quantitative	(1) Statistics from Google Analytics showed that our media business received an average of 5.193 million daily active users (DAUs) in 2022. (2) Not applicable (3) Not applicable (4) Not applicable
	SV-ME-000.B	Total number of media productions and publications produced	Quantitative	Our media business currently operates 38 Facebook fan pages, 18 Instagram accounts, 8 official LINE accounts, and 35 YouTube channels.

Pet business: Multiline and specialty retailers & distributors

SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures
Accounting Metric				
Energy Management in Retail & Distribution	CG-MR-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	Quantitative	3-1-2 Environmental and Energy Management
Data Security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	Currently seeking external professional consultants.
	CG-MR-230a.2	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of customers affected	Quantitative	No infringements of customer privacy occurred during the year.
Labor Practices	CG-MR-310a.1	(1) Average hourly wage (2) Percentage of in-store employees earning minimum wage, by region	Quantitative	These two items involve trade secrets and privacy issues, and therefore are not disclosed.
	CG-MR-310a.2	(1) Voluntary (2) Involuntary turnover rate for in-store employees	Quantitative	(1) 24.2% (2) 0.3%
	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	Our pet business incurred 1 violation of labor laws and incurred a fine of NT\$ 20,000 in 2022. For more information and follow-up procedure, please reach to 2-1-2 Legal Compliance and Ethical Management.

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SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures												
Accounting Metric																
Workforce Diversity & Inclusion	CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) Management (2) Professionals (3) All other employees	Quantitative	4-1-2 Employee Structure Our pet business currently has 950 employees, including 68 managers, 792 professionals, and 90 other employees. <table border="1" data-bbox="2029 419 2605 619"> <thead> <tr> <th></th> <th>Indigenous employees</th> <th>Disabled employees</th> </tr> </thead> <tbody> <tr> <td>Management</td> <td>1 (1.47%)</td> <td>1 (1.47%)</td> </tr> <tr> <td>Professionals</td> <td>11 (1.39%)</td> <td>6 (0.76%)</td> </tr> <tr> <td>All other employees</td> <td>0</td> <td>5 (5.5%)</td> </tr> </tbody> </table> Unit: Number of people (percentages are rounded off)		Indigenous employees	Disabled employees	Management	1 (1.47%)	1 (1.47%)	Professionals	11 (1.39%)	6 (0.76%)	All other employees	0	5 (5.5%)
		Indigenous employees	Disabled employees													
Management	1 (1.47%)	1 (1.47%)														
Professionals	11 (1.39%)	6 (0.76%)														
All other employees	0	5 (5.5%)														
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	ET Pet incurred no violations of laws related to employee discrimination in 2022.												
Product Sourcing, Packaging & Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	No data compiled.												
	CG-MR-410a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	We have completed factory verification processes for our proprietary and resale products to control product quality.												
	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	We have successfully reduced the supply of plastic bags by 95% at retail locations.												
Activity metrics																
-	CG-MR-000.A	Number of: (1) Retail locations (2) Distribution centers	Quantitative	(1) 138 retail locations (2) We currently have two warehouses, the Kaohsiung Nanzi warehouse and the Yangmei Youth warehouse.												
	CG-MR-000.B	Total area of: (1) Retail space (2) Distribution centers	Quantitative	(1) 56,707.52m ² (2) (2) 7,272.73m ² (3)												

²As of year-end 2022, we have 138 retail stores, with a total leased area of 17,154 pings.

³Includes Kaohsiung Nanzi warehouse (1,000 pings) and Yangmei Youth warehouse (1,200 pings).

Appendix III | List of Affiliated Public Associations

Item Number	External Public Associations	Method of Participation	Item Number	External Public Associations	Method of Participation
1	Chinese National Association of Industry & Commerce, Taiwan	Member representative	12	Taiwan International Logistics & Supply Chain Association	Member representative
2	The Real Estate Development Association of Taipei	Member	13	Taiwan Food Industry Foundation	Executive director
3	Taipei Chamber of Commerce	Member representative	14	Asia-Pacific Smart Building Development Association	Supervisor
4	Taichung Cereal Association	Executive supervisor	15	Chunghua New Media Industry Development Association	Executive director
5	Kaohsiung Cereal Association	Member	16	Taiwan Corn Industry Association	Chairman, director, supervisor
6	Kaohsiung International Vessel Association	Supervisor	17	Kaohsiung Warehouse Association	Director
7	Chinese Arbitration Association, Taipei	Member representative	18	Media Business Association of Taipei	Member
8	Cross-Strait CEO Summit	Member representative	19	Taipei Chamber of Commerce	Member
9	Taipei City Rice Business Association	Member representative	20	Taiwan Digital Media and Marketing Association (DMA)	Member
10	Chinese Non-Store Retailer Association	Executive director, member representative	21	Taipei Multimedia Production Association	Member
11	Taiwan Coalition of Service Industries	Executive director	22	Chinese Non-Store Retailer Association	Member

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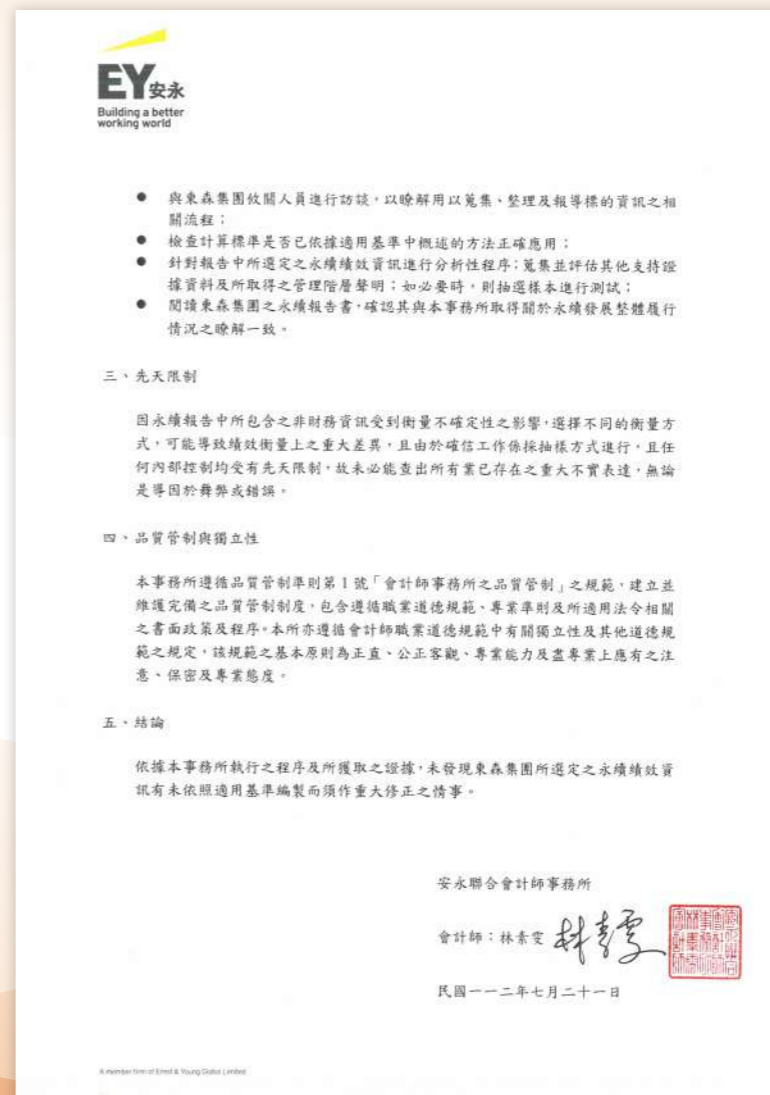
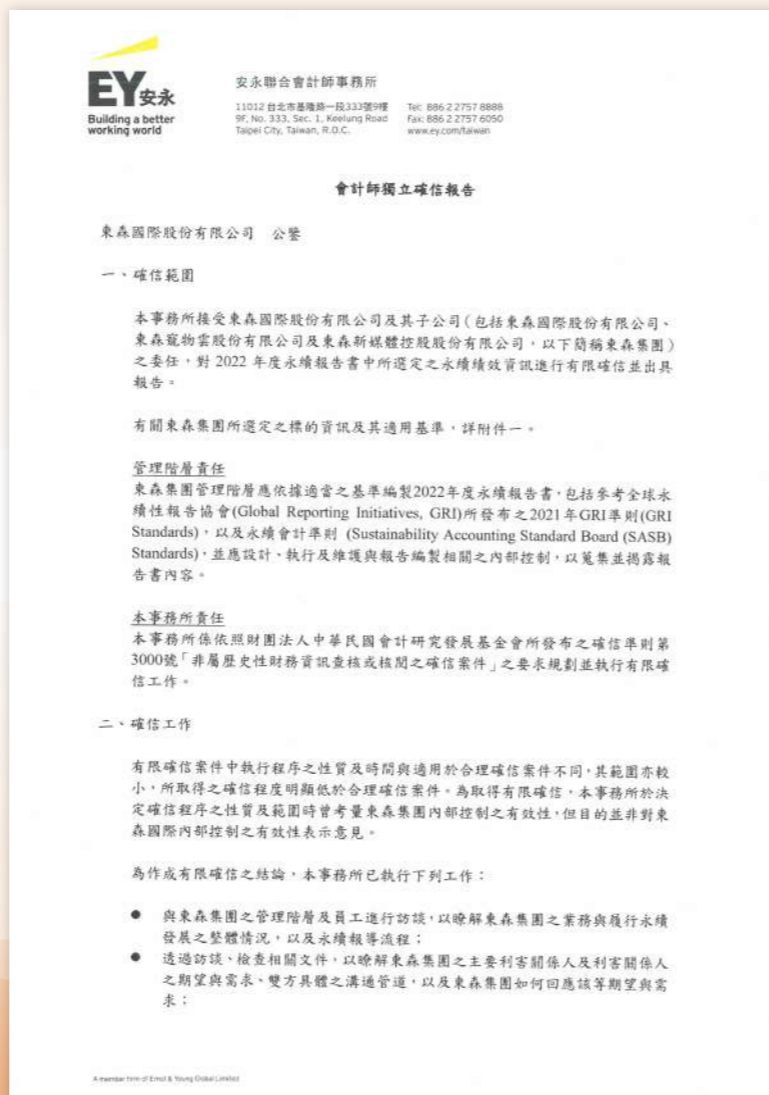
02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

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Words from our Chairman

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Appendix

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附件一：

編號	章節	內文標題	標的資訊	適用基準																																		
1	第三章	環境與能源管理	2022 年度東森集團之倉儲、媒體及寵物事業能源耗用量：	查證：SASB FB-FR-130a.1 覈物：SASB CG-MR-130a.1																																		
			<table border="1"> <thead> <tr> <th>類別</th> <th>年度</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>外購電力用電量(度)</td> <td></td> <td>36,060,475</td> </tr> <tr> <td>其他非再生能源(柴油)(公升)</td> <td></td> <td>17,125</td> </tr> <tr> <td>取水量(公噸)</td> <td></td> <td>114,821</td> </tr> </tbody> </table>		類別	年度	2022	外購電力用電量(度)		36,060,475	其他非再生能源(柴油)(公升)		17,125	取水量(公噸)		114,821																						
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2	第二章	法規遵循與誠信經營管理	東森集團 2022 年度有發生違反勞動法規事件，以致遭受罰款 2 萬元。	查證：SASB FB-FR-310a.4 覈物：SASB CG-MR-310a.3																																		
		第四章	東森集團未有違反員工歧視法規以致遭受罰款等情形。																																			
3	第四章	員工結構	2022 年東森國際各員工類別性別組成：	據證：SASB SV-ME-260a.1 覈物：SASB CG-MR-330a.1																																		
			<table border="1"> <thead> <tr> <th rowspan="2">項目</th> <th colspan="2">男</th> <th colspan="2">女</th> <th colspan="2">小計與比例</th> </tr> <tr> <th>人數</th> <th>佔比</th> <th>人數</th> <th>佔比</th> <th>人數</th> <th>佔比</th> </tr> </thead> <tbody> <tr> <td>行政職位</td> <td>86</td> <td>4.61%</td> <td>128</td> <td>6.86%</td> <td>214</td> <td>11.47%</td> </tr> <tr> <td>專業職位</td> <td>420</td> <td>22.51%</td> <td>880</td> <td>47.16%</td> <td>1300</td> <td>69.67%</td> </tr> <tr> <td>管理職位 (理級以上)</td> <td>147</td> <td>7.88%</td> <td>205</td> <td>10.99%</td> <td>352</td> <td>18.86%</td> </tr> </tbody> </table>		項目	男		女		小計與比例		人數	佔比	人數	佔比	人數	佔比	行政職位	86	4.61%	128	6.86%	214	11.47%	專業職位	420	22.51%	880	47.16%	1300	69.67%	管理職位 (理級以上)	147	7.88%	205	10.99%	352	18.86%
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編號	章節	內文標題	標的資訊	適用基準		
4	第五章	客戶隱私與保護	2022 年東森集團未有客戶受損之事件：	查證：SASB FB-FR-230a.1 覈物：SASB CG-MR-230a.2		
			<table border="1"> <thead> <tr> <th>類別</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>客戶隱私受損件數</td> <td>0</td> </tr> </tbody> </table>		類別	2022
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客戶隱私受損件數	0					
5	第五章	創新策略與價值	2022 年東森集團門市及配送中心數量：	覈物：SASB CG-MR-000A		
			<table border="1"> <thead> <tr> <th>類別</th> <th>數量</th> </tr> </thead> <tbody> <tr> <td>東森寵物雲門市</td> <td>138</td> </tr> <tr> <td>配送中心</td> <td>2</td> </tr> </tbody> </table>		類別	數量
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東森寵物雲門市	138					
配送中心	2					
			2022 年東森集團門市設立登記標準函是否由東森集團所屬及驗收配送中心承租人是否為東森集團。			

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