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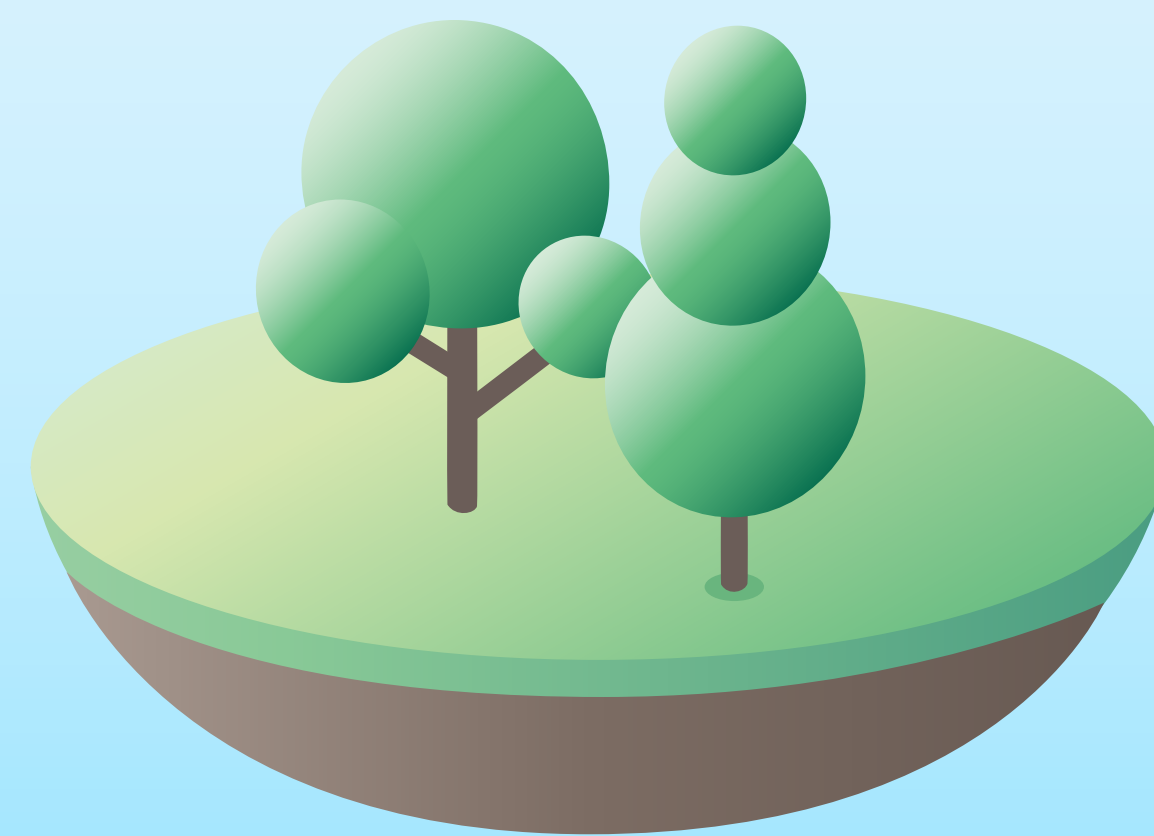
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EMI gradually incorporated environment, social, and governance (ESG) sustainability issues into business decisions and operation goals to establish a sound functional committee governance system, strengthen management functions, commit to corporate social responsibilities and sustainable management, and promote corporate sustainability developments. Our Board approved the establishment of the “Corporate Governance and Sustainability Development Committee (hereinafter referred to as the Committee),” which is responsible for formulating annual management guidelines; setting short, medium, and long-term goals for major sustainability issues; and shaping a corporate culture of sustainable governance.

EMI established the “Corporate Governance and Sustainability Development Committee” under the Board. The Committee serves as the highest-ranking organization for sustainable development management and has set up a number of working groups (Corporate Governance, Risk Management, Ethical Management, Employee Care, Social Care, Environmental Sustainability, and Customer Relations) which are responsible for collecting, recording, processing, preparing, revising, approving, and disclosing sustainability information; reviewing, tracking, and adjusting sustainable development implementations; submitting implementation results to the Committee for deliberation; and making periodic reports to the Board in accordance with the “Corporate Governance and Sustainability Development Committee Charter.”

We are committed to publishing sustainability reports annually, and are planning to undergo third-party verifications to enhance report transparency and reliability. Sustainability reports are released after Committee review and Board approval. We will continue to promote the important role sustainable development plays in corporate operations, and proactively collaborate with stakeholders to create sustainable value.

5.1 Sustainable Governance Practices

Corporate Governance

Policies and Commitments

- Comply with and implement corporate governance bylaws to strengthen existing corporate governance structure and promote a culture of corporate governance.
- Ensure that transactions with related parties do not damage shareholder or corporate interests.
- Strengthen Board functions and enhance information transparency.
- Our directors possess the knowledge, capabilities, and qualities to carry out their duties, as well as a high degree of self-discipline, exercising their authority in accordance with law, the Articles of Incorporation, and resolutions of shareholders’ meetings.
- Timely and appropriate disclosures of financial, tax, and ESG information related to operational activities and business performance.

Assessment Mechanisms 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"> Periodic Board performance evaluations 	<ul style="list-style-type: none"> Conduct an internal Board performance evaluation at least once a year Commission external professional institute to conduct Board performance evaluations once every three years 	<ul style="list-style-type: none"> Conduct an internal Board performance evaluation at least once a year Commission external professional institute to conduct Board performance evaluations once every three years 	<ul style="list-style-type: none"> Conduct an internal Board performance evaluation at least once a year Commission external professional institute to conduct Board performance evaluations once every three years 	<ul style="list-style-type: none"> Completed Board, director, and functional committee performance evaluations in January 2025; evaluation results indicated that these targets all performed excellently.

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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"> Link director and senior executive remuneration with ESG performance 	<ul style="list-style-type: none"> Link 5% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department 	<ul style="list-style-type: none"> Link 10% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department 	<ul style="list-style-type: none"> Link 15% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department 	<ul style="list-style-type: none"> Senior executive performance has been incorporated into the assessment framework for bonus systems formulated by our "Sustainability Responsibility Center," and we conduct comprehensive evaluations in accordance with our sustainable development targets, major ESG issues, and achievements on KPIs. Apart from traditional financial indicators such as revenues and net profit margins, annual implementations and KPI achievements of our sustainability executive working groups (Environmental Sustainability, Social Care, Employee Care, Risk Management, Corporate Governance, Ethical Management, and Customer Relations) are used as a reference for adjusting variable salaries. Variable salaries are calculated based on the number of months constituting year-end bonuses multiplied by weighted KPI achievement rates, strengthening the links between sustainability targets and bonuses for personal performance, implementing our sustainable development commitments.
<ul style="list-style-type: none"> Corporate Governance Evaluations rankings 	<ul style="list-style-type: none"> Increase Corporate Governance Evaluation ranking to second tier (6-20%) 	<ul style="list-style-type: none"> Maintain second tier ranking (6-20%) in Corporate Governance Evaluations 	<ul style="list-style-type: none"> Achieve first tier ranking (5%) in Corporate Governance Evaluations 	<ul style="list-style-type: none"> Achieved second-tier ranking (2-10%) among companies with market capitalization below NT\$5 billion in 2024 Corporate Governance Evaluation Achieved third-tier ranking (21-35%) among all listed companies in 2024 Corporate Governance Evaluation
<ul style="list-style-type: none"> Proportion of important project price negotiation meetings attended by independent directors 	<ul style="list-style-type: none"> Independent directors achieve an 80% annual attendance rate for important project price negotiation meetings 	<ul style="list-style-type: none"> Independent directors achieve an 85% annual attendance rate for important project price negotiation meetings 	<ul style="list-style-type: none"> We plan to move into our headquarters in 2027, and no important projects have been planned for 2028 and beyond 	<ul style="list-style-type: none"> We hosted 8 internal important project price negotiation meetings in 2024 and the attendance rate of independent directors was 78.125%.
<ul style="list-style-type: none"> Frequency of director training courses 	<ul style="list-style-type: none"> Host at least 2 director training courses each year 	<ul style="list-style-type: none"> Host at least 2-3 director training courses each year 	<ul style="list-style-type: none"> Host at least 2-3 director training courses each year 	<ul style="list-style-type: none"> We hosted 2 director training courses in 2024.
<ul style="list-style-type: none"> Sustainability report awards 	<ul style="list-style-type: none"> Obtain TCSA Corporate Sustainability Report Platinum Award 	<ul style="list-style-type: none"> Obtain TCSA Corporate Sustainability Report Platinum Award 	<ul style="list-style-type: none"> Obtain TCSA Corporate Sustainability Report Platinum Award 	<ul style="list-style-type: none"> We received TCSA Corporate ESG Report Trading and Consumer Goods Category-Category 1 Gold Award for our 2023 Sustainability Report in 2024 We are formulating plans to submit our 2024 Sustainability Report for consideration in 2025

Responsible Units

EMI corporate governance team, legal affairs department, investor relations department and corporate governance officer, and media business and pet business management and administration departments

Specific Actions

- We used effective and specific actions to enhance corporate governance, monitored management personnel, and invited directors to participate in meetings for important internal business decisions and operational strategies.
- We cultivated corporate governance personnel through strengthened professional training, and ensured that directors keep informed of international corporate governance trends and the latest changes in domestic regulations.
- Compiled Chinese and English sustainability reports in accordance with GRI standards, SASB standards, and the latest government regulations, and obtained third-party assurance to enhance ESG information disclosure quality.
- Ensured timely material information releases for transactions with related parties and disclosed transactions with related parties in financial statements.
- Strictly controlled transactions with related parties. Transactions involving major assets or derivatives as well as major capital loans, endorsements, or guarantees must be approved by the Audit Committee before submission to the Board for approval; if independent directors have objections or reservations, said opinions should be recorded in Board meeting minutes.
- Continued to incorporate internal control measures for transactions with related parties into annual audit plan items, and established the "Rules Governing Financial and Business Matters Between this Corporation and its Related Parties", and continued to incorporate internal control measures for transactions with related parties into annual audit plan items.

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Ethical Management

Policies and Commitments

- Thoroughly implement EMI's ethical principles and core values of integrity, fairness, transparency, and responsibility in our corporate organization's ethical culture and sound business operations.
- Comply with laws and regulatory requirements: Implement ethical management bylaws and rules, strengthen legal compliance departments, and ensure that corporate business operations comply with regulatory requirements.
- Risk management and compliance training: Regularly evaluate and formulate response strategies, provide comprehensive compliance training, and require all corporate personnel to understand and comply with internal policies and legal requirements to improve operations and implement corporate governance.
- Formulate ethical policies based on business philosophies related to integrity, transparency, and responsibility, which are used for internal management and external business activities.



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"> • Establish regular evaluation mechanisms for ethical risks of directors and senior executives 	<ul style="list-style-type: none"> • Establish evaluation mechanisms for ethical risks of directors and senior executives 	<ul style="list-style-type: none"> • Regularly review evaluation mechanisms for ethical risks of directors and senior executives • Conduct ethical risk evaluation processes at least once a year 	<ul style="list-style-type: none"> • Regularly review evaluation mechanisms for ethical risks of directors and senior executives • Conduct ethical risk evaluation processes at least twice a year 	<ul style="list-style-type: none"> • Effective accounting systems and internal control systems have been established for business activities with higher risks of dishonest behaviors, and are reviewed constantly to ensure that system designs and implementations remain effective. • Directors and senior managers are required to sign a "Statement of Compliance with Ethical Management Policies." • The Corporate Governance and Sustainability Development Committee established an "Ethical Management Task Force," and the implementations for 2024 were reported to the Board on December 31, 2024.
<ul style="list-style-type: none"> • Host ethical management training and regular examinations 	<ul style="list-style-type: none"> • Education and training attendance rate: 95% for each session • Regular examinations: Achieve an average of 80 points on each examination 	<ul style="list-style-type: none"> • Education and training attendance rate: 100% for each session • Regular examinations: Achieve an average of 90 points on each examination 	<ul style="list-style-type: none"> • Education and training attendance rate: 100% for each session • Regular examinations: Achieve an average of 95 points on each examination 	<ul style="list-style-type: none"> • We hosted a total of 15 education and training courses covering ethical management, anti-corruption, and worker morals in 2024 for 2,233 attendees over a total of 180 hours.
<ul style="list-style-type: none"> • Number of ethical management violations 	<ul style="list-style-type: none"> • Number of ethical management violations 	<ul style="list-style-type: none"> • Incur zero ethical management violations 	<ul style="list-style-type: none"> • Incur zero ethical management violations 	<ul style="list-style-type: none"> • We incurred zero ethical management violations in 2024

Responsible Units

- EMI ethical management team and legal affairs department
- Media business and pet business human resources department management offices and legal affairs departments.

Specific Actions

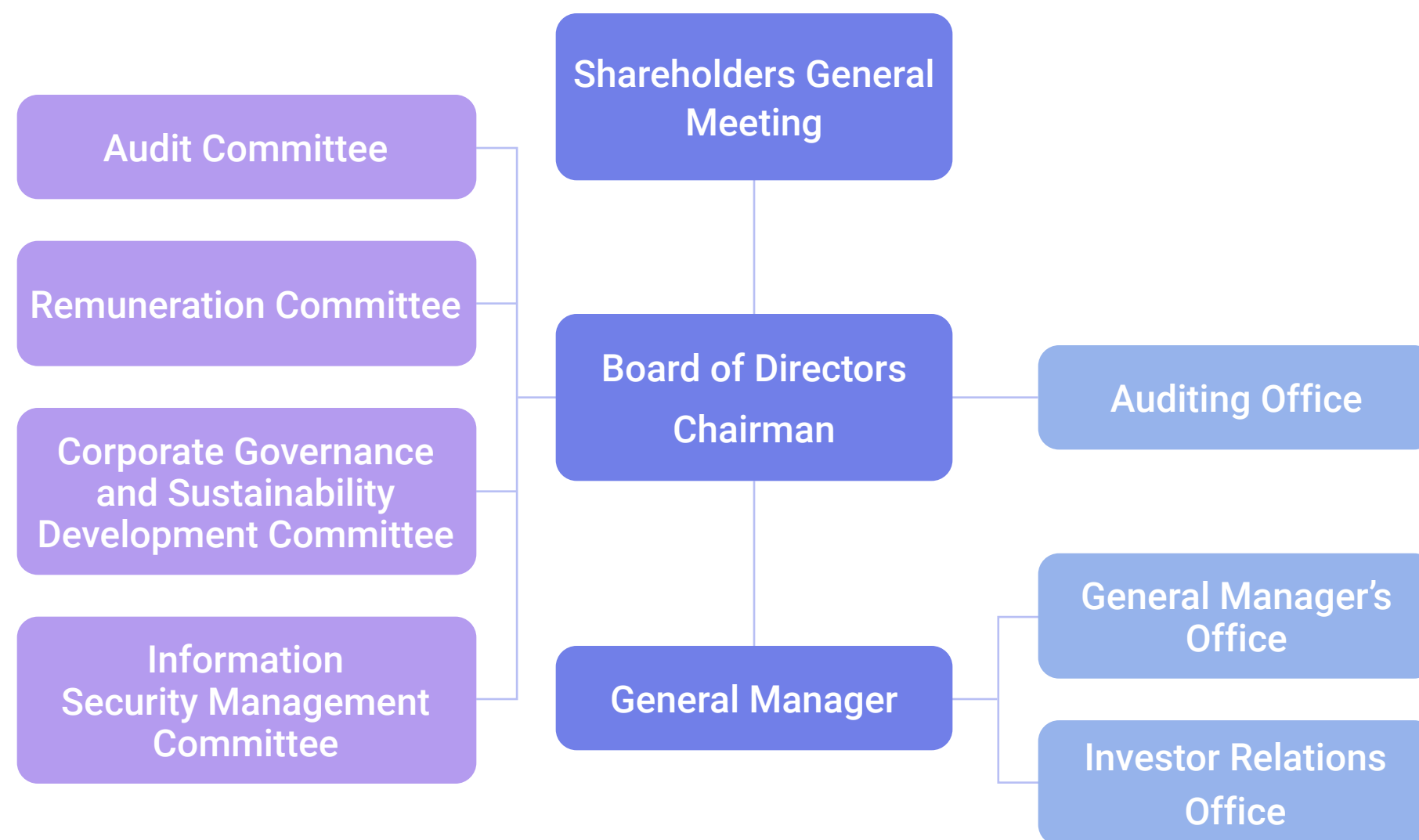
- The Ethical Management Team formulated and revised company and organization ethical management policies, and announced these policies on our corporate website and internal employee mailboxes.
- Regularly conducted ethical management training and promotion for all employees.
- Rigorously prevented unethical behaviors from occurring through operating procedures and codes of conduct.
- Encouraged internal employees and external stakeholders to report behaviors that are illegal or which violate ethical codes of conduct, pledged to protect whistleblowers, and established internal investigation mechanisms and handling processes to demonstrate our emphasis on the ethical behaviors of internal personnel.



5.1.1 Corporate Governance and Board Functions

The Shareholders General Meeting is the highest authority at EMI and is responsible for electing directors to form the Board of Directors, which serves as our highest corporate governance unit. We have established an auditing office which maintains its independence by reporting directly to the Board, and is responsible for ensuring effective implementation of supervisory functions.

❖ Corporate Governance Structure



Board of Directors

The Board of Directors is the highest governance unit at EMI and is composed of 7 directors (including 4 independent directors) who serve for a term of 3 years. Members are equipped with professional backgrounds in business, finance, accounting, and management, meeting Board requirements for structural diversification. Our directors encompass different genders, ages, nationalities, and cultural backgrounds. The director nomination and election process emphasizes stakeholder perspectives, diversity, independence, and risk management capabilities, and strives to maintain a good gender balance. We aim to have at least one female director following Board elections in 2026. Director attendance at Board meetings in 2024 was 95.24%.

Please refer to our corporate website and annual reports for more information on director education, expertise, and concurrent positions. ^{Note}

Director attendance at Board meetings in 2024 was

95.24%



Note: None of our directors belong to under-represented social groups as specified in GRI 2-9. In terms of stakeholder representation, Shang Wen Liao concurrently serves as our general manager and Director Kuei-Ting Kao concurrently serves as the vice president of our real estate business department.

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Functional Committee Operations

To strengthen effectiveness of Board governance, EMI has established the Audit Committee, Remuneration Committee, Corporate Governance and Sustainability Development Committee, and Information Security Management Committee to assume different responsibilities involving discussions of important proposals and economic, environmental, social, and risk issues.

Committee Name	Composition and Main Duties	Operational Status in 2024
Remuneration Committee	<ul style="list-style-type: none"> Current (fifth term) Committee members are composed of 4 independent directors. Main duties and supervisory matters: Formulate and regularly review director and manager performance evaluations and remuneration policies, systems, standards, and structures. 	<ul style="list-style-type: none"> Convened a total of 4 times. Average member attendance rate was 93.75%.
Audit Committee	<ul style="list-style-type: none"> Current (third term) Committee members are composed of all independent directors and the Committee convenes at least once every quarter. Main duties and supervisory matters: Fair presentation of corporate financial statements, selection and dismissal of CPAs, assessment of CPA independence and performance, effective implementation of internal controls, compliance with laws and regulations, and management of existing or potential risks. 	<ul style="list-style-type: none"> Convened a total of 10 times. Average member attendance rate was 92.5%.
Corporate Governance and Sustainability Development Committee	<ul style="list-style-type: none"> Current (second term) Committee members are composed of 4 independent directors, our chairman, directors, our spokesperson, and our corporate governance officer; the Committee convenes at least once every year. Main duties and supervisory matters: Plan corporate governance directions, annual execution plans, and progress; review, make suggestions on, and track implementation effectiveness of corporate governance systems, annual execution plans, and progress; formulate corporate sustainable development policies and systems; formulate annual goals and execution plans for corporate sustainable development; track, review, and revise corporate sustainable development implementations and performance; and compile sustainability reports which are released following Board review. 	<ul style="list-style-type: none"> Convened a total of 6 times. Average member attendance rate was 100%.
Information Security Management Committee	<ul style="list-style-type: none"> Current (first term) Committee members are composed of 4 independent directors, our chairman, directors, our spokesperson, and our corporate governance officer, and the Committee convenes at least once every year. Main duties and supervisory matters: Formulation, execution, and promotion of information security management policies, frameworks, and operating standards; record and investigate information security incidents; regularly review overall corporate information security management systems, establishments, and implementation results; and review annual information security promotion plans. 	<ul style="list-style-type: none"> Convened a total of 6 times. Average member attendance rate was 95.8%.

Practical Sustainability Courses for Board Members

To enhance director understanding of sustainable development issues and the latest international sustainability trends, we encourage our directors to attend relevant training for relevant skills and share the latest trends with our colleagues. In 2024, the 7 directors on our Board attended 6 courses ("Latest Practices and Trends in Climate-related Financial Disclosures," "Current Status of ESG Reporting and Corporate Governance ESG Evaluations," "Roles and Responsibilities of the Board/ Top Management in ESG Governance," "Designing Executive Remuneration and ESG Performance Systems," "Sustainable Supply Strategies Amidst Increasing Global Risks," and "2024 Cathay Sustainable Finance and Climate Change Summit") over a total of 15 person-times.

Evaluations of Board Performance

To establish transparent performance goals and strengthen Board operating efficiency, EMI formulated the "Board of Directors Performance Evaluation Measures" encompassing evaluations for the Board, individual directors, and functional committees. We conduct annual internal self-evaluations once every year and commission external professional and independent institutes or expert teams to conduct evaluations at least once every three years. Performance evaluation indicators were formulated in accordance with corporate operations and are linked to corporate governance and corporate sustainable developments.

Board performance evaluations for 2024 encompassed Board internal self-evaluations, director self-evaluations, and peer evaluations. The Board, directors, and functional committees all received Excellent evaluation results. For more information on Board performance evaluation mechanisms and implementations, please refer to the [EMI website](#). EMI has established short-term goals linking 5% of senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department to strengthen integration and implementation of sustainable development goals with senior management performance.

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Board Remuneration System

EMI performance evaluations, remuneration systems, and related policies for directors and senior executives are reviewed regularly by the Remuneration Committee and are approved by the Board.

Director remuneration adheres to Article 18 of our Articles of Incorporation and considers director participation in the operation of the company, alignment with the goals and missions of the company, management of internal relationship and communication, professionalism and continuing education, and referencing industry standards. Independent directors receive operating expenses and attendance fees in addition to monthly fixed salaries, while the other directors only receive operating expenses and attendance fees without additional salaries. According to Article 26 of our Articles of Incorporation, if we earn profits within a given year (pre-tax profits before distribution of employee compensation), up to one percent of the remaining balance should be allocated as director (and independent director) compensation after deducting accumulated losses. EMI directors do not receive any other retirement benefit systems, redundancy fees, or clawback mechanisms.

Senior executive remuneration references our internal “Regulations for Salary Management” and “Regulations for Employee Performance Appraisals.” Senior managers receive fixed monthly salaries, as well as employee remuneration and year-end bonuses (variable salaries) linked to appraisal results, corporate operations for the year, and profits and losses. We linked remuneration of senior managers with ESG performance indicators by making revisions to our “Regulations for Sustainability Development Responsibility Center Bonus Distributions” in 2023. Seven sustainable execution working groups (Environmental Sustainability, Social Care, Employee Care, Risk Management, Corporate Governance, Ethical Management, and Customer Relations) have been established under the Corporate Governance and Sustainability Development Committee; each working group is headed by a senior executive. Apart from considering corporate revenues and net profits, we also consider achievement of sustainable development goals. If achievements on sustainable management indicators reach specified standards, the number of months constituting year-end bonuses for said year are multiplied by corresponding weights to calculate the new number of months constituting year-end bonuses. Please refer to our [annual report](#) for more information on EMI remuneration for directors and senior managers, remuneration levels, and related explanations.

Evaluation Indicators	Appraisal Indicators	Metric description
Environmental (30%)	1. Reduce carbon emissions	Execution of the carbon reduction goals and implementations of specific measures
	2. Energy efficiency improvements	Support for projects that enhance energy efficiency or use renewable energy
Social (30%)	1. Protection of labor rights and interests	Execution of fair employment, diverse, and inclusiveness policies
	2. Social welfare participation	Participation in CSR activities and support for disadvantaged groups
Corporate Governance (40%)	1. Information transparency	Support for strengthened disclosures of company information and communication with stakeholders
	2. Risk management	Support for establishment of a comprehensive risk management system

Note: Chairman Shang Wen Liao and Director Kuei-Ting Kao hold concurrent positions as EMI employees (respectively serving as the general manager and the vice president of the real estate business department), and therefore received salaries and remuneration.

Director Independence and Managing Conflicts of Interest

EMI regulations (“Regulations Governing Procedure for Board of Directors Meetings” and “Corporate Governance Best Practice Principles”) stipulate that objections or reservations of independent directors should be recorded in Board meeting minutes to ensure that independent directors can perform their duties, effectively enhancing Board operations and corporate business performance. Our current Board is composed of 7 directors, 4 of whom are independent directors, and all external directors fulfill independence requirements.

Our directors adhere to the regulations of the “Corporate Governance Best Practice Principles” and possess high levels of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. If the relationship is likely to prejudice company interests, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director’s proxy to exercise voting rights on that matter to maintain integrity and transparency of decision-making.

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



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Internal Audits and Internal Controls

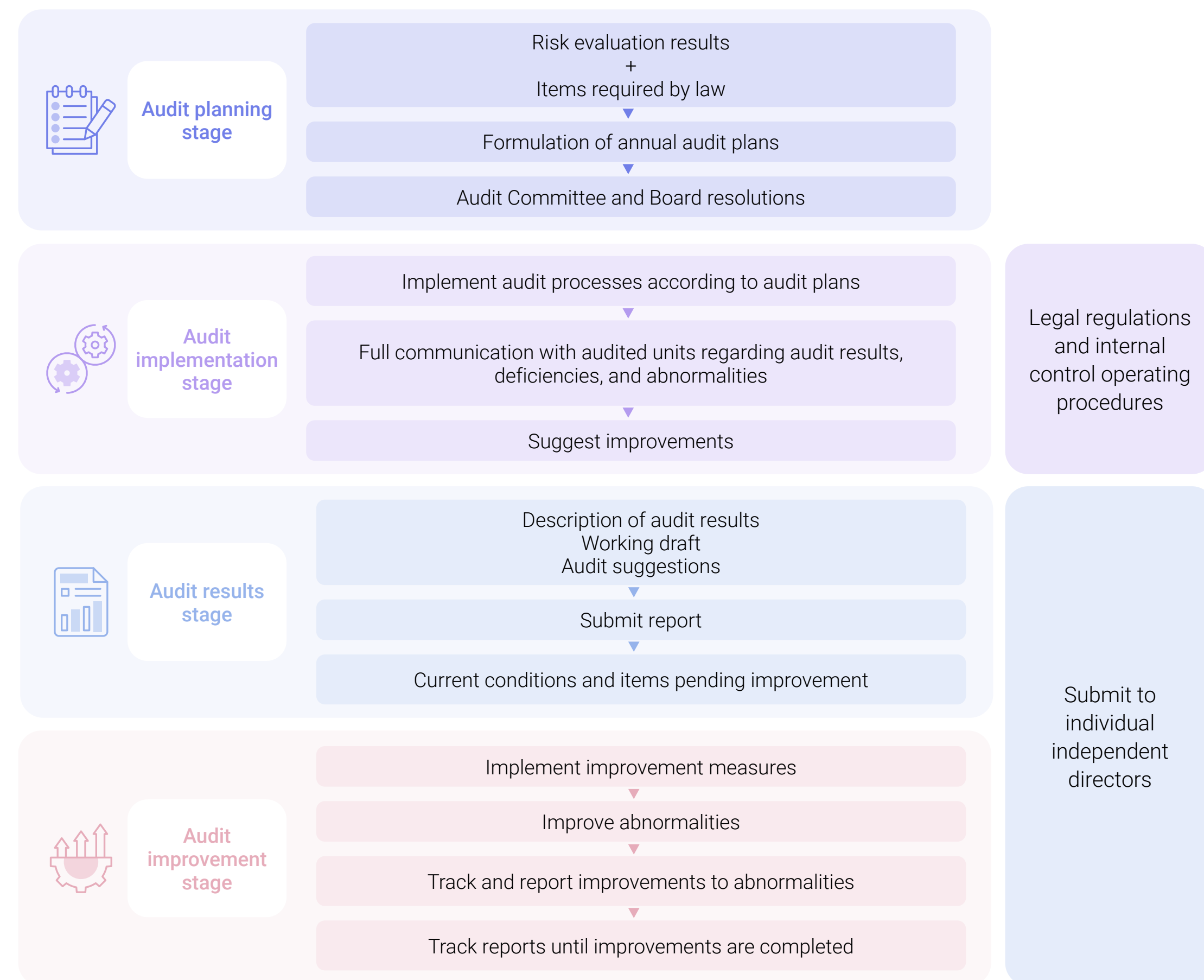
EMI established internal controls encompassing all EMI units, subsidiaries, and sub-subsidiaries. We conduct self-evaluations of internal controls at least once a year, submit overall evaluation results and recommendations for improvement, and prepare a "Statement on Internal Control" which is published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

The auditing office established under the Board is responsible for internal audits and internal controls at EMI. The chief audit executive periodically reports on audit matters to the Audit Committee, and also attends Board meetings to present reports. Audit tasks assists the Board and management team in reviewing implementations of our internal control system, identifying deficiencies, and assessing operational effectiveness. Timely improvement recommendations are provided to ensure that internal controls continue to operate effectively.

A total of 85 audit reports (including deficiency improvement reports) were proposed in 2024, and all audit results have been fully communicated with audited units. Deficiencies and abnormalities are clearly disclosed in reports. Each unit handled improvements according to recommendations, and progress was tracked every quarter until completion of relevant improvements. All audit and tracking reports were submitted to independent directors for review at the end of the following month, and audit results were reported to the Audit Committee and the Board to strengthen supervision transparency and accountability mechanisms.

Audit reports (including deficiency improvement reports) were proposed in 2024

85 Reports
(including deficiency improvement reports)



Sustainability Information Management and Internal Controls

We formulated the "Sustainability Information Management Procedures" in November 2024 in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," to serve as a basis for internal controls associated with sustainability information management to ensure the integrity, accuracy, and reliability of sustainability information. We enhance the credibility and consistency of sustainability information disclosures through collection and analysis, preparation, external assurance, audit, disclosure, and information protection processes. The scope of sustainability information includes all information related to sustainability activities and company transactions, and are divided into Environmental (E), Social (S), and Corporate Governance (G) categories. Presentations of sustainability information include, but are not limited to, sustainability reports, greenhouse gas emission inventory reports, sustainability-related disclosures in annual reports, corporate ESG disclosures on the Market Observation Post System, and our ESG website. Our annual sustainability information audit plan for 2025 was approved by the Board on December 31, 2024.

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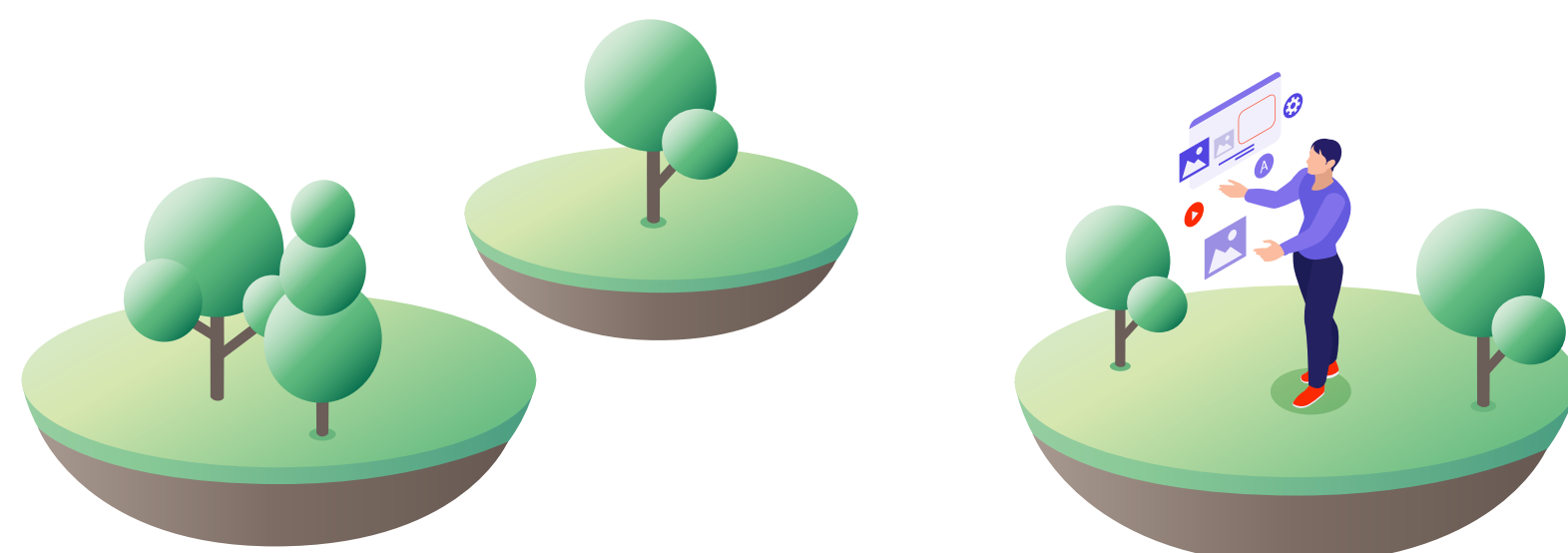
5.1.2 Ethical Management and Legal Compliance

Legal Compliance and Anti-Trust Management

EMI has always adhered to principles of integrity and the spirit of fair competition. We are committed to creating a corporate culture characterized by legal compliance and ethical management. We avoid market monopolies by expanding our business landscape through horizontal integration, emphasizing establishment of long-term and stable relationships of mutual trust with our partners to prevent potential monopoly risks caused by vertical integration. In the face of rapidly changing regulatory environments, we continue to track domestic and overseas policies and regulations to determine their potential impacts on operations and finances, and have established comprehensive corporate governance systems and internal management measures to implement our corporate commitment to anti-corruption, ethical management, and legal compliance principles.

Our legal department proactively collaborates with various business departments to clarify regulatory requirements, formulate procedures and contract terms with risk prevention mechanisms, and provide warnings of potential risks. We conducted periodic education and training to enhance employee awareness and legal compliance regarding employer responsibilities and common legal disputes, effectively reducing violation risks. We adopt a “zero tolerance” approach, and any behavior that violates laws and regulations, the Articles of Incorporation, or related internal regulations is regarded as a major violation event which requires immediate and serious handling. EMI incurred 1 regulatory violation in 2024 which is detailed below. We will continue to implement our corporate mission of ethical management and governance in accordance with regulations.

Business unit	ET Pet
Regulations violated	<ul style="list-style-type: none"> Subparagraphs 1, 2, and 3 under Paragraph 1 in Article 17 of the Regulations Governing Labor Health Protection Subparagraphs 1, 2, and 3 under Paragraph 1 in Article 20 of the Occupational Safety and Health Act
Penalty amount (NTD)	NT\$30,000
Incident description	Regular employee physical examinations were not implemented for existing workers as required by regulations.
Subsequent handling	Employees at Oscar Pet, a company we acquired, did not undergo regular physical examinations or participate in annual company physical examinations. We have conducted a comprehensive investigation and implemented general physical examinations for existing workers.



Management of Intellectual Property Rights

EMI understands that intellectual properties are core assets for corporate innovation and building competitive advantages. We have long been committed to establishing a comprehensive intellectual property rights management mechanism with concrete management measures for “trademarks” and “trade secrets.” In line with the Group’s two core strategies of “new retail integrated with new media” and “OMO online and offline integration,” EMI has formulated an intellectual property management plan closely linked to operational goals. Our legal department is responsible for application, acquisition, continuous maintenance, and risk control procedures associated with intellectual properties, ensuring that our corporate creative achievements are fully protected.

The human resources department organizes internal training from time to time to strengthen employee awareness and implementations of intellectual property protection, utilization, and compliance with regulations. In 2024, our warehousing business conducted 3 ethical management, intellectual property rights, and trade secrets training courses with associated exams over a total of 216 hours to effectively enhance employee legal compliance awareness and asset protection capabilities, thereby strengthening EMI’s institutionalization and professionalization in intellectual property management.

Personnel training and promotion



Incorporated intellectual property training into training courses for new employees, and posted videos and new information on our digital learning platform to strengthen intellectual property protection awareness in all employees.

Management of intellectual properties



- Regularly check intellectual property rights owned by EMI, including patents, trademarks, copyrights, and trade secrets; establish complete intellectual property rights lists and commission trademark firms to apply for and maintain trademarks; and work with professional agencies and legal firms to obtain professional support.
- We continued to implement the “Intellectual Property Management Plan” in 2024 for effective management, utilization, and protection of EMI intellectual properties.
- Confirmed ownership of intellectual property rights when reviewing contracts with collaborating vendors to prevent and avoid infringement risks.

Privacy protection and management of trade secrets



- Implemented and maintained the effectiveness of ISO 27001 to ensure the confidentiality, availability, and integrity of client information, transaction information, and company information. We improved information security management system and developed related procedures to enable risk management, such as restricting downloads of unauthorized shared or free software; implementing work log verifications; using firewalls, intrusion detection defenses, and VPN access controls.
- All units and departments are required to sign confidentiality agreements with customers, suppliers, and collaborating partners.
- Organized education, training, and promotion of corporate trade secret protections for employees.

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Ethical Management Mechanisms

Ethics and integrity are core values for EMI. We continue to strengthen internal governance systems, have established a dedicated unit responsible for whistleblowing and grievance mechanisms, and clearly stipulate reward and disciplinary regulations to ensure that parent company and subsidiary employees adhere to principles of fairness, integrity, and transparency when implementing their business duties.

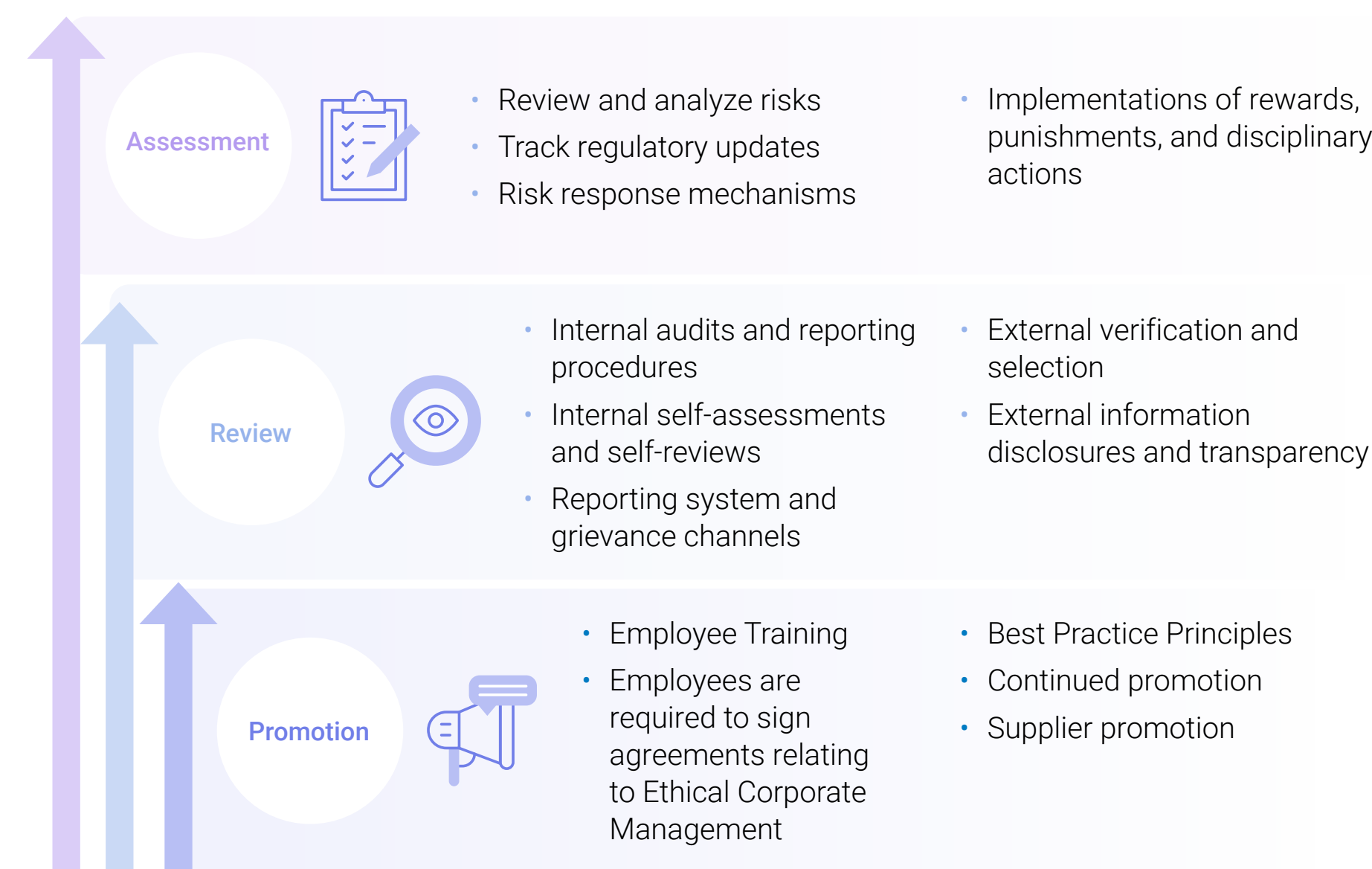
Externally, we extended our ethical philosophies and established the “Regulations for Management of Supplier Corporate Social Responsibilities,” require our suppliers to sign “Supplier Statements of Compliance with Ethical Management Policies,” and included “Ethical Clauses” in our contracts to enhance the ethical standards of our supply chain. ET Pet has formulated “Regulations for Managing Employee Conflicts of Interest” for store personnel to avoid acceptance of improper gratuities from vendors.





We investigate the ethical behaviors of our business partners before establishing business relations to ensure their legality and to create long-term, stable values for our business partners. In 2024, we implemented comprehensive risk assessments for our three major operational sites (Headquarters, Taichung Operational site, and Kaohsiung Operational site). No material corruption risks were identified and no substantiated corruption incidents occurred, demonstrating our firm commitment to ethical management and associated achievements.

Codes of Ethics and Conduct

EMI regards ethical management as the highest principle for all business activities and executions, requiring directors, managers, employees, and persons with material management rights to act with integrity and adhere to standards of professional ethics. We formulated and require strict adherence to our “Ethical Corporate Management Best Practice Principles,” “Ethical Corporate Management Operational Procedures and Guidelines for the Conduct,” and “Procedures for Handling Material Inside Information and Regulations on Insider Trading.”

In terms of ethical risk management, EMI proactively implements various preventive and supervisory measures, strengthening employee awareness of legal compliance and professional ethics through associated management and training to lower risks of violation and ethical risks, ensuring that our corporate culture and operational behaviors both meet the high standards of ethical regulations.



Response Measures	Description
 Documents required to be signed by recruited employees	Our warehousing business uses “Employee Work Rules” and “Employee Integrity Principles” to guide and regulate employee business activities. New employees at our media and pet businesses are required to sign a “Statement of Compliance with Ethical Management Regulations,” which includes knowledge and prevention of improper behaviors, intellectual property rights regulations, information security controls, prevention of insider trading, prevention of infringements on trade secrets, and policies for internal and client communication. Please scan the accompanying QR code for further details on EMI’s Code of Ethical Conduct.
 Established regulations and response measures	Analyzed operational behaviors with potential ethical risks, and used these to formulate regulations and measures to strengthen risk management.
 Reporting, auditing, and penalties	We have established internal and external reporting mechanisms and our internal audit units conduct periodic and non-periodic audits to ensure timely discovery and remedy of employee violations of internal codes of conduct. Violations are recorded, investigated, and penalized in accordance with our “Code of Ethical Conduct.” Please scan the accompanying QR code for further details on EMI reporting mechanisms.
 Internal training	New employees are required to attend training courses relating to our “Code of Ethical Behaviors” and we issue a legal e-newsletter every month, offer online training courses, and conduct employee exams on ethical management, trade secrets, and management of intellectual property rights to strengthen employee understanding of ethical management, trade secrets, insider trading prevention, intellectual property rights, and other important regulations. We continue to remind our employees to adhere to regulations and corporate bylaws, and expect all our colleagues to regard this as part of their basic responsibilities.

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❖ Communications and Training Related to Anti-Corruption and Ethical Management Targeted to the Board and Senior Executives in 2024

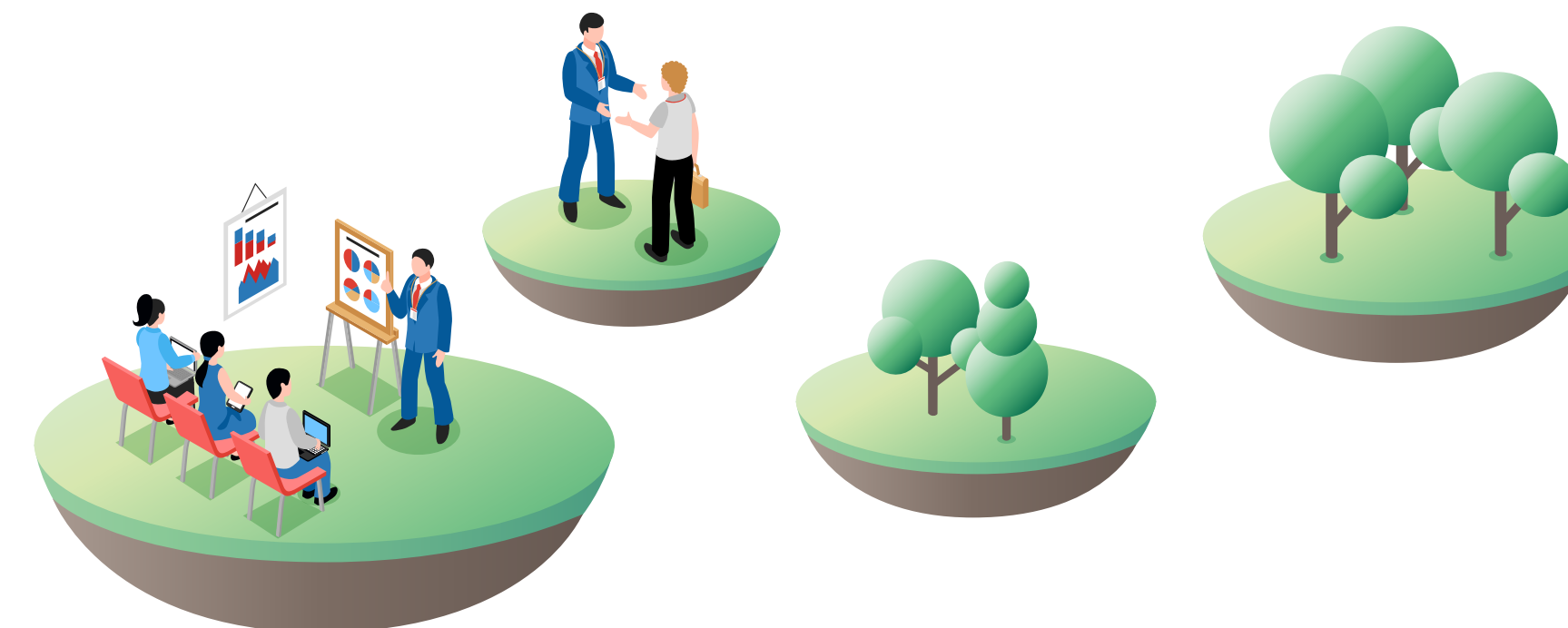
Indicator	Target	Cumulative Participants	Ratio
Promotion of anti-corruption policies and procedures	Board of Directors	21	100%
	Senior executives	60	100%

Note: A total of 37 senior executives signed statements of compliance with ethical management policies

Ethical Management Training for General Employees

EMI attaches great importance to legal awareness in employees, and published monthly issues of the "LAW Newsletter" in 2024, providing employees with diverse and rich content to inform them of new regulations, intellectual property rights management and information security maintenance, trade secrets, and ethical management through this online publication to strengthen employee understanding and awareness, thereby implementing corporate ethical management principles. In terms of education and training, we conducted 3 exams on ethical management, trade secrets, and intellectual property rights management for all employees in 2024 over a total of 216 hours.

	<p>Target All employees</p>	<p>Target All employees</p>
<p>Promotion content 12 issues of "LAW Newsletter"</p>	<p>Promotion content Three ethical management, trade secrets, and intellectual property rights management exams for all employees (average score: 80)</p>	<p>Promotion content Three ethical management, trade secrets, and intellectual property rights management exams for all employees (average score: 80)</p>
<p>Cumulative training/promotion hours 432</p>	<p>Cumulative training/promotion hours 216</p>	<p>Cumulative training/promotion hours 216</p>



Reporting and Grievance Mechanisms

To ensure ethical management and prompt handling of disputes and violations, our corporate website lists contact information for all businesses, public grievance reporting channels, and grievance handling procedures. We encourage employees, suppliers, and all stakeholders to report any violations of law, ethical codes of conduct, and ethical management standards to ensure that the interests of all parties are fully protected, and to maintain our corporate reputation. (Please refer to [3-3-3 Sound Communication Channels](#) for more information on employee grievance mechanisms.)

Category	Grievance reporting channels
<p>Legal compliance and ethical management</p>	<ul style="list-style-type: none"> Reporting channel on our corporate website-Mailbox for vendors We promote integrity concepts to our employees, and employees are required to sign the Employee Integrity Code when joining EMI
<p>Human rights and employee feedback</p>	<ul style="list-style-type: none"> Reporting channel on our corporate website-Mailbox for employees We established a sexual harassment complaint handling committee in accordance with the Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment. Our human resource units have also established a hotline which handles investigations and reviews of sexual harassment incidents.

We did not receive any reports from our employees or suppliers in 2024.

We strive to implement a whistleblower protection mechanism that fully protects whistleblower identities and report content, and ensures that whistleblowers do not face dismissal, demotion, or salary reductions due to their reports. To ensure handling integrity and efficiency, whistleblower reports are processed according to the levels of the parties involved: Incidents involving general employees are reported to department managers, and incidents involving directors or senior managers are reported to the Audit Committee.



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Investigation units should compile an investigation report within 30 working days and notify dedicated grievance units of investigation results. Dedicated units should notify informants in writing or through other means within 15 working days of receiving investigation results, except in cases where informants did not provide valid contact information. Records on received grievances, investigation processes, and investigation results should be archived in written form and stored for five years; records can be kept in electronic form. If lawsuits arising from reports occur before the expiration of the storage period, the relevant information should be stored until the lawsuits have been concluded.

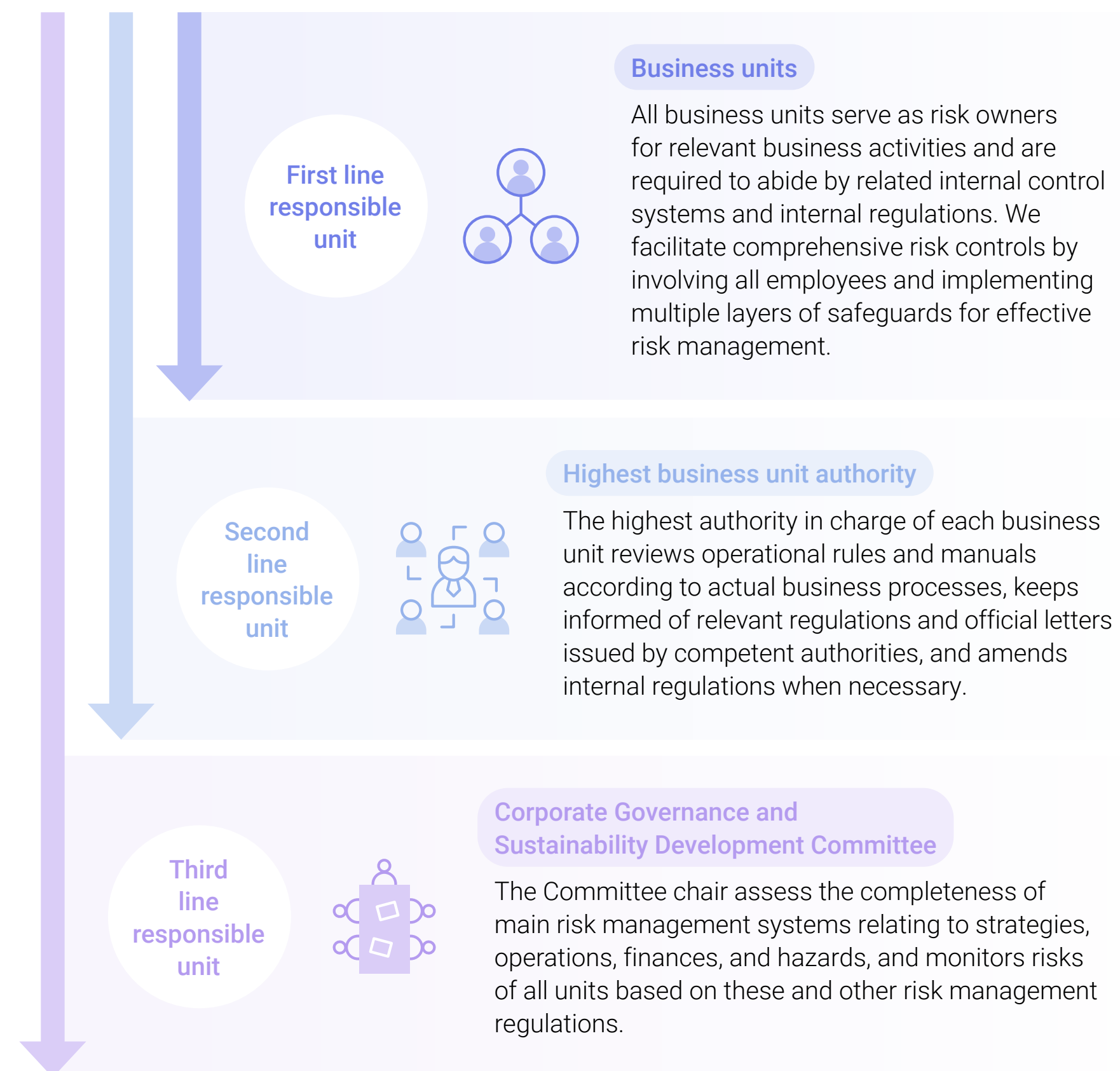
❖ EMI Grievance Handling Process



5.1.3 Risk Management

Risk Management Systems and Processes

The Board is the highest decision-making unit for risk management mechanisms at EMI. We have established a Corporate Governance and Sustainability Development Committee which is responsible for reviewing and promoting internal risk management procedures. Risk management teams have been set up under the Committee, and team leaders compile relevant data from all responsible units encompassing risk identification, measurement, monitoring, reports, disclosures, and responses for effective control of risks. This information is regularly reported the Board. We adopted a framework with three safeguards and division of labor to implement risk management processes. Internal audit personnel monitor all units to ensure compliance with management regulations and processes, thereby ensuring awareness and full implementation of risk management. Our three safeguards are as follows:



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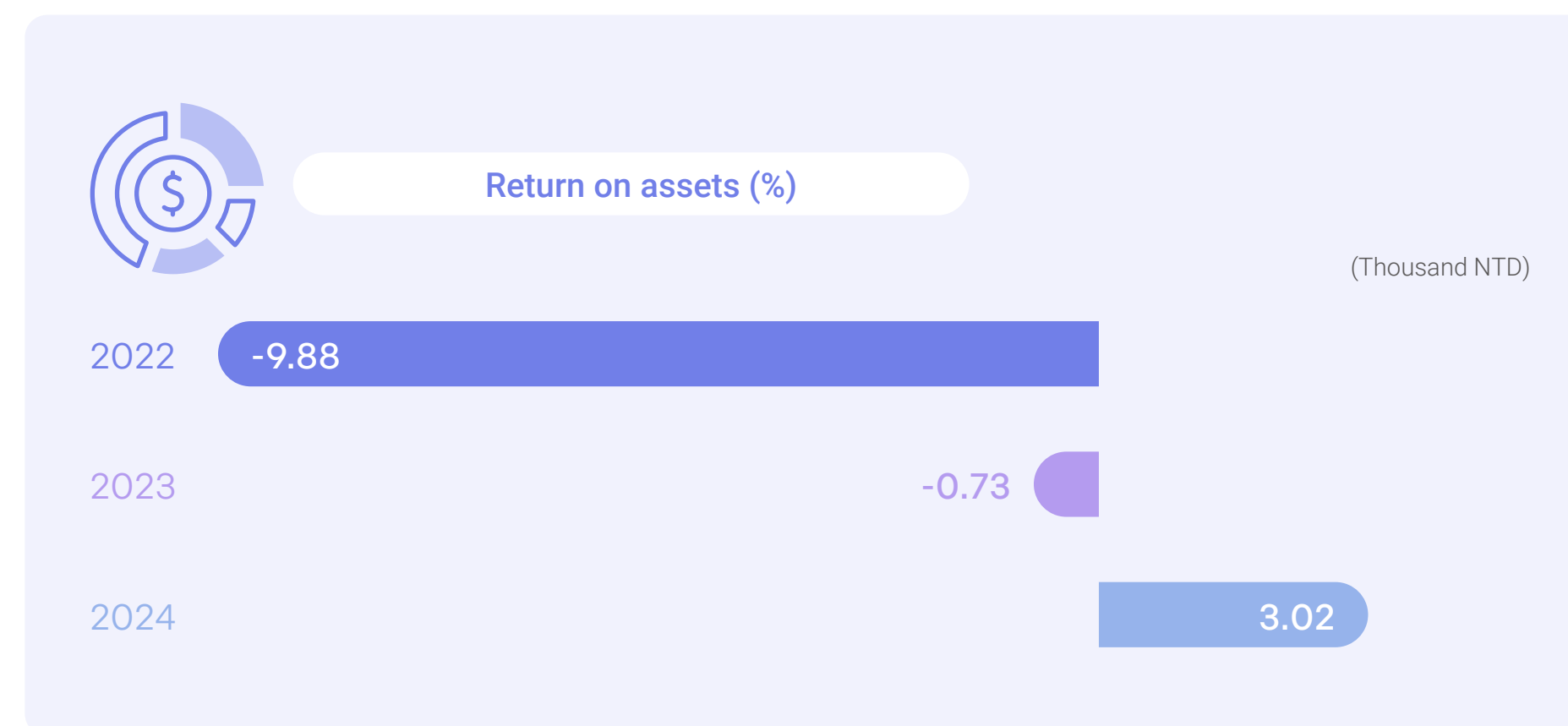
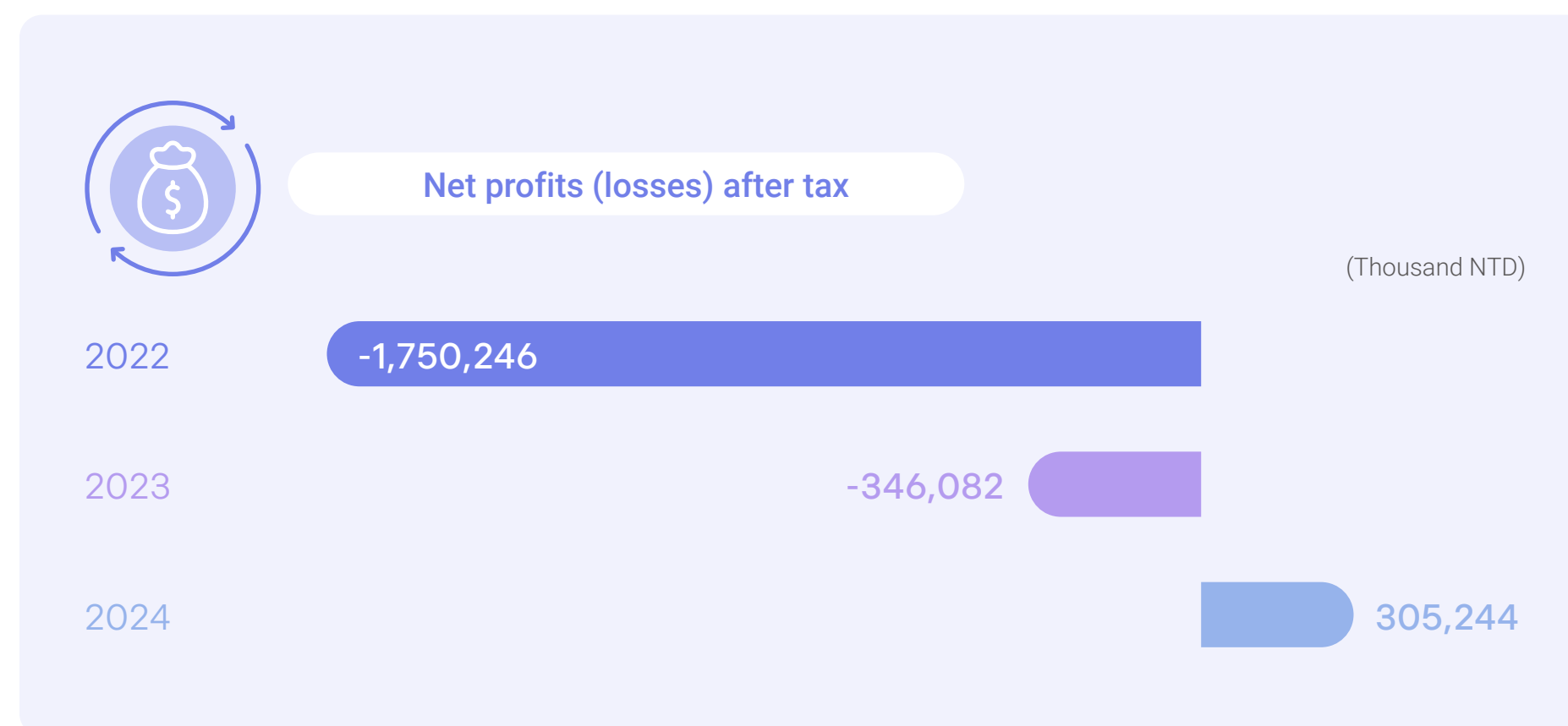
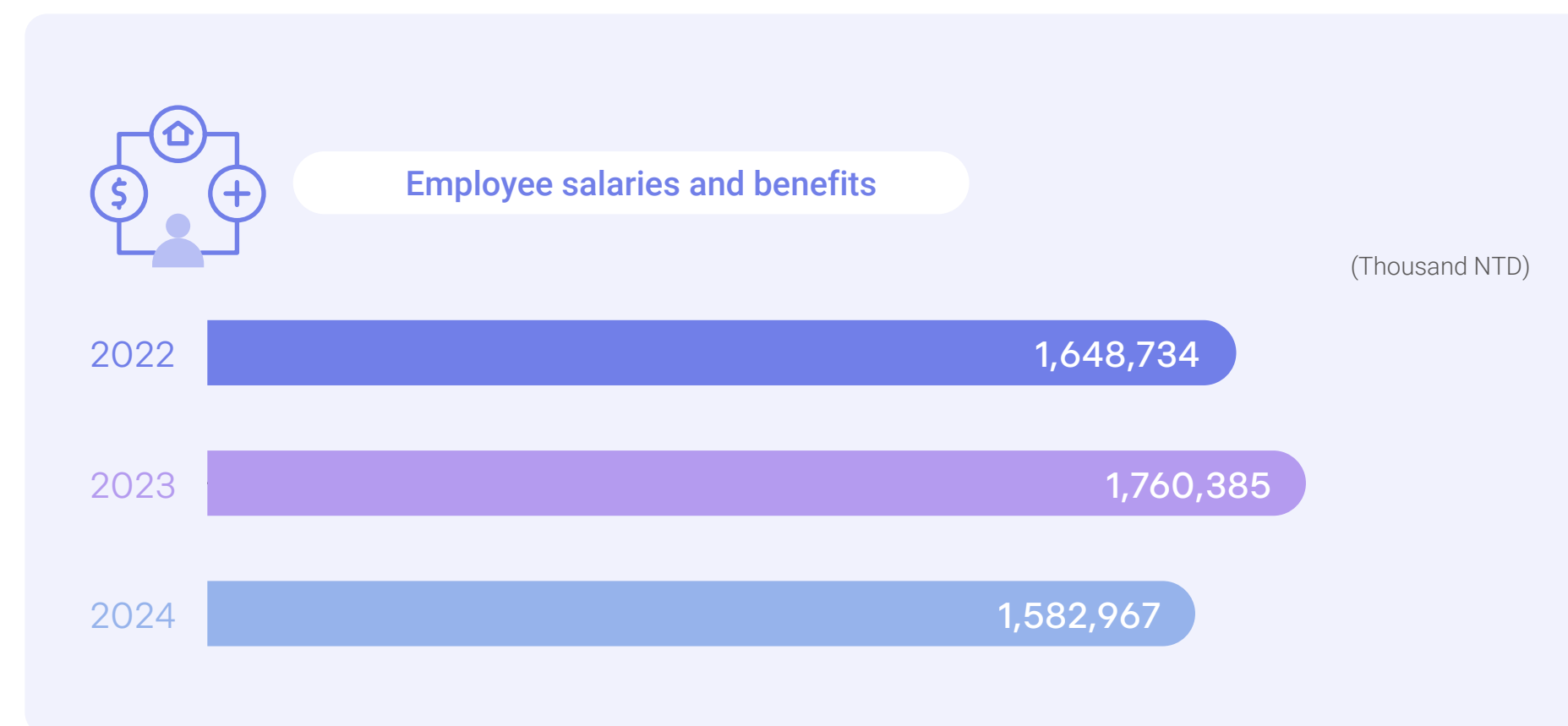
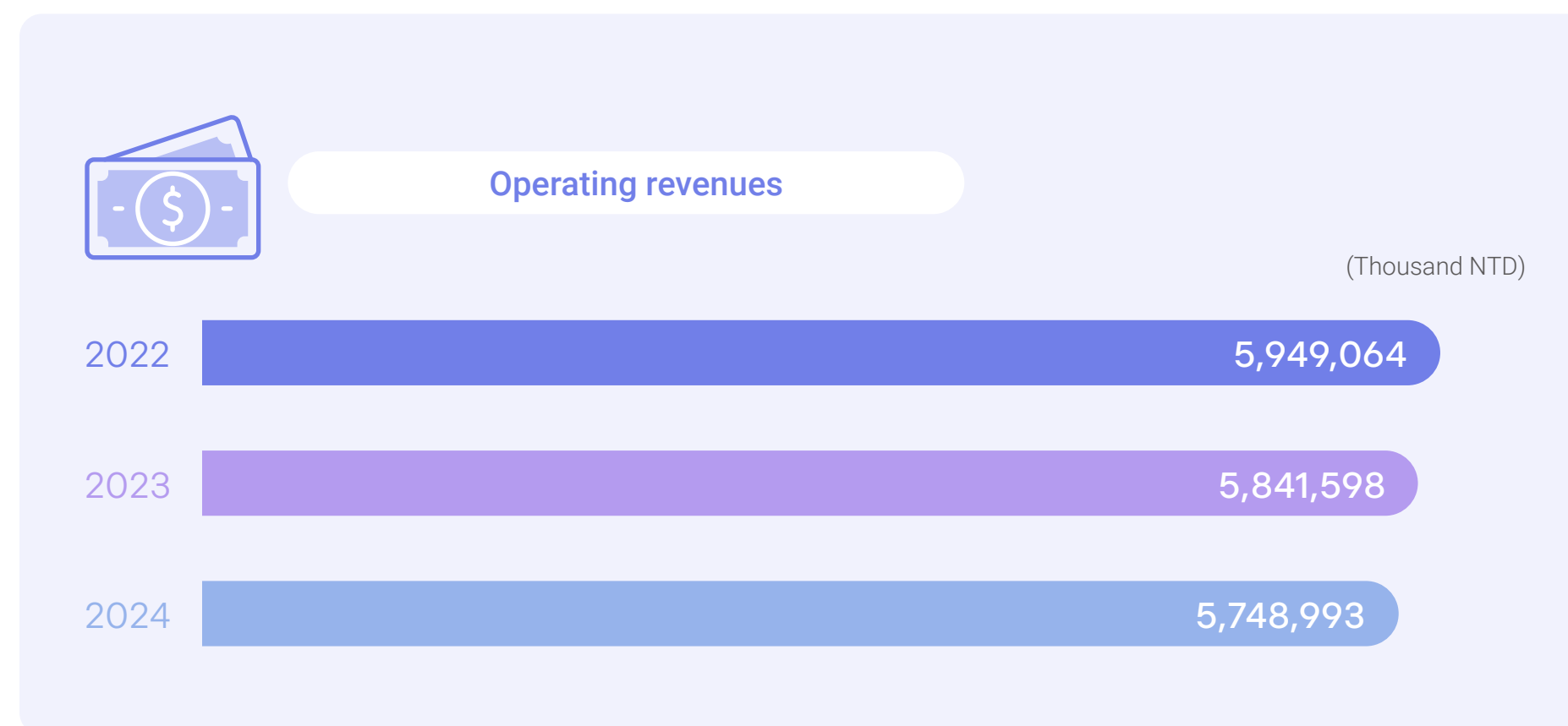
❖ Risk Management Measures

Risk Category	Risk Management	Responsible Unit
 Products and Services	<ul style="list-style-type: none"> • Diversified developments: Adjust silo strategies and incorporate national food reserves in scope of business. To avoid limited exposure through a single channel, we operate our own platforms (including mobile applications and websites) and work with third-party platforms (including Facebook, Instagram, YouTube, and other social media platforms). • Transferred risks: We take out fire and earthquake insurance on corporate buildings, and also purchase public casualty insurance for outdoor activities, using insurance mechanisms to transfer risks. • Industrial safety risks: We actively remove dust from silo operating environments; conduct equipment maintenance, improvement, and updating procedures; establish environmental health and safety management procedures; and introduce various management manuals and regulations. • Risk perceptions: We constantly collect information through market news, industry financial statements, daily market updates, reader symposiums, and user feedback to keep abreast of market changes. • Operational interruptions: As economic conditions, earthquakes, typhoons, and other emergencies could interrupt corporate operations, we have established standard procedures for working from home and remote working. • Occupational health and safety: Promote relevant activities, hire professional coaches to manage sports clubs, organize online walking competitions, and reduce chronic disease risks for our colleagues. 	Warehousing business department/ occupational safety management department
 Finance	<ul style="list-style-type: none"> • Our operational units have established credit rating policies which are used to establish regulations relating to credit limits and accounts receivable requirements based on the ratings of individual clients, and our financial units ensure the stability of capital flows by monitoring the inflows and outflows of funds. • We have established allowance and impairment accounts based on estimated losses in accounts receivables and investments, which are reviewed regularly. Responsible units should keep informed of possible losses and periodically assess financial impacts on reinvested companies from long-term investments. Business units are required to report past-due payments and collection procedures are initiated once abnormalities in client accounts are confirmed. • Our financial units analyze and monitor credit risks relating to bank deposits, fixed income investments, and other financial instruments. • Subsidiaries receive individual scores based on capital levels, revenues, and other indicators and standards. These scores are used to determine the number of audits each subsidiary undergoes every year; these audits are then implemented through subsidiary audit plans. 	Warehousing business department/ finance/ accounting department/ investment division/ auditing office
 Legal regulations	<ul style="list-style-type: none"> • Clarify our attitude toward legal risks, management goals, responsibilities, and risk management processes; periodically track policy changes; and review response measures for corresponding risks. • Assist all units in assessing the legal risks of various business matters, legal documents, and contracts, and implement dispute handling mechanisms to resolve issues relating to legal disputes. • We have established a Sexual Harassment Prevention Committee which is responsible for formulating sexual harassment prevention mechanisms and response measures to sexual harassment incidents. • We revised the "Reporting Mechanisms for Illegal and Unethical Behaviors of Internal and External Personnel" to implement a corporate culture of ethical management. 	Legal affairs department
 Information security	<ul style="list-style-type: none"> • We implemented the ISO 27001 Information Security Management System to effectively strengthen risk control mechanisms, reducing potential threats and operational impacts from information security incidents. • We have established encryptions, individual file and database access, and monitoring and protection mechanisms to secure Internet transmissions, and have also set up system warnings and user notifications. • We have formulated information security regulations and information security handling mechanisms to monitor information security and enable notifications of information security violations; and we strictly prohibit personal computers and mobile devices from connecting to internal networks. • We segment corporate LANs by department and purpose to enhance network security, and established the 321 data backup strategy to strengthen data security. 	Information department/ warehousing business department
 Intellectual property rights	<ul style="list-style-type: none"> • Regularly check corporate intellectual property rights, including patents, trademarks, copyrights, and trade secrets; establish complete intellectual property rights lists; and work with professional agencies to obtain professional support. • Confirm ownership of intellectual property rights with collaborating vendors to prevent infringement risks. • Intellectual property rights issues are included in mandatory training courses for new employees, and all employees regularly receive related education and training. • Continued to implement the "Intellectual Property Management Plan" for effective management, utilization, and protection of intellectual properties acquired by EMI and to strengthen corporate governance structures. • Work to achieve the highest principles of protecting corporate products, technologies, and customers when faced with disputes by conducting technological, legal, and industrial analysis and formulating related strategies. 	Legal affairs department
 Climate	<ul style="list-style-type: none"> • We identified climate change transition and physical risks for a number of different scenarios and formulated responses based on different risk dimensions. • We conducted rough assessments of profits and losses based on the impacts of different risks. • We have established risk assessment regulations and procedures. (Please refer to Chapter 2 2-1-1 Climate Change Response Strategies and Management) 	Warehousing business department/ accounting department

5.1.4 Operational Performance

All of our businesses adopt strategic actions related to diversification, innovative development, and timely responses to changes in market environments while facilitating breakthrough strategies in multifaceted businesses to achieve excellent operational performance.

❖ EMI Operational Performance for Past Three Years



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Unit: NT\$100 million

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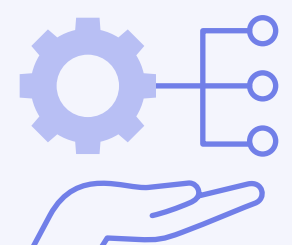
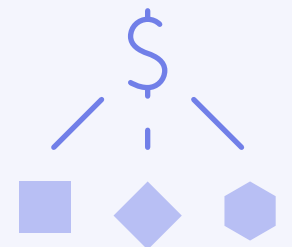

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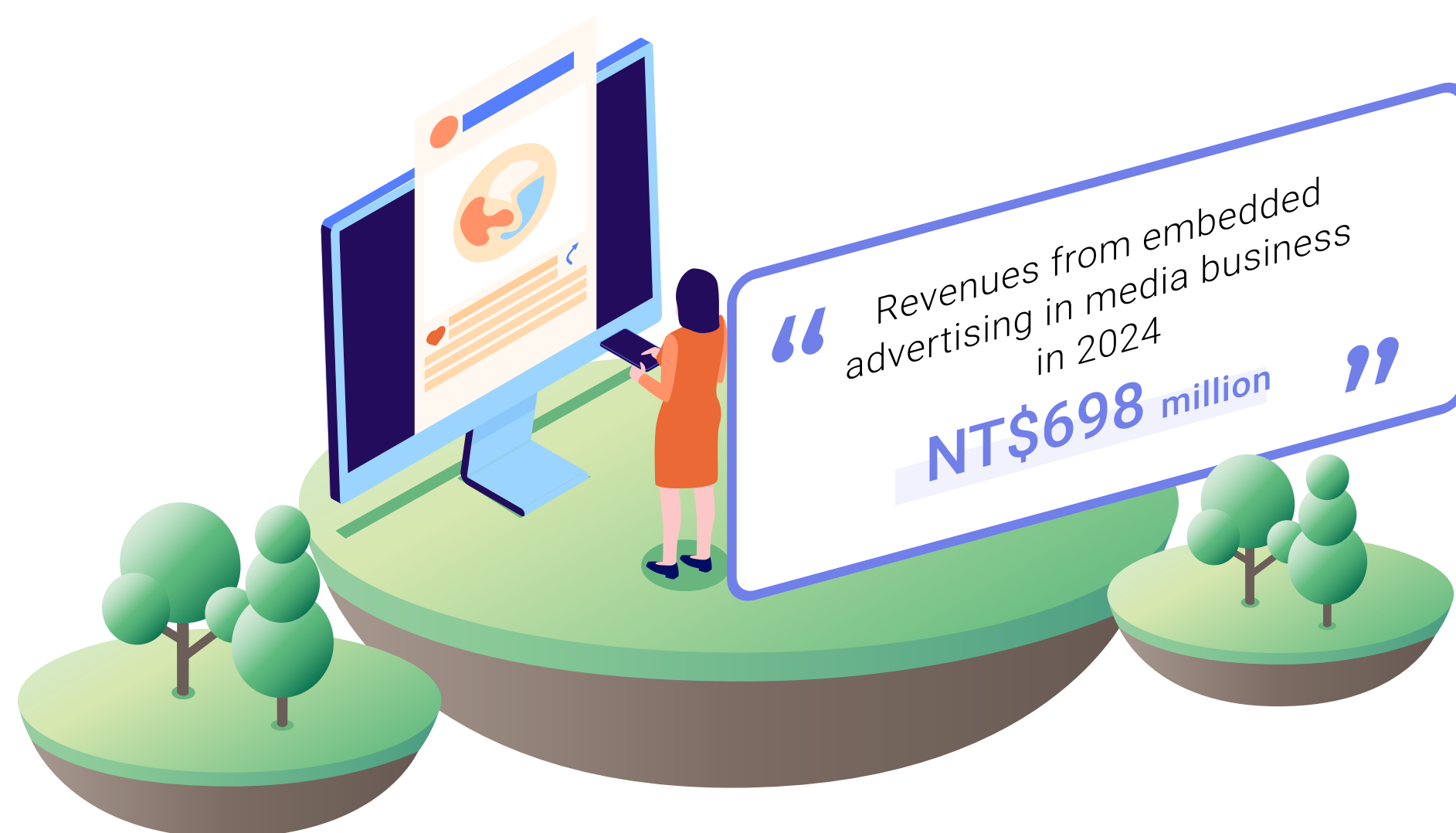
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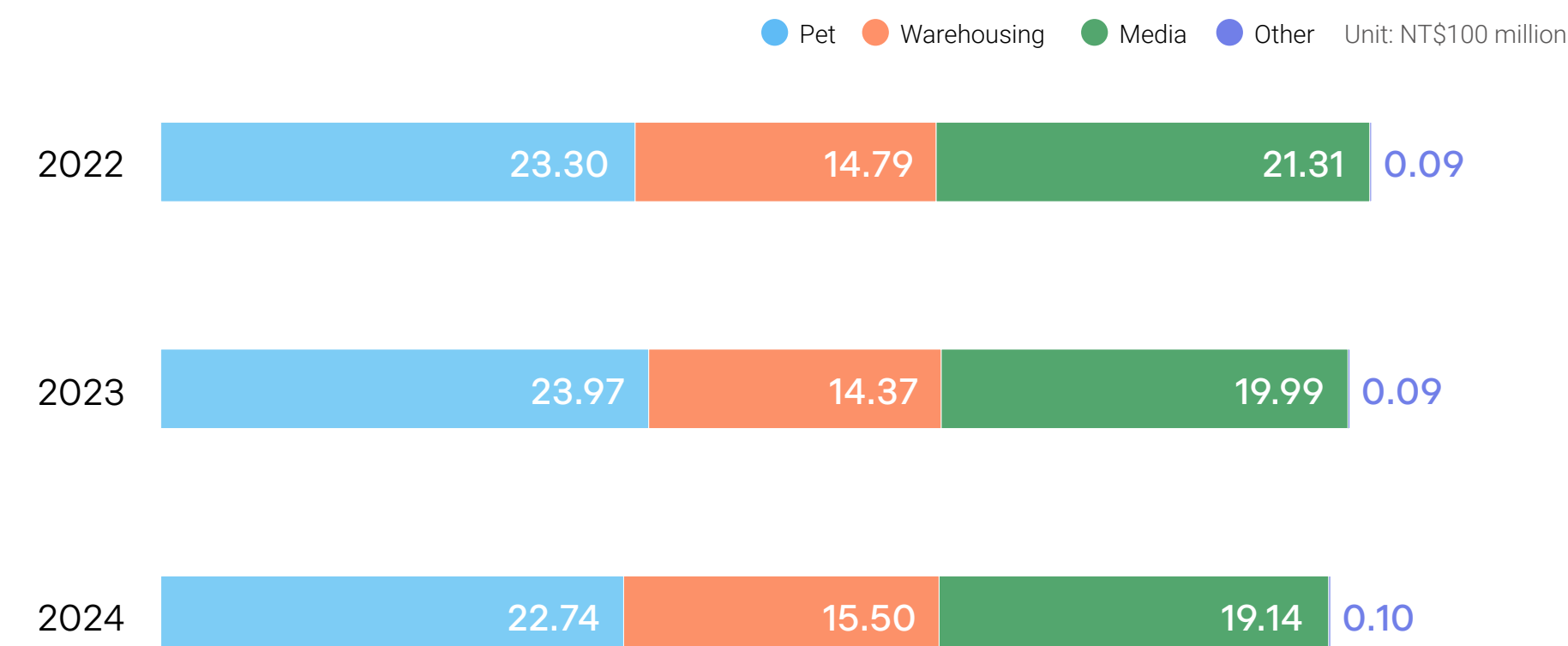
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Indicator	2022	2023	2024	
 Operational capabilities	Total assets	15,496,883	17,567,832	19,477,545
	Total debt	11,423,547	13,349,991	14,299,067
	Total shareholder equity	4,073,336	4,217,841	5,178,478
	Net operating profits	210,829	(90,069)	325,085
 Distributed economic value	Dividend distributions	534,877	-	-
	Interest payments	289,162	341,045	410,861
	Paid (returned) income tax	(4,767)	(1,483)	32,713
	Charitable donations	5,700	6,200	3,750
 Profitability	Return on assets (%)	(9.88%)	(0.73%)	3.02
	Return on equity (%)	(32.61%)	(8.35%)	6.50
	Earnings (loss) per share (NTD)	(5.06) ^{Note}	(0.91)	1.24

Note: Due to capital reductions in 2022, earnings per share were adjusted retrospectively.



❖ Business Revenues for Past Three Years



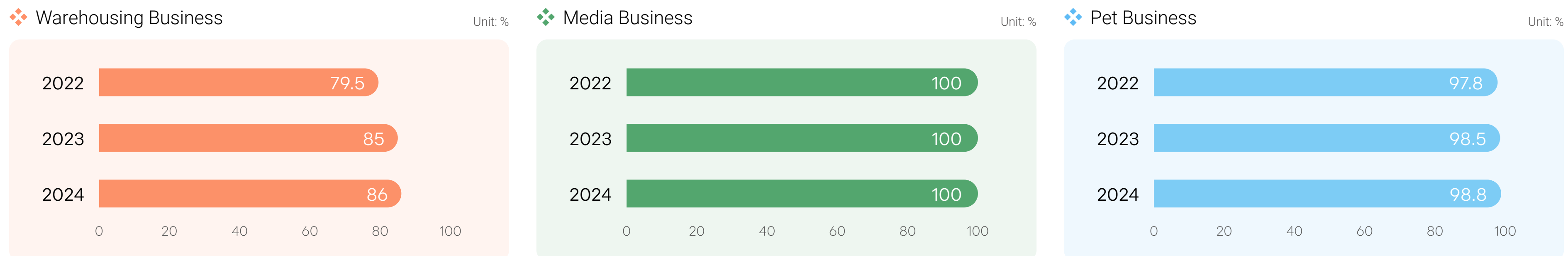
5.2 Sustainable Supply Chain

5.2.1 Suppliers and Contractors

EMI businesses have diverse characteristics and continue to execute “local procurement” and “green procurement” core procurement principles. We hope that our procurement actions can enhance product and service quality, fulfill customer needs, and support local enterprises in Taiwan as we create green and sustainable social values in collaboration with our suppliers and execute corporate operations and local development in a mutually inclusive manner.

Local Procurement

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



Note: We gradually replaced 5 European grain unloaders from 2017 to 2025, which significantly decreased local procurement ratios. (Purchase prices of grain unloaders were recorded in the years when actual payments were made.)

Green Procurement

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

In 2024, our green procurement amounted to NT\$5,536,110. Green procurement items included air-conditioning equipment, motors, and lights for our warehousing business, and office supplies for our media business. In future, we will continue to increase green procurement amounts and ratios for proactive SDG implementation.

In 2024, our green procurement amounted to

NT\$ 5,536,110



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5.2.2 Supplier Management

Supplier Management Actions

❖ Supplier Management Policies and Documents

Warehousing Business

- **Formulated the "Regulations for Management of Supplier Corporate Social Responsibilities":** Worked with our suppliers to comply with labor rights, human rights, occupational safety, environmental protection, and ethical regulations, to execute supply chain governance and achieve sustainable development and economic, social, and ecological balance.
- **Strengthened ethical commitments:** Required suppliers with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations."
- **Incorporated responsibility assessment mechanisms:** Conducted risk identification and management for major suppliers encompassing assessments of environmental safety, human rights, and ethical responsibilities to enhance supply chain sustainability and resilience.

Media Business

- **Procurement tender mechanisms:** Public tenders must obtain quotations from more than three companies, and we invite companies to participate in public pitches. Our administration, financial, and accounting departments are responsible for coordination of suppliers.
- **Anti-fraud measures:** We eradicated human involvement and fraud through price negotiation meetings and have gradually added anti-corruption clauses to our supplier contracts.
- **Supplier compliance reviews:** When introducing new suppliers, we confirm whether they are legally registered companies, and also confirm that remittance accounts are corporate accounts when signing contracts with new suppliers.

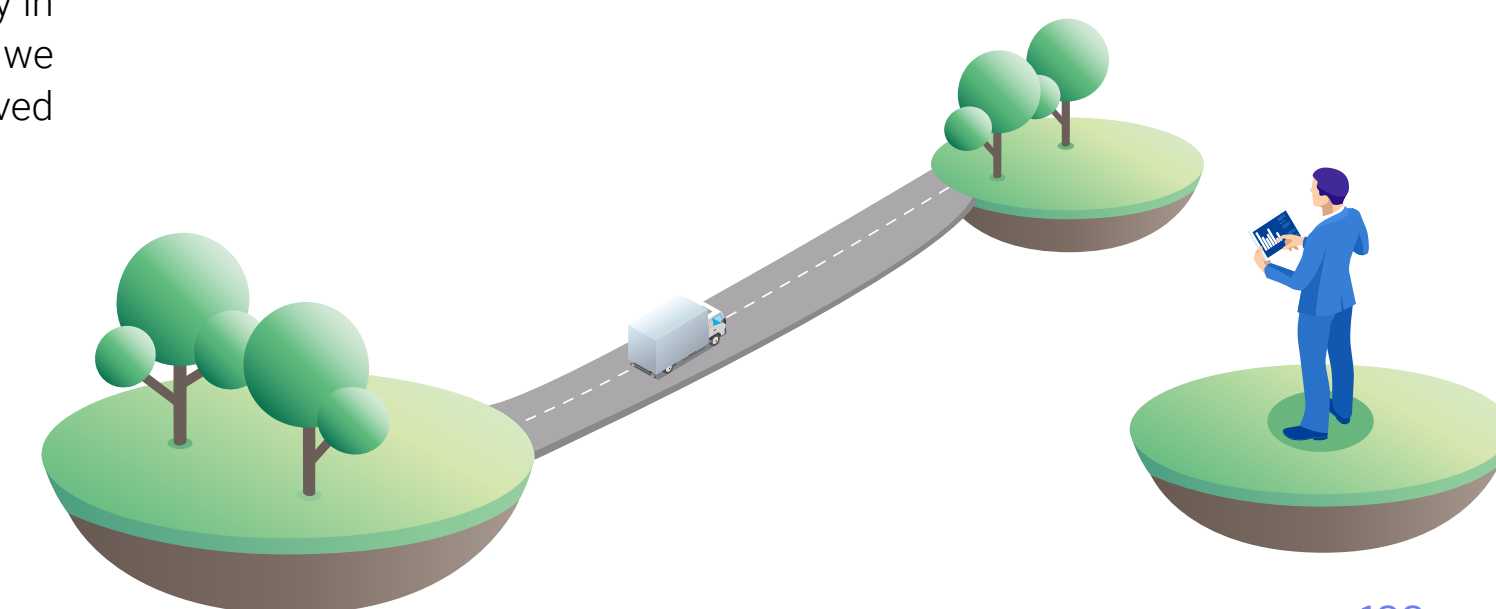
Pet Business

- **Initial supplier assessments:** Assessment items include costs, product quality, brand awareness, number of business personnel, and timely handling of customer complaints. Third parties may be commissioned to conduct audits if necessary. Candidate companies have to fulfill these conditions before they can be listed as qualified suppliers.
- **Contract requirements:** Our suppliers are required to sign supplier contracts prior to working with us. We require on-time delivery of products that are valid for more than two-thirds of the total validity period (overseas products must be valid for more than half of the total validity period) and our personnel conduct periodic store visits to inspect product validity and replace expiring products. In the event of product disputes, suppliers are required to inspect and confirm product safety.
- **Ethical and information protection commitment:** Suppliers must sign an anti-bribery statement, notifications for collection of personal information, and consent for provision of personal information as part of their ethical management and personal information protection responsibilities.

We attach great importance to our supplier partners and work to jointly realize a spirit of sustainability and sound operations. We select excellent vendors by comparing multiple quotes and pitches, and have added clauses related to integrity and corporate social responsibility in supplier contracts for continued strengthening of supplier legal compliance, social responsibilities, and environmental responsibilities, and we have strict requirements regarding supplier product and service quality. In 2024, none of our suppliers were involved in incidents that involved use of child labor, forced or compulsory labor, or violations of worker freedom of association or collective bargaining rights.

Incidents of our suppliers involved in use of child labor, forced or compulsory labor, or violations of worker freedom of association or collective bargaining rights in 2024

None



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Implementation Item	Description	Expected targets in 2024	Achievements in 2024
Incorporate social and environmental standards in supplier/contractor selection and evaluation processes	Required suppliers/contractors with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations."	60% signing rate	Achieved In 2024, a total of 63 warehousing business suppliers and contractors signed the Supplier Commitment to Code of Conduct and Ethical Regulations, achieving a signing rate of 77%.
Enhance environmental and social capabilities of suppliers/contractors	We strengthened supplier management and introduced supplier evaluation systems in 2024.	Supplier evaluations to determine supplier ratings: <ul style="list-style-type: none"> Grade A (85 points and above), Continue transactions. Grade B (75-84 points), Continue to screen new suppliers. Grade C (less than 74 points), Conduct re-evaluations within three months. Grade D (less than 65 points), Cease all dealings with said supplier and stop collaboration on incomplete contracts. 	In 2024, our Taichung and Kaohsiung operational sites completed evaluations on 81 suppliers; 29 suppliers were rated Grade A (Excellent) and 52 suppliers were rated Grade B (Qualified).
Strengthened ethical management and anti-corruption governance	Ethical and integrity clauses were explicitly stipulated in commercial contracts signed with all suppliers and outsourced vendors in 2024.	Our pet business added ethical and integrity clauses to contracts, and required suppliers to re-sign contracts. We aimed to achieve an 80% signing rate.	Our pet business completed re-signing procedures for 86% of supplier contracts in 2024 and suppliers agreed to comply with the ethical and integrity clauses.

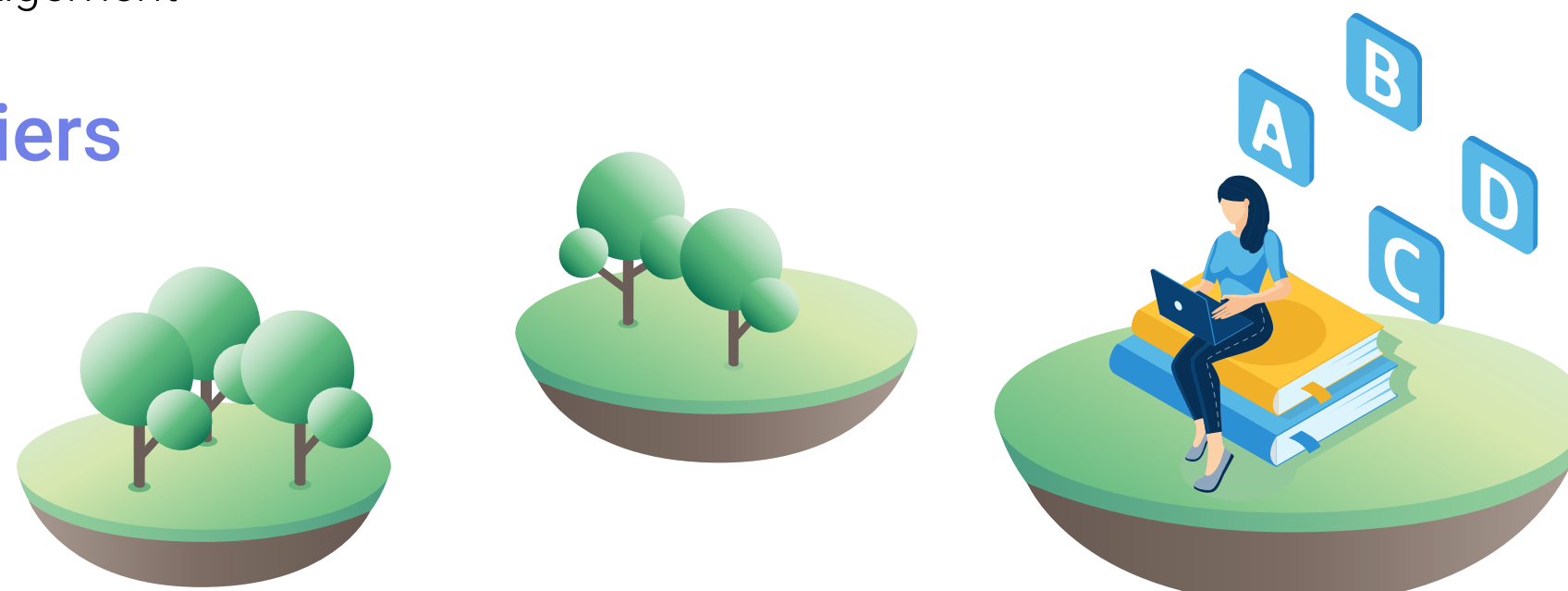
To ensure that supplier occupational health and safety performance comply with our requirements, our warehousing business established the "Supplier Screening and Management Mechanisms" in 2023; these mechanisms mainly assess supplier occupational health and safety capabilities through regular evaluations of engineering projects surpassing NT\$100,000 to confirm that suppliers can effectively prevent occupational disaster risks. Suppliers scoring less than 60 points on evaluations are considered to be unqualified suppliers, and we provide examples to help suppliers respond to different evaluation items. We strengthened supplier management and introduced supplier evaluation systems in 2024, setting more stringent selection criteria. In 2024, our Taichung and Kaohsiung operational sites completed evaluations on 81 suppliers; 29 suppliers were rated Grade A (Excellent) and 52 suppliers were rated Grade B (Qualified). Three new suppliers were added, and the remaining suppliers were all rated as qualified suppliers. Our warehousing business considers long-term suppliers, suppliers with cumulative annual procurement amounts exceeding NT\$1 million (inclusive), and suppliers with unique or special products and services as key suppliers that require strengthened management. We identified 31 key suppliers in 2024.

Number of our Taichung and Kaohsiung operational sites completed evaluations in 2024

81 Suppliers

Suppliers with unique or special products and services as key suppliers that require strengthened management

31 Suppliers



Supplier Grade



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Contractor Occupational Safety Management

EMI selects qualified contractors based on the highest standards, and requires contractors to be legally and locally registered businesses with good health and safety management capabilities. All contractors involved in construction projects must abide by occupational health and safety regulations, statements of commitment to health and safety, and hazard notification requirements during operational processes. EMI has formulated a "Contractor Management Plan" in accordance with the "Regulations Governing Occupational Safety and Health Management," clearly stipulate that all contractors should be attentive of safety precautions and take out insurance on project personnel during the period specified in contracts. Contractors must sign a statement of commitment to health and safety prior to beginning work and fill out hazard notification form based on the nature of their work, especially contractors who perform hazardous work in port operation areas. Contractors who violate relevant regulations are required to implement immediate improvements, and those who do not implement improvements are terminated to ensure safety of operational sites. In 2024, our contractors signed a total of 53 statements of commitment to health and safety and 139 hazard notification forms, making a total of 192 signed documents, demonstrating EMI's emphasis on contractor safety management.

Total statements of commitment to health and safety signed

53 Statements

Total hazard notification forms signed

139 Forms Signed



Supplier Training

To enhance supplier sustainability awareness, our warehousing business continued to host ESG supplier seminars in 2024, encompassing topics such as "operational safety," "implementing environmental management," and "supplier evaluation methods."

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

❖ Training method

2022

- Face-to-face discussions
- Meetings

2023

- Face-to-face discussions
- Meetings
- Seminars

2024

- Face-to-face discussions
- Meetings
- Seminars

❖ Training ratio

2022

100%

2023

100%

2024

100%

❖ Number of contractors trained



❖ Total training hours



❖ Total number of trainees

