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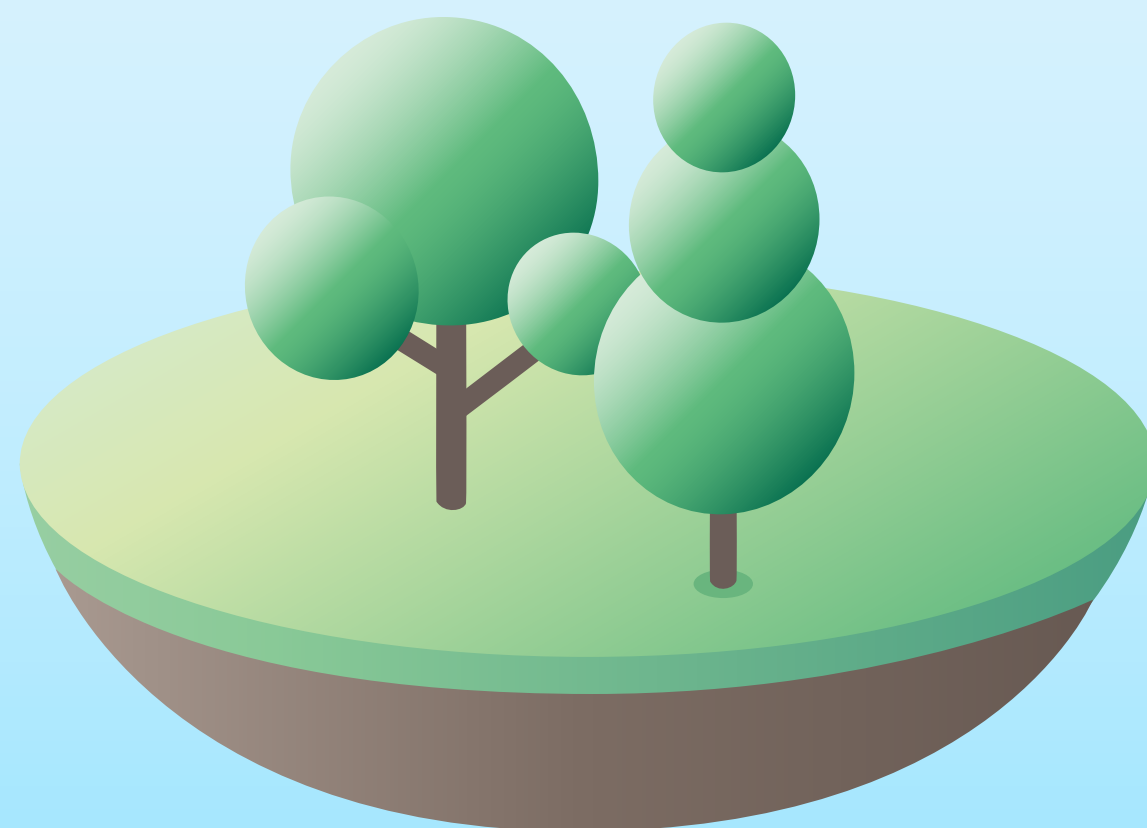
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1.1 About EMI

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

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

EMI realizes corporate sustainability by giving back to society. Our mission and vision is to implement sustainable actions that enable harmonious coexistence with the environment and social prosperity. In addition to maximizing shareholder profits, we also promote sustainable development through our value chains, exert positive influence on the environment and society through our products, services, supply chains, and social participation, and work to build a resilient, inclusive, and sustainable living sphere.



EMI Company Profile

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

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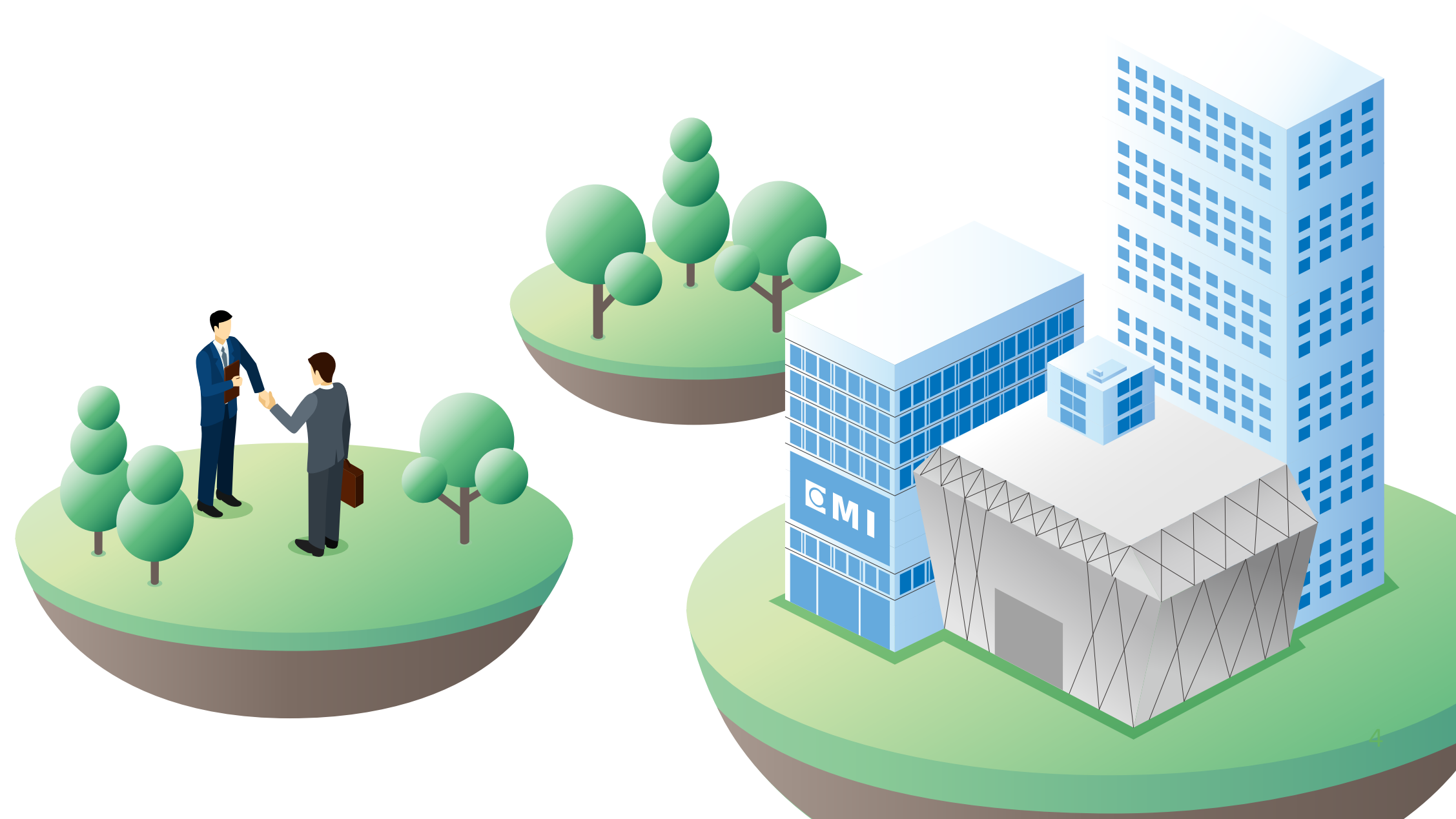
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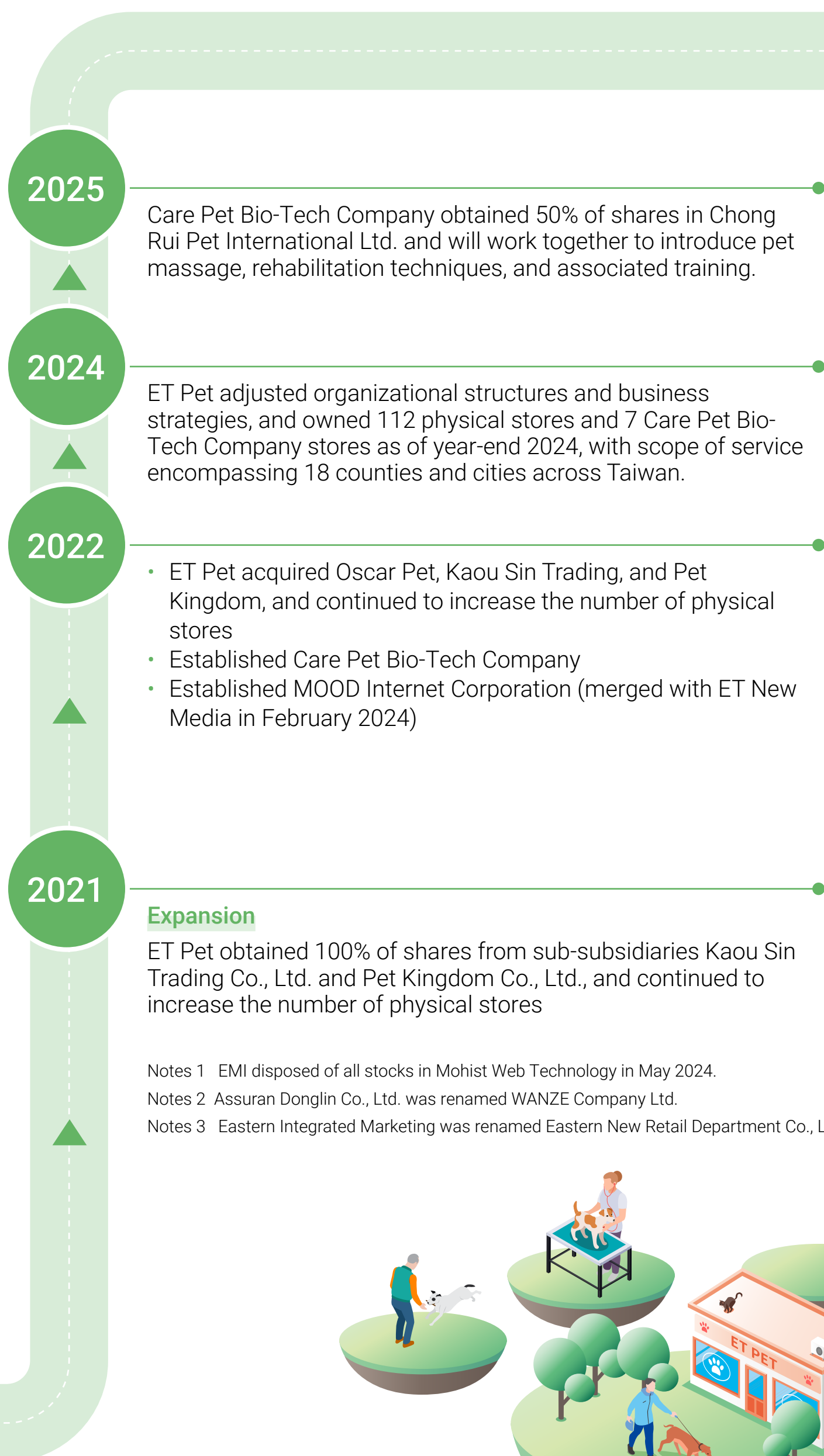
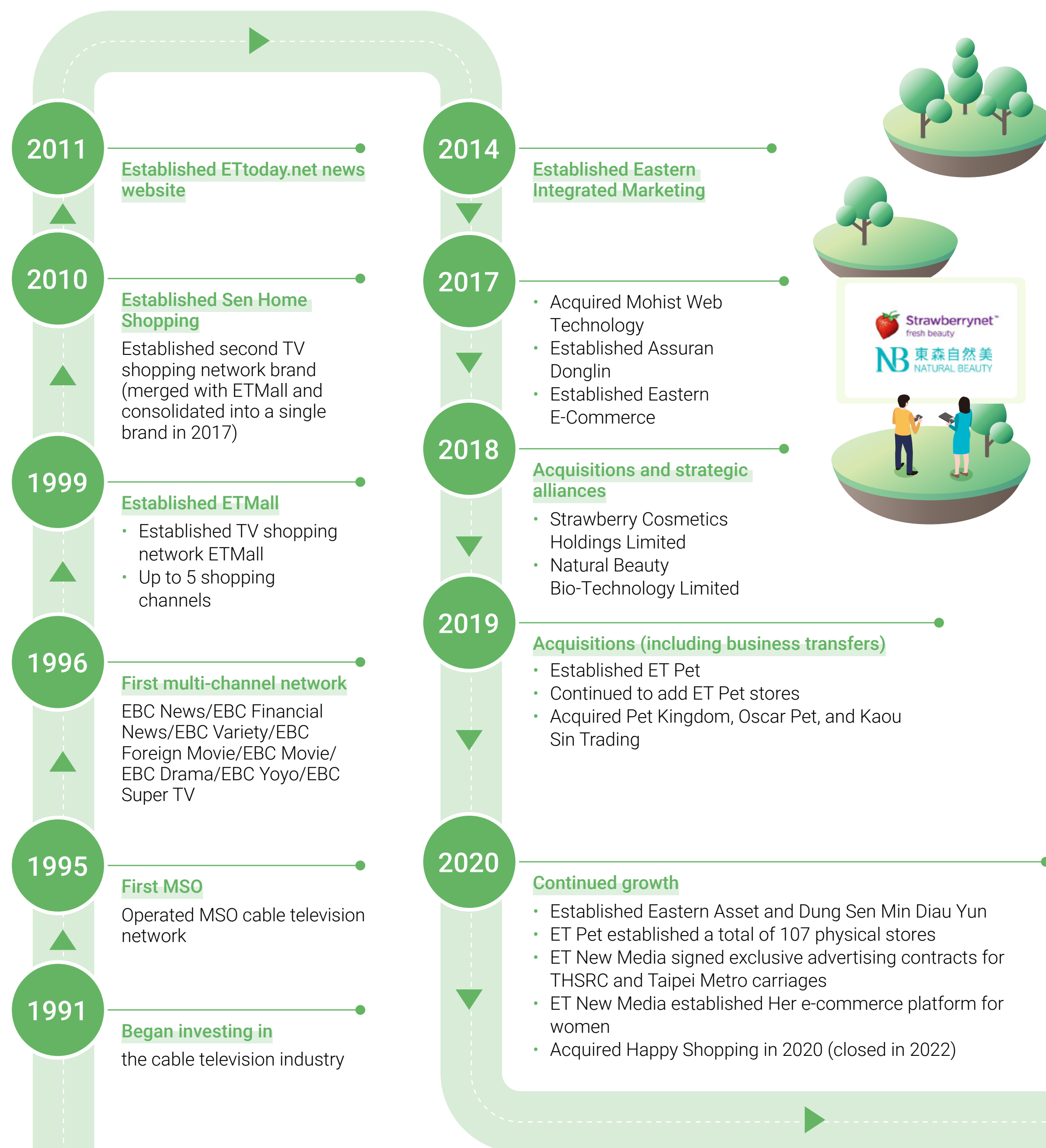
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Milestones of Diversified Businesses at EMI



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



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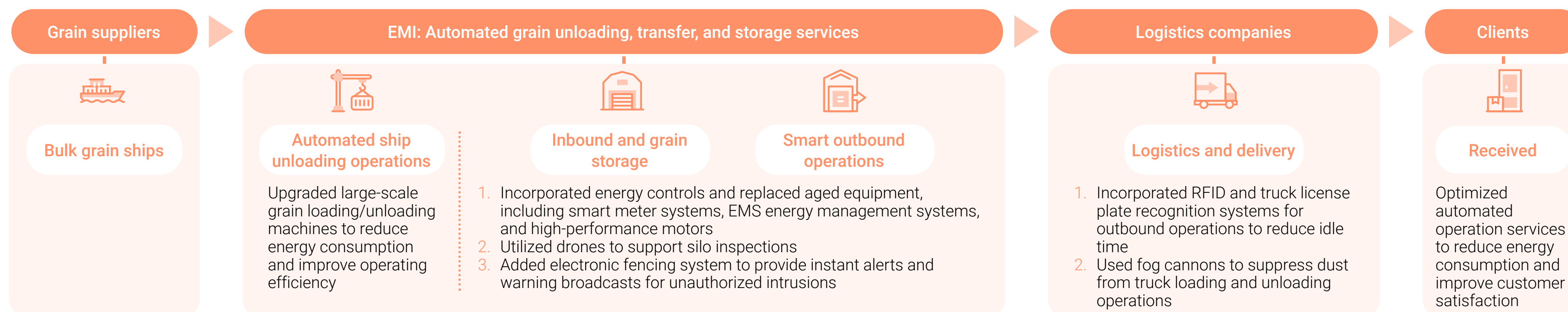
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Warehousing Business: Leadership in Smart and Sustainable Silos as a Guardian of National Food Security

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

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

❖ Warehousing Business Sustainable Value Chain



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

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

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



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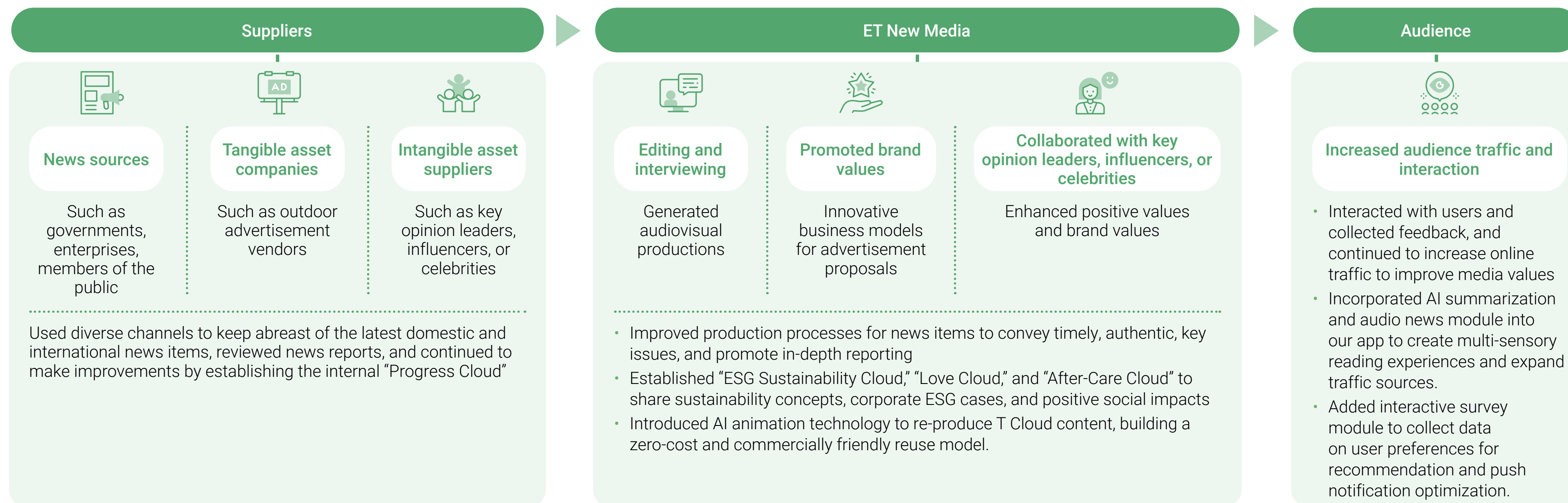
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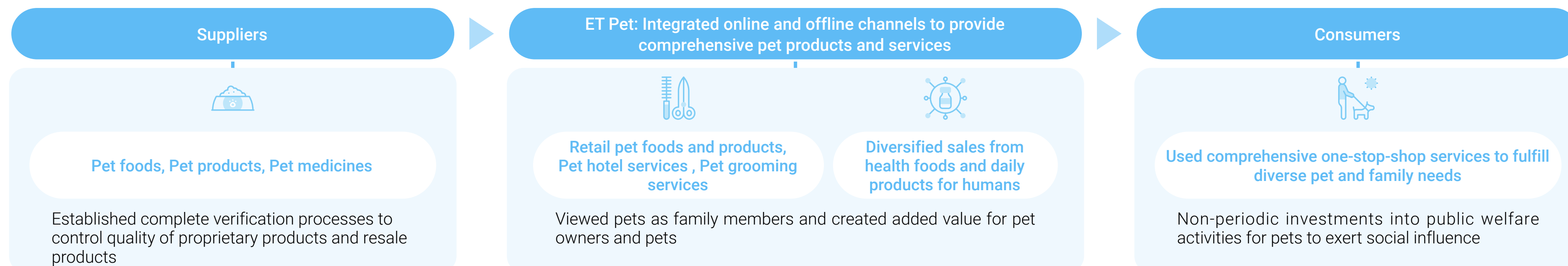
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Media Business Sustainable Value Chain



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

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



1.2 2024 Highlights and Key Achievements

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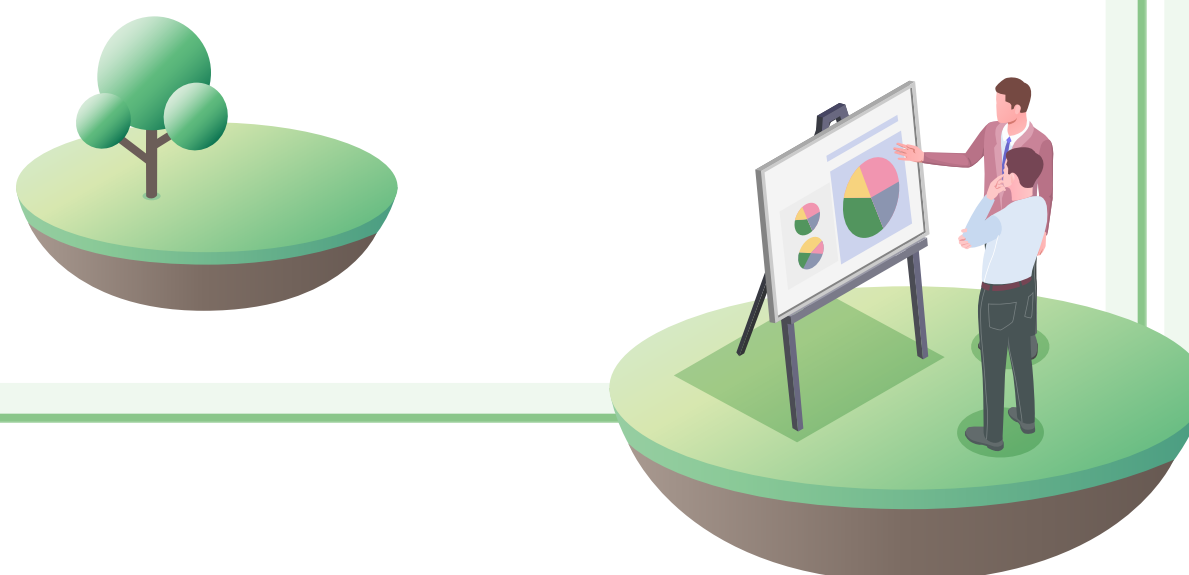
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Economic Governance

-  Received TCSA Corporate ESG Report **Trading and Consumer Goods Category-Category 1 Gold Award**
-  Warehousing business received **Ship Stevedore Operator Golden Ship Award** and **Port Sustainability Golden Ship Award** from Taiwan International Ports Corporation in 2024
-  Media business ranked as the new media business with the **highest reach and trustworthiness** in Taiwan by Oxford University for **7 consecutive years**
-  Pet business received **"Best Product Category"** award from the 21st **National Brand Yushan Award**
-  Ranked at top **21-35%** of listed companies in the eleventh (2024) Corporate Governance Evaluation
-  Warehousing business introduced ISO 9001 Quality Management System and obtained certification
-  Warehousing business obtained ISO 27001 Information Security Management System certification












Environmental

-  EMI participated in the third ESG Logistics Sustainability Award in 2024 and received a **Corporate Gold Award in the "Logistics Procedures Sustainability Group"**
-  Warehousing business invested **NT\$27.423 million** in energy-saving equipment in 2024, reducing electricity usage by **334,346 kWh** and reducing **162,169 kg** of carbon emissions.
-  Pet business completed **ISO 14064-1** greenhouse gas inventory verifications in 2024
-  Warehousing business completed **ISO 14064-1** greenhouse gas inventory verifications in 2024, and maintained **ISO 50001** Energy Management System and **ISO 14001** Environmental Management System certification validity
-  Media business improved office space utilization in 2024 and significantly reduced electricity usage by **20.24%**



Social

-  EMI received **National Outstanding Healthy Workplace Award (Vitality Award)**
-  Warehousing business Taichung and Kaohsiung Operations Office received **Accredited Healthy Workplace Health Promotion Certificate**
-  Organized 2024 **EMI Cross-Strait (Liancheng) Youth Baseball Competition and Fifth Cross-Strait (Liancheng) Youth Baseball Festival** to promote cultural cross-strait exchanges
-  EMI Group again received the 1111 Job Bank **Happy Enterprise Gold Award**
-  Warehousing business maintained **ISO 45001** Occupational Health and Safety Management System certification validity
-  Love Breakfast program entered its 18th year and cumulatively benefited more than **35,000** schoolchildren
-  Media business received **"Journalist Impact Award," "Bright Society News Reporting Awards," "Taiwan Innocence Press Awards," and "Suicide Prevention Outstanding Media Reporting Awards"**
-  ET Pet officially launched the **"ET Pet HR Helpline"** @LINE one-on-one communication platform in 2024
-  Warehousing business conducted **supplier evaluations** for the first time in 2024

1.3 Vision for Sustainability and Development Strategies




1.3.1 Vision for Sustainability

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

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

Sustainable Development Strategies and Responses to the UN SDGs

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

Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	2024 Progress/Achievements
Sustainable Operations	Fulfill corporate governance and ethical management responsibilities to enhance corporate value, enable top-down support from directors and senior management, and supervise incorporation of sustainable transformations into core businesses to build sustainability resilience at EMI.	  	Periodic Board performance evaluations	Conduct at least one internal Board performance evaluation each year and commission external professional institutes to conduct Board performance evaluations at least once every three years	Conduct at least one internal Board performance evaluation each year and commission external professional institutes to conduct Board performance evaluations at least once every three years	<ul style="list-style-type: none"> Completed internal Board, director, and committee performance evaluations for 2024 in January 2025.
			Link director and senior executive remuneration with ESG performance	Link 5% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department.	Link 10% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department.	<ul style="list-style-type: none"> Senior executive performance has been incorporated into the assessment framework for bonus systems formulated by our "Sustainability Responsibility Center," and we conduct comprehensive evaluations in accordance with our sustainable development targets, major ESG issues, and achievements on KPIs. Apart from traditional financial indicators such as revenues and net profit margins, annual implementations and KPI achievements of our sustainability executive working groups (Environmental Sustainability, Social Care, Employee Care, Risk Management, Corporate Governance, Ethical Management, and Customer Relations) are used as a reference for adjusting variable salaries. Variable salaries are calculated based on the number of months constituting year-end bonuses multiplied by weighted KPI achievement rates, strengthening the links between sustainability targets and bonuses for personal performance, implementing our sustainable development commitments.
			Number of ethical management violations	0 incidents/year	0 incidents/year	<ul style="list-style-type: none"> No ethical management violations occurred in 2024.

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Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	2024 Progress/Achievements
Steady Economic Growth	Diversify all businesses and develop new business models, balance employee development and benefits, and establish a spirit of innovation and an organizational culture of stable management at EMI.	 	Improve information security management systems and raise management level to the Board of Directors	<ul style="list-style-type: none"> Establish Information Security Management Committee and dedicated personnel Incorporate ISO 27001 framework, establish information security management system, and periodically report management systems, plans, and performance to the Board Incorporate ISO 9001 framework to establish quality management system, and regularly review implementation progress on quality policies and targets. 	Obtain ISO 9001 and ISO 27001 Information Security Management System certifications	<ul style="list-style-type: none"> To strengthen information security management, we established an "Information Security Management Committee" on June 27, 2023; the Committee is responsible for planning, executing, and implementing corporate information security management matters, as well as making at least one report to the Board each year. To improve overall information security management capabilities, we established and implemented information security management processes and procedures, and publicly announced our "Information Security Policy Statement" on September 1, 2024. We began incorporating the ISO 27001 International Information Security Management System and verification processes in May 2024, passed third-party verifications in December 2024, and obtained official certification on March 19, 2025. Information security management implementations for 2024 and implementation plans for 2025 were reported to the Board on December 31, 2024. Warehousing business completed ISO 9001 verifications (Taichung and Kaohsiung) in 2024
			Regularly conduct employee satisfaction surveys	Achieve satisfaction rate of 80%	Achieve satisfaction rate of 85%	<ul style="list-style-type: none"> Surveys were presented on a six-point scale, with 1 representing strongly disagree and 6 representing strongly agree. In 2024, overall satisfaction scores reached 4.46 points.
			<ul style="list-style-type: none"> Obtain Accredited Healthy Workplace Certificate Obtain Health Promotion Certificate 	<ul style="list-style-type: none"> Achieve 60% employee participation rate on each health promotion activity Apply for Health Promotion Certificate 	<ul style="list-style-type: none"> Achieve 70% employee participation rate on each health promotion activity Apply for Health Promotion Certificate 	<ul style="list-style-type: none"> Employee participation rate at health promotion activities hosted at Taipei Office and Taichung Operational Site was 60%. Hosted online power walking competition and encouraged health and exercise clubs Obtained Ministry of Health and Welfare Health Promotion Administration "National Outstanding Healthy Workplace Award (Vitality Award)" and "Accredited Healthy Workplace Certification (Health Promotion Certificate)" in 2024.
Sustainable Green Environment	Improve energy efficiency, incorporate sustainable transformations, and reduce negative environmental impacts from operational processes to achieve environmental sustainability targets.	 	Carbon reduction volumes across entire corporation	Complete annual ISO 14064-1 verifications	Reduce annual greenhouse gas emissions by 1% compared with base year (2021)	<ul style="list-style-type: none"> Warehousing business, new media business, and pet business have all completed greenhouse gas inventories in accordance with ISO 14064-1 procedures Taichung and Kaohsiung Operational Site achieved annual 1% greenhouse gas emissions reduction goal.
			Guidance and certification for incorporation of environmental sustainability related ISO management systems in warehousing business	Complete annual ISO 14001 and ISO 45001 verifications and obtain guidance on ISO 14067 verifications	Complete ISO 14067 verifications	<ul style="list-style-type: none"> Warehousing business has completed ISO 45001 verifications (Taichung and Kaohsiung) Warehousing business has completed ISO 14001 verifications (Taichung and Kaohsiung)
			Green building and smart building indicators for Linkou A9 headquarters	Plan to apply for Diamond level smart building and green building certificates	Obtain Diamond level smart building and green building certificates	<ul style="list-style-type: none"> Formulated plans to apply for green building candidate certificates in 2025.

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Creating Inclusive Society	EMI spreads love in society, making long-term contributions to society using core businesses to spread positive social energy.		Investments in "Love Breakfast" program	NT\$5-5.5 million/year	NT\$5.5-6 million/year	<ul style="list-style-type: none"> Invested NT\$8.34 million in 2024
			Number of organized or co-organized environmental protection activities	1-2 events/year	2-3 events/year	<ul style="list-style-type: none"> Organized Group tree-planting activity in March 2024
			Number of activities caring for the elderly and rehabilitated persons	1-2 events/year	1-2 events/year	<ul style="list-style-type: none"> Hosted Chinese New Year Banquet event for seniors and implemented Stable Employment Project for rehabilitated inmates



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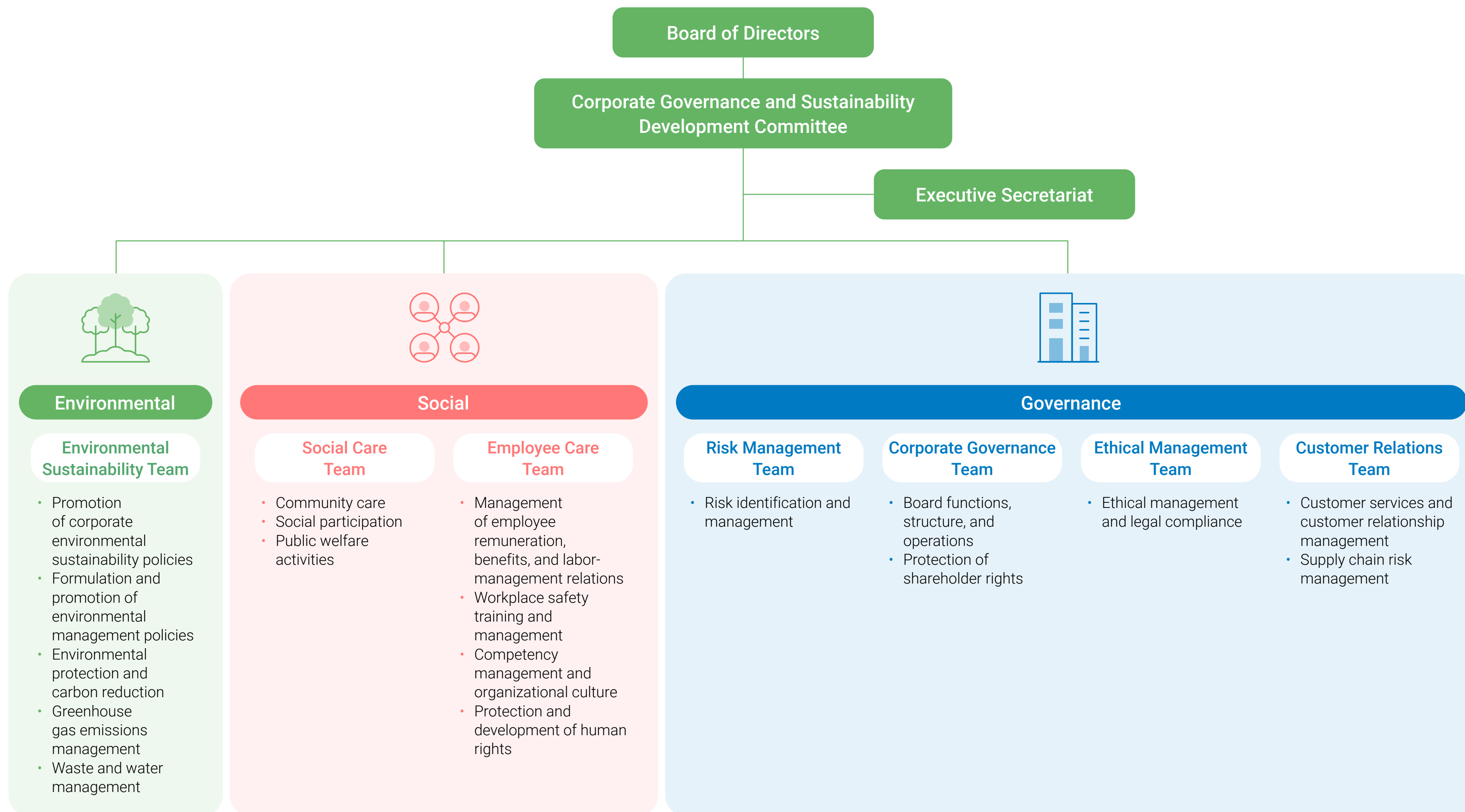
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1.3.2 Sustainable Governance

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



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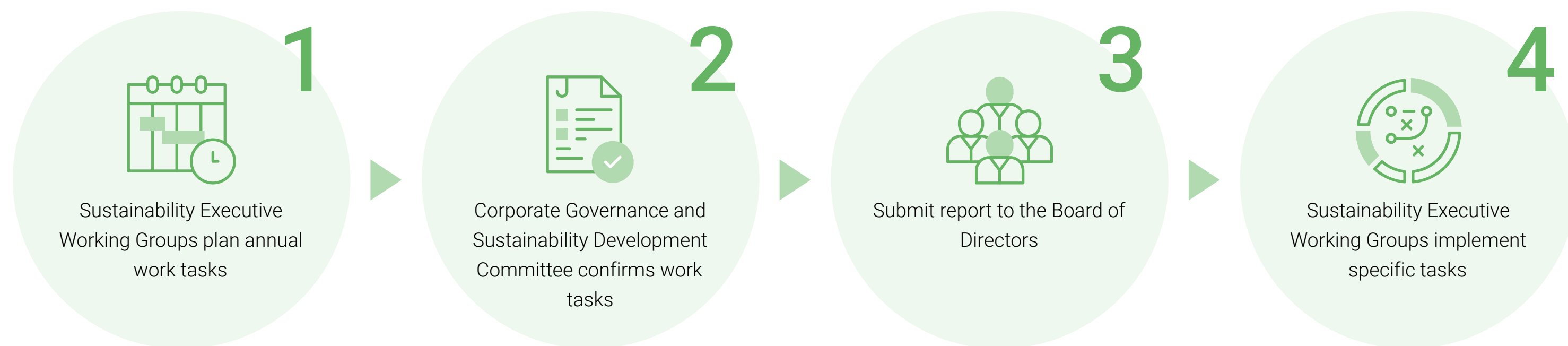
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Committee Governance Model

All working groups implement their respective responsibilities in accordance with the charter of the Corporate Governance and Sustainability Development Committee, convene on the same day quarterly financial reports are approved by the Board to report on quarterly progress and implementations, and report annual implementation plans and achievements to the Committee each year. A total of 6 meetings were convened in 2024; all meeting items (including greenhouse gas inventory results, sustainable development, ethical management, information security, intellectual property management, stakeholder communications, and other key issues) were approved by the Committee before submission to the Board for approval.

Number of meetings convened in 2024
6



Committee Promotions

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

Cultivation of Sustainability Awareness

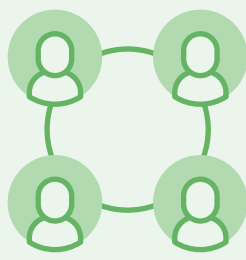

To further strengthen sustainable development, we cultivate sustainability awareness and actions in all our employees using a bottom-up approach to form an organizational culture with sustainability at its core. The heads of all Committee work groups are responsible for coordinating cross-departmental matters, as well as planning and implementing sustainability strategies and projects. We conduct sustainability training at least once a year to communicate the latest sustainable development trends as well as case studies of sustainable actions adopted by benchmark companies. In 2024, we hosted sustainability seminars and invited our independent directors to act as lecturers on topics related to "Latest Practices and Trends in Climate-related Financial Disclosures", "Current Status of ESG Reporting and Corporate Governance ESG Evaluations". Course materials related to corporate governance, ethical management, and corporate sustainable development were placed on our "Digital E-Learning Platform" to enhance employee understanding of and agreement with sustainability concepts, encouraging them to work with us in realizing sustainable development.



1.4 Material Issues and Stakeholder Engagement

1.4.1 Stakeholder Engagement

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

Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Stakeholder Communication Results in 2024
 <p>Employees</p>	Excellent management teams and talented people form the foundation for a business to pursue sustainable operations and growth. EMI considers employees to be important corporate assets and strives to enhance workplace environments for employees.	<ul style="list-style-type: none"> Occupational Health and Safety Human Right 	Annual performance appraisals	Twice a year	<ul style="list-style-type: none"> Distributed bonuses amounting to NT\$99,518,186 in 2024. Met with Taichung Operational Site Union and Kaohsiung Operational Site Union on September 13, 2024 and October 9, 2024 to discuss collective agreements and negotiate on labor-management matters related to labor conditions, welfare measures, occupational safety, internal grievance systems, union operations, and corporate facilities for union members. Hosted 59 occupational health and safety training courses Hosted power walking competitions, promoted healthy sports clubs, and received "National Outstanding Healthy Workplace Award (Vitality Award)" and "Accredited Healthy Workplace Certification (Health Promotion Certificate)" from the Ministry of Health and Welfare Health Promotion Administration Ensured employee welfare and received the Happy Enterprise Gold Award for the fourth time Added 63 new courses in 2024 Hosted 18 training courses on human rights and sexual harassment in the workplace No sexual harassment incidents were reported in 2024 Corporate website: Contact I EMI Please refer to Chapter 3 for further details
			Labor-management meetings	Quarterly	
			Occupational Health and Safety Committee	Quarterly	
			Employee Welfare Committee	At least once a year	
			Supervisory Committee of Labor Retirement Reserve	Subject to circumstances	
			Internal training and e-learning digital learning platform	Immediate communication and resolution of any emerging issues (courses taken at employee's own convenience)	
			Subsidies for external training	Subject to circumstances	
			Sexual harassment report channels, face-to-face communications, and grievance mailbox	Immediate communication and resolution of any emerging issues	
Stakeholder section on corporate website: Email/questionnaires	Immediate communication and resolution of any emerging issues				
 <p>Customers/Audience</p>	EMI emphasizes customer needs and strives to enhance efficiency, reduce costs, and create value for customers. We hope to continue enhancing our corporate values to provide consumers with advanced and comprehensive services.	<ul style="list-style-type: none"> Corporate Governance Data Privacy and Security 	Meetings and communications	Quarterly	<ul style="list-style-type: none"> Regularly distributed satisfaction questionnaires and visited customers to understand customer needs Incorporated ISO 27001 Information Security System; there have been no customer privacy leaks at any of our business groups In 2024, we distributed 33 surveys; our response rate was 100%. Very satisfied/satisfied 97%; neutral 2%; not satisfied 1%. Corporate website: Contact I EMI Please refer to Chapters 2 and 5 for further details
			Customer satisfaction surveys	Subject to circumstances	
			Customer complaint channels	Immediate communication and resolution of any emerging issues	
			Business communications	Immediate communication and resolution of any emerging issues	
			Stakeholder section on corporate website: Phone, email, and surveys	Immediate communication and resolution of any emerging issues	

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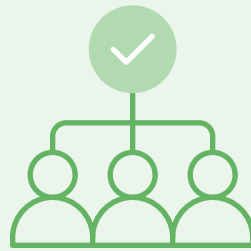
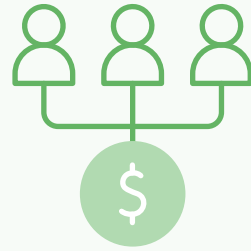


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Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Stakeholder Communication Results in 2024
 <p>Competent Authorities</p>	<p>Various competent authorities are responsible for supervising company operations. EMI works to maintain smooth communications with competent authorities to ensure that we comply with laws and exceed legal requirements.</p>	<ul style="list-style-type: none"> Corporate Governance Climate Change Strategies and Management 	<p>Exchange of official correspondences</p> <p>Phone</p> <p>Email</p> <p>Meetings and symposiums</p> <p>Stakeholder section on corporate website: Phone, email, and surveys</p>	<p>Immediate communication and resolution of any emerging issues</p> <p>Immediate communication and resolution of any emerging issues</p> <p>Immediate communication and resolution of any emerging issues</p> <p>Subject to circumstances</p> <p>Immediate communication and resolution of any emerging issues</p>	<ul style="list-style-type: none"> Strengthened management and disclosure of climate-related risks and opportunities Ranked at 21-35% (third tier) of listed companies in the eleventh (2024) Corporate Governance Evaluation, receiving 95.62 points <p>Please refer to Chapters 2 and 5 for further details</p>
 <p>Shareholders/ Investors</p>	<p>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.</p>	<ul style="list-style-type: none"> Corporate Governance Ethical Management 	<p>Annual shareholders' meetings/ annual reports</p> <p>Investor conferences</p> <p>Announcements on operational performance</p> <p>Quarterly financial reports</p> <p>Press releases/material information</p> <p>Investor visits</p> <p>Stakeholder section on corporate website: Phone, email, and surveys</p>	<p>Annually</p> <p>At least once a year</p> <p>Monthly</p> <p>February, May, August, and November of each year</p> <p>Immediate communication and resolution of any emerging issues</p> <p>Subject to circumstances</p> <p>Immediate communication and resolution of any emerging issues</p>	<p>Please refer to Chapter 5 for further details</p>
 <p>Suppliers/ Contractors</p>	<p>The diversified products and services offered by EMI rely on our suppliers and contractors providing us with excellent products and services that comply with legal requirements.</p>	<ul style="list-style-type: none"> Corporate Governance Ethical Management Data Privacy and Security 	<p>Mailbox for external communications</p> <p>Business communications</p> <p>Inspections, visits, and meetings</p> <p>Stakeholder section on corporate website: Phone, email, and surveys</p>	<p>Immediate communication and resolution of any emerging issues</p> <p>Immediate communication and resolution of any emerging issues</p> <p>Subject to circumstances</p> <p>Immediate communication and resolution of any emerging issues</p>	<ul style="list-style-type: none"> In 2024, a total of 81 suppliers and contractors were evaluated. Of these, 29 were rated Grade A (Excellent) and 52 were rated Grade B (Qualified). A total of 63 suppliers/contractors signed the Code of Conduct and Code of Ethical Conduct Commitments in 2024, achieving a signing rate of 77% <p>Please refer to Chapter 5 for further details</p>
 <p>Media</p>	<p>The media serves as the most important channel for EMI to communicate with external parties, discuss social issues, participate in social welfare activities, and create brand value.</p>	<ul style="list-style-type: none"> Corporate Governance Ethical Management Data Privacy and Security Social Participation and Care 	<p>Announcements on corporate website</p> <p>Press conferences</p> <p>Press releases</p> <p>Stakeholder section on corporate website: Phone, email, and surveys</p>	<p>Immediate communication and resolution of any emerging issues</p> <p>Subject to circumstances</p> <p>Subject to circumstances</p> <p>Immediate communication and resolution of any emerging issues</p>	<ul style="list-style-type: none"> Implemented Love Breakfast program for 18 years, cumulatively benefiting more than 35,000 schoolchildren Received Journalist Impact Award, Taiwan Pulitzer Prize, News Pioneer Award, and other awards <p>Please refer to Chapters 4 and 5 for further details</p>

1.4.2 Identification and Ranking of Material Issues

To gain a full grasp on material issues with significant impacts on corporate operations, the environment, and society, we referenced GRI Standards 2021 definitions of materiality and reviewed sustainability issues of concern from an Impact perspective to determine likelihoods of occurrence for positive and negative impacts as well as degrees of impact. We also incorporated stakeholder and management team suggestions to identify 7 material issues for the year.

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1
Sustainability
Context Surveys



We referenced GRI Standards 2021, Sustainability Accounting Standards Board (SASB) Standards, domestic and overseas sustainability evaluations, analysis of industry benchmarks at home and abroad, and international sustainability trends to compile sustainability issues of concern.

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

2
Impact
Assessment
and Materiality
Confirmation



We engaged with stakeholders and senior management, and distributed questionnaires on impacts of material issues. The senior managers of all business groups filled out questionnaires related to external positive and negative economic, social, environmental, and human rights impacts and likelihoods of occurrence for various material issues, which were used to analyze and identify 7 material topics, thereby completing materiality analysis and identification for the year.

3
Disclosures and
Communications

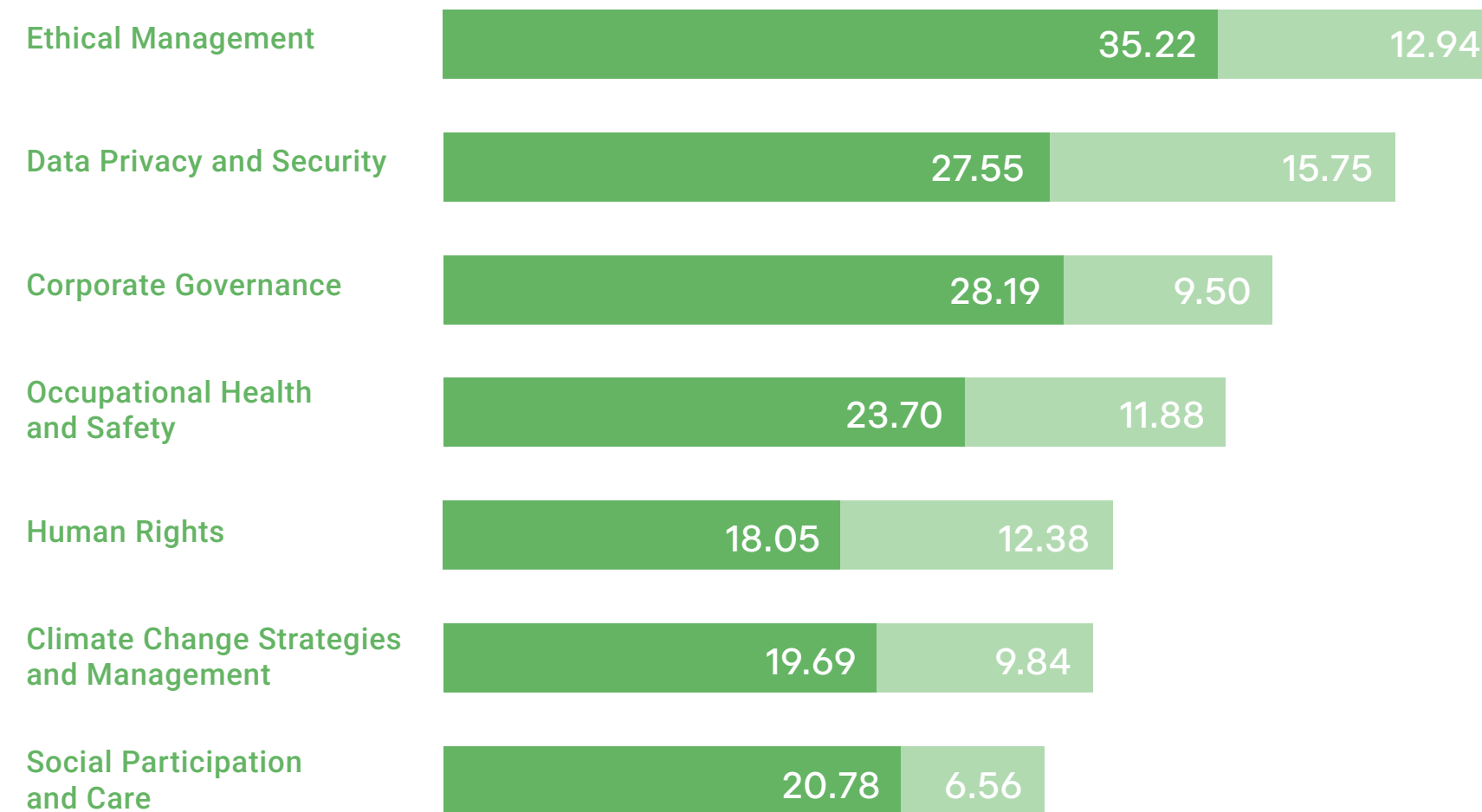


The sustainability executive working groups established management guidelines and short, medium, and long term targets for all material topics, which are periodically tracked and managed.

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

❖ Impact Assessment Results for Material Topics

● Positive Impacts ● Negative Impacts



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



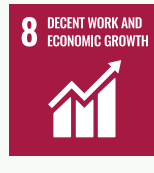







❖ Changes in Material Topic Rankings

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

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Material Topic Rankings and Involvement of Impact Boundaries

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

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❖ Description of Material Topic Impacts

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



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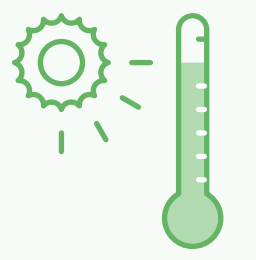

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Material Topic	Significance for EMI	Impacts on EMI (Responses to Risks and Opportunities)	Description of External Impacts	Corresponding Sections
 <p>Human Rights</p>	<p>EMI strives to create harmonious and equal labor-management relations. We have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

