



# 01

# Our Path to Sustainability

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

|     |  |    |
|-----|--|----|
| 1.1 | About EMI  | 04 |
| 1.2 | 2022 Highlights and Key Achievements                 | 08 |
| 1.3 | Vision for Sustainability and Development Strategies | 10 |
| 1.4 | Material Issues and Stakeholder Engagement           | 13 |



## Contents

### About this Report

### Words from our Chairman

## 01 Our Path to Sustainability

### 02 Sustaining Ethical Governance

### 03 Building Sustainable Environments

### 04 Building A Happy Workplace

### 05 Creating A Mutually Beneficial Society

## Appendix

# 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

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

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

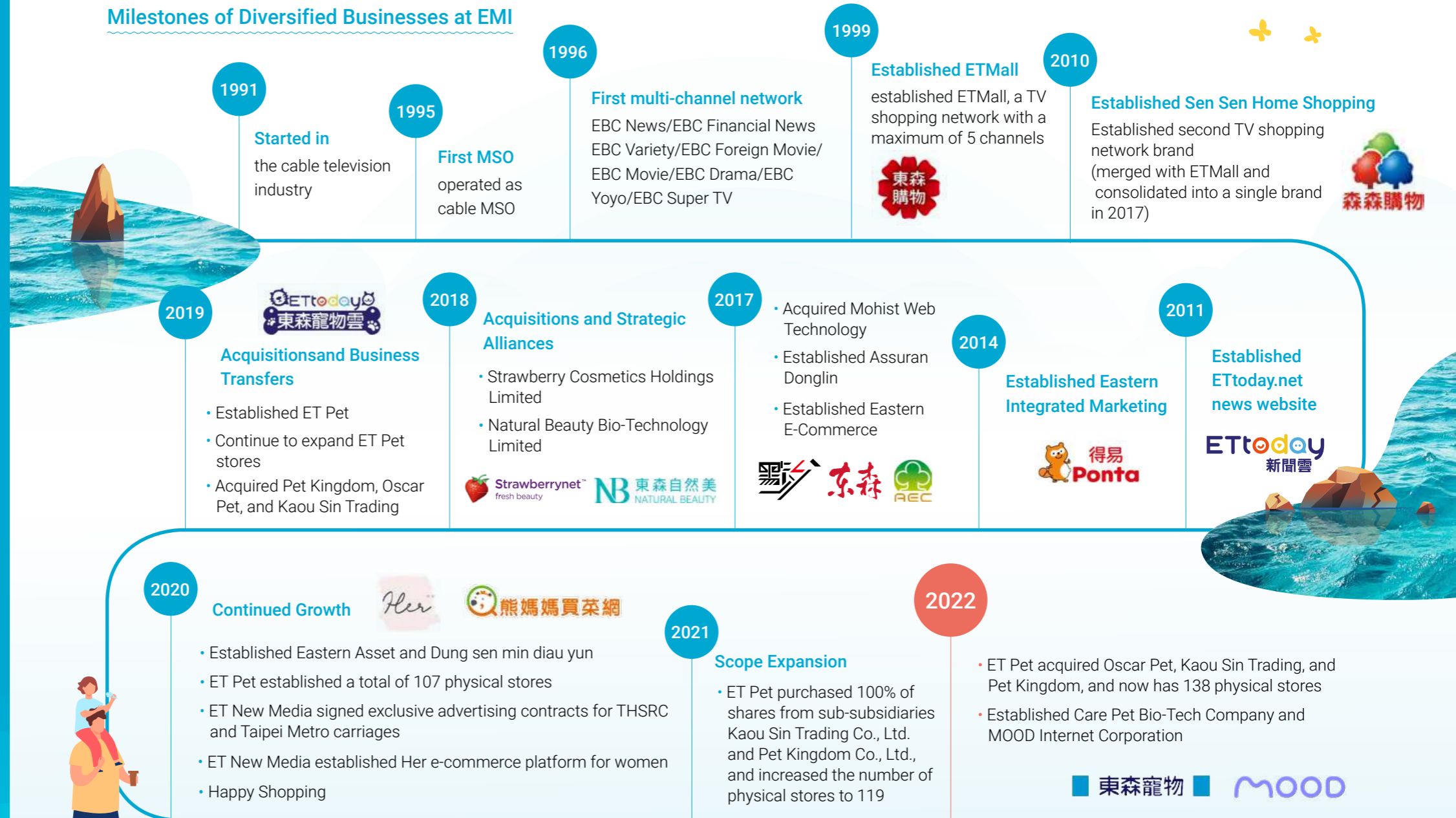
03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

## 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.

## Contents

## About this Report

## Words from our Chairman

## 01 Our Path to Sustainability

## 02 Sustaining Ethical Governance

## 03 Building Sustainable Environments

## 04 Building A Happy Workplace

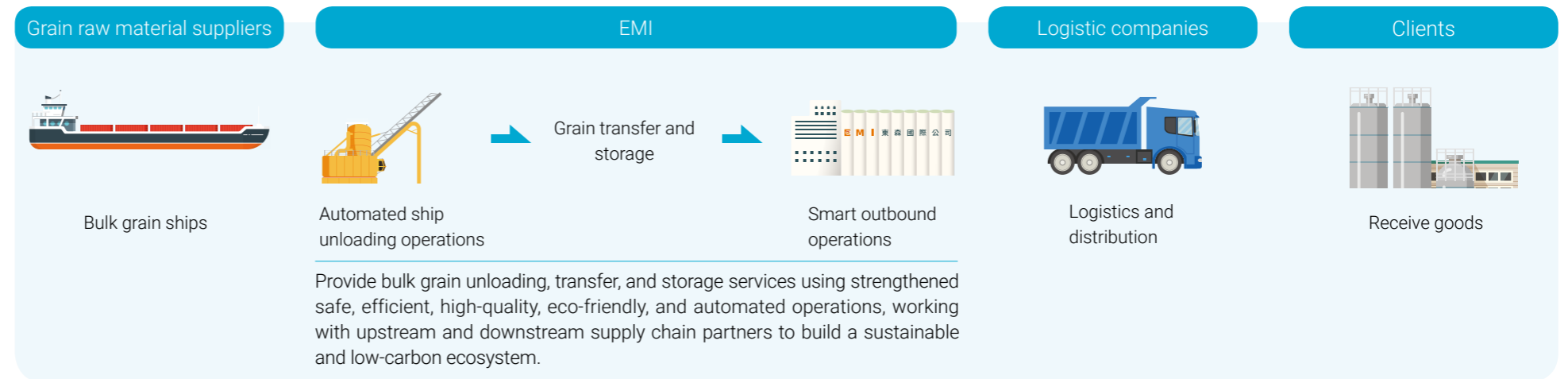
## 05 Creating A Mutually Beneficial Society

## Appendix

## 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.

Contents

About this Report

Words from our Chairman

**01 Our Path to Sustainability**

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

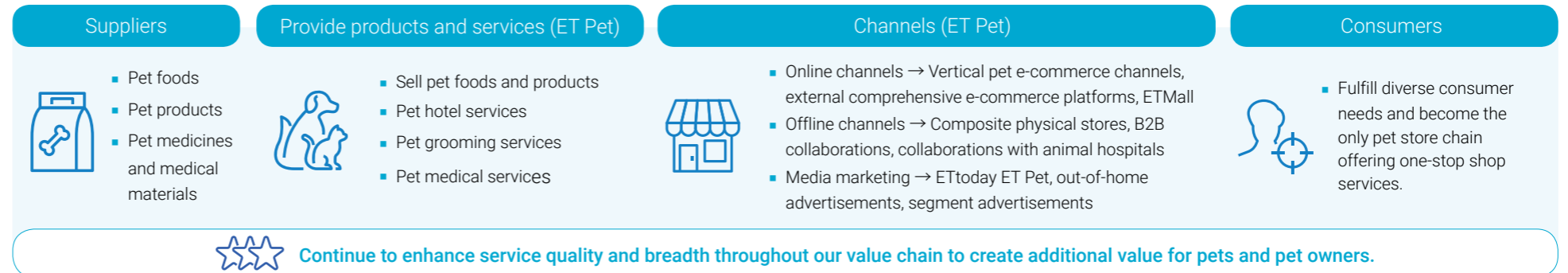
● **Media Business Sustainable Value Chain**



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



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

### 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**

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

## 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**



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

## 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.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

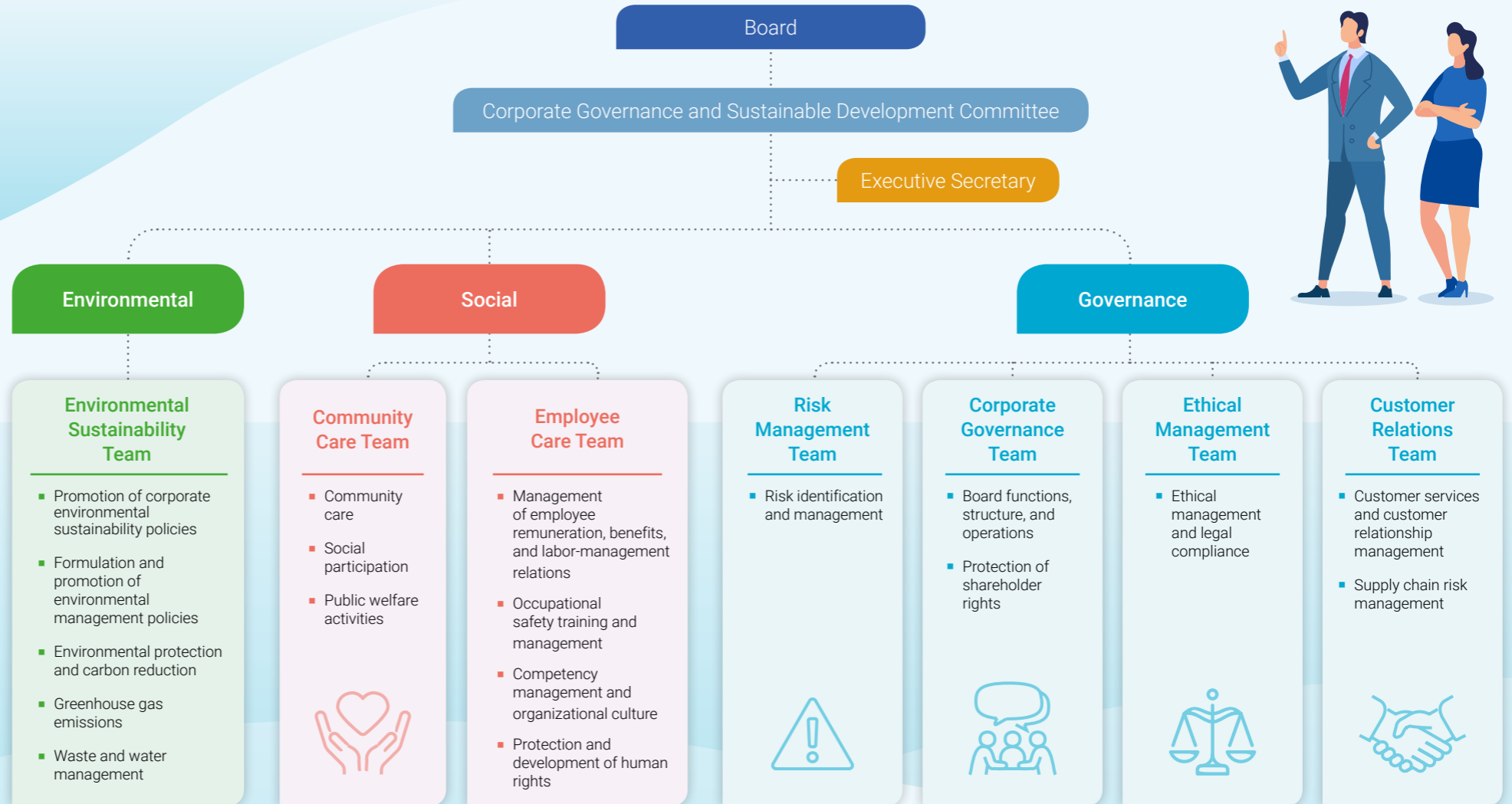
02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable  
Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial  
Society

Appendix

### ● 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.



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace



05 Creating A Mutually Beneficial Society

Appendix

## 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   |
|---|--|---|---|----------------------|--|
| <br><b>Employees</b>                 | Excellent management teams and talented people form the foundation for a business to pursue sustainable operations and growth. EMI considers employees to be important corporate assets and strives to enhance workplace environments for our employees. | <ul style="list-style-type: none"> <li>Occupational Safety and Health</li> <li>Human Rights</li> </ul>    | 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  |   |   |                      |  |
| <br><b>Customers/<br/>Audience</b> | EMI emphasizes customer needs and strives to enhance efficiency, reduce costs, and create value for our customers. We hope to continue enhancing our corporate values to provide consumers with advanced and comprehensive services.                     | <ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Data Privacy and Security</li> </ul> | Meetings and communications   | Quarterly            | Two. Sustaining Ethical Governance<br><br>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            |  |

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability





02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

| Stakeholders   | Significance for EMI  | Major Issues of Concern  | Communication Channels  | Frequency                                     | Corresponding Sections   |
|--|---|--|---|---|--|
| <br><b>Competent Authorities</b>    | Various competent authorities are responsible for supervising company operations. EMI works to maintain smooth communications with competent authorities to ensure that we comply with laws exceed legal requirements.  | <ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Climate Change Strategies and Management</li> </ul>                   | Exchange of official correspondences                                | Non-periodically                              | Two. Sustaining Ethical Governance<br>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                                     |  |
| <br><b>Shareholders/ investors</b>  | Shareholders and investors provide the capital required for long-term corporate developments, serving as an important foundation for sustainable operations. EMI works to build market competitiveness and give back to shareholders/ investors through excellent business performance. | <ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Ethical Management</li> <li>Occupational Safety and Health</li> </ul> | Annual shareholders' meeting/annual report                          | Annually                                      | Two. Sustaining Ethical Governance<br>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                                     |  |
| <br><b>Suppliers/ Contractors</b> | 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"> <li>Corporate Governance</li> <li>Ethical Management</li> <li>Data Privacy and Security</li> </ul>      | Mailbox for external communications                                 | Immediate                                     | Two. Sustaining Ethical Governance<br>Three. Building Sustainable Environments |
|  |   |  | Immediate business communications                                   | Immediate                                     |  |
|  |   |  | Inspections, visits, and meetings                                   | Non-periodically                              |  |
|  |   |  | Stakeholder section on corporate website: phone, email, and surveys | Immediate                                     |  |
| <br><b>Media</b>                  | The media serves as the most important medium for EMI to communicate with external parties, discuss social issues, participate in social welfare activities, and create brand value.  | <ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Ethical Management</li> <li>Data Privacy and Security</li> </ul>      | 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                                     |  |

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

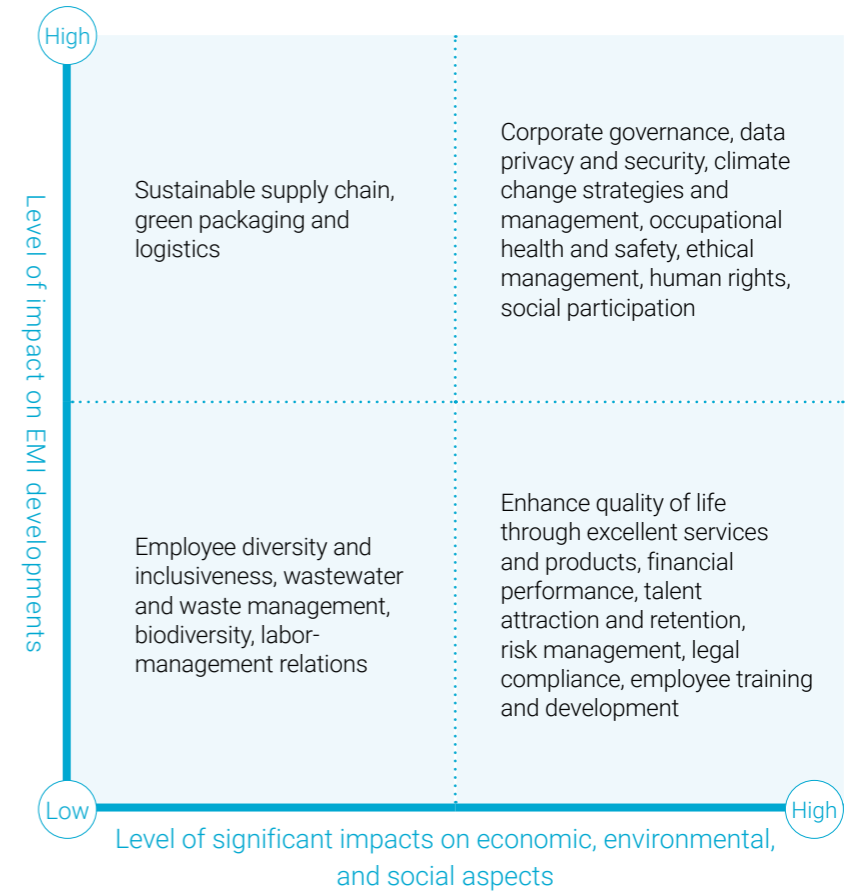
Appendix

**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 Matrix<sup>1</sup>**



<sup>1</sup>Compared 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.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance







03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

● 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/<br>Audience | Competent<br>Authorities | Shareholders/<br>Investors | Suppliers/<br>Contractors |                         | Media                                    |
| Governance (G)    | Corporate Governance                     |    | ●                                 |                      | ●                        | ●                          | ●                         |                         | Self-defined theme                       |
| Governance (G)    | Ethical Management                       |    | ●                                 |                      | ●                        | ●                          | ●                         |                         | GRI 205<br>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<br>GRI 407<br>GRI 408<br>GRI 409 |
| Social (S)        | Social Participation                     |  | ●                                 | ●                    |                          | ●                          | ●                         | ●                       | Self-defined theme                       |

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance





03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

### ● Management Approaches for Material Issues

| Material Issue   | Significance for EMI  | Description of Impact (Responses to Risks and Opportunities)  | Corresponding Section                         |
|--|---|---|---|
| <br><b>Corporate Governance</b>                       | Sound corporate governance can strengthen stability and transparency of corporate operations, enhance long-term corporate values and competitiveness, and be a foundation for sustainable development at EMI.   | <ul style="list-style-type: none"> <li>International recognition of our ESG performance creates investment opportunities from international investors.</li> <li>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.</li> </ul>   | 2-1-1 Corporate Governance                    |
| <br><b>Ethical Management</b>                         | 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"> <li>Implementation of ethical management prevents corruption incidents, financial losses, and penalties from competent authorities while also enhancing customer trust.</li> <li>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.</li> </ul>   | 2-1-2 Legal Compliance and Ethical Management |
| <br><b>Data Privacy and Security</b>                  | 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"> <li>Establish system backup centers and maintain information security to ensure normal operations of core systems.</li> <li>Lack of information security awareness in employees may result in losses for EMI and customers following malicious attacks by external hackers.</li> </ul>   | 5-1-3 Customer Privacy and Protection         |
| <br><b>Climate Change Strategies and Management</b> | 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"> <li>Use the TFCF framework to establish systemic governance frameworks and improve corporate responses to climate change risks.</li> <li>Failure to formulate energy and carbon reduction policies may generate additional expenditures due to amendments in government regulations.</li> <li>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.</li> <li>Increased incidence of epidemics increases risks to employee health and operational interruptions.</li> </ul> | 3-1-1 Climate Change Actions                  |

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability




02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

| Material Issue   | Significance for EMI   | Description of Impact (Responses to Risks and Opportunities)   | Corresponding Section                        |
|--|--|--|--|
| <br><b>Occupational Safety and Health</b> | <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"> <li>Comprehensive occupational health and safety systems and frameworks not only protect employee health and safety, but also increase productivity and reduce absence rates.</li> <li>If anti-epidemic measures are not implemented against the coronavirus, this may result in work suspensions or quarantine measures, affecting corporate operations and profits.</li> <li>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.</li> </ul>   | 4-4 Occupational Health and Safety           |
| <br><b>Human Rights</b>                   | <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"> <li>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.</li> <li>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.</li> <li>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.</li> </ul> | 4-5 Respect for Human Rights                 |
| <br><b>Social Participation</b>         | <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"> <li>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.</li> <li>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.</li> </ul>   | Five. Creating A Mutually Beneficial Society |