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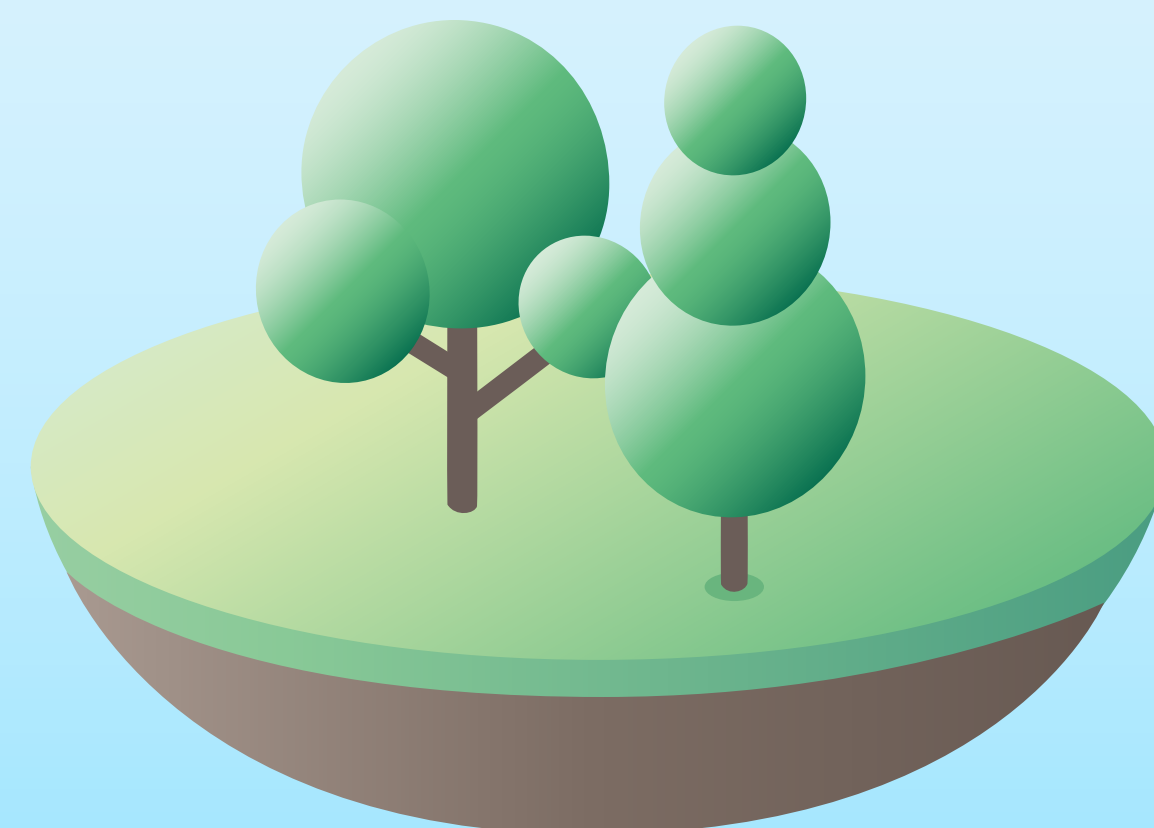
3.1 Human Resources and Talent Structure

3.2 Employee Training and Development

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3.1 Human Resources and Talent Structure

EMI considers employees to be important assets. Faced with shortages in current labor environments, we strive to improve employee welfare and well-being, and have formulated management procedures for different business operations as part of our commitment to creating healthy and safe workplace environments. Continued improvement in our employees serve as a driving force for constant progress at EMI, so we provide comprehensive education and training to help our employees enhance knowledge, skills, and innovation capacities, enabling sustainable growth for both individuals and EMI.

3.1.1 Talent Recruitment and Retention

EMI recruits talent at all levels through diverse channels in response to emerging and changing business trends and business models. Main recruitment channels include:

- **Industry-academia collaborations and industrial expert lectures:** Introduce professional knowledge and cultivate potential talent through academic collaborations.
- **Research projects and internship programs:** Provide internship opportunities for students to learn and contribute.
- **Optimize internal referral incentive system:** Encourage current employees to recommend outstanding talent to join our team.

In terms of talent retention, EMI focuses on employee development and well-being, and has formulated related personnel policies and regulations to ensure provision of fair development opportunities. We continue to implement our “Middle and Senior Manager Succession Program” to provide outstanding talent with additional development opportunities that solidify our internal succession team and inspire key talent.

Our hiring policies strictly adhere to international human rights conventions and government labor regulations. We prohibit the use of child labor and forced labor, ensuring an ethical and legally compliant employment environment.

3.1.2 Employee Structure

❖ EMI employee structure for 2024: Positions, ages, diverse employment conditions, and workers who are not employees

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Position	Management position	162	10.28%	256	16.22%	418	26.49%
	Administrative position	64	4.06%	107	6.78%	171	10.84%
	Professional position	327	20.72%	662	41.95%	989	62.67%
All employees						1578	
Age	Under 30 years	100	6.34%	372	23.57%	472	29.91%
	31-40 years	193	12.23%	369	23.38%	562	35.61%
	41-50 years	145	9.19%	189	11.98%	334	21.17%
	Over 51 years	115	7.29%	95	6.02%	210	13.31%
All employees						1578	

Note: The ratios listed above were calculated by dividing the number of employees in each category by the total number of employees at the end of the year (1,578). December 31, 2024 was used as our calculation reference date. Ratios are rounded to two decimal places. Employees from Care Pet Bio-Tech Company were included in calculations.

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Diverse employment	Indigenous employees	12	0.76%	22	1.39%	34	2.15%
	Disabled employees	10	0.63%	3	0.19%	13	0.82%
	Foreign employees	1	0.06%	6	0.38%	7	0.44%
	Total	23	1.46%	31	1.96%	54	3.42%

Note: The ratios listed above were calculated by dividing the number of employees in each category by the total number of employees at the end of the year (1,578).

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Workers who are not employees	Security personnel	15	23.08%	-	-	15	23.08%
	Cleaning personnel	25	38.46%	25	38.46%	50	76.92%
	Total	40	61.54%	25	38.46%	65	

Note: December 31, 2024 was used as our calculation reference date. Ratios are rounded to two decimal places. Employees from Care Pet Bio-Tech Company were included in calculations.

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

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

Note: The ratios listed above were calculated by dividing the number of employees in said category by the total number of employees at the end of the year (65).

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New and Terminated Employees

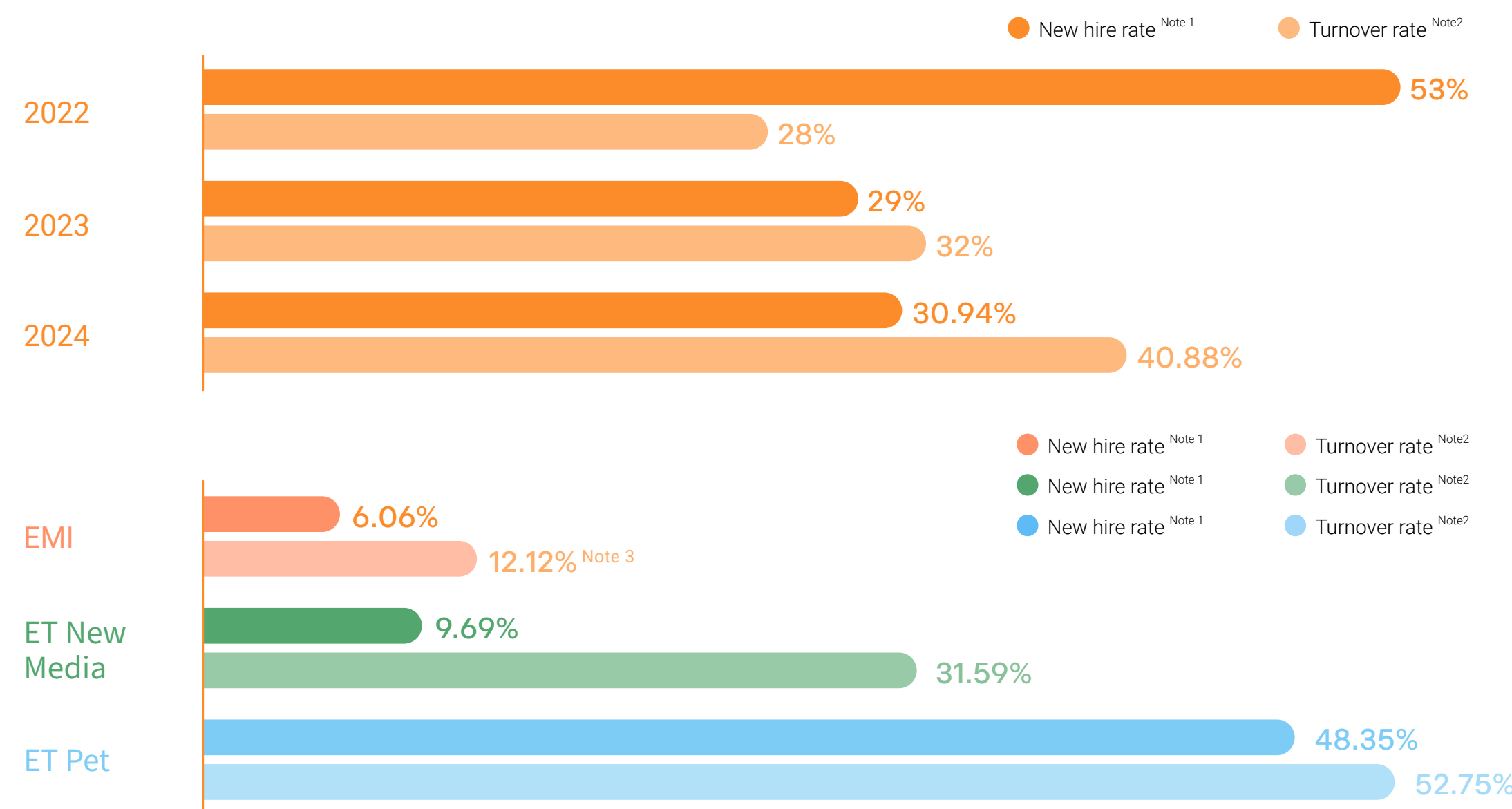
EMI emphasizes talent development and retention, and considers employees to be key assets for corporate sustainability. We are committed to creating a diverse, flexible, and inclusive workplace environment that meets the demands of different generations and industrial characteristics, and we continue to adjust recruitment and retention strategies through a comprehensive employee care system and exit interview mechanism that helps to strengthen organizational stability and resilience.

In terms of age-friendly employment, our media business leverages the expertise of retired media professionals through project-based contracts and other contractual employment methods, offering flexible working arrangements in accordance with their lifestyles to extend their professional values. Our pet business also recruits senior citizens and part-time personnel to support frontline operations during peak periods, thereby enhancing manpower efficiency while promoting intergenerational integration.

Looking at the relatively high turnover rate in our pet business, we began optimizing exit surveys in 2024 to collect feedback through an anonymous questionnaire three months after employees exits, which enabled us to obtain more authentic and in-depth information on employee reasons for leaving. Analysis results revealed that the main reasons for employee exits included low base salaries, incentive system designs, and executive communication and leadership styles. We therefore formulated and initiated three specific improvement measures in 2024: Adjusting store personnel and beautician remuneration and incentive systems, strengthening incentive systems for employees at headquarters, and systemically improving executive management and leadership capabilities. We hope these changes will enhance employee satisfaction and sense of belonging, and enable sustainable development of human resources as we build a human-centric, inclusive, and mutually beneficial organizational culture.



EMI New Hire/Turnover Rate in 2024



Turnover rate analysis and improvements

ET Pet has rapidly increased store numbers in recent years, establishing composite stores and entering outlying islands, with employees mainly consisting of store personnel, beauticians, and cashier counter personnel, leading to the following issues:

- Intense competition regarding salaries and benefits: It is easy for employees to change jobs due to “nearby work opportunities,” “work intensities,” and “salary factors.”
- Highly labor-intensive and emotionally demanding work: Pet care, grooming, and retail sales require long hours of standing, cleaning, and handling of pet behavior issues (involving excretion or aggressive behaviors), and require communication with pet owners, making it a high-stress and emotionally demanding industry.
- Our fast recruitment speeds as well as short training and adaptation periods may cause some employees to resign before they have fully acclimated to their roles, increasing turnover rates.

ET Pet implemented systemic improvements in 2024 to optimize incentive systems and executive training, strengthening internal management, career planning, and personnel care systems in response to employee feedback. We hope these changes will improve talent retention and reduce turnover rates in the future.

Notes 1 Turnover rate = Number of exited employees/Average number of employees over the year; average number of employees over the year is defined as: (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2, with the total number of employees at the beginning of the period being the same as the total number of employees at the end of the previous period (previous year).

Notes 2 New hire rate = Number of new hires/ Average number of employees over the year; average number of employees over the year is defined as: (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2, with the total number of employees at the beginning of the period being the same as the total number of employees at the end of the previous period (previous year).

Notes 3 The number of employees that exited EMI in 2024 included 9 employees who retired, accounting for 30%.

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Gender and Age of New Hires for 2024 ^{Note}

Age	EMI		ET New Media		ET Pet	
	Number of new hires	New hire rate	Number of new hires	New hire rate	Number of new hires	New hire rate
Under 30 years	5	2.02%	27	5.23%	275	28.84%
31-40 years	4	1.62%	13	2.52%	121	12.69%
41-50 years	6	2.42%	8	1.55%	42	4.40%
Over 51 years	-	-	2	0.39%	23	2.41%
Subtotal	15	6.06%	50	9.69%	461	48.35%

Note: The ratios listed above were calculated by dividing the number of employees in each category by the average number of employees for said business. Average number of employees = (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2. The total number of employees at the beginning of the period was equal to the total number of employees at the end of the previous period (previous year).

Gender and Age of Exited Employees in 2024 ^{Note}

Age	EMI		ET New Media		ET Pet	
	Number of exited employees	Turnover rate	Number of exited employees	Turnover rate	Number of exited employees	Turnover rate
Under 30 years	2	0.81%	65	12.60%	305	31.99%
31-40 years	7	2.83%	49	9.50%	139	14.58%
41-50 years	7	2.83%	32	6.20%	48	5.03%
Over 51 years	14	5.66%	17	3.29%	11	1.15%
Subtotal	30	12.12%	163	31.59 %	503	52.75%

Note: The ratios listed above were calculated by dividing the number of employees in each category by the average number of employees for said business. Average number of employees = (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2. The total number of employees at the beginning of the period was equal to the total number of employees at the end of the previous period (previous year).

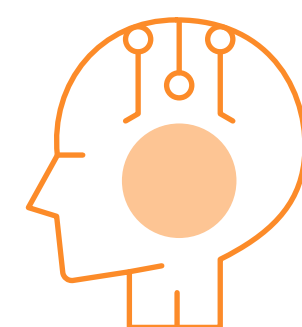
ET Pet Encourages Employment of Senior Citizens

ET Pet collaborated with the Taipei municipal government and Yunlin county government in 2024 to host workplace experience activities for middle-aged and elderly job seekers (aged 45 years and older). These activities were attended by more than 50 middle-aged and elderly job seekers, who gained an understanding of store operations and workplace environments while experiencing in-store tasks such as product display and organization. We administered a simple aptitude test to help attendees assess their individual workplace adaptability levels, and organized interviews between elderly job seekers and district managers/store personnel, which left a lasting impression on job seekers. Middle-aged and elderly job seekers can arrange flexible working hours and start in part-time capacities to bridge staff shortages in stores.



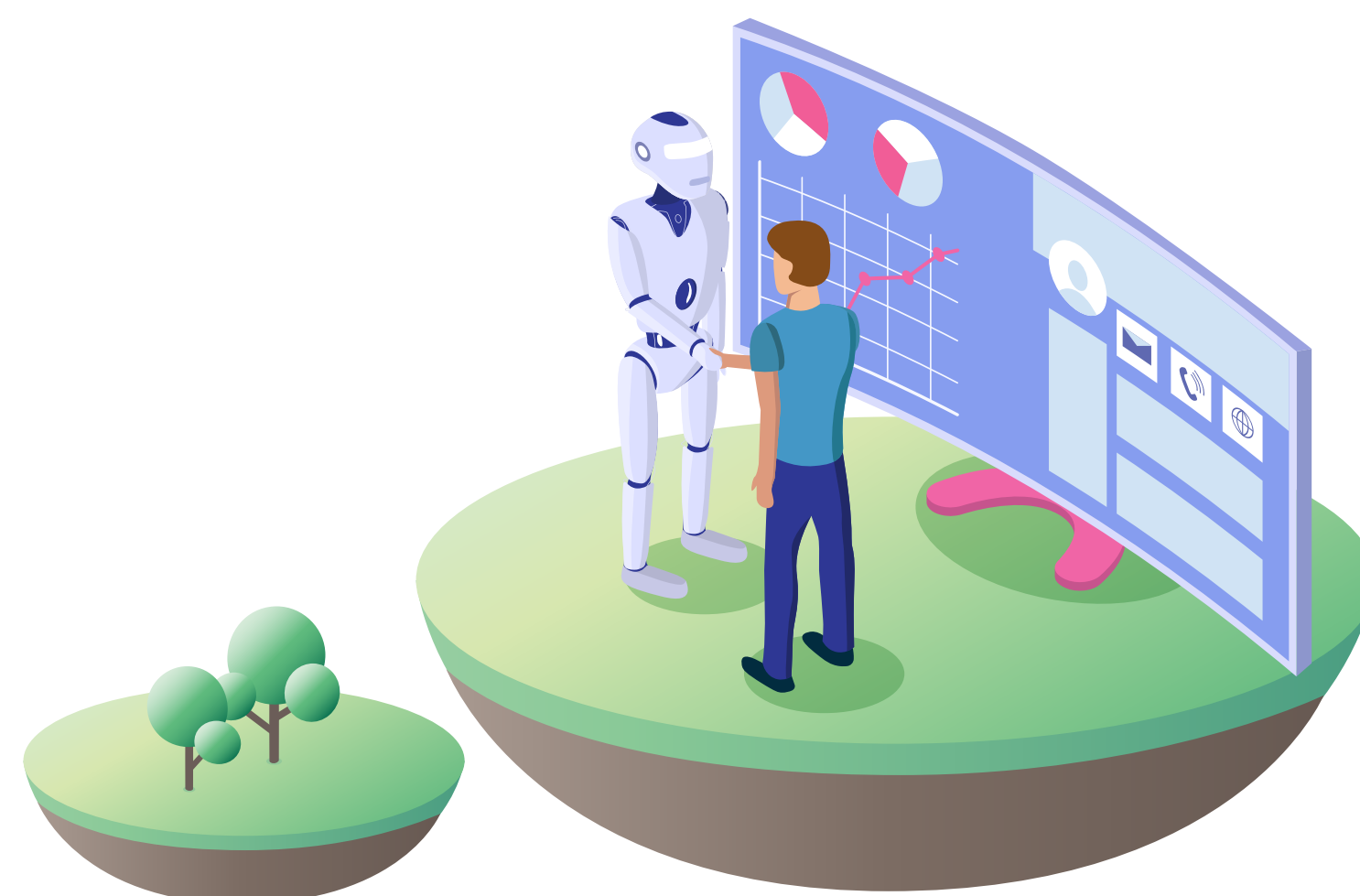
3.2 Employee Training and Development

3.2.1 Education and Training System

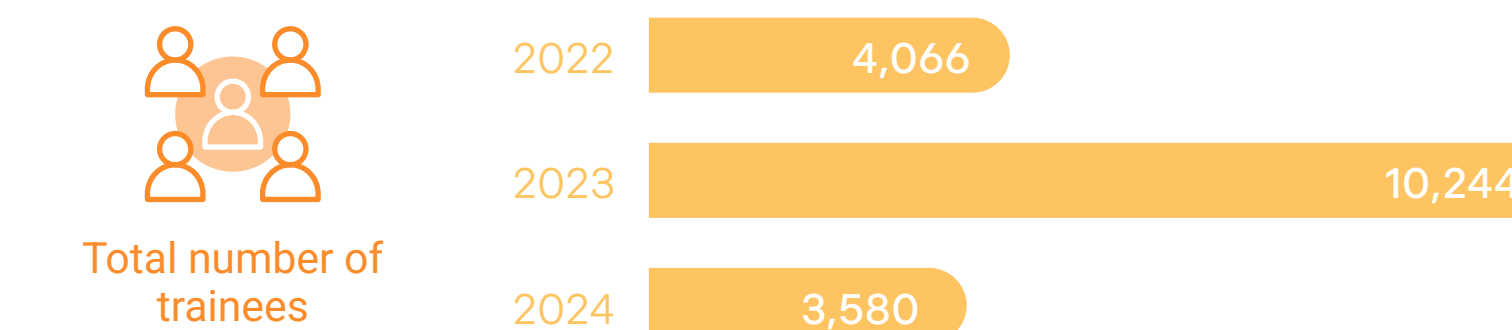
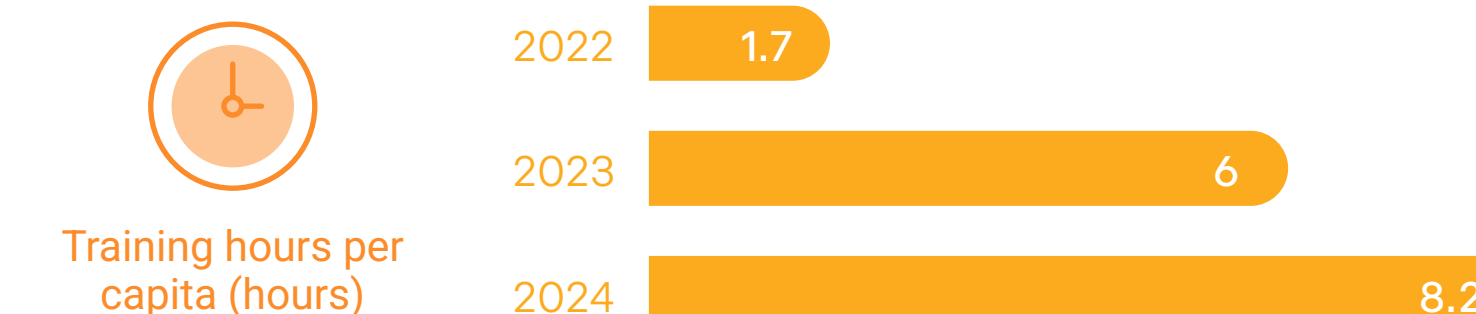
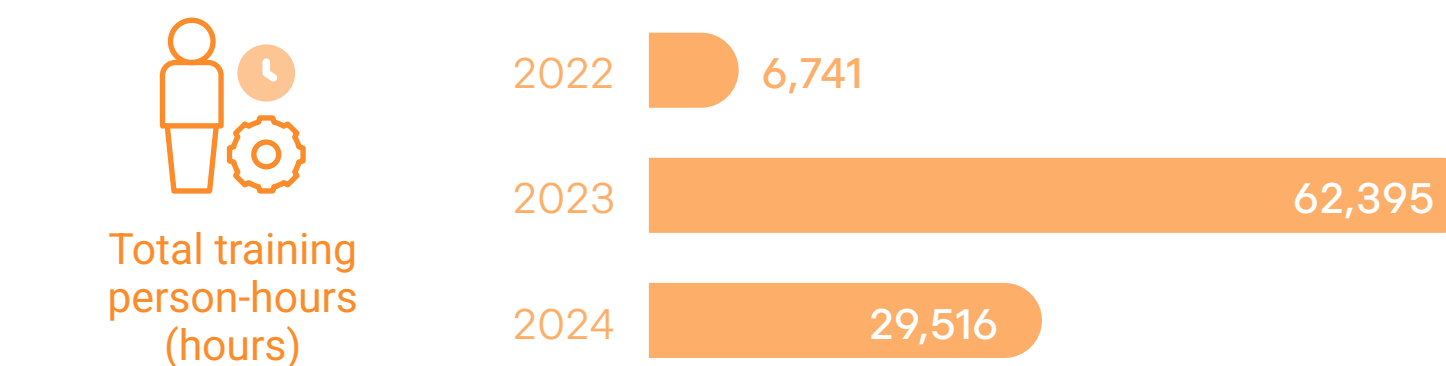


AI can improve efficiency, but not replace talent.
Employees will always be EMI's most important asset.

2024 was the inaugural year of AI integration for EMI. We comprehensively upgraded our employee education and training systems to focus on AI technology empowerments, strengthening employee digital literacy and adaptability. We formulated three AI policies for 2025: AI applications in performance reviews, SMART work report principles for all employees, and AI certification acquisition. We emphasized human-machine collaborations and used systematic AI incorporation and application training to help our colleagues convert technologies into workplace capabilities. In terms of our learning platform, EMI continues to optimize digital learning resources, flexible independent-study courses, interactive modules, and on-demand content, allowing employees to learn at their own pace and achieve autonomy in learning. We also simultaneously improved training for virtual and physical integrations with physical courses focusing on practical AI applications, group collaborations, and problem-solving, strengthening knowledge internalization and cross-department exchanges, forming a virtuous learning cycle. Our training system emphasizes both continuous learning and practical application, demonstrating our commitment to building a talented and competitive team that allows each employee to grow and advance in the AI era.



❖ Training Statistics for Past Three Years



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Digital Learning Platform Achievements

EMI's E-Learning digital platform has accumulated more than 2,103 courses since its launch, and 476 courses were added in 2024. The courses not only cover career development topics such as planning and management, sales, professional career development, and capability modules, but also include electives associated with AI innovation, beauty, health, and foods. In 2024, the platform received a total of 4,884 visitors and total learning time amounted to 70,329.6 hours.

In 2024, the platform received a total of
4,884 visitors

total learning time amounted to
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EMI Training in 2024



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3.2.2 Talent Cultivation Program

EMI formulated a prospective talent cultivation blueprint aligned with Group strategies and market expansion demands. We initiated a succession plan to integrate cross-departmental and cross-functional talent, establishing comprehensive career development pathways and a tiered core training system which help our employees obtain the professional and leadership skills required for facing future challenges, as well as enhance our competitive advantages.

In addition to the Group-level talent cultivation plan, we also formulated talent development plans for our warehousing, media, and pet businesses in accordance with the industrial characteristics and developmental stages of each business unit, providing localized training and skill upgrading courses that meet practical demands, embodying flexibility and talent development resilience for our diversified operations as we work with our employees to keep pace with the times and create long-term value.

Talent cultivation program	Description
Group meetings and training camps	We organized cross-enterprise project discussion meetings and two annual training camps which offered performance bonuses to help our employees understand overall Group operations.
First/second/third line management succession program	We selected high-potential employees from each department for cultivation of management successors, offered contracts with guaranteed remuneration and bonuses, and included performance of new employees in evaluations for department managers.
Elite training center	Our top sales personnel guided new and high-potential employees through training sessions and experience-sharing classes.
Projects and industry-academia collaborations	We enhanced the professional capabilities and personal horizons of our employees by collaborating with renowned enterprises and schools on a variety of projects.
AI EMI Management Academy	We kept informed of global AI and data analytics trends, and utilized imaging, video, information research, and other AI tools to enhance employee work capabilities and efficiency.
Summer internship programs	Collaborated with summer internship programs at colleges and universities with mass communication departments to strengthen our employer brand image on campus, enhancing EMI visibility and attracting outstanding young students.



Warehousing Mentorship Program: Institutionalized Talent Development Mechanisms Incorporating Knowledge Transfers/Digital Transformations

As our warehousing business relies heavily on practical on-site experiences, we established a mentorship program which gives new colleagues one-on-one guidance from senior employees, accelerating their familiarity with procedures, safety guidelines, and organizational culture, thereby achieving knowledge transfers and rapid development of on-site capabilities. External instructors with practical experience are invited to conduct professional courses for procedures involving highly specialized technological aspects to ensure that training content aligns with industrial trends.

To further improve training systems, our warehousing business also implemented an internal "Seed Instructor System" to strengthen instructor training and talent cultivation systems. We continued to expand training scope in 2024 through courses covering computer programming, electromechanical operations, labor safety regulations, automated inspections, ISO management systems, finance and accounting procedures, firefighting, and health and safety of new hires. We also organized external training and certification acquisition courses based on employee needs. A total of 1,403 participants attended our training activities over the year and total training duration amounted to 7,327 hours.

Our warehousing business proactively introduced AI literacy training in response to rapid advances in AI technologies, and launched a weekly "AI Application Study Group" in 2024 to help our colleagues learn AI concepts and application tools that enabled them to find opportunities for innovation within operational procedures. A total of 43 employees participated in the study group and total learning hours amounted to 86 hours, demonstrating our active technological transformation and talent upgrading efforts.



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Certification Training System

All branch stores for our pet business are staffed with pet beauticians. EMI views excellent pet beauticians as valuable assets and provides formal education and training for advanced-level certificates, Level C certification, and other KCT Association certificates. We also offer training for outstanding pet beauticians to equip them with managerial abilities. As of 2024, 57 of our pet beauticians have obtained C-level KCT certification, 55 pet beauticians have obtained B-level certification, and 35 pet beauticians have obtained A-level certification; all of our pet beauticians are actively studying for KCT pet beautician certification exams^{Note}.

Note: KCT (Kennel Club of Taiwan) is an official member of Fédération Cynologique Internationale (FCI), an institute responsible for breed verification, competition organization, and professional pet grooming education. KCT pet beautician certifications are divided into four sequential levels based on technical proficiency: C level: Basic grooming skills (such as bathing, blow-drying, and simple trimming); B level: Requires practical experience, with evaluations focusing on styling for standard breeds; A level: Combines professional and creative styling skills, with evaluations focusing on competition-level styling; grooming instructor level: High-level beautician qualification with teaching and leadership capabilities.

Our warehousing business established certification training courses in accordance with the professional domains of related operators to ensure operational safety, appropriate equipment handling, and legal compliance. In 2024, a total of 119 employees participated in the following certification training courses over a total of 1,569 hours:

Basic occupational health and safety training	The "Occupational Safety and Health Act" requires all new personnel to complete at least 3 hours of "New Employee Health and Safety Training" to ensure that they understand basic operational risks, disaster prevention procedures, and evacuation guidelines. Employers are also required to provide employees with necessary health and safety training (at least three hours of on-the-job health and safety training every three years) to conduct their duties and prevent disasters.
Operator certification for special machinery	Some operators require external training to obtain corresponding certifications, and are also required to undergo annual retraining and on-the-job training (such as forklift operator licenses, crane operator licenses, electric welding technician licenses, and skid-steer loader technician licenses).
Internal silo professional skills training	We have established internal procedures encompassing operation and cleaning of silo equipment, and conduct related training courses each year for employees in different positions to strengthen safety awareness and promote procedural updates. Associated training includes continuous grain suction/unloading machine operator training (not a specific certification, but requires completion of internal facility training and assessments), operational process lectures, equipment maintenance training, and accident simulations and fire drills (such as silo gas poisoning incidents, fires, tsunamis).
Management personnel training	Training for management personnel responsible for silo operations; includes occupational health and safety certifications as well as corporate sustainability management certifications.
Introduction to AI and remote operations training	Gradual incorporation of AI equipment necessitates training that covers remote control system operations (screen monitoring and control interfaces), data recording and abnormality analysis, and collaborative system maintenance training.

Internship Program

In 2024, our media business collaborated with colleges and universities that had mass communication departments to establish a summer internship program which provided students with work experience opportunities. We awarded bonuses to those who performed well during their internships and gave them the opportunity to work with us after graduation. A total of 6 interns participated in this program in 2024 and total internship duration reached 1,920 hours.

In 2024, ET Pet offered 19 student internship positions (6 store personnel and 13 pet beauticians) at 16 locations across northern, central, and southern Taiwan. Our interns included 2 students from Tajen University, 5 students from Hsing Wu University, 8 students from Meiho University, 2 students from National Taiwan Ocean University, and 2 students from Daojiang High School of Commerce. We offered permanent positions to 1 store employee and 2 pet beauticians after the internship had concluded, achieving a retention rate of 15.8%.



3.2.3 Incentives and Development

To inspire employee enthusiasm and enhance employee capabilities, ET Pet implements a bottom-up performance evaluation mechanism which evaluates executive-level employees on five aspects: "performance management," "problem solving," "team building," "customer orientation," and "planning capabilities." Entry-level employees are also evaluated on five aspects: "work management," "proactivity," "communication and coordination," "customer service," and "self-development." These evaluations serve as important references for subsequent talent development. Our periodic reviews of employee performance are used as a reference for salary adjustments, bonuses, and promotions. We also continue to promote and optimize bonuses for various projects. We have formulated appropriate incentive measures for employees of different levels and distribute bonuses to outstanding and excellent employees based on monthly appraisals. In 2024, we distributed a total of NT\$182,954,394 in bonuses.



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❖ Incentive Programs for Outstanding Talent

1
Young management trainees



We review employee work performance every six months to serve as a reference for salary adjustments and offer two months of guaranteed year-end bonuses to enhance retention of outstanding talent. We also subsidize external training. Personnel dispatched to our overseas affiliated companies are given expatriate allowances.

2
EMI retail R&D center



We reward employees each quarter based on individual project performance, support on cross-enterprise projects, manager appraisals, and personal performance.

3
Mentor bonuses

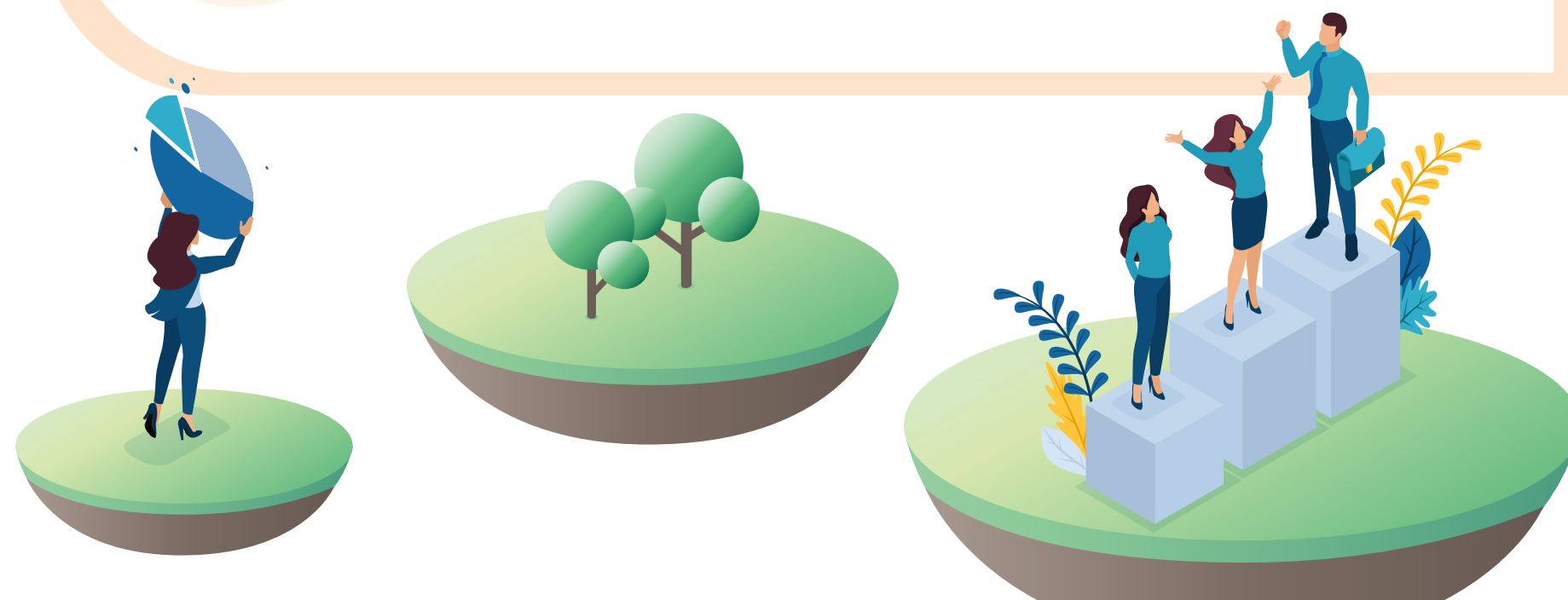


Our mentor program assists and guides new employees, and a NT\$5,000 bonus is given to each new employee after they have completed their probationary period, thereby increasing retention rates of new employees.

4
Performance bonuses



Our media business provides timely encouragement and rewards to employees based on quarterly KPIs such as web traffic volumes, number of news articles, clicks per article, and total clicks per quarter.



Comprehensive Optimization of ET Pet Performance Evaluation System in 2024

To inspire employee enthusiasm and improve employee capabilities, ET Pet adjusted its existing evaluation system that had been applicable to all employees after considering differences in responsibilities across different job levels, formulating a new system that distinguishes between executives and entry-level employees, and introducing a bottom-up performance feedback mechanism that is more accurate and honest.

- **Executives:** Performance management, problem solving, team building, customer orientation, and planning capabilities.
- **Entry-level employees:** Work management, proactivity, communication and coordination, customer service, and self-development.

Evaluation results not only serve as a basis for talent development and succession planning, but are also linked to employee salary adjustments, bonus distributions, and promotion decisions. We continue to optimize our project bonus system to incentivize employees at different levels, and also issue "distinguished honor," "excellent," and "first-class" incentives through annual assessments to motivate employee performance.

★ ET New Media Employee Spotlight



★ Ziyu Huang Senior Deputy Editor

Since joining our News Department Innovation Center, Senior Deputy Editor Ziyu Huang has worked with professional enthusiasm and innovative spirit. She spearheaded and produced the podcast program "Crimescene," which has received widespread acclaim in the industry due to its highly engaging content, successfully expanding our influence in the digital audio domain.

Her outstanding performance and exceptional production capabilities provide strong momentum for our digital transformation and brand image, and she was awarded a bonus for her outstanding work, which not only affirmed her professional capabilities, but also highlighted her significant contribution to our team and business. We feel deeply honored by this outstanding colleague who has both strategic foresight and execution ability. We look forward to seeing her shine as she leads in our team in creating more exciting content.

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3.3 Employee Benefits and Participation

EMI believes that protection of employee rights is a fundamental benefit. Apart from providing care to our employees, we also aim to provide stable and generous employee benefits. We have established multiple communication channels that enable us to listen to our employees, as well as comprehensive remuneration and welfare systems. To maintain employee rights, we notify all employees at least ten days in advance when implementing significant operational changes, except for temporary strategic changes. From 2021 to 2024, EMI received the Happy Enterprise Gold Award over four consecutive years; we hope to continue providing our employees with the best benefits and help all employees obtain a good “work-life balance.”

3.3.1 Employee Benefits

EMI provides a variety of employee benefits, including physical examinations, festive bonuses/gifts, employee insurance, emergency assistance, and social club activities. In 2024, we organized a number of employee activities, including Happy Enterprise employee networking activities and bonuses for power walking challenges. We invested NT\$182,954,394 in employee benefits in 2024.

We invested in employee benefits in 2024

NT\$182,954,394

Parental Leave Without Pay

EMI strives to build a family-friendly workplace which enables employees to achieve a balance between work and family. We not only established a parental leave without pay system in accordance with regulations, but also allowed all employees, regardless of gender, to apply for parental leave and return to work upon expiration of the leave period. The overall application rate increased by 12.3% in 2024 compared with 2023, and the retention rate following reinstatement increased by 13.2%.

Indicator	Male	Female	Total
A. Number of employees eligible for parental leave without pay in 2024	19	52	71
B. Actual number of applicants for parental leave without pay in 2024	9	39	48
Application rate (%)=B/A	47.4%	75%	67.6%
C. Number of parental leave employees scheduled for reinstatement in 2024	2	16	18
D. Actual number of parental leave employees reinstated in 2024	2	13	15
Reinstatement rate (%)=D/C	100%	81.3%	83.3%
E. Actual number of parental leave employees reinstated in 2023	3	22	22
F. Number of parental leave employees who continued working for one year following reinstatement in 2023	3	19	19
Retention rate (%)=F/E	100%	86.4%	86.4%

Note:

A. Number of employees eligible for parental leave in 2024: The number of employees who applied for paternity and maternity leave from 2024/01/01~2024/12/31.

B. Actual number of applicants for parental leave in 2024: The number of employees who applied for parental leave from 2024/01/01~2024/12/31.

C. Number of parental leave employees scheduled for reinstatement in 2024: The number of employees who completed their parental leave from 2024/01/01~2024/12/31.

D. Actual number of parental leave employees reinstated in 2024: The number of employees who completed their parental leave from 2024/01/01~2024/12/31 and were reinstated.

E. Actual number of parental leave employees reinstated in 2023: The number of employees who completed their parental leave from 2023/01/01~2023/12/31 and were reinstated.

F. The number of employees who were on parental leave without pay from 2023/01/01~2023/12/31 and continued working for more than a year following reinstatement.

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3.3.2 Building an Exercise-Friendly and Healthy Enterprise

EMI firmly believes that “employee health is a corporate asset.” We continue to execute workplace health promotion policies, integrate our well-established sports club culture, and build a cohesive, vibrant, and healthy workplace. In 2024, we extended our “exercise constantly and stay healthy” philosophy and expanded our online power walking challenge activities for all employees. We designed milestone goals and a diverse incentive system to improve employee participation and drive momentum while promoting cross-departmental and cross-regional interactions. In terms of workplace health management, we provided on-the-job health consultations, health lectures, and other preventive health services for physical health and psychological support to construct a well-rounded health stewardship network, and to build a positive and proactive workplace environment.

In 2024, our warehousing business obtained the Ministry of Health and Welfare Health Promotion Administration “National Outstanding Healthy Workplace Award (Vitality Award)” and our Taitung and Kaohsiung sites obtained the “Accredited Healthy Workplace Certification (Health Promotion Certificate),” demonstrating our tangible achievements and social influence in employee health governance and sustainable workplace management.

❖ EMI Health Promotion Activity Highlights

Workplace health promotion activities

Our Taichung Operational Site hosted the 2nd and 3rd health promotion events in 2024 for a total of 95 participants.

- **The second event:** focused on the newly added outdoor cycling activity and promoted group power walking, running, and cycling activities that strengthened employee interactions and exercise motivations.
- **The third event:** incorporated “blood donation” and “healthy weight loss” as regular items, expanding the scope of participation.
- **Health benefits:** Participants in the third event collectively reduced their weights by 61.3 kg and improved their health behaviors.



Our Kaohsiung Operational Site hosted inclusive and incentivizing power walking and weight loss competitions in the first and second half of 2024, using multiple incentive measures to ensure prolonged employee participation.

In terms of internal benefits, the competitions effectively motivated the morale of on-site colleagues and encouraged them to develop exercise habits. The competition winner successfully lost 15 kg, demonstrating that the competitions generated specific and measurable achievements.

Participants **135**

“Appointment with the doctor” activity

Invited occupational specialist Yang Guang-Yang from Yonghe Cardinal Tien Hospital to explain the results of personal health examinations to our colleagues.

Participants **6**

Prevention of unlawful infringement in the workplace seminar

Invited Attorney Mei-Chih Chen from Weixin Law Firm to give a lecture on “Legal Knowledge Associated with Workplace Unlawful Infringement, Violence, and Bullying” to enhance employee mental health.

Participants **81**

Online Power Walking Challenge

We launched an innovative “Online Power Walking Challenge” in August 2023 to encourage our employees to accumulate steps every day. This challenge was paired with carbon reduction calculations and we implemented a multi-tiered incentive mechanism to increase participation and proactivity as part of our corporate sustainability strategy.

- Accumulated more than 280 million steps, equivalent to circling around the equator 5 times and circling around Taiwan 176 times, successfully reducing 40 tons of carbon emissions, and contributing to health and sustainability.
- Satisfaction score and formulation of healthy habits: Average participant satisfaction score was 4.8 points out of 5 and 90% of employees stated they would continue to power walk, while 90% of employees expressed continued support for our corporate health promotion policies.
- Number of steps and eco-friendly benefits:



Session number	Total Steps	Carbon emissions reductions (kgCO ₂ e)
First (August to October 2023)	45.78 million	6,502
Second (January to March 2024)	55.18 million	7,836
Third (April to June 2024)	53.70 million	7,625
Fourth (July to September 2024)	54.51 million	7,745
Fifth (October to December 2024)	78.57 million	11,157

Participants **330**

Year-round aerobic dance, core strength training, Pilates, yoga, and cross-training classes

We began providing twice-a-week, 60-minute aerobic dance and core strength training classes starting in October 2023 that offered a variety of options tailored to the demands of employees in different age groups, including low-intensity exercises and light yoga. These classes promoted development of regular exercise habits and enhanced health awareness. The diverse (aerobic dance, core strength, yoga) sports club hosted 95 classes in 2024 for a total of 1,140 participants.

Participants **1,140**



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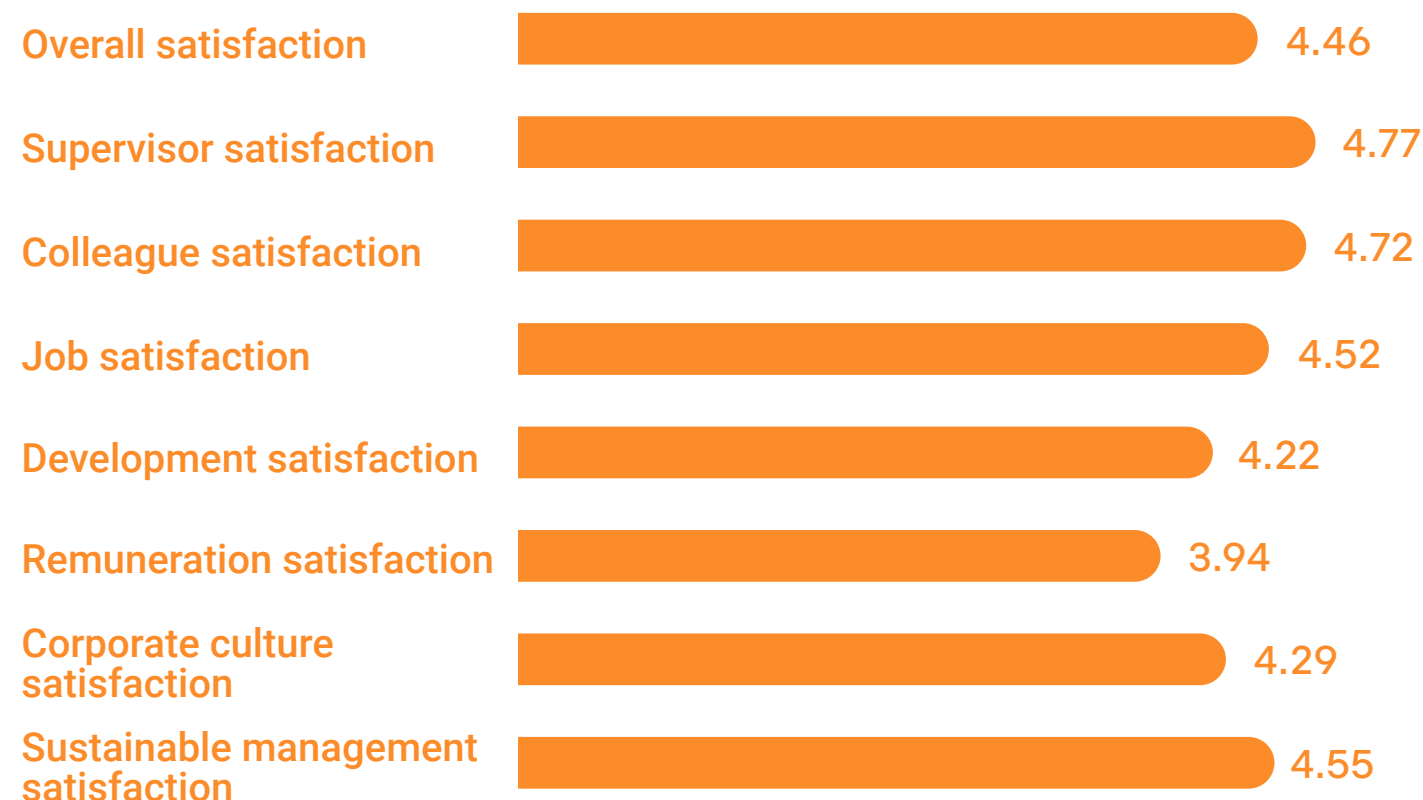
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3.3.3 Sound Communication Channels

Employee Satisfaction

In 2024, we commissioned 104 HR Academy to conduct an anonymous online survey encompassing the eight aspects of “supervisors, remuneration, colleagues, work, development, corporate culture, sustainable development, engagement,” and analyze survey results to help us understand employee satisfaction levels for various work aspects and serve as a reference for subsequent improvement and management measures. Assessment results were presented on a six-point scale, with 1 representing strongly disagree and 6 representing strongly agree. In 2024, overall satisfaction scores reached 4.46 points. EMI will continue to improve labor-management relations based on survey results to enhance employee recognition.



360-Degree Executive Performance Evaluations

ET New Media launched an executive performance evaluation system in May 2024 for employees to conduct cross-evaluations of leadership and management (associate managers and above), providing multiple perspectives on executive performance. Our competency assessments enable us to track the performance of young (30-42 years old) outstanding executives, strengthening talent resources. Overall scores were highest for vice presidents, indicating that they played a role in bridging gaps between general employees and the senior management team. C-suite executives demonstrated excellent performance in collaborating and building consensus on EMI’s strategic goals. All mid-to-senior executives met potential talent indicators and demonstrated outstanding performance on leadership and adaptability, with the lowest scores for innovation and change, indicating that executives need to be more proactive in breaking norms.

Plan to Prevent Illegal Infringement of Rights when Performing Duties

The Ministry of the Interior Police Department formulated the Stalking and Harassment Prevention Act, which took effect on June 1, 2022, The Ministry of Labor also released the “Guidelines to Prevent Illegal Infringement of Rights when Performing Duties (Third Edition)” under Official Letter No. 1110203498. EMI adhered to the aforementioned guidelines when amending the “Plan to Prevent Illegal Infringement of Rights when Performing Duties” and also implemented the regulations of the Stalking and Harassment Prevention Act. EMI continues to adhere to these regulations. We did not incur any incidents related to unlawful infringement in the workplace in 2024.

Employee Grievance Mechanisms and Channels

ET Pet launched the “ET Pet HR Helpline LINE@” group on August 6, 2024 to create an open communication channel and listen to employee feedback. Currently, 698 employees have joined the group, accounting for 80% of all employees, and we have answered 13,115 employee questions (approximately 52.5 questions were answered per day). Apart from solving immediate employee problems, this group further enhanced employee cohesion.

Channel	Handling process	Focus of Communication
Labor-management meetings	Employees express their needs and suggestions through labor-management meetings	Communication of opinions between both parties, announcement of important policies, promotion of changes to the Labor Standards Act, and response measures
Employee Welfare Committee meetings	Periodic discussion of employee welfare matters	Discussion of annual work plans, annual utilization plans for welfare funds, department trips and meals, and adjustments in employee health check subsidies
Unions	Employees participate in regular department affairs meetings through union representatives	Scheduling, overtime, and other matters related to employee benefits
Employee mailboxes/HR Helpline ^{Note}	Constant reception of various needs and suggestions	Attendance, salaries, benefits, and psychological counseling
Mentors for new employees	Unit managers appoint senior staff to guide new employees and provide feedback to the Human Resource Department	Mentors assist new employees in quickly familiarizing themselves with new environments
Exit interviews/surveys	Exiting employees have to be approved by the Human Resources Department, the head of the management department, and the general manager	<ul style="list-style-type: none"> The Human Resource Department conducts face-to-face interviews with each exiting employee to ensure that they fully experience EMI’s focus and care Each exiting ET Pet employee receives a mailed questionnaire that allows them to fully express their opinions and indicate whether they would consider returning to work or referrals to related corporate positions in future.

Note: The LINE@ group and post-exit questionnaire were initiatives launched by ET Pet in 2024.

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Number of Complaints and Responses

Grievances are separated into employee grievances, unlawful infringements in the workplace, and sexual harassment grievances, and can be reported through a number of channels such as email, phone, employee suggestion boxes, or face-to-face discussions. The human resources department is responsible for managing the entire grievance process. Depending on each situation, grievances may be confirmed and handled through interviews with employees, or a task force may be established for investigation. Regardless of grievance channels, EMI strictly adheres to confidentiality principles to avoid secondary harm and risks of retaliation, ensuring that all grievances are heard and professionally handled. We received zero grievances from employees in 2024.



Labor-Management Meetings

EMI stabilizes labor-management relations, promotes labor-management harmony, and enhances labor welfare by maintaining bidirectional communications with employees through unions and labor-management meetings. Warehousing employee organizations include the Taichung Operational Site Union and the Kaohsiung Operational Site Union. The proportion of employees who have joined unions is 59%. Employees who have not joined unions are subject to the same labor conditions and labor regulations under corporate policies, so employees are not affected by union membership.

EMI (warehousing business)

On December 1, 2023, we reviewed a draft collective agreement formulated by the unions, and conducted discussions with our Taichung Union and Kaohsiung Union regarding the draft collective agreement on September 13, 2024, and October 9, 2024, were held with the. Negotiations were conducted on labor-management related matters such as labor conditions, welfare measures, occupational safety, internal grievance systems, union activities, and use of corporate facilities.

ET New Media (media business)

We convened a meeting in January 2024 to discuss: Adjustment of the base wages and labor/health insurance brackets for 2024; adjustment of work rules for female employees working at night under Paragraph 1, Article 49 of the Labor Standards Act; reaffirmation of attendance and overtime matters; announcement of employee consultation channel; non-transfers of compensatory leave across different months for scheduled monthly personnel starting in 2024; 2024 employee calendar; and adjustment of employee meal allowances in line with government policies.

ET Pet (pet business)

Meetings in 2024 focused on four major issues:

- Employee monitoring and workforce optimization:** We regularly review workforce inflows and turnover rates, which serve as an important basis for optimizing workplace environments and strengthening talent retention strategies, ensuring stable human resources and enhancing organizational resilience.
- Introduction of flexible working hours system:** Official adoption of a four-week, variable-hours system in compliance with the regulations of the "Labor Standards Act," balancing operational flexibility and employee downtime, demonstrating our commitment to "healthy work-life balance."
- Disaster attendance mechanisms:** Established clear principles for attendance and salaries during natural disasters, emphasizing the responsibilities and obligations of repair and emergency response teams to ensure uninterrupted operations during emergencies while safeguarding employee safety.
- Overtime management system transparency:** Clearly defined overtime procedures, stipulated that unauthorized overtime is not included in the number of hours worked, and strengthened control over working hours and delineation of responsibilities to prevent overwork and enhance process transparency.

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3.3.4 Remuneration Policies

EMI has established a competitive remuneration and benefits system, and conducts quarterly salary reviews. We adjust salaries to motivate employees and enhance performance in accordance with operational performance, responsibilities, and personal performance. Our “Regulations for Sustainability Development Responsibility Center Bonus Distributions” have incorporated sustainability goals into bonus evaluations, and bonuses are distributed based on departmental performance and sustainability achievements. These mechanisms are applicable to department executives and employees evaluated under sustainability indicators, and constitute full execution of our operational and sustainability goals.

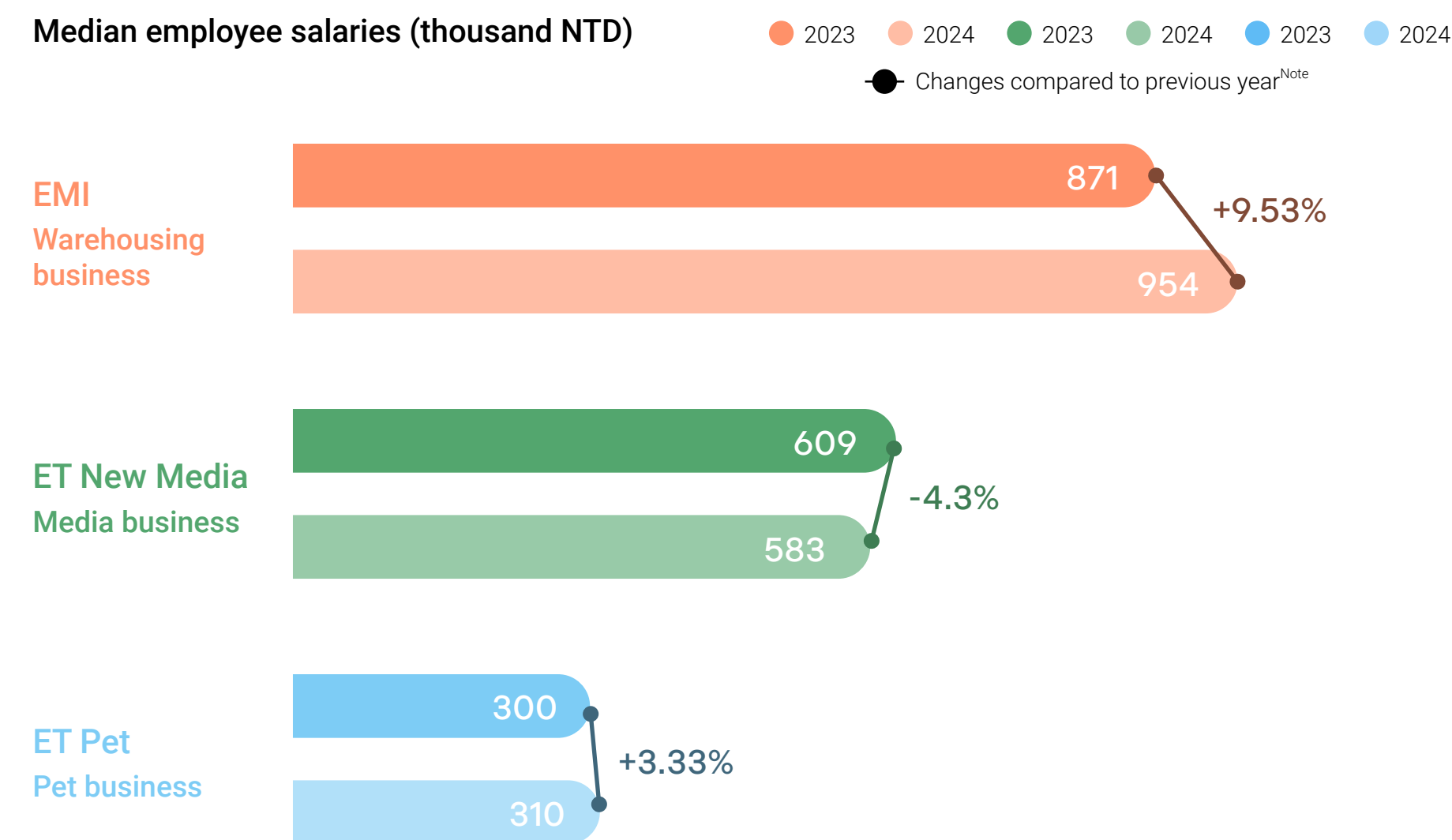
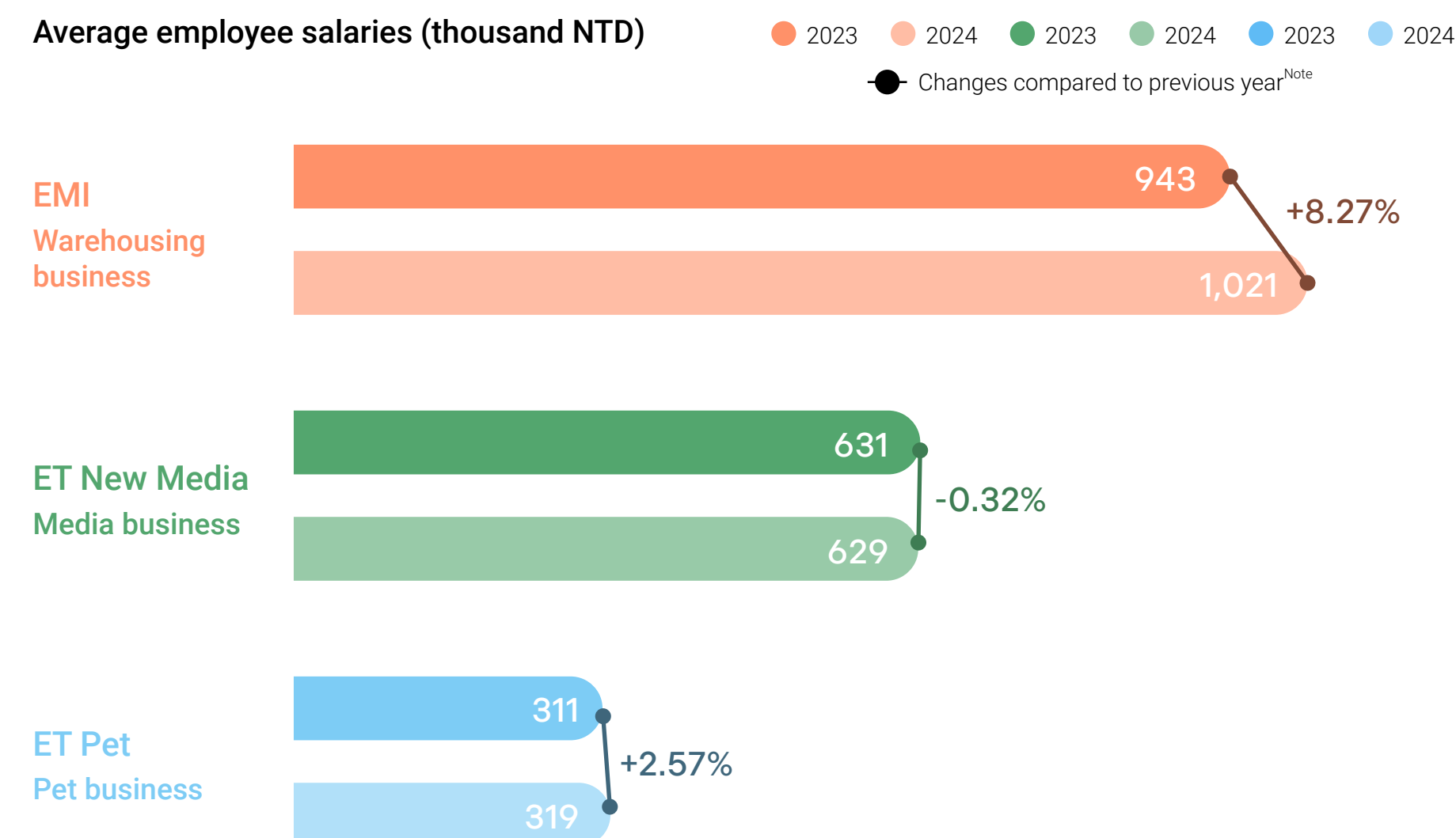
Annual Total Compensation for the Highest-Paid Individual in 2024

Unit (Business)	Ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	Ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)
EMI (warehousing business)	5.67	0.27
ET New Media (media business)	11.97	1.88
ET Pet (pet business)	4.5	0.28

Ratio of Salaries and Remuneration of Women to Men in 2024

Industry	EMI (warehousing business)		ET New Media (media business)		ET Pet (pet business)	
	Male	Female	Male	Female	Male	Female
Entry-level employees	0.991	1	1.13	1	1.12	1
Entry level executives	1.060	1	0.72	1	1.02	1
Mid-level executives	0.989	1	0.62	1	1.05	1
Senior executives	1.178	1	1.20	1	1.09	1

Average/Median Salaries for Non-Supervisor Full-Time Employees



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

3.4 Occupational Health and Safety

EMI considers employee safety to be the cornerstone and priority of corporate operations. We firmly believe that only safe environments enable employees to work safely, utilize their strengths, and achieve sustainable development.

Material Topic: Occupational Health and Safety

Policies and Commitments

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



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
Warehousing Business				
Achievement rate of labor health protection plan implementations	Achieve 90% of implementations on our four major labor health and protection plans (including prevention of human-induced musculoskeletal hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection).	Achieve 95% of implementations on our four major labor health and protection plans.	Achieve more than 95% of implementations on our four major labor health and protection plans.	Achievement rate: 100%
Number of personnel served at physician and nurse on-site service visits	Serve 90% of personnel at physician and nurse on-site service visits	Serve 95% of people at physician and nurse on-site service visits	Serve more than 95% of people at physician and nurse on-site service visits	Achievement rate: 90%
Number of employee CPR+AED training classes hosted and certification obtaining rate	Commission professional institute to host employee CPR+AED training classes and ensure that 2 employees from each department obtain certificates.	Commission professional institute to host employee CPR+AED training classes and ensure that more than half of employees from each department obtain certificates.	Commission professional institute to host employee CPR+AED training classes and ensure that more than 70% of employees from each department obtain certificates.	Achievement rate: 90%
Occupational health and safety training participation rate	Achieve 90% participation on occupational health and safety training (including disaster prevention and health promotion lectures).	Achieve 95% participation on occupational health and safety training.	Achieve more than 95% participation on occupational health and safety training.	Participation rate: 90%

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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
Annual health check coverage rate	Achieve 98% annual health check coverage rate	Achieve 100% annual health check coverage rate	Achieve 100% annual health check coverage rate	Achievement rate: 90%
Obtain Accredited Healthy Workplace-Health Promotion Certificate	Obtain Accredited Healthy Workplace- Health Promotion Certificate. Continue to host annual health promotion activities and achieve 60% employee participation for each activity.	Obtain Accredited Healthy Workplace-Health Promotion Certificate. Continue to host annual health promotion activities and achieve 70% employee participation for each activity.	Obtain Accredited Healthy Workplace- Health Promotion Certificate. Continue to host annual health promotion activities and achieve 80% employee participation for each activity.	<ul style="list-style-type: none"> EMI obtained Ministry of Health and Welfare Health Promotion Administration "National Outstanding Healthy Workplace Award (Vitality Award)" and the Taitung and Kaohsiung sites obtained "Accredited Healthy Workplace Certification (Health Promotion Certificate)" in 2024. Please refer to 3-3-2 Building an Exercise-Friendly and Healthy Enterprise for more information on employee participation in health promotion activities

Responsible Units

Occupational safety management departments at all EMI businesses

Specific Actions

- Continued to implement plans for prevention of human-induced hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection.
- Our pet business employs one occupational safety and health specialist and one Class A occupational health and safety executive, and is planning to establish an Occupational Health and Safety Committee to manage and supervise occupational safety implementations.
- Identified health issues in accordance with occupational health and safety policies, and organized annual risk prevention plans to reduce frequency of occupational disasters.
- Installed fire alarms and fire extinguishers on each floor, conducted annual checks of firefighting equipment, and organized annual disaster prevention training.
- Formulated "Workplace Health Management Plan" and provide annual employee health checks.
- Installed AEDs at all business units.



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3.4.1 Dedicated Unit and Committee for Occupational Health and Safety

EMI established an Occupational Safety and Health Committee which convenes at least once a quarter. The Committee is headed by our chairman and composed of management representative, labor representatives, and unit managers; Committee members are responsible for proposing and reviewing various management measures. The Committee also regularly discusses and reviews various occupational safety actions and protection plans, formulates related occupational health and safety policies and targets, and implements occupational safety promotion and training to protect employee health and safety at work.

Occupational Health and Safety Committee		
Participating personnel and duties (There are a total of seven members, and labor representatives account for 42%)	Occupational health and safety personnel	<ul style="list-style-type: none"> Periodically convene Occupational Health and Safety Committee meetings Formulate management plans and related operational processes Plan and organize occupational health and safety training Voluntary on-site occupational health and safety management and audit procedures Organize COVID-19 epidemic prevention plans
	Department heads	<ul style="list-style-type: none"> Develop, support, and promote occupational health and safety matters
	Unit labor representatives	<ul style="list-style-type: none"> Implement and adhere to occupational health and safety matters, activities, and plans
Frequency and number of meetings	Meetings are convened every quarter and 4 meetings were convened in 2024	
2024 resolutions	<ul style="list-style-type: none"> Discussed and approved 2025 Occupational Health and Safety Management Plan. Formulated "ESG management policies" and approved "Aerobic dance, core strength training, yoga, and Pilates classes" for 2024 Our application for the "2024 Ministry of Health and Welfare Health Promotion Administration National Outstanding Accredited Healthy Workplace Certification" was approved, and we continued to host the second to fifth online power walking challenge activities. Taichung site organized the second/third health promotion composite challenges. Kaohsiung site organized the first/second health promotion activities. 	

Policies and Plans

To strengthen workplace safety and reduce the risk of occupational accidents, EMI established a complete occupational safety management system encompassing self-management plans, education and training, health promotions, and occupational disease prevention measures. We regularly monitor noise, dust, carbon dioxide, and lighting in silo and office areas, and have completed installation of electronic fences in port areas to improve management efficiency. We incorporated ISO 14001 and ISO 45001 environmental health and safety systems in our silos and passed third-party verifications in 2024. We conduct environmental monitoring every six months in accordance with law and monitoring results all met regulatory standards. Additionally, contractors in port areas are required to implement risk notifications and sign a statement of commitment to health and safety before commencing work ensure operational safety and control risks.

 EMI	Health management	Employees undergo periodic health checks each year, and contracted healthcare professionals regularly implement health surveys. A total of 72 on-site health service sessions were provided in 2024. Our warehousing business also conducts specific tests for hazardous operations such as hearing tests, lung function tests, lung CTs, and painless gastroscopies to strengthen health management in our employees.
	Site assessments	In terms of prevention for human-induced hazards and unlawful infringement in the workplace, our on-site occupational safety and operation supervisors conduct hazard identification and risk evaluation procedures of employee operations to better understand and improve hazardous conditions.
 Warehousing Business	Dust protection	<ul style="list-style-type: none"> We provide personal protection equipment such as dust protection face masks and face covers (99.7% dust removal efficiency). We utilize a shift rotation system to reduce personnel contact with hazardous factors.
	Noise protection	<ul style="list-style-type: none"> We provide personal noise protection equipment such as ear plugs. We utilize a shift rotation system to reduce personnel contact with hazardous factors.
	Emergency response	Formulated "General Safety Measures and Emergency Responses for Silo Operations."



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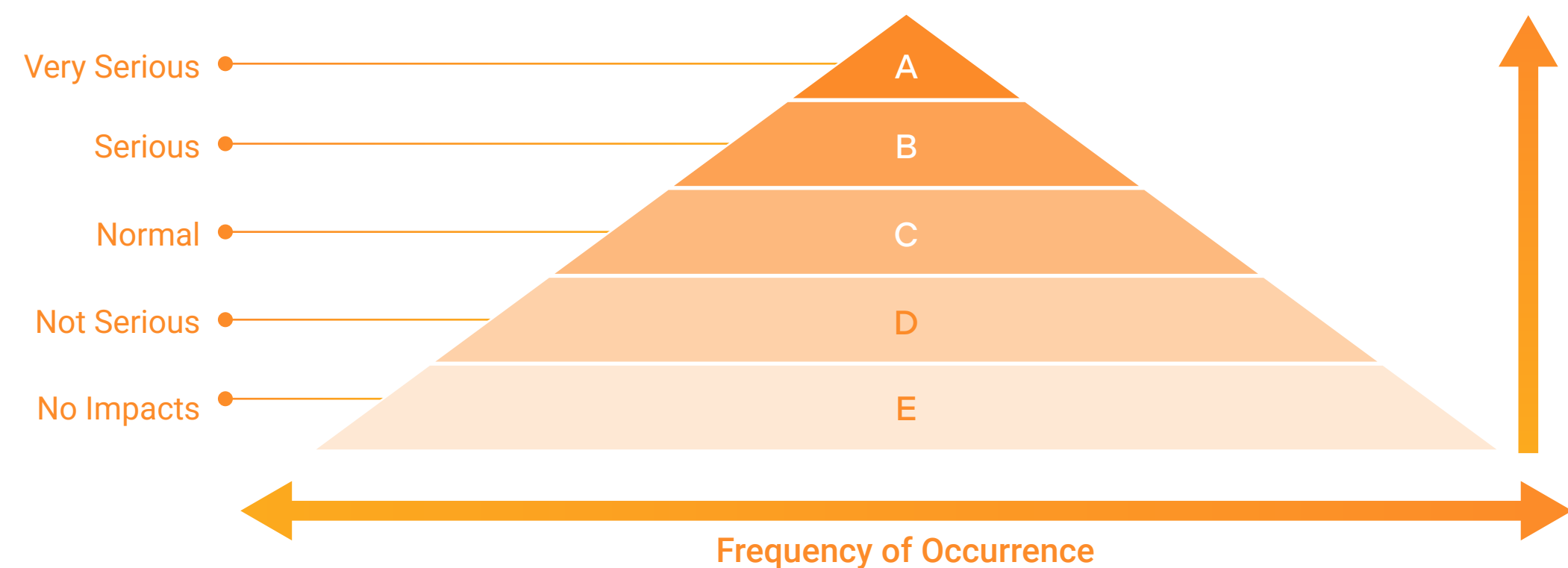
Occupational Health and Safety Risk Evaluations

EMI values employee safety and strives to strengthen risk identification and communication through the Occupational Health and Safety Management Committee, employee feedback, and daily disseminations. We regularly assess occupational health and safety risks under operating conditions, and take corresponding preventive and control measures to reduce accident incidence as part of our workplace safety management implementations.



Hazard Identification and Risk Assessment

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



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Statistics on Occupational Injuries for 2024

Gender	Male	Female	Total
Number of days worked	134,250	242,500	376,750
Number of hours worked	1,074,000	1,940,000	3,014,000
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries	0	0	0
Rate of high-consequence work-related injuries	0	0	0
Number of recordable work-related injuries	8	38	46
Rate of recordable work-related injuries	0.56	3.92	2.72
Total days lost to work-related injuries	351	5,652.5	6,003.5
Lost day rate (LDR)	6.54	58.27	39.84
Number of close calls	0	0	0
Close call rate	0	0	0

Notes 1: Number of hours worked = Total employees x Daily work hours x Actual workdays per year (250 days in 2024)

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

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



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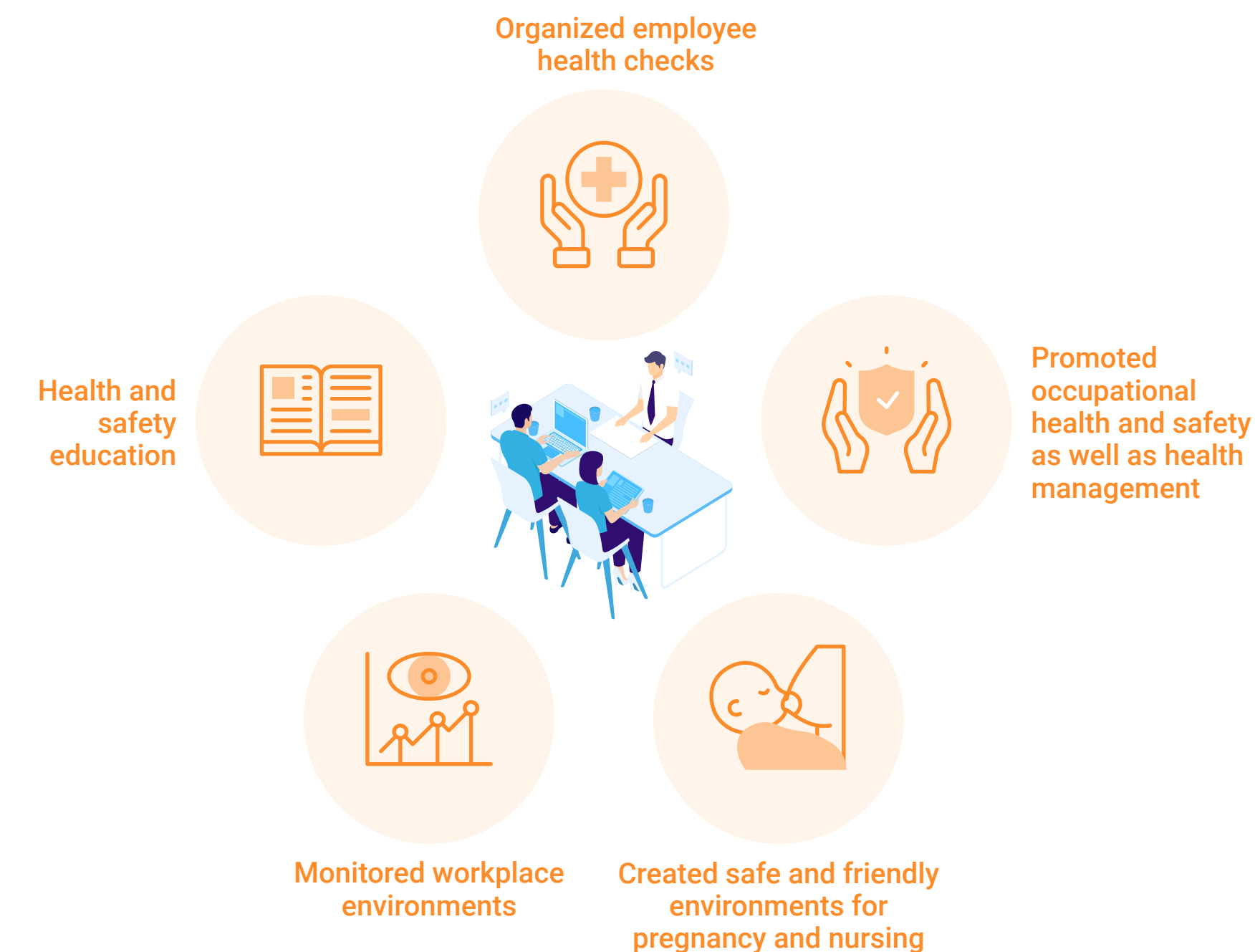
Accredited Healthy Workplace Certificate

EMI warehousing business obtained Ministry of Health and Welfare Health Promotion Administration "National Outstanding Healthy Workplace Award (Vitality Award)" and the Taitung and Kaohsiung sites obtained "Accredited Healthy Workplace Certification (Health Promotion Certificate)" in 2024.

Health Promotion Certificate and Badge of Accredited Healthy Workplace for Preliminary Health Workplace



Healthy workplace implementations:



3.4.2 Safety Promotions, Drills, and Training

EMI is committed to continued strengthening of workplace health and safety. We help our colleagues understand correct workplace health and safety concepts through fire and disaster prevention drills, occupational safety training, and industrial safety training. In 2024, we organized 59 occupational health and safety training sessions attended by 331 people. In our warehousing business, operators are required to complete 38 statutory hours of health and safety training for fixed cranes, as well as general and on-site operational health and safety training for new employees, and regular technical education and training. We require new employees to attend general education course on occupational safety to strengthen their understanding of occupational safety regulations and management systems, as well as their knowledge of how to respond to crises.

In terms of emergency response, we focus on operational hazards caused by extreme climate abnormalities, and incorporated earthquake/tsunami hazard responses and evacuations in fire drills and training for new employees (employees with less than three years of tenure) that are conducted every six months to improve knowledge and consensus on responses and evacuations. We also work with various qualified vocational training institutes to comply with regulatory requirements for training and retraining. We not only hold an abundance of certifications, but also offer full subsidies and official leave for certification training and exams.



3.5 Respect for Human Rights

Material Topic: Human Rights

Policies and Commitments

- We protect the basic human rights of our workers and do not discriminate in our employment policies. We provide necessary training and education to ensure that our employees understand human rights policies and related legal requirements, thereby promoting enhancement of human rights awareness, motivating our employees to adhere to human rights principles, and giving our employees the chance to obtain information and the right to express their opinions on corporate management activities and decisions.
- Implement corporate human rights policies, protect labor rights, and adhere to human rights principles to maintain our reputation, reduce risks, and exert our influence in society.
- Establish diverse and equal communication channels; eradicate all human rights infringements, discriminatory actions, bullying, and violations; and do not use forced or oppressive conditions.



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
<ol style="list-style-type: none"> 1. Establish human rights due diligence and risk mitigation mechanisms, and regularly review implementation results 2. Regularly conduct employee satisfaction surveys 3. Number of human rights training courses attended by each employee each year 	<ol style="list-style-type: none"> 1. Establish human rights due diligence and risk mitigation mechanisms, and regularly review implementation results 2. Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 80% 3. Ensure that each employee completes at least 10 human rights training courses each year 	<ol style="list-style-type: none"> 1. Regularly review human rights due diligence and risk mitigation mechanisms, and continue to make improvements 2. Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 85% 3. Ensure that each employee completes at least 15 human rights training courses each year 	<ol style="list-style-type: none"> 1. Regularly review human rights due diligence and risk mitigation mechanisms, and continue to make improvements 2. Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 85% 3. Ensure that each employee completes at least 20 human rights training courses each year 	<p>Employee satisfaction surveys for 2024 have been completed. Please refer to 3-3-3 Sound Communication Channels.</p> <p>We integrated human rights courses into new employee training in 2024 for a total of 3,630 participants over a total of 1,459,260 training hours.</p>

Responsible Units

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

Specific Actions

- Established health and safety protection team to identify and assess possible or existing workplace violence incidents (including physical violence, psychological violence, verbal abuse, and sexual harassment), and revised policies based on regulations to assess implementation results.
- Established human rights due diligence and risk mitigation mechanisms, and provided effective and appropriate grievance channels to prevent infringements on employee rights.
- Provided employee communication channels, and built sound labor-management relations and harmonious workplace environments.
- Organized human rights education and training to ensure that employees understand human rights policies, possess awareness of human rights issues, and abide by human rights principles.

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3.5.1 Human Rights Policies and Commitments

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

Implementation Guidelines for Human Rights Policies

Diversity, inclusiveness, and equal employment principles	We provide open, fair, and impartial opportunities to all job seekers, and do not discriminate based on race, class, language, ideology, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marital status, facial features, or physical and mental disabilities as we work to jointly build a respectful, equal, nondiscriminatory workplace environment free from harassment.
Respect for human rights in the workplace	We adhere to government labor laws, do not employ child labor, regularly monitor and manage employee attendance, and do not employ forced labor. We provide overtime pay or compensatory time off if work hours are extended, and offer smooth communications channels to our employees to strengthen labor-management relations and build harmonious workplace environments. We formulated a “Plan to Prevent Illegal Infringement of Rights when Performing Duties” to prevent physical, verbal, and psychological workplace abuse, and to ensure the physical and mental health of our employees.
Gender-friendly and caring environments	We formulated “Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace” to protect employee interests and sexual equality in the workplace.
Healthy and safe workplaces	We provide healthy and safe workplace environments in accordance with law, and have established dedicated units and committees responsible for occupational health and safety. We hire on-site medical personnel to provide health services, organize periodic health and safety/fire safety training, and adopt necessary measures to prevent occupational disasters, thereby reducing hazards in workplace environments. Our goal is to build a healthy and safe workplace with zero occupational disasters, and we regularly review health and safety risks for our employees.
Harmonious labor-management relations	To protect employee interests, create a win-win situation for both labor and management, and establish bidirectional channels for communication, we regularly host labor-management meetings in accordance with the Labor Standards Act and the Regulations for Implementing Labor-Management Meetings to ensure smooth labor-management communications.

3.5.2 Human Rights Management Actions

Promotion of Gender Equality

EMI is committed to creating a diverse workplace that emphasizes gender equality. We have long promoted gender equality and implement annual promotional activities related to gender diversity, gender equality, and prevention of sexual harassment. We offer a diverse and inclusive workplace that respects employees of different genders, and organize specific courses on gender equality for new employees during orientation training to ensure that all employees feel safe at work. We also host irregular employee welfare meetings and adjust our workplace gender equality policies as needed. Employees who encounter incidences of gender inequality can protect their interests through employee grievance channels, following which we immediately set up special investigation teams based on case severity. In 2024, we organized 44 training courses associated with human rights and sexual harassment in the workplace for 3,630 attendees over 402 hours.

In 2024, we organized

44 training courses associated with human rights

over

402 hours

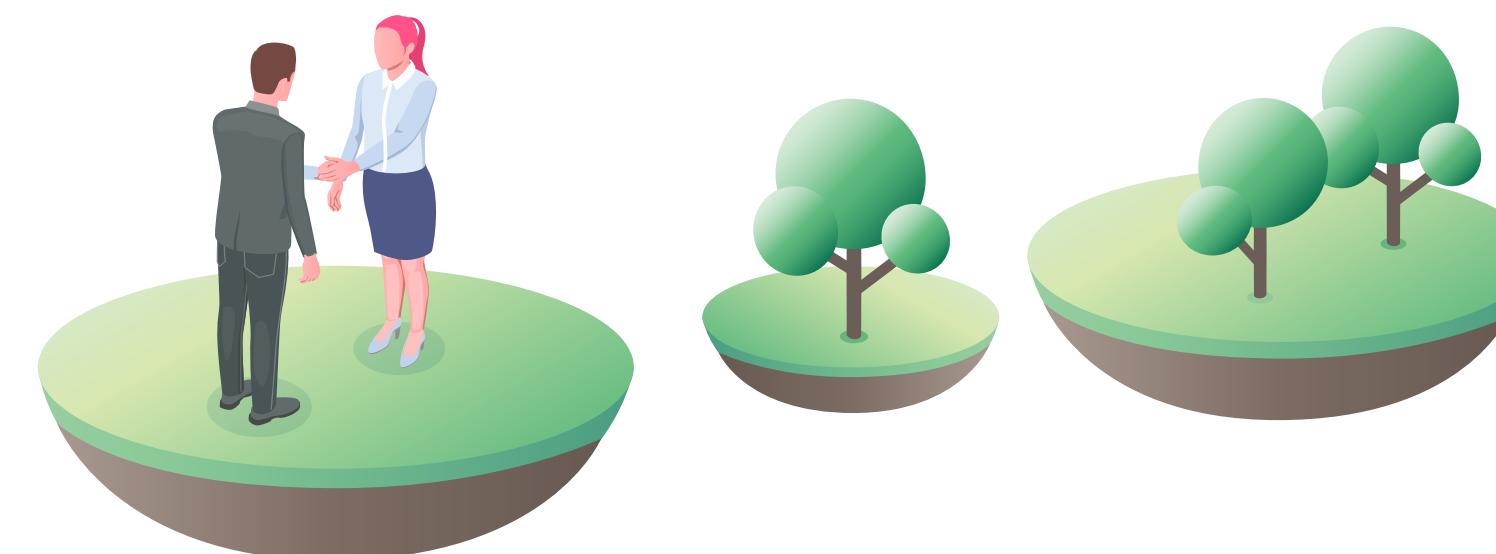
sexual harassment in the workplace for

3,630 attendees



Supplier Human Rights Management

EMI emphasizes supplier protection of human rights. Our “Supplier Commitment to Code of Conduct and Ethical Regulations” stipulates that our supplier partners should respect human rights (including prohibition of forced labor, freedom of employment, prohibition of child labor, and humane treatment for workers) and suppliers are required to abide by these regulations prior to collaboration with us.



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Human Rights Risks Identification and Mitigation Measures

Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures	Implementation Results for 2024
Job seekers and new hires	Diversity and inclusiveness, principles of equal employment	No employment discrimination incidents	Recruitment, denied employment, equal pay	Our human rights policies contain stipulations on workplace diversity. We do not allow any form of differential treatment or discrimination based on gender, sexual orientation, race, skin color, class, age, marital status, language, ideology, religion, political affiliation, place of origin, appearance, or physical and mental disabilities.	<ul style="list-style-type: none"> Implement diversity in the workplace and adhere to the regulations of the Employment Service Act Equal pay for equal work regardless of gender, age, and race 	No employment discrimination incidents occurred in 2024
All employees	Respect for human rights in the workplace	<ul style="list-style-type: none"> Prohibition of child labor Zero workplace violence incidents 	<ul style="list-style-type: none"> Unlawful employment Workplace violence 	<ul style="list-style-type: none"> Prohibit use of child labor and forced labor Formulated the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" and established clear grievance channels. Company heads also signed statements preventing workplace violence which declared zero tolerance for workplace violence 	<ul style="list-style-type: none"> Require job applicants to note their date of birth during recruitment processes and confirm the accuracy of their information Made a public announcement to prohibit violence in the workplace 	<ul style="list-style-type: none"> No cases of illegal employment occurred in 2024 No reports of workplace violence occurred in 2024
All employees	Gender-friendly and caring environments	Zero sexual harassment incidents	<ul style="list-style-type: none"> Sexual harassment Discrimination 	<ul style="list-style-type: none"> Formulated the "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to eliminate sexual harassment in the workplace Adhered to laws and regulations related to gender equality, prohibited discrimination and sexual harassment, and provided equal workplace environments Enhanced employee awareness of gender equality through education and training on sexual harassment prevention 	Established a Sexual Harassment Grievance Handling Committee to handle incidents in a fair manner	No sexual harassment incidents were reported in 2024
Female employees who are pregnant or who have given birth within one year	Maternal protection	Protect maternal health and safety	<ul style="list-style-type: none"> Health conditions Workloads 	<ul style="list-style-type: none"> Complied with labor laws and regulations related to gender equality at work and maternal health protection for female workers Implemented flexible breastfeeding (pumping) measures and set up lactation rooms Promoted workplace maternal protection plans to ensure maternal health and safety Arranged regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy 	Arranged regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy	No incidents associated with violations of maternal health protection occurred in 2024
All employees Contractors	Healthy and safe workplaces	<ul style="list-style-type: none"> Build safe workplace environments Implement epidemic prevention measures 	<ul style="list-style-type: none"> Work injuries Occupational Health and Safety 	<ul style="list-style-type: none"> Established dedicated occupational health and safety units and committees, and complied with occupational health and safety regulations Organize regular labor health and safety training for current employees Engage contracted physicians and nurses to provide on-site health services Organize annual employee health checks Conduct regular quality inspections on water dispensers, lighting equipment, and firefighting equipment Strictly require all employees, guests, and contractors to comply with epidemic prevention and name-based access measures, and strengthen disinfection procedures for factories and offices 	<ul style="list-style-type: none"> Initiate notification and handling procedures for occupational disasters Actively provide care and insurance information to help employees understand how to apply for relevant compensation Adjust work based on employee physical and mental conditions 	No occupational accidents occurred in 2024
All employees	Harmonious labor-management relations	Zero labor-management disputes	Labor-management disputes	<ul style="list-style-type: none"> Hosted quarterly labor-management meetings in accordance with the Labor Standards Act and Regulations for Implementing Labor-Management Meetings Employee grievance channels: Email, telephone, employee suggestion mailbox, and face-to-face discussions, which all ensure smooth employee communications 	<ul style="list-style-type: none"> Provide diverse communication channels to ensure employee rights 	No employee grievance reports were received in 2024.

