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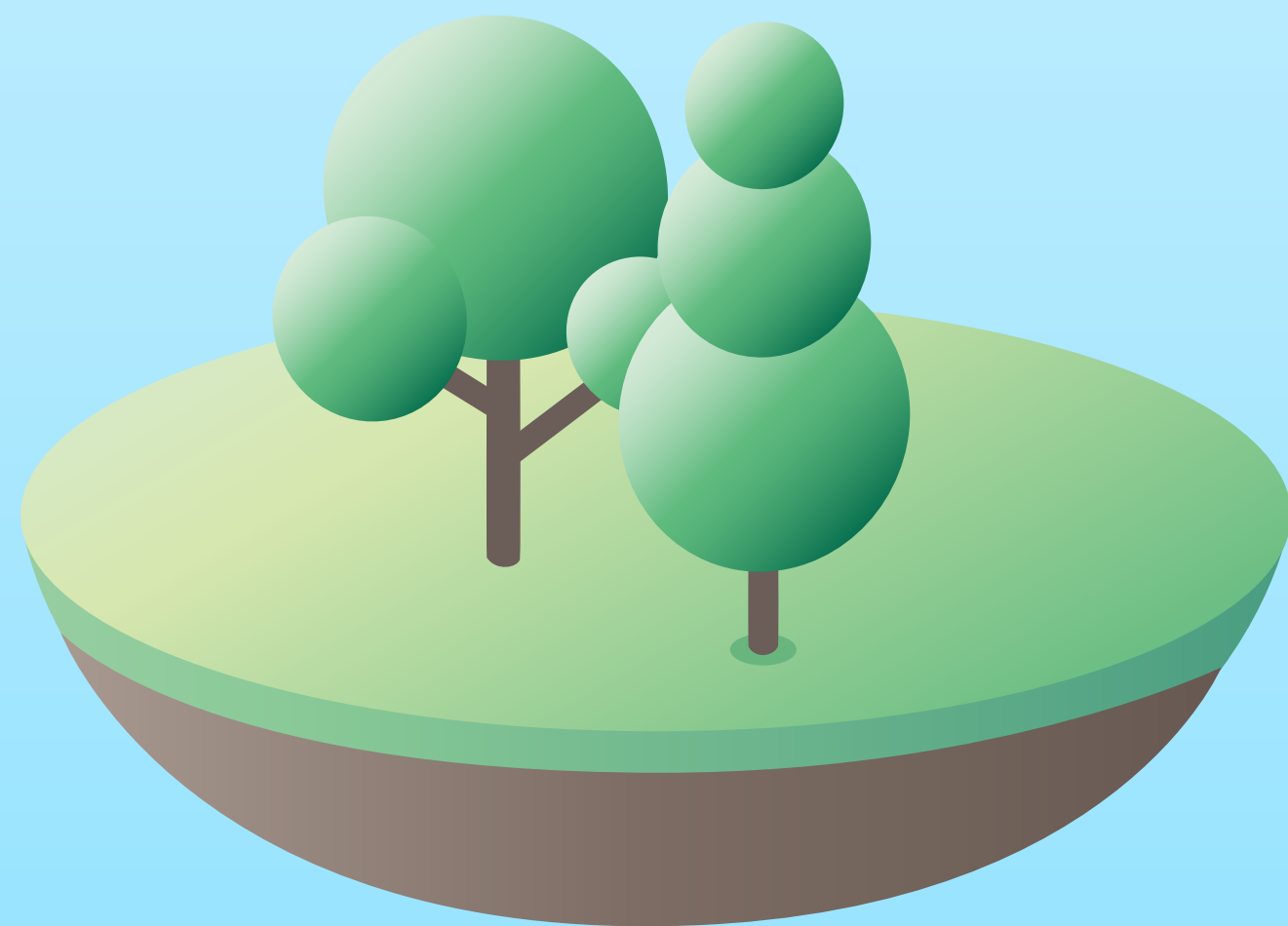
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2.1 Innovative Products and Services

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2.1 Innovative Products and Services

2.1.1 Digital Transformation and Sustainable Transformation

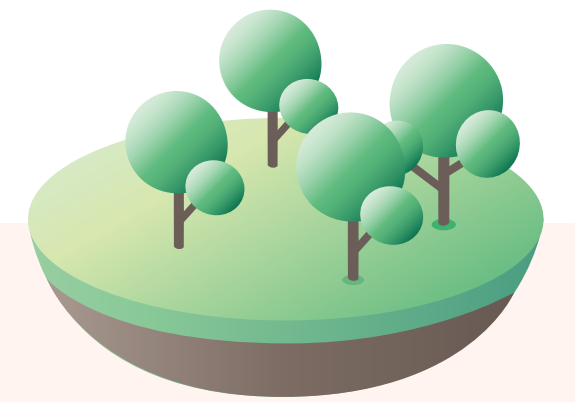
Warehousing Business

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

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

EMI silo operating volumes accounted for
78% of national import volumes

Revenues reached
NT\$ 1.55 billion



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

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

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

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1. AI Smart Operational Tasks

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

Implementation Results

Taichung Port Silo

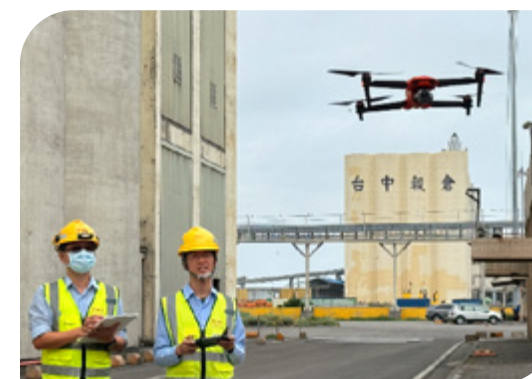
We formulated this project in the first quarter of 2023 and initiated preliminary plans. Personnel were deployed in advance to obtain licenses and become seed instructors. We gradually planned our schedules and obtained 20 basic level professional drone licenses in the second quarter of the year, and began implementing drone inspection tasks.

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

Kaohsiung Port Silo

In 2023, we obtained 22 basic level professional drone licenses and successfully completed our first on-site drone inspection at the end of October. We also conducted inspections on machinery towers, silos, and hidden corners along set routes.

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



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

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

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

3. Generative AI Applications: Innovative ChatGPT Silo Management Applications

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

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

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❖ Innovative Actions Implemented by Warehousing Business in 2024

Innovative actions	Our innovation approach	
 System settings and upgrades	Completed and optimized Taichung port silo energy management system (EMS) and smart meters	This system was used for digital silo management; collection of electricity data helped us to effectively track electricity usage of major energy-consuming equipment, enabling us to reduce energy waste and formulate future energy-saving and offloading strategies.
	Installed electric fence systems around four silos at Kaohsiung Port and Taichung Port	The system provides on-site broadcasts, warnings, and notifications in response to personnel intrusions and illegal entries, responding immediately to any abnormalities. We installed electric fence systems around all port monitoring devices which broadcast warnings to unauthorized personnel and provide alerts on monitoring devices.
	Installed fog cannon systems at truck loading areas of Kaohsiung Port and Taichung Port silos	Strengthened suppression of dust emissions; we plan to add connections to on-site dust monitoring systems for automatic control of fog cannons in future to further reduce dust emissions.
	Created truck driver scheduling website linked to automated truck recognition system at Taichung Port silo	Added scheduling website that truck drivers can view on their phones after logging in to their accounts, reducing the need to get and off trucks, effectively preventing industrial safety incidents.
	Upgraded silo area and operation monitoring equipment at Taichung Port	Upgraded multiple monitors at truck operations bays, grain suction machine operations areas, and personnel entrances at Taichung Port to a 2K resolution; the associated mobile app supports remote monitoring by competent authorities. Upgraded host hard drive capacity alongside image resolution enhancements to store 90 days of playback, improving service quality and facility management.
	Taichung silo network communication stability enhancement project	<ol style="list-style-type: none"> 1. Stabilized network communications for No. 1 and No. 3 silos: Apart from our existing dedicated line of communication to Chunghwa Telecom, we also established a WiFi6 wireless base station data transmission system to prevent impacts on silo procedures due to network interruptions. 2. Set up WiFi6 wireless base station: Used VLAN network architecture to provide multi-zone network communications, enabling data exchanges and intercommunications between No. 1 and No.3 silos. 3. Time synchronizations with GPS satellite network: Synchronized times for computers used No. 1 and No. 3 silos, effectively resolving impacts on normal procedures caused by desynchronization of system computers.
Upgraded equipment to comply with energy-saving measures and innovative power-saving solutions	Please refer to 2-2-2 Environmental, Energy, and Resource Management	



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In terms of sustainable development, we strive to balance corporate growth and ecological protection. We have incorporated the ISO 50001 Energy Management System, ISO 14064-1 Greenhouse Gas Inventory System, ISO 14001 Environmental Management System, and ISO 45001 Occupational Health and Safety System, as well as other management systems. We plan to improve and further incorporate all management system processes to further strengthen green actions and implementations in our supply chain, supply chain management, and risk management mechanisms as we continue to make strides toward our corporate sustainable development goals.



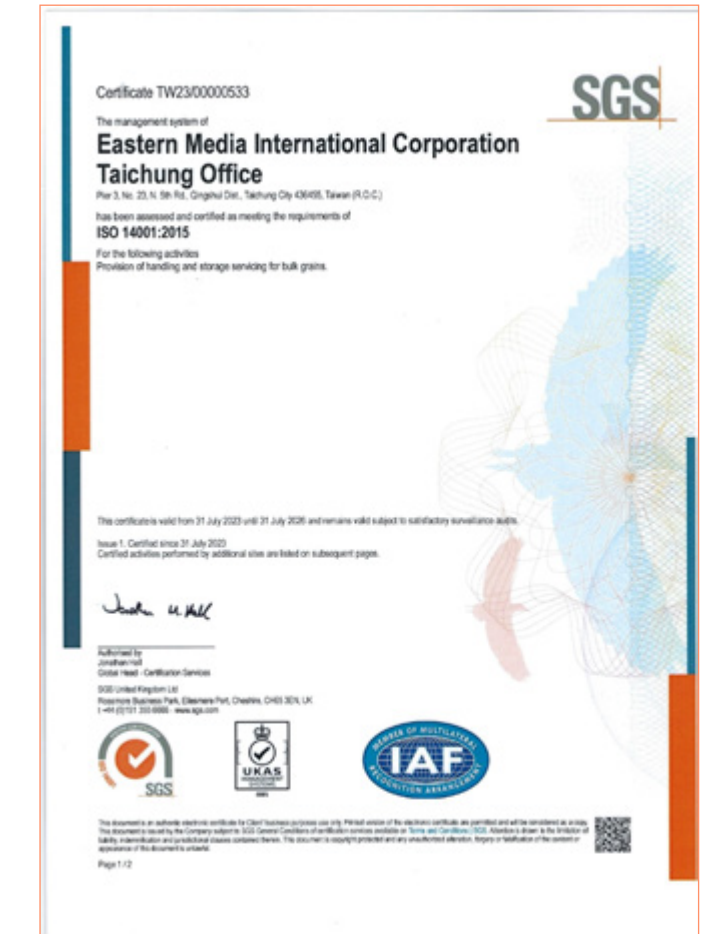
ISO 5001:2018 Energy Management System
Kaohsiung Operational Site



ISO 5001:2018 Energy Management System
Taichung Operational Site



ISO 14001:2015 Environmental Management System
Kaohsiung Operational Site



ISO 14001:2015 Environmental Management System
Taichung Operational Site



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



ISO 9001:2015 Quality Management System
Taichung Operational Site



ISO 9001:2015 Quality Management System
Kaohsiung Operational Site



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Media Business

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

1

New positioning and new strategies aligned with new content trends

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

2

Online and offline integrations

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

3

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

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

4

Digital transformations and AI applications that drive smart media innovations

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



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❖ Strategic Achievements in 2024

Produce short videos to fulfill public needs

Management Approach

- Cover a variety of topics and fields including news, entertainment, and daily life
- Build professional short video production team
- Hire key opinion leaders and influencers to produce short videos
- Obtain sponsorships from well-known brands

Achievements in 2024

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

Create podcasts to align with the “listening economy” trend

Management Approach

- Increase brand awareness and establish brand personality to attract potential customers
- Direct traffic to corporate website, social media, and other marketing channels
- Embed advertisements and sponsorships to generate additional revenues

Achievements in 2024

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

Maintain customer relationships and develop diversified products

Management Approach

- Regularly communicate with customers and host seminars to understand customer needs
- Develop diversified advertising products: News features, large-scale original programs, short videos, podcasts, and outdoor advertisements
- Offer high-quality advertising services encompassing production, placement, and performance tracking

Achievements in 2024

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

Produce in-depth content to increase reader loyalty

Management Approach

- Release in-depth news features each year involving political, economic, social, and technological issues
- Combine multimedia elements (such as videos and charts) with in-depth analysis and field surveys
- Build a full-time editing and reporting team for News Feature Center
- Host quarterly internal review meetings for continued improvement of content quality

Achievements in 2024

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

Develop diverse and effective advertising formats to enhance advertising effectiveness

Management Approach

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

Achievements in 2024

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



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❖ Marketing and Achievements of Innovative Projects

Five Innovative Strategies	Innovative projects	Project description and results
Social media	Message board	Established a message board function on the ETtoday new app so readers could click on emoticons and leave messages on every news article. Active exchanges and sharing of messages helped to enhance member interactions and stickiness.
	Expand social media management	<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 we plan to focus on converting our “fans” into “members,” and then converting “members” into “consumers.”
	Polling cloud platform	We actively recruited members for our polling cloud platform and now have almost two million members. We improve the accuracy of our public opinion polls and market surveys through online and phone surveys, and our results are used to better understand audience opinions and needs.
Video content	Strategies for livestreams and videos	<ul style="list-style-type: none"> We launched 8 podcasts covering content related to society, real estate, and pets. We currently have 2 podcasts ranked among the top 100 podcasts in the world (Crimescene and Today is my Day). Self-produced short videos: We established a video platform and production team to enrich our video content, actively producing Reels and Shorts, fulfilling the needs of different audiences and aligning with current affairs.
	Strategic collaborations for large-scale events	We actively collaborated with large-scale events and provided livestreams and videos of the Golden Bell and Golden Horse awards.
Mobilization	Innovative digital integrations	Integrated digital technologies, big data analysis, and reader interviews to strengthen our understanding of audience needs, and used related analysis results as a reference for developing services at each department.
Online and offline strategies	Online and offline events	<ul style="list-style-type: none"> Online activities: We hosted the “Southern Region Graduation Song” event to facilitate interactions between young students. Offline activities: We engaged with younger demographics in 2024 by sponsoring or co-organizing the 41st National Chengchi University Golden Melody Award, the 5th Shih Hsin Anchor Competition, and the 30th National Taiwan University Dance Competition.
	Offline advertising strategies	Apart from Taipei Metro, we also began placing advertisements on New Taipei City’s Three Ring Three Line system, the Taoyuan Metro, Taiwan High Speed Rail, and Taipei City buses and streets in 2020 to expand the scope of our advertising operations, thereby building our market positioning for out-of-home advertisements.
Online learning	Learning Cloud	To enhance member experiences and loyalty, we added an online learning platform to ETtoday which provided users with diverse online learning options through the “Learning Cloud” platform.

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



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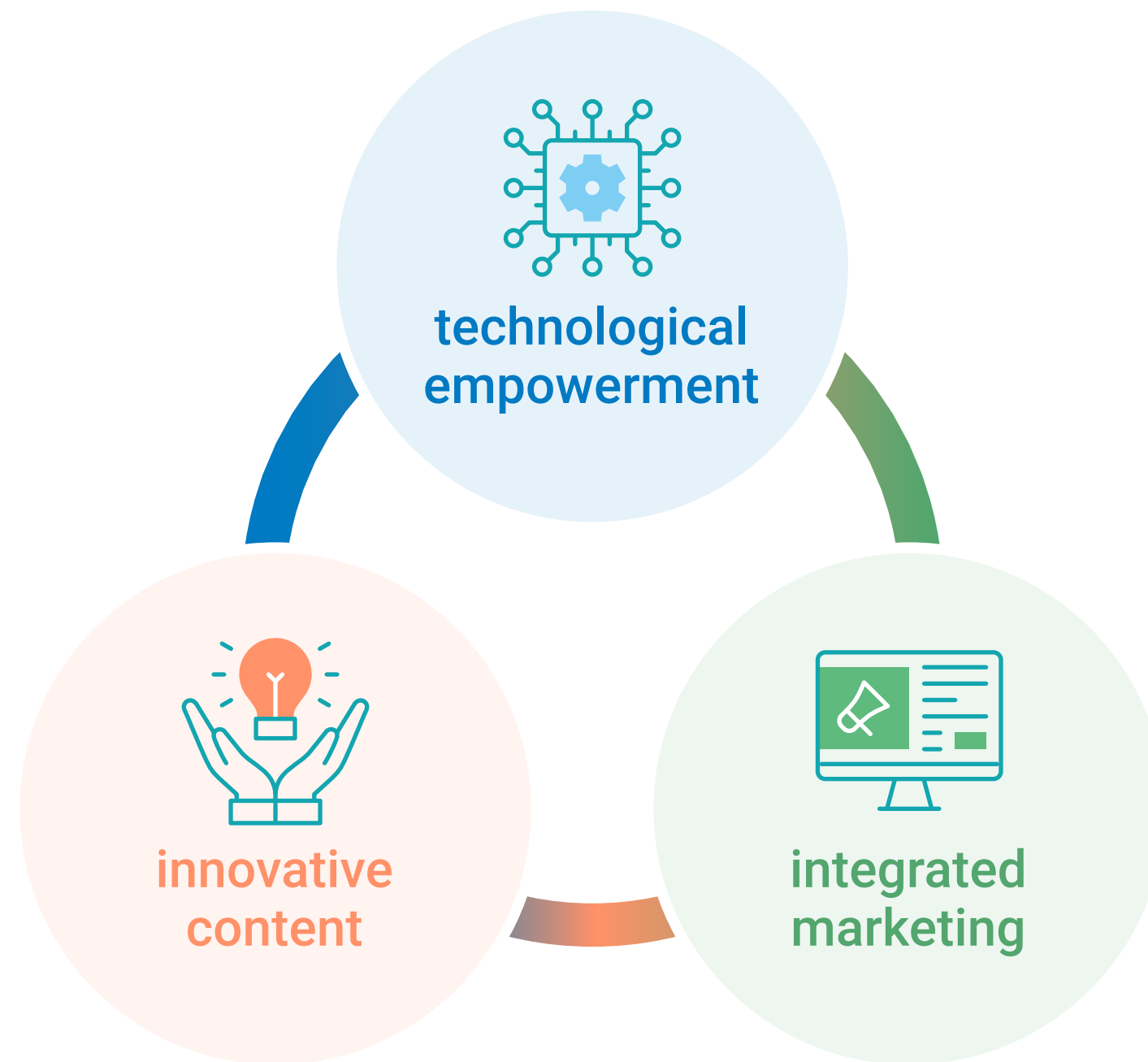
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Faced with accelerated digital transformations and drastic changes in media consumption behavior, we cumulatively applied for 21 patents (8 approved) and 155 trademarks (77 approved) since 2021. Our media business will continue to focus on the three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

Since 2021, we cumulatively applied for

21 patents (8 approved)

155 trademarks (77 approved)

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

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

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

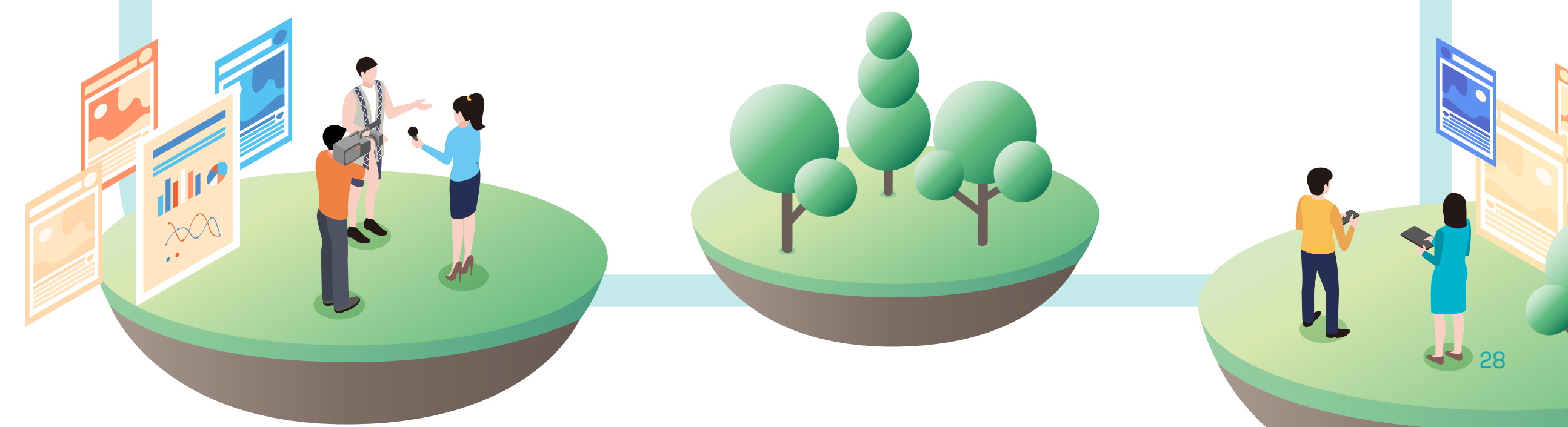
2. Strengthen audience experiences through content innovation and smart content presentation:

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

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

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

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



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Pet Business

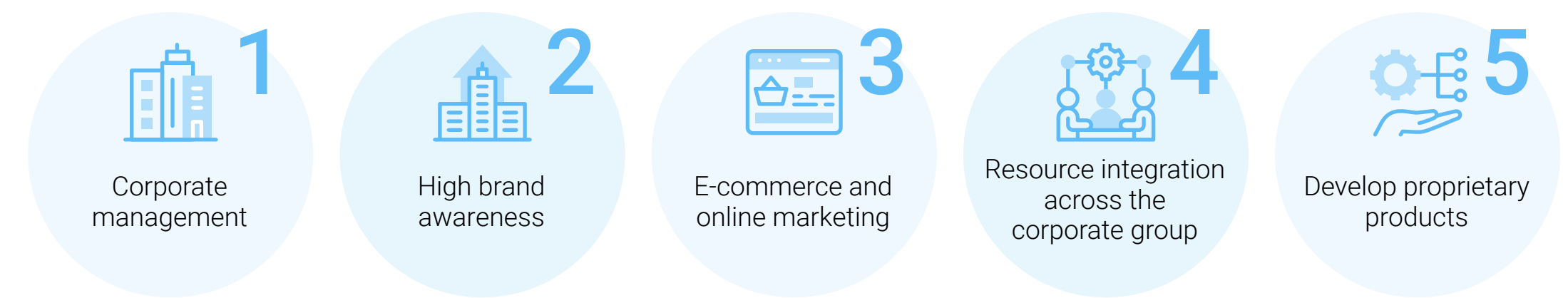
We firmly believe that pets are family members. Apart from continuing to increase the number of physical stores, we are committed to providing more comprehensive, diverse, and smart service experiences for owners and pets. EMI and Loving Kindness Animal Hospital initiated a cross-industry alliance to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

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

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

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

❖ Innovative Opportunities and Past Achievements of Pet Business



❖ Highlights for Pet Business in 2024

Participated in pet exhibition

Activity description and target

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

Participants

5,000

Achievements

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



Innovative actions

Innovative actions		Cumulative achievements in 2024
Online and offline integration	ET Pet attracted more than 20,000 pets and their families to a series of large-scale offline activities, which were combined with social media UGC posts and livestreaming interactions, which drew significant attention and were widely shared, strengthening brand community engagement.	<ol style="list-style-type: none"> 1. Built the largest pet social media platform in Taiwan 2. Utilized our app and LINE push notifications to strengthen customer relationships 3. Hosted pet livestreams for all animal lovers, regardless of whether they were pet owners
Member management and social media activities	<ul style="list-style-type: none"> • Facilitated adoption of strays on the ET Pet fan page. • ET Pet officially launched the "Golden Cute Card" member system, introduced the "Pet Points" system and a direct deduction model (1 point = NT\$1), and promoted exclusive offers based on consumer behavior, providing tangible member benefits. Both member activity rates and repurchase rates for the year have significantly increased. 	<ol style="list-style-type: none"> 1. Golden Cute Award member system upgrades 2. Hosted multiple pet adoption activities that helped more than 700 strays find a home 3. Promoted pet health examinations and hosted over 200 free pet health consultation activities
Develop proprietary products	ET Pet actively worked on proprietary product development in 2024, collaborating with the internal brand development team and professional veterinarians/nutritionists to develop a series of functional supplement products, successfully breaking into the health supplement market, generating both buzz and sales. We continue to develop proprietary products and act as an exclusive channel for high-quality products from overseas.	Pet fish oil, pet kidney health, and pet enzyme products received National Brand Yushan Award Best Product Category award



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2.1.2 Persistence Toward Product Quality

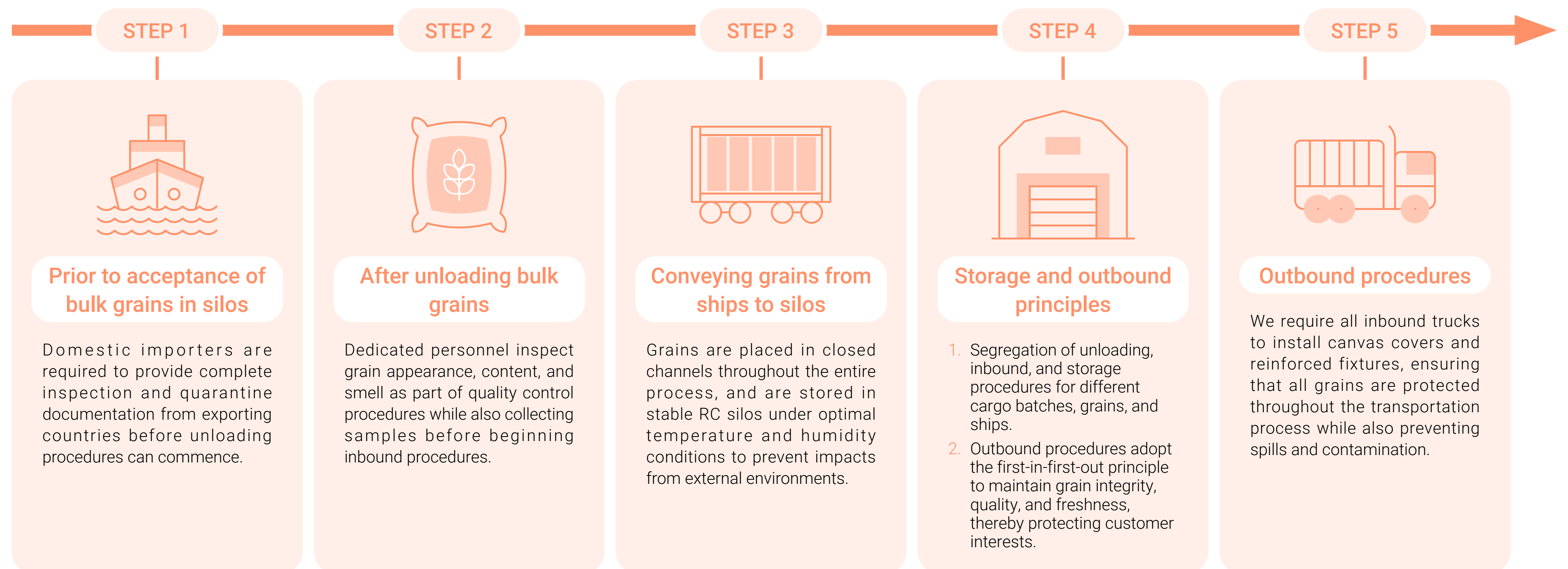
Warehousing Business: Realize High-Quality Operation Commitments Through Management and Technology

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

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

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

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



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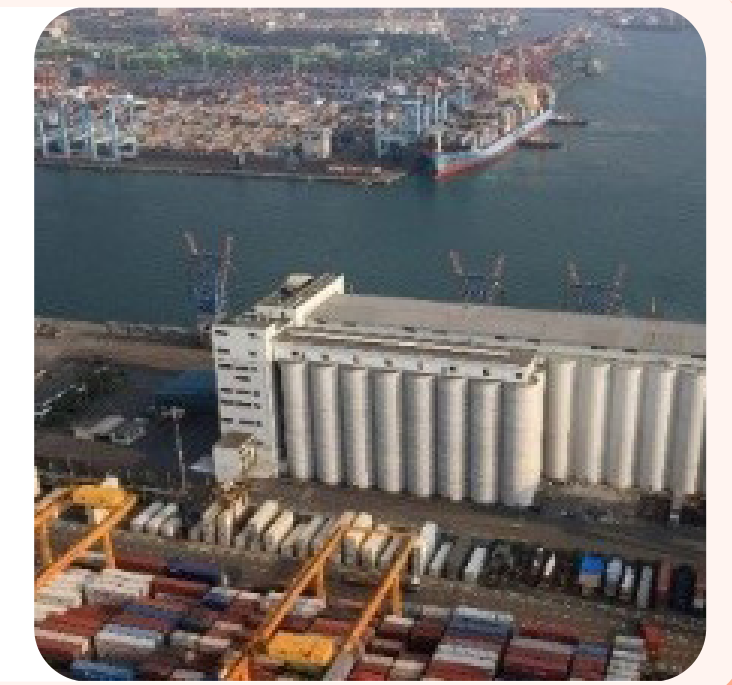


As an important provider of temporary storage and transfer business for bulk grains at ports, we adhere to rigorous quality management regulations while maximizing silo utilization to meet the capacity needs of grain importers in Taiwan. We have established the following silo quality management principles:

Quality management principles	Description
Increase storage capacity and turnover	As our warehousing business focuses on temporary storage and transfers, we strive to maintain storage capacity over the long term to align with highly variable bulk shipping schedules and to meet the inbound and outbound needs of our clients.
Avoid lengthy storage times	Lengthy storage times may lead to deterioration of grain quality, but as storage times are solely determined by our clients, we work to protect client interests by constantly monitoring grain quality. We implement necessary grain maintenance procedures based on storage times and quality changes while also adjusting storage temperatures to ensure optimal conditions. We have also established a temperature and humidity sensor system to monitor silo environments and ensure all conditions are optimized for grain storage.

Introduction to RC silos

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



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

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

0 emission
0 pollution

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

ET New Media considers objectivity and impartiality to be the highest principles for news reporting. We have formulated internal bylaws such as the "Regulations for Production and Broadcasting for News Programs", "Code of Conduct for News Editing and Interviews", "Charter for Internal Self-Regulation News Ethics Committee", and "Guidelines for Cooperation with External Media Self-Regulation Organizations" in accordance with the "Implementation Guidelines for Self-Regulation of Broadcast and Satellite Television News" and the "Association of Terrestrial Television Networks News Self-Regulation Convention", using rigorous systems to ensure report authenticity and credibility.

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

Standards and principles for reviewing news reports

- Regulations for Production and Broadcasting for News Programs
- Code of Conduct for News Editing and Interviews
- Charter for Internal Self-Regulation News Ethics Committee
- Guidelines for Cooperation with External Media Self-Regulation Organizations

Standards and principles for reviewing news reports

- Non-compliance checks
- Reporting ban
- Repeated verification

Compliance and broadcast

Focus of reviews:

- Content producers verify targets and institutes involved in news reports, and determine whether interview content may result in misunderstandings by the public; if supervisors determine that interviews contain misstatements, they should require immediate verification by the reporter and said news item should not be released.
- Determine whether said content adheres to standards for decency, authenticity, public interest, copyright, and other values; reports should be objective and avoid discriminatory or provocative phrases that may trigger audience members.

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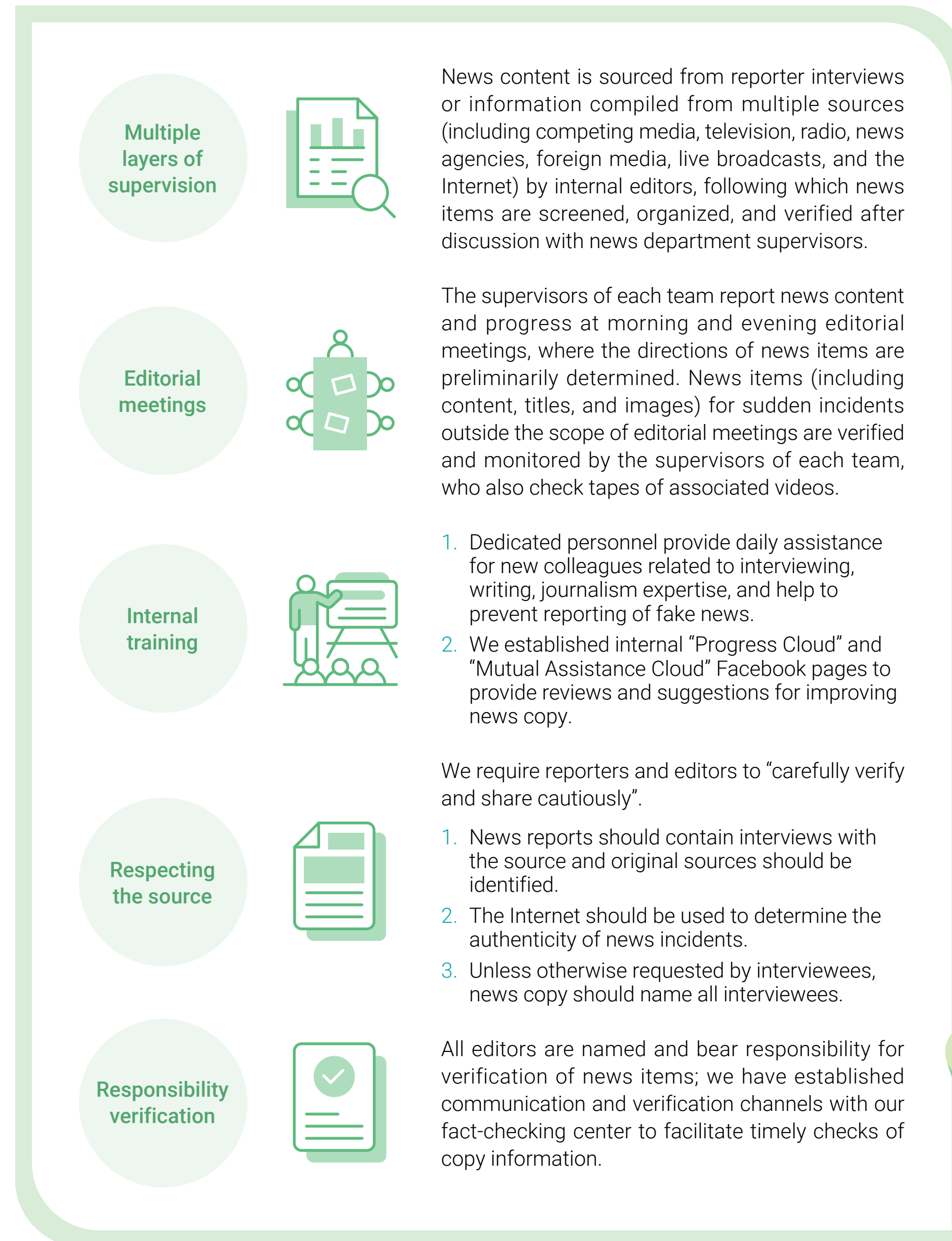
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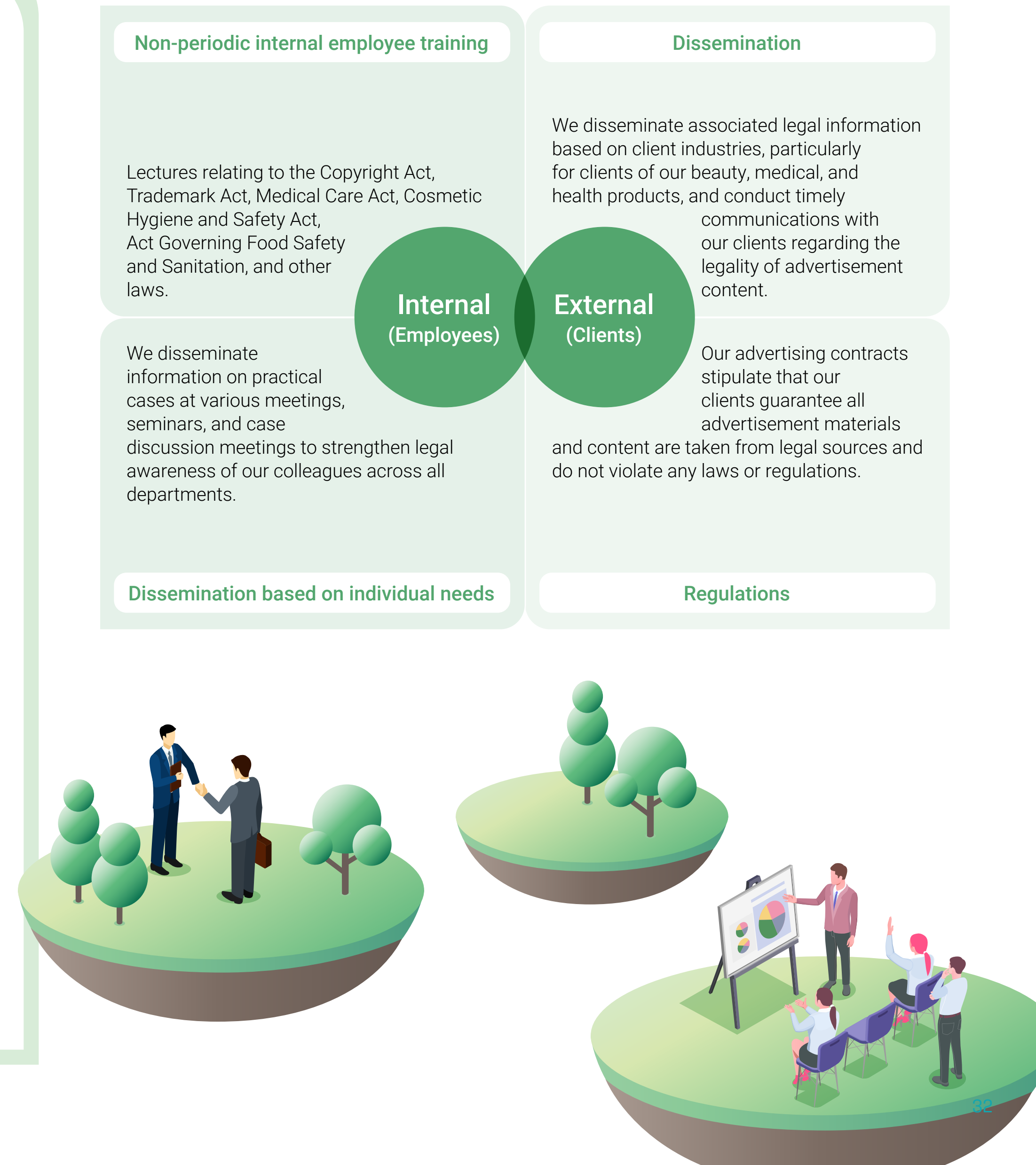
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We have formulated the following five major principles for reviewing news reports:



With regard to advertisements, we not only require internal adherence to management principles and regulations for advertisements, but also share these principles and regulations with our clients externally, requiring their advertisement content to comply with these regulations:



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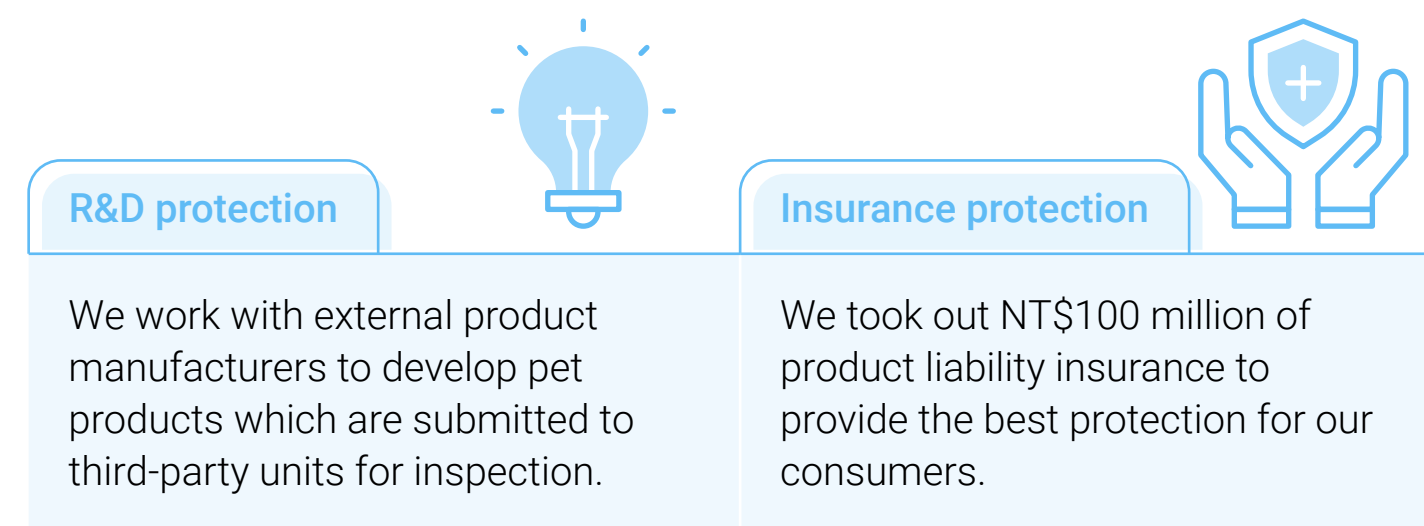
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Pet Business: Stewarding Pet Health and Well-Being Through R&D and Dual Protections

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



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

Indicator	Description
Ingredient sources	<ul style="list-style-type: none"> All proprietary product labels clearly state places of origin and names of commissioned/contracted facilities, and all products use ingredients that align with international inspection standards. Supplier information is clearly shown on product packaging and e-commerce pages.
Product ingredients, particularly substances that may have environmental or social impacts	<ul style="list-style-type: none"> Main ingredients and additives are clearly listed for pet food, canned goods, and health supplement products, including artificial flavoring, preservatives, and other information. We avoid use of animal-based raw materials from unknown sources, and emphasize that products have not been tested on animals.
Product safety information	<ul style="list-style-type: none"> Product labels cover usage instructions, storage conditions, and recommended dosages. We have also established an "Allergen Ingredient Warning Label" for cats and dogs that may have allergies. All beauty and grooming services are implemented by certified personnel, and we are continually improving our training processes and standardized procedures.
Other information disclosure channels	<ul style="list-style-type: none"> We have established a customer education section, and continue to convey product knowledge, pet health knowledge, and pet care concepts through social media, e-commerce sites, and stores to assist consumers in making informed and transparent choices.

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

Pet grooming services

- Internal and external beautician training courses for continued improvement of professional skills and service quality
- Full records of pet conditions
- Pet grooming appointments and regular follow-up calls

Retail product services

- Work with a professional veterinarian team to develop proprietary high-quality pet food and health products
- Work with local and international high-quality suppliers to sell outstanding products at competitive prices
- Hire professional sales personnel to provide guidance on product usage

Comprehensive care services

- 20 of our physical stores have obtained a veterinary drug dealer license and hired veterinarians to offer consultations on pet care
- Work with veterinarian hospitals to provide discounts on pet health examinations and on-site appointment services for members, and set up composite stores combining our retail stores with veterinarian hospitals
- In 2024, ET Pet worked with Loving Kindness Animal Hospital to implement the "Resident Veterinarian Pilot Program" at 11 composite stores, providing medical care and consultation services, and strengthening service diversification in stores through establishment of professional personnel.



2.1.3 Information and Privacy Security Management

Material Topic: Data Privacy and Security



Policies and Commitments

To strengthen information security management and ensure security of information systems, equipment, networks, and data, we established the "Information Security Risk Management Policy and Framework." EMI has established up-to-date information security systems and mechanisms, and also formed the "Information Security Management Committee" to incorporate the international ISO 27001 framework for strengthened information security management and to implement protection and management of information, systems, equipment, and networks, thereby ensuring the security of our information systems, equipment, networks, and data.

Assessment Mechanisms and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
<ul style="list-style-type: none"> Improve information security management systems and raise management level to the Board of Directors 	<ul style="list-style-type: none"> Obtain ISO 27001 Information Security Management System certification 	<ul style="list-style-type: none"> Periodically undergo ISO 27001 re-verifications. Regularly conduct performance evaluations, internal audits, and management reviews of information security management systems using the PDCA process for continued improvement 	<ul style="list-style-type: none"> Periodically undergo ISO 27001 re-verifications. Regularly conduct performance evaluations, internal audits, and management reviews of information security management systems using the PDCA process for continued improvement 	<ul style="list-style-type: none"> Designated chief information security officer (CISO) and a dedicated information security specialist Obtained ISO 27001 certification Established information security management system and periodically reported implementations to the Board of Directors
<ul style="list-style-type: none"> Implement periodic assessments and improve information security through vulnerability scanning 	<ul style="list-style-type: none"> Once every six months 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Completed assessments every six months and improved information security
<ul style="list-style-type: none"> Conduct information security training and social engineering drills 	<ul style="list-style-type: none"> Once every six months 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Completed information security training and social engineering drills every six months

Responsible Units

- EMI Information Security Management Committee
- Warehousing business information technology division, audit office, Taichung and Kaohsiung Operational Sites
- Media business R&D center
- Pet business information technology department

Specific Actions

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

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EMI spares no effort in protecting client privacy and we have set "creating a safe and secure information system and environment" as our corporate mission. We ensure the confidentiality, integrity, and availability of personal and transaction data obtained from our clients, as well as information on EMI operations. We referenced ISO 27001 information security management standards to formulate our "Information Security Policies" which serve as a basis for risk management, implementing controls, and clearly defined responsibilities as part of our information security management framework.

Management and audit focuses of information security system:

 <p>System development Internally developed system processes and security requirements, and externally developed system processes and security requirements.</p>	 <p>Information services System log verification, equipment abnormalities, and troubleshooting.</p>	 <p>Office and information environments Determine whether unverified shareware or freeware downloaded from the Internet or other sources are being used.</p>
 <p>Safety areas Access controls, validity of fire equipment, monitors.</p>	 <p>System and network management System and network equipment backups.</p>	 <p>Information security incidents Employee awareness of handling procedures for emergency information security incidents.</p>
 <p>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.</p>	 <p>Human resource management Security assessments of recruited and deployed personnel.</p>	 <p>Business continuity plan Formulate written plans and maintain complete records for drills.</p>

To enhance awareness of information security issues in designated personnel, current employees, and new hires, we conducted the following information security training courses in 2024:

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

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

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Warehousing Business Information Security Actions

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

Dedicated unit for protection of client privacy	<p>EMI adheres to the ISO/IEC 27001 Information Security Management System and has established a dedicated unit responsible for implementing client information and privacy protection procedures. Client information is considered to be confidential and is exclusively protected and managed by the “control centers (control teams)” at our Taichung and Kaohsiung operational sites.</p>
Strategies	<ul style="list-style-type: none"> • Strengthened personnel training: Regularly organized information security training to strengthen employee awareness of information security and understanding of responsibilities related to personal data protections, and required employees to sign a confidentiality agreement. • Formulated information security management mechanisms and policies: Encompasses information access controls, authorization management, and access minimization principles to prevent unauthorized information access, leakages, and modifications. • Strengthened system security: Deployed firewalls, anti-virus systems, and endpoint protections, and establish a fixed term backup disaster recovery plan to ensure that our key systems and services can operate normally. • Internal audits and continuous improvements: Implemented internal audits and management reviews of information security on a fixed term basis, proposed corrective measures and preventive plans for deficiencies, and strengthened overall protections.
Actions to protect client privacy	<ul style="list-style-type: none"> • Non-periodic surveys of client information usage and establishment of compilation processes for client information. • Our inbound and outbound procedures are conducted in a closed system, and non-authorized personnel are not allowed to print relevant reports. Non-essential personnel are prohibited from entering control centers. • Used internal audit systems to ensure information security management, reviewed deficiencies, and tracked improvements.
Information security notification procedures	<p>We have established information security protections such as firewalls and anti-virus software targeting external data queries. When information security incidents occur, first-line firewalls can block the majority of attacks, and there are backup systems in place so all customer data can be recovered rapidly if first lines of defense are breached. When attacks occur, our control center initiates protection measures at the first instance and adopts corresponding measures.</p> <ul style="list-style-type: none"> • Protection and detection measures: The network layer is equipped with firewalls and anti-virus software to block unauthorized access and malicious attacks. • Incident notification process: When information security incidents are detected, the control center immediately initiates notification processes which include incident identification, preliminary handling, impact assessment, and notifications to upper-level executives. • Subsequent actions: Incident investigation, root cause analysis, and documentation, reporting, and improvements implemented in accordance with ISO/IEC 27001 standards to prevent similar incidents from occurring again.
Future plans	<ul style="list-style-type: none"> • We have established a cross-departmental Personal Information Protection Team and regularly conduct personal information surveys, risks analyses, internal system assessments, reports and repairs, data destruction, and training. • We continue to enhance information security protections to ensure that our information security measures and client privacy protections meet international standards and regulatory requirements.



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Media and Pet Business Information Security Actions

Dedicated units at our media and pet businesses plan and implement information security management tasks, and promote information security awareness. We work with external units to develop and implement information security protections. We respect customer privacy and comply with confidentiality principles for business information, optimize our proprietary member system, and provide open and transparent grievance reporting channels. Our media and pet businesses received no reports related to violations of client privacy or protections in 2024.

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

Data center management	Member information is stored in Chunghwa Telecom data centers, which are required to have the highest and most rigorous management standards.
Internal training	We implemented training for internal personnel relating to protection of personal information, periodically hosted book discussions and technical seminars, invited industry professionals to share their experiences, and participated in various information security lectures to conduct technical exchanges.
Cybersecurity processes	We incorporated privacy and information security designs and review processes in initial system architecture designs and plans to ensure that our services all comply with privacy protection and information security requirements.
Principles for management of information assets	<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. • We encrypt data transferred to our big data center to prevent data leaks. • Member passwords are stored using encryption technologies to ensure the security of passwords during storage and transmission processes. • The back-end systems for our apps have firewall controls to prevent unauthorized access and attacks. Firewalls limit unwanted web traffic and provide warnings when abnormal activity is discovered. • Our APIs use SSL (Secure Socket Layer) transmission to ensure data security during transmission processes.
Multilayered network security mechanisms	We have installed multilayered network security mechanisms for our internal websites and applications, using firewalls, breach detection and defense systems, VPN access controls, and other measures to ensure isolation from external networks and multidimensional protection of information assets.
Assessments and tests	Non-periodic assessments and tests of network security, strengthened protections against operational security risks, vulnerability repairs, and active optimization of system protections.
Grievance reporting channels	We adhere to the requirements of the Personal Data Protection Act. Associated parties may exercise their rights with respect to their personal information in accordance with law, and we have also established a channel for exercising their rights and reporting grievances on our website.

Information Security Notification Procedures for Media Business

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



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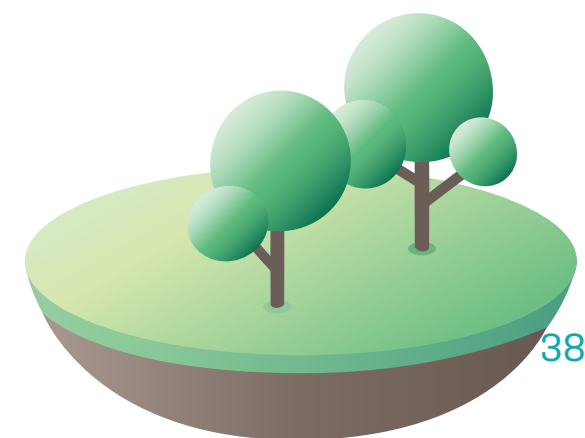
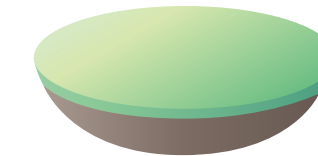
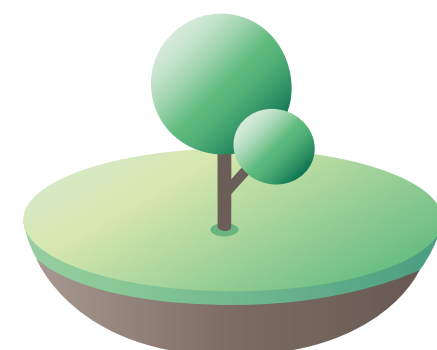
2.1.4 Customer Services and Feedback

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

EMI client feedback and survey methods and results:



Business	Survey method and content	Survey results
Warehousing Business	We conducted periodic client satisfaction surveys to understand satisfaction levels for our inbound and outbound operations, operator service attitudes and levels of cooperation, digital operations, and overall service quality.	<ul style="list-style-type: none"> In 2024, we distributed 33 surveys; our response rate was 100%. Very satisfied/satisfied 97%; neutral 2%; not satisfied 1%.
	Visited representative soybean, wheat, and corn bulk material customers to listen to customer feedback.	<ul style="list-style-type: none"> Visited 33 customers to maintain relations and improve customer satisfaction
Media and Pet Businesses	We surveyed public opinion on member services, periodic distribution of EDMs, and the ETtoday brand through the ETtoday online community and distribution of EDMs.	<ul style="list-style-type: none"> Raffle events had the highest satisfaction level and respondents hoped to see more soft news items relating to travel, food, lifestyle, and consumer products in EDMs. Words associated with ETtoday's brand characteristics included fast, timeliness, innovation, rich content, and popular. ETtoday was top-of-mind and the most frequently browsed online news website for most respondents, and was also the top online media brand.
	We surveyed items, activities, and social media content preferred by young people.	<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 creator resources relating to advertising and promotion, as well as studio space.



2.2 Promoting Green Management

Climate Change Strategies and Management

Policies and Commitments

- Identify climate change risks and opportunities using the TCFD framework and establish response mechanisms.
- Actively communicate with and assist all business departments in identifying links with climate change issues as well as potential risks and opportunities through education, training, and meetings.
- Assess and incorporate various measures for sustainable development to improve operational performance and reduce operational risks.
- Aim to minimize consumption of energy and resources by constructing buildings with ecological, energy-saving, health, and waste-reducing characteristics.
- Support low-carbon economic transformations by integrating core capabilities to assist corporations in reducing pollution and wasted resources generated during production or service processes.



Assessment Mechanisms and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
EMI Group/Warehousing business				
<ul style="list-style-type: none"> • Carbon reductions (tCO₂e) for the whole group 	<ul style="list-style-type: none"> • Complete annual ISO 14064-1 verifications. We began implementing ISO 14064-1 greenhouse gas inventories in 2022, and formulated specific reduction targets and plans for each year 	<ul style="list-style-type: none"> • Reduce annual greenhouse gas emissions by 1% compared with base year (2021) and complete annual ISO 14064-1 verifications 	<ul style="list-style-type: none"> • Reduce annual greenhouse gas emissions by 3% compared with base year (2021) and complete annual ISO 14064-1 verifications 	<ul style="list-style-type: none"> • Completed ISO 14064-1 verifications and received certification in 2024 • Our Taichung and Kaohsiung silos have allocated annual budgets to aged energy-consuming equipment, and reduced greenhouse gas emissions (kt-CO₂e/million NTD) in 2024 by 6.5% compared with the base year, surpassing our 1% target. (Our Taipei Office has not yet achieved this target.)
<ul style="list-style-type: none"> • Maintain annual monitored total dust concentrations to within allowable standards 	<ul style="list-style-type: none"> • Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within permissible standards 	<ul style="list-style-type: none"> • Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within permissible standards 	<ul style="list-style-type: none"> • Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within permissible standards 	<ul style="list-style-type: none"> • In May and November of 2024, a third-party unit was commissioned to implement environmental monitoring procedures; total dust concentrations ranged between 0.03~3.2 mg/m³, falling within the permissible concentration of 10 mg/m³.
<ul style="list-style-type: none"> • Green building and smart building indicators for Linkou A9 Headquarters 	<ul style="list-style-type: none"> • Plan to apply for Diamond level smart building and green building certificates 	<ul style="list-style-type: none"> • Obtain Diamond level smart building and green building certificates 	<ul style="list-style-type: none"> • Obtain Diamond level green building certificates and continue to promote environmental awareness 	<ul style="list-style-type: none"> • We plan to apply for Diamond level smart building and green building candidate certificates in 2025
<ul style="list-style-type: none"> • Warehousing business annual energy conservation rate 	<ul style="list-style-type: none"> • Continue to replace aged and energy-consuming equipment to achieve average energy conservation rate of 1-3% 	<ul style="list-style-type: none"> • Continue to replace aged and energy-consuming equipment to achieve average energy conservation rate of 1-3%, and assess the feasibility of generating power from renewable energies 	<ul style="list-style-type: none"> • Continue to replace aged and energy-consuming equipment to achieve average energy conservation rate of 1-3%, and assess the feasibility of generating power from renewable energies 	<ul style="list-style-type: none"> • Continued to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3% • Maintained validity of ISO 50001 Energy Management System in 2024

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Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
<ul style="list-style-type: none"> Train operational personnel to obtain drone operator licenses and conduct industrial safety inspections of all areas and elevated work areas 	<ul style="list-style-type: none"> Taichung operational site: Maintain validity of operational licenses, and implement outdoor high-rise building structure inspection tasks at least once a week for 7 months out of the year after excluding the 5-month windy season when industrial safety inspections cannot be carried out. Our Kaohsiung operational site is located within the red zone of Kaohsiung International Airport, which is a restricted area for drones and remote-controlled unmanned aerial vehicles, so drone inspection tasks cannot be implemented. 	<ul style="list-style-type: none"> Maintain validity of operator licenses and conduct drone industrial safety inspections 	<ul style="list-style-type: none"> Maintain validity of operator licenses and conduct drone industrial safety inspections 	<ul style="list-style-type: none"> In 2024, our Taichung operational site employees maintained the validity of their operating licenses and conducted outdoor high-rise building structure inspection tasks at least once a week for 7 months out of the year after excluding the 5-month windy season when industrial safety inspections could be carried out. Our Kaohsiung operational site is located within the red zone of Kaohsiung International Airport, which is a restricted area for drones and remote-controlled unmanned aerial vehicles, so drone inspection tasks could be implemented.
<ul style="list-style-type: none"> Organize eco-friendly training courses associated with environmental safety, industrial safety, environmental protection, energy and carbon reductions, and energy management, and encourage employee participation 	<ul style="list-style-type: none"> Ensure that all employees attend at least 1 internal or external education and training each year 	<ul style="list-style-type: none"> Ensure that all employees attend at least 2 internal or external education and training each year 	<ul style="list-style-type: none"> Ensure that all employees attend at least 3 internal or external education and training each year 	<ul style="list-style-type: none"> All employees attended at least 1 internal or external education and training in 2024
<ul style="list-style-type: none"> Incorporate environmental sustainability ISO management system guidance and certification 	<ul style="list-style-type: none"> Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes 	<ul style="list-style-type: none"> Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes 	<ul style="list-style-type: none"> Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes 	<ul style="list-style-type: none"> Obtained ISO 14001 and ISO 45001 certifications in 2024 Incorporated ISO 9001 and ISO 27001 guided verifications in 2024
<ul style="list-style-type: none"> Participate in Taiwan Power Company power trading platform demand response guidance service program 	<ul style="list-style-type: none"> Participate in program and continue implementations 	<ul style="list-style-type: none"> Participate in program and continue implementations 	<ul style="list-style-type: none"> Participate in program and continue implementations 	<ul style="list-style-type: none"> Continued to participate in Taiwan Power Company power trading platform demand response guidance service program and executed related implementations
<ul style="list-style-type: none"> Strengthen climate-related financial disclosures and formulate plans to compile TCFD reports 	<ul style="list-style-type: none"> Complete TCFD disclosures 	<ul style="list-style-type: none"> Complete TCFD verifications Continue to strengthen TCFD disclosures Incorporate IFRS S2 	<ul style="list-style-type: none"> Complete TCFD verifications Continue to strengthen IFRS S2 disclosures 	<ul style="list-style-type: none"> Referenced TCFD framework and disclosed relevant information in 2024

Responsible Units

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

Specific Actions

- Implemented and obtained ISO 50001, ISO 14001, and ISO 14061-1 certifications, and continued to enhance energy management performance and energy usage efficiency.
- Compiled information on environmental, carbon reduction, and legal trends; conducted training to strengthen personnel awareness of climate risk management frameworks and processes; and worked with consultants to formulate response guidelines.
- Identified equipment that might be impacted and actively explored domestic and foreign energy conservation projects for advance planning of equipment replacement schedules.
- Calculated dust volumes generated from loading and unloading operations, suspend operations if dust volumes are expected to exceed standards, and work to achieve efficient and effective loading and unloading operations.
- Formed Sustainable Innovation Team to promote environmental sustainability and innovation tasks such as use of drone inspections to strengthen industrial safety, participation in the Taiwan Power Company power trading platform demand response guidance service platform, continued improvement of silo intelligence levels, incorporation of environmental sustainability ISO guidance and certification, and assessment of renewable energy installations.
- Compiled information on building materials and data assessments from professional companies to plan use of green building materials and low-carbon energy-saving facilities to move toward our goal of constructing green buildings and smart buildings.

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2.2.1 Climate Change Response Strategies and Management

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



TCFD 4 core aspects and 11 recommended disclosures:

 Governance	<p>Describe the board's oversight of climate-related risks and opportunities</p> <ul style="list-style-type: none"> The Board is the highest supervisory unit of climate governance frameworks at EMI. The Corporate Governance and Sustainability Development Committee is our highest authority for management and monitoring of climate change issues, and is convened by an independent director. The Committee has formulated the "Regulations for Assessment and Management of Climate Change Risks and Opportunities", which were approved by the Board and used to institutionalize the duties and assessment processes of all functional teams; assessment results are regularly submitted to the Board. Implementation results and response measures are reported to the Board and senior management through regular Committee meetings, and discussions around climate change issues are disclosed to relevant stakeholders in annual sustainability reports.
	<p>Describe management's role in assessing and managing climate-related risks and opportunities</p> <ul style="list-style-type: none"> Jointly implemented by the functional teams established under the Committee, namely the Environmental Sustainability Team, Risk Management Team, Corporate Governance Team, and Customer Relations Team; auditing and accounting departments; and units associated with climate change risk and opportunity responses. Formulated relevant unit identification and management processes for climate risks and opportunities in climate risk management principles, including compiling a list of climate risks and opportunities, identifying risk/opportunity issues, generating climate risk/opportunity matrixes, identifying risks/opportunities, and proposing mitigation and adaptation measures for external disclosure and communication.

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 <p>Strategy</p>	<p>Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</p>	<p>Formulated assessment framework for climate risks and opportunities in response to government net zero and carbon reduction policies by considering our own operational characteristics and operational sites. For more information, please refer to the “Climate Risk Issues and Responses” and “Climate Opportunity Issues and Responses” sections below.</p>
	<p>Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning</p>	<p>We consider potential climate change impacts on overall operations, predict risk probabilities and levels of impact, and formulate risk response measures and crisis-handling mechanisms. Assessments of transition risks mainly focused on energy consumption of warehousing equipment and replacement of low-carbon equipment, and assessments of physical risks focused on risks associated with operational sites from natural disasters and rising sea levels. Assessments of climate opportunities focused on incorporating renewable energies in warehousing operations.</p>
	<p>Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios</p>	<ul style="list-style-type: none"> • The risk management department regularly conducts scenario analyses and stress tests with related business units to assess possible changes and losses from climate change scenarios. • We plan to reduce annual greenhouse gas emissions by 3% over the next five years compared with the base year (2021), continue to reference international climate scenarios, and formulate more active reduction goals.
 <p>Risk Management</p>	<p>Describe the organization’s processes for identifying and assessing climate-related risks</p>	<p>Evaluation framework and process for climate risks and opportunities: (1) Responsible units compile a list of climate change risks and opportunities; (2) Identify climate-related risks and opportunities, and generate matrixes for major risks/opportunities; (3) Rank and confirm material risks based on levels of impact and likelihoods of occurrence.</p>
	<p>Describe the organization’s processes for managing climate-related risks</p>	<p>Management process for climate risks and opportunities: (1) Identify climate risks and opportunities; (2) Confirm financial impacts of major risks; (3) Formulate and implement projects based on actual needs; (4) Track results and adjust response measures; (5) Report and disclose results.</p>
	<p>Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management</p>	<p>Climate risk identification, evaluation, and management processes have been integrated into existing risk management procedures. The three lines of responsibilities for risk management have been incorporated into the Corporate Governance and Sustainability Development Committee; the convener oversees risk identification processes implemented by the Risk Management Team and formulates response measures based on different risk and opportunity aspects.</p>
 <p>Metrics and Targets</p>	<p>Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process</p>	<ul style="list-style-type: none"> • Formulated project metrics and targets for material risks and established links between KPIs and remuneration of senior executives. • Aim to reduce electricity usage by 1% each year and replace aged and energy-consuming equipment in favor of low energy-consuming equipment, aim to reduce annual greenhouse gas emissions by 3% over the next five years compared with the base year (2021), and continue to quantify carbon reduction benefits.
	<p>Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks</p>	<p>Conducted regular ISO14064-1 greenhouse gas inventories and verifications. Please refer to 2-2-2 Environmental, Energy, and Resource Management.</p>
	<p>Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.</p>	<p>Established Greenhouse Gas Emissions Team and Energy Review Team to formulate management indicators for investment in loading/unloading business activities, including electricity usage and greenhouse gas emission to enhance resource efficiency and lower costs. In future, we will continue to promote process improvements, utilize energy-saving technologies, prioritize procurement of energy-saving equipment, and assess green electricity purchases.</p>

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Climate risk issues and responses:

Category	Risk Aspects	Sub-category	Topics	Responses	Investment Costs
Transition Risks	Technology	Low-carbon transformations	Replacing warehousing equipment and introducing low-carbon transformations will increase operational costs	During the process of replacing warehousing equipment, we not only have to consider energy savings, protection against sea winds, natural disasters, and other sustainable management criteria, but also enhancement of unloading operations efficiency when replacements are completed to strengthen silo operations and service quality.	We expected to invest a total of NT\$1.5 billion in replacing aged equipment from 2020-2033.
	Policy and legal	Greenhouse gas regulations	In future, emissions costs will likely rise due to laws and regulations, which will in turn increase operational costs.	We have obtained ISO 50001 and ISO 14064-1 certifications, established dedicated personnel, and implement inspections each year to track management performance and formulate reduction targets.	In 2024, we invested NT\$27.423 million in implementation of ISO energy management systems, upgrades for aged equipment, and energy efficiency enhancements.
		Renewable energy regulations	Increasing renewable energy installed capacities and purchases of green electricity certificates in accordance with law will increase our operational costs	<ul style="list-style-type: none"> Establish renewable energy devices or purchase green certificates in line with government regulations and standards. Replace aged and energy-consuming equipment to achieve energy and carbon reduction goals. 	<ul style="list-style-type: none"> We have budgeted NT\$100 million each year to replace and maintain aged and energy-consuming equipment. We are assessing renewable energy installations.
	Market	Climate change effects on market demand and supply	Extreme climate may cause prices of imported grains to fluctuate, and customers may reduce import volumes, decreasing our revenues.	Integrate existing resources to develop other businesses with innovative applications, such as renting out vacant land to increase revenues; aligning with Taiwan Power Company power deployment policies and participating in demand response guidance service program to convert electricity assets into revenues; adhering to national food supply policies and helping to coordinate supply chains for national food reserves and establish safety stock mechanisms, thereby maintaining domestic imports of bulk grains to stabilize demand.	<ul style="list-style-type: none"> Determined relative investments for different innovative business projects. Utilized vacant land without additional construction or improvement costs.
Physical Risks	Chronic	Rising sea levels	Climate change impacts may cause equipment damages or flooding, increasing equipment repair costs	Distribute disaster loss risks through property insurance.	Invest at least NT\$10 million in property insurance each year.
	Acute	Typhoons (hurricanes), extreme rainfall events, and tsunamis	Extreme physical risks may damage equipment, accelerating asset depreciation and increasing equipment maintenance costs.	<ul style="list-style-type: none"> Distribute disaster loss risks through property insurance. Formulated "General Safety Measures and Emergency Responses for Silo Operations" to reduce personnel injury and asset damages. 	



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Climate opportunity issues and responses:

Category	Opportunity category	Sub-category	Topics	Responses	Investment Costs
Opportunities	Resource efficiency	Reduce power and water consumption	Implement energy-saving, water-saving, and economic recycling measures to increase additional non-operating income	<ul style="list-style-type: none"> Implement annual ISO 50001 energy management plans Implement voluntary water-saving projects each year Participate in Taiwan Power Company power trading platform demand response guidance service program each year Conduct feasibility study on AI automated processes to promote smart silo upgrades and improve process efficiency 	Formulate budgets based on energy conservation plans for each year
	Energy source	Adopt low-carbon energies	Assess installations of renewable energy equipment for regulatory compliance and to increase future business opportunities	Assess feasibility of ocean energy or other green energies	We plan to invest NT\$500,000 in 2025 to establish a 12 Kw small-scale solar panel installation at our Kaohsiung silo that can be used to test site suitability and feasibility of subsequent expansions
	Products and services	Develop or expand low-carbon products and services	Work with industry supply chains to promote carbon reduction initiatives as well as water and waste recycling and reuse to enhance our corporate image and reputation	Gradually implement supplier management: <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 Set improvement measures for audit deficiencies and continue to track progress 	Formulate budgets for various projects and measures
	Markets	Enter new markets	Increased client demand for low-carbon/green services will increase service values and collaboration models, which will build a positive image and open up innovative markets.	<ul style="list-style-type: none"> Promote various low-carbon management measures Use upgraded IoT and digitalized operational systems, including RFID and truck identification systems, to transmit real-time logistical information to our clients, reducing the need for time-consuming and energy-consuming customs declaration, cargo tallying, and other administrative procedures. Encourage clients to use electronic invoice systems, reducing paper consumption, accelerating information transmission, and reducing document waiting times, increasing efficiency 	Formulate budgets for various projects and measures
	Resilience	Establish sustainable supply chains	Increase supply chain adaptability and flexibility to maintain supply chain resilience and ensure uninterrupted supply	<ul style="list-style-type: none"> Diversified supply chain: Establish collaborations with multiple suppliers to increase supply chain diversity and reduce risks from reliance on single climate conditions. Collaboration and training: Organize collaborations and training for climate change adaptability to reduce industrial impacts from climate change. 	Formulate budgets for various projects and measures



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2.2.2 Environmental, Energy, and Resource Management

Management of Greenhouse Gases

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

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

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

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

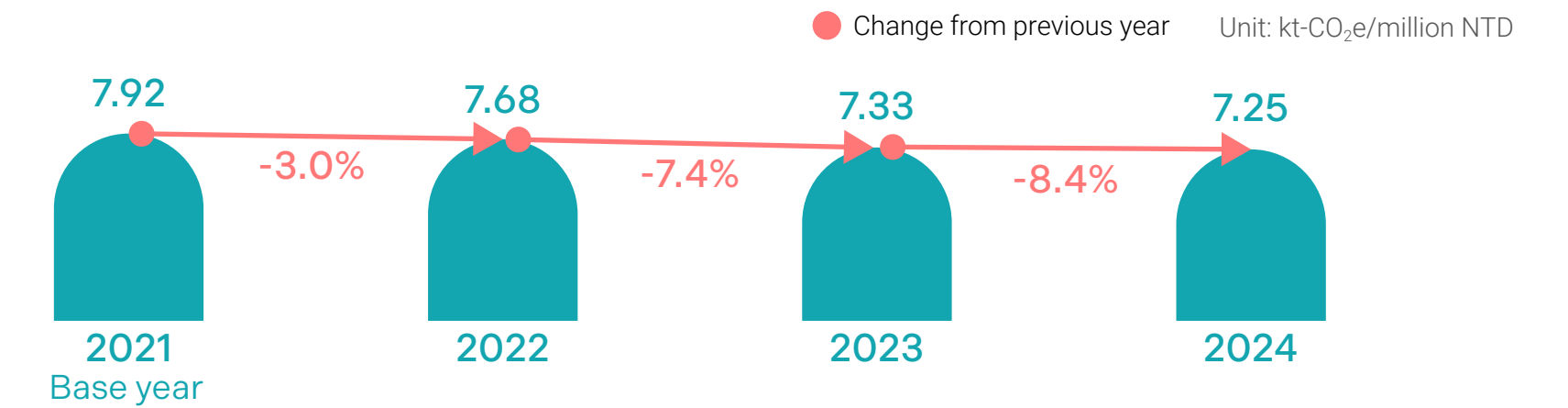
Notes 2 Our pet business set 2022 as the base year for comparing greenhouse gas emissions; inventory scope encompassed our Zhonghe office and 112 ET Pet stores. We revised greenhouse gas emission data in our 2023 Sustainability Report due to adjustments of coefficients used; revisions were confirmed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

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

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

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

Taichung and Kaohsiung silo Scope 2 emission intensity



Environmental and Energy Management

We strive to reduce the environmental impacts of our operations while fulfilling our corporate social responsibilities. We have formulated an ESG management policy to achieve the following eight environmental commitments and are gradually implementing low-carbon transformations:

- ✓ Comply with related laws and regulations, and integrate these with EMI business strategies to expand our environmental protection, worker protection, energy conservation, and carbon reduction commitments.
- ✓ Implement communication, coordination, education, and training to gradually strengthen management of green supply chains and achieve our commitment to protect the Earth, ecosystems, and the environment.
- ✓ Develop green operation management procedures to enhance resource usage efficiency; reduce energy consumption; and refine waste reduction, recycling, and reuse measures to achieve our pollution prevention goals.
- ✓ Establish communication channels for worker participation and support, and work to understand the needs and expectations of workers and stakeholders
- ✓ Implement energy and carbon reduction policies while continuously replacing aged energy-consuming equipment and promoting energy conservation measures.
- ✓ Continue to promote various quantitative management targets and enhance management performance through periodic reviews and improvements.
- ✓ Support designs, products, and activities that decrease environmental impacts and improve energy efficiency.
- ✓ Continue to improve dust conditions in silo operating environments, including by replacing inefficient dust collection systems and equipment, increasing dust cleansing procedures in factories, and raising frequency of factory inspections to maintain safety of silo operations, thereby achieving our goals of eliminating hazards, reducing risks, and creating healthy and safe working conditions.



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We actively implement green management measures in our silos and business offices to build work environments that are environmentally friendly, energy saving, and sustainable. Our environmental management achievements in our silos and business offices for 2024 were as follows:

Aspect	Action Item	Description
Silo facilities	Improve energy usage efficiency and reduce environmental impacts	<ul style="list-style-type: none"> Installed LED lighting equipment, new speed reducers, inverter air conditioners, high-performance IE₃ or IE₄ motors, and high-performance transformers and circuits. Used EMS (Energy Management System) analysis to optimize electricity usage effectiveness, aiming to reduce regular contract capacities. Implemented real-time standby auxiliary service measures, improved power factor measures, and reduced regular contract capacities. Continued to implement ISO 15001 and ISO 14001 to enhance energy efficiency and reduce environmental impacts from various production activities.
	Dust dispersion management	<ul style="list-style-type: none"> Regularly cleaned grain unloaders, silo dust collectors, filter bags, the bottoms of bucket elevators, and temporary storage tanks. Installed fixed-point dust detection instruments in weighing and outbound process areas to monitor environmental dust levels and formulate management strategies. Established dust collection systems for grain unloaders and installed new dust collector air storage tanks on mechanical silos to prevent dust dispersion. Installed fog cannon systems in truck loading areas to suppress dust emissions.
	Optimize outbound processes	<ul style="list-style-type: none"> Introduced truck identification system and established a scheduling information webpage to reduce truck idle times and decrease exhaust gas emissions.
	Reduced water usage	<ul style="list-style-type: none"> Complied with "Water Resource Management Regulations"
	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 for better air flow, reducing use of air-conditioners and increasing power savings. Set air-conditioner chillers to shut down during off-peak periods before 07:00 and after 18:00 to conserve energy.
Office areas	Energy conservation	<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"> Printed double-sided reports, and reused paper printed on only one side. Our offices completely stopped providing paper cups and bottled water. We also introduced online signature systems and applied for electronic bills from Northern Region Water Resources Office/Chunghwa Telecom. Installed the iTrash automatic recycling machine to encourage our employees to sort and recycling trash. We recycled 3,245 plastic bottles and 766 metal cans, equivalent to around 281.1 kgCO₂e in 2024.

• Warehousing Business Energy-Saving Investments in 2024

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

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

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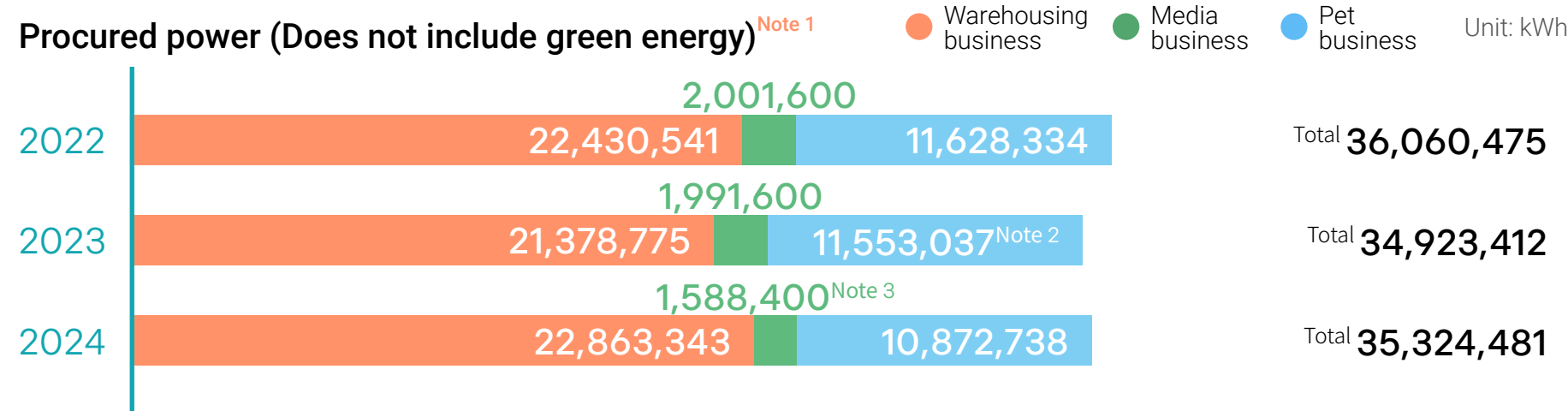
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• Pet Business Energy-Saving Investments in 2024

Investments in Energy-Saving Equipment in 2024	Investment (NT\$, in thousands)	Expected benefits in 2025
<ul style="list-style-type: none"> Reduced electricity contract capacities for all 21 stores; related applications will be gradually completed by 2025. 	0	Reduce Scope 2 greenhouse gas emissions by 1-3%
<ul style="list-style-type: none"> Replaced aged air-conditioning equipment and lights in stores 	70	
<ul style="list-style-type: none"> Purchased new equipment and replaced aged equipment with inventory equipment 		

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



Notes 1 We did not procure any green or renewable energies from 2022 to 2024.
 Notes 2 Electricity usage from purchased electricity for our pet business in 2023 was revised based on Scope 2 emissions data taken from greenhouse gas inventories verified by a third-party. Total purchased electricity volumes and organizational energy consumption data have been adjusted in accordance with updated data.
 Notes 3 Our media business enhanced space usage efficiency in 2024, closing off some office spaces to achieve a significant reduction in electricity usage.
 Notes 4 Electricity consumption statistics truncated to a whole number.

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

1 Electricity conservation plan and implementation measures		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Taichung operational site employees	28	84

2 Education and training to strengthen sustainable development and information security concepts		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Taichung operational site employees	29	87

3 EMI ESG achievements and prospects		
Trainee/participant type	Total trainees/participants	Total training/participation hours
New employees that entered the company over the past three years	21	21

4 How silos can strengthen energy-saving measures and net zero transformations		
Trainee/participant type	Total trainees/participants	Total training/participation hours
New employees that entered the company over the past three years	21	21

5 EMS Formosa Plastics energy management system application training course		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Kaohsiung operational site employees	22	66

6 Introduction to ESG strategies, ISO management systems, and contractor management procedures		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Kaohsiung operational site employees	77	693

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

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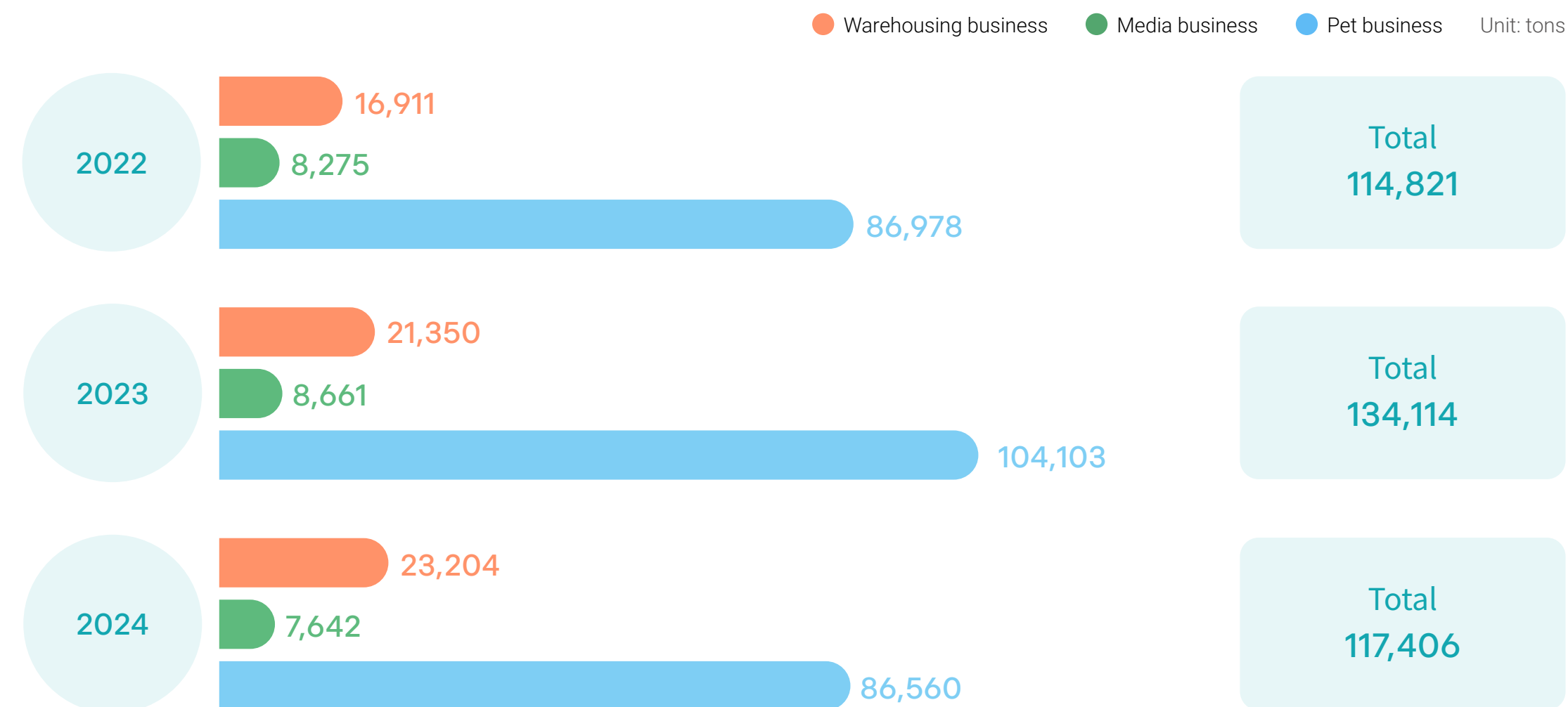
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Water and Waste Management

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

Business	Water Management Actions	Water Management Goals	Implementation Results
Warehousing Business	<ol style="list-style-type: none"> Regular maintenance of water systems: Regular checks, maintenance, and recording of monthly water consumption to monitor water consumption, prevent leaks, and identify abnormalities in a timely manner. Water-saving promotion activities: Designed and posted visual slogans, stickers, and posters to disseminate water conservation concepts to colleagues. Incorporation of energy-saving equipment and facility management optimizations: Used water-saving equipment in offices and shut down automated factory sprinkler systems to prevent unnecessary waste. 	<ul style="list-style-type: none"> Continuous improvement and tracking Use products with water-saving labels Set sprinkler system activation conditions and times to prevent waste 	<ul style="list-style-type: none"> In 2024, water consumption at our four silos in Taichung and Kaohsiung increased by 8.7% compared to 2023. Main reasons: <ol style="list-style-type: none"> In response to environmental and occupational safety requirements, we added sprinkler facilities at truck dispatch areas to reduce dust dispersion risks during outbound procedures. This measure improved the quality of working environments and complies with environmental and industrial safety regulatory requirements. We will continue to monitor the operational efficiency of related sprinkler facilities, and assess other water conservation measures to balance environmental safety management and resource consumption efficiency. Special incident: On July 15, 2024, the Tai Knighthood vessel docked at Silo 72 with grains containing a high concentration of syrup. Many of these grains adhered to conveyor and silo equipment, resulting in abnormal operations, and requiring large amounts of water to clean the equipment and silo. Water consumption at our pet business increased by 18.6% in 2024 compared with 2023.
Pet Business	<ol style="list-style-type: none"> All stores with cooling towers assess actual operations based on weather conditions and shut down cooling towers an hour in advance to achieve energy reduction goals. Required physical stores to implement water-saving measures. 	<ul style="list-style-type: none"> Reduce water consumption compared to the previous year. 	
Media Business Pet Business	<ol style="list-style-type: none"> Regularly inspected damages and leaks in office pipelines and installed water-saving devices on faucets. 	<ul style="list-style-type: none"> Ensure that no water resources are wasted. 	

Water withdrawal amounts for EMI businesses over the past three years



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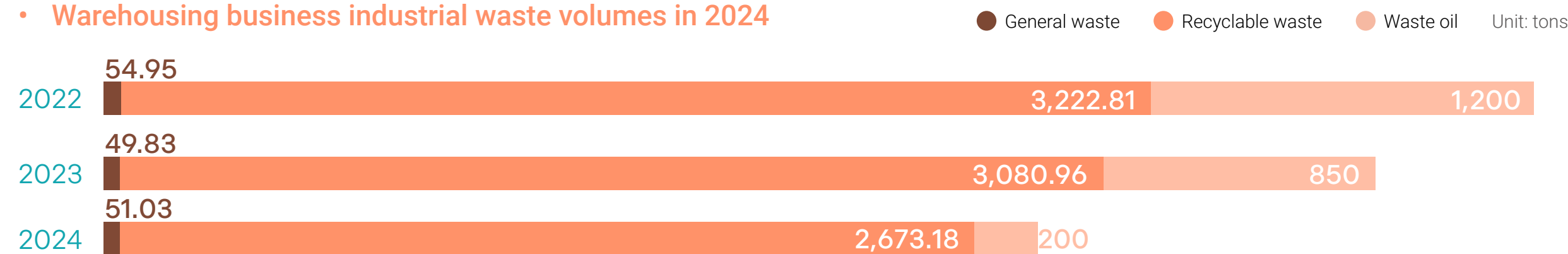
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The EMI Group strives to implement waste management, and waste generated by all businesses adhere to internal “Procedures for Waste Management.”

Warehousing Business

<p>Waste Management Actions</p>	<p>Recording and analysis of general waste</p> <ul style="list-style-type: none"> Dedicated personnel record and file daily waste volumes for subsequent review, progress tracking, and analysis. <p>Waste recycling and separation management</p> <ul style="list-style-type: none"> Recyclable items are separated into four major categories (metal, plastic, paper, and glass) and bagged in silo resource recycling areas to improve recycling efficiency and separation accuracy. <p>Regular recycling processes</p> <ul style="list-style-type: none"> Contracted cleaning companies collect recyclable items six times every week to ensure that recycling processes run smoothly and adhere to environmental regulations. <p>Promote and implement waste separation procedures</p> <ul style="list-style-type: none"> We continue to promote and strictly implement waste classification procedures to enhance employee environmental protection awareness and achieve our goal of reducing general waste.
<p>Waste Management Goals</p>	<ul style="list-style-type: none"> We implement separation procedures for general waste and our goal is to reduce annual “unit waste amounts” by 1% compared to the previous year. Promote source reduction and separation. All industrial waste is recycled, handled, and reused in accordance with regulations, and we maintain a 100% recycling rate.
<p>Implementation Results</p>	<p>Waste separation and reduction achievement rates</p> <ol style="list-style-type: none"> General waste: Our goal was to reduce generated waste volumes by 1% compared with the previous year. Non-recyclable waste generated in 2024 increased by 2% compared with the previous year. Industrial waste: Includes scrap metal and waste oil; we set an annual target of 100% recycling and reuse, and achieved this target in 2024. The total amount of recyclable waste in 2024 was 2,673.18 tons, a reduction of 13% compared with the previous year.

• Warehousing business industrial waste volumes in 2024



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

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



Green and smart building achievements: EMI Linkou A9 Headquarters Building

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

