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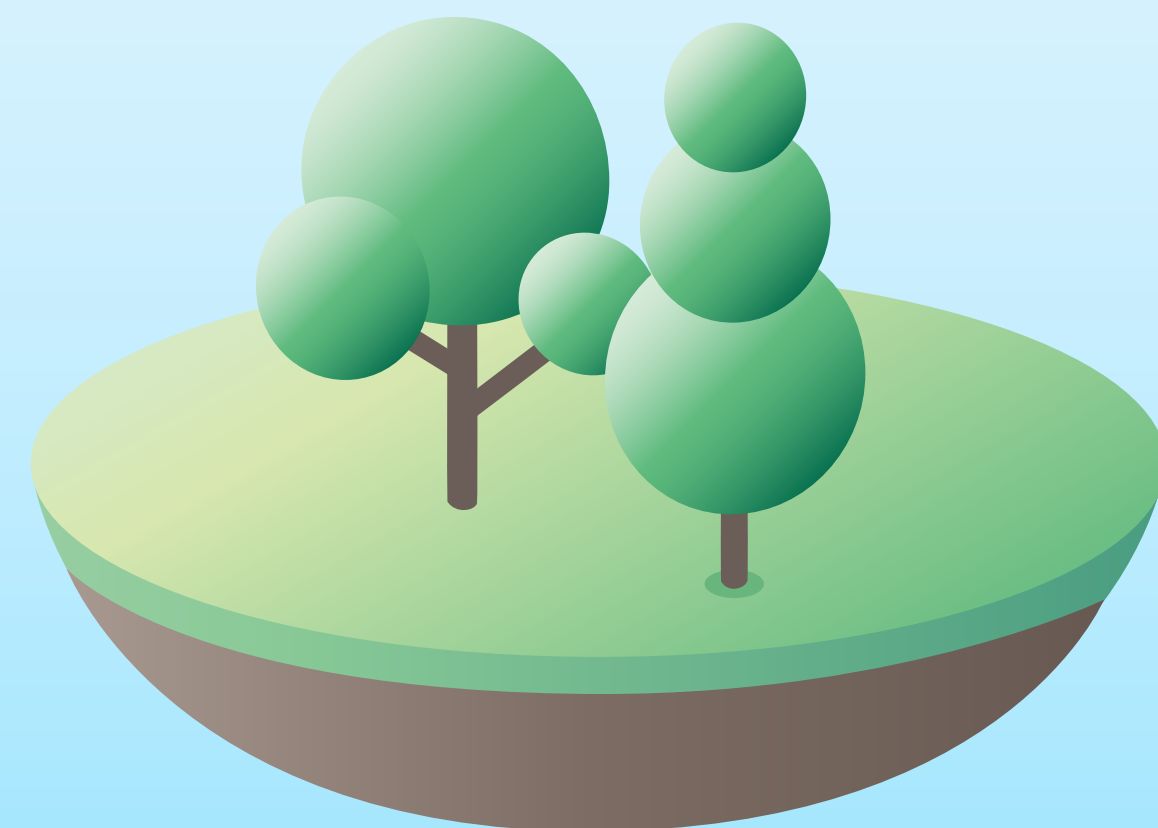
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## Appendix I: GRI Sustainability Reporting Standards Index

<b>Statement of Use</b>	This Sustainability Report for 2024 has been compiled in accordance with GRI standards, with disclosed information covering the period from January 1 to December 31, 2024.
<b>GRI 1 Standards Used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Industry Standards</b>	As there are no applicable GRI industry guidelines, we have used SASB industry standards as a basis for disclosing relevant information.

### GRI 2: General Disclosures 2021

GRI Standards	Disclosure Item	Item Description	Corresponding Sections/Disclosures	Page
<b>1. The organization and its reporting practices</b>				
GRI 2: General Disclosures 2021	2.1	Organizational details	1-1 About EMI	P4
	2.2	Entities included in the organization's sustainability reporting	About This Report	P1
	2.3	Reporting period, frequency and contact point	About This Report	P1
	2.4	Restatements of information	2-2-2 Environmental, Energy, and Resource Management	P45 P47
	2.5	External assurance	About This Report Appendix V	P1 P115
<b>2. Activities and workers</b>				
	2.6	Activities, value chain and other business relationships	1-1 About EMI	P4
	2.7	Employees	3-1-2 Employee Structure	P51
	2.8	Workers who are not employees	3-1-2 Employee Structure	P51
<b>3. Governance</b>				
	2.9	Governance structure and composition	5-1-1 Corporate Governance and Board Functions	P88
	2.10	Nomination and selection of the highest governance body	5-1-1 Corporate Governance and Board Functions	P88
	2.11	Chair of the highest governance body	5-1-1 Corporate Governance and Board Functions	P88

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GRI Standards	Disclosure Item	Item Description	Corresponding Sections/Disclosures	Page
	2.12	Role of the highest governance body in overseeing the management of impacts	1-4-1 Stakeholder Engagement 5-1-1 Corporate Governance and Board Functions	P14 P89
	2.13	Delegation of responsibility for managing impacts	1-3-2 Sustainable Governance	P12
	2.14	Role of the highest governance body in sustainability reporting	5-1 Sustainable Governance Practices	P85
	2.15	Conflicts of interest	5-1-1 Corporate Governance and Board Functions	P90
	2.16	Communication of critical concerns	1-3-2 Sustainable Governance 5-1-1 Corporate Governance and Board Functions	P12 P89
	2.17	Collective knowledge of the highest governance body	5-1-1 Corporate Governance and Board Functions	P89
	2.18	Evaluation of the performance of the highest governance body	5-1-1 Corporate Governance and Board Functions	P89
	2.19	Remuneration policies	5-1-1 Corporate Governance and Board Functions 3-3-4 Remuneration Policies	P90 P63
	2.20	Process to determine remuneration	3-3-4 Remuneration Policies 5-1-1 Corporate Governance and Board Functions	P63 P90
	2-21	Annual total compensation ratio	3-3-4 Remuneration Policies	P63
<b>4. Strategy, policies and practices</b>				
	2.22	Statement on sustainable development strategy	A Message from our Chairman	P2
	2.23	Policy commitments	3-5-1 Human Rights Policies and Commitments	P71
	2.24	Embedding policy commitments	3-5 Respect for Human Rights	P70
	2.25	Processes to remediate negative impacts	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels 3-5-2 Human Rights Management Actions	P14 P61 P72
	2.26	Mechanisms for seeking advice and raising concerns	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels 3-5-2 Human Rights Management Actions	P14 P61 P72
	2.27	Compliance with laws and regulations	2-1-2 Legal Compliance and Ethical Management	P92
	2.28	Membership associations	Appendix III. List of Affiliated Public Associations	P113

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GRI Standards	Disclosure Item	Item Description	Corresponding Sections/Disclosures	Page
<b>5. Stakeholder engagement</b>				
	2.29	Approach to stakeholder engagement	1-4-1 Stakeholder Engagement	P14
	2.30	Collective bargaining agreements		EMI has not signed any collective agreements, and therefore, a. The proportion of total employees covered by collective agreements is 0, and b. Our organizational employees are not covered under other collective agreements.

**GRI 3: Material Topics 2021**

GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page	Notes
GRI 3: Material Topics 2021	3.1	Process to determine material topics	1-4 Material Issues and Stakeholder Engagement	P14	
	3.2	List of material topics		P16	
<b>Material Topic: Corporate Governance</b>					
GRI 3: Material Topics 2021	3.3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Sustainable Governance Practices	P16 P85	
<b>Material Topic: Ethical Management</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Sustainable Governance Practices	P16 P87	
GRI 205: Anti-corruption 2016	205.1	Operations assessed for risks related to corruption	5-1-2 Ethical Management and Legal Compliance	P92	
	205.2	Communication and training about anti-corruption policies and procedures	5-1-2 Ethical Management and Legal Compliance	P93	
	205.3	Confirmed incidents of corruption and actions taken	5-1-2 Ethical Management and Legal Compliance	P94	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5-1-2 Ethical Management and Legal Compliance	P92	
<b>Material Topic: Data Privacy and Security</b>					
GRI 3: Material Topics 2021	3.3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-1-3 Information and Privacy Security Management	P16 P34	

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page	Notes
GRI 418: Customer Privacy 2016	418.1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1-4-1 Stakeholder Engagement 2-1-3 Information and Privacy Security Management	P14 P34	There have been no complaints concerning breaches of customer privacy or losses of customer data at EMI over the past three years
<b>Material Topic: Climate Change Strategies and Management</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-2 Promoting Green Management	P16 P39	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	2-2-1 Climate Change Response Strategies and Management	P41	
<b>Material Topic: Occupational Health and Safety</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-4 Occupational Health and Safety	P16 P64	
GRI 403: Occupational Health and Safety 2018	403.1	Occupational health and safety management system	3-4 Occupational Health and Safety	P64	
	403.2	Hazard identification, risk assessment, and incident investigation	3-4 Occupational Health and Safety	P67	
	403.3	Occupational health services	3-4 Occupational Health and Safety	P66	
	403.4	Worker participation, consultation, and communication on occupational health and safety	3-4 Occupational Health and Safety	P66	
	403.5	Worker training on occupational health and safety	3-4 Occupational Health and Safety	P69	
	403.6	Promotion of worker health	3-4 Occupational Health and Safety	P60 P65 P66	
	403.7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3-4 Occupational Health and Safety	P66 P67	
	403.8	Workers covered by an occupational health and safety management system	3-4 Occupational Health and Safety	P66	
	403.9	Work-related injuries	3-4 Occupational Health and Safety	P68	
<b>Material Topic: Human Rights</b>					
GRI 3: Material Topics 2021	3.3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-5 Respect for Human Rights	P16 P70	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	3-3 Employee Benefits and Participation	P59	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3-1-2 Employee Structure	P51	



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GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	3-5-2 Human Rights Management Actions	P71	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	3-1-1 Talent Recruitment and Retention 3-5 Respect for Human Rights 5-2-2 Supplier Management	P51 P71 P9	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3-1-1 Talent Recruitment and Retention 3-5 Respect for Human Rights 5-2-2 Supplier Management	P51 P71 P99	



## Appendix II. SASB Standards Index

### Warehousing business: Food Retailers & Distributors

SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
<b>Accounting Metric</b>							
Air Emissions from Refrigeration	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	23.3195 tCO <sub>2</sub> e/year	Regular maintenance for refrigeration equipment, immediate repairs for refrigerant leaks, and maintaining sound usage habits.	N/A	N/A
	FB-FR-110b.2	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	93.61%		N/A	N/A
	FB-FR-110b.3	Average refrigerant emissions rate	Quantitative	4.3%		N/A	N/A
Energy Management	FB-FR-130a.1	<ol style="list-style-type: none"> <li>Operational energy consumed,</li> <li>percentage grid electricity, and</li> <li>percentage renewable</li> </ol>	Quantitative	<ol style="list-style-type: none"> <li>22,863,343 kWh</li> <li>100%</li> <li>0%</li> </ol>	Continue to use energy management systems to effectively improve usage efficiency and reduce waste.	2-2-2 Environmental, Energy, and Resource Management	P45
Data Security	FB-FR-230a.1	<ol style="list-style-type: none"> <li>Number of data breaches,</li> <li>percentage that are personal data breaches,</li> <li>number of customers affected</li> </ol>	Quantitative	No incidents of customer damage that were confirmed through legal proceedings for warehousing business in 2024.	Introduced ISO 27001 to strengthen overall information security protection abilities	2-1-3 Information and Privacy Security Management	P34
	FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Discussion and Analysis	We referenced ISO 27001 Information Security Management Standards to formulate our "Information Security Policies," which serve as a guideline for risk management, implementing controls, and defining responsibilities.		2-1-3 Information and Privacy Security Management	P36
Labour Practices	FB-FR-310a.2	Percentage of active workforce employed under collective agreements	Quantitative	EMI has not signed a collective agreement, however, 100% of the employees at our Taichung and Kaohsiung operational sites have joined the labour unions to protect their collective rights.	Work with labor unions to form collective agreements in accordance with company plans.	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels	P14 P61
	FB-FR-310a.3	<ul style="list-style-type: none"> <li>Number of work stoppages and</li> <li>total days idle</li> </ul>	Quantitative	<ol style="list-style-type: none"> <li>0</li> <li>0</li> </ol>		N/A	N/A
	FB-FR-310a.4	Total amount of monetary losses as a result of legal proceedings associated with: <ul style="list-style-type: none"> <li>labour law violations and</li> <li>employment discrimination</li> </ul>	Quantitative	No violations of labor laws or discrimination laws in 2024.		5-1-2 Ethical Management and Legal Compliance	P91

Note: Accounting and activity metrics not disclosed in this table are currently not applicable for our warehousing business.

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## Media business: Media &amp; Entertainment

SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page																									
<b>Accounting Metric</b>																																
Media Pluralism	SV-ME-260a.1	Percentage of (1) gender and (2) diversity group representation for <ul style="list-style-type: none"> <li>• executives</li> <li>• non-executive management</li> <li>• professionals</li> <li>• all other employees</li> </ul>	Quantitative	ET New Media Employee Structure <table border="1"> <thead> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Indigenous employees</th> <th>Disabled employees</th> </tr> </thead> <tbody> <tr> <td>Senior executives</td> <td>1.10%</td> <td>0.89%</td> <td>0.00%</td> <td>0.00%</td> </tr> <tr> <td>Non-executive management</td> <td>13.97%</td> <td>22.62%</td> <td>0.00%</td> <td>0.17%</td> </tr> <tr> <td>Professionals</td> <td>24.39%</td> <td>33.92%</td> <td>2.00%</td> <td>0.67%</td> </tr> <tr> <td>Other employees</td> <td>0.67%</td> <td>2.44%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>		Male	Female	Indigenous employees	Disabled employees	Senior executives	1.10%	0.89%	0.00%	0.00%	Non-executive management	13.97%	22.62%	0.00%	0.17%	Professionals	24.39%	33.92%	2.00%	0.67%	Other employees	0.67%	2.44%	0.00%	0.00%	We refined our DEI talent policies, continue to focus on human rights and gender issues, and have incorporated these issues in our recruitment measures.	3-1-2 Employee Structure	P51
		Male	Female	Indigenous employees	Disabled employees																											
Senior executives	1.10%	0.89%	0.00%	0.00%																												
Non-executive management	13.97%	22.62%	0.00%	0.17%																												
Professionals	24.39%	33.92%	2.00%	0.67%																												
Other employees	0.67%	2.44%	0.00%	0.00%																												
	SV-ME-60a.2	Description of policies and procedures to ensuring pluralism in news media content	Discussion and Analysis	We have established a three-stage news review process to provide fair, high-quality, and diverse content to our audience.	We established supervisory units, promoted self-discipline and ethics, cultivated media talents, and support diverse media to avoid biased reporting.	2-1-2 Persistence Toward Product Quality	P31																									
Journalistic Integrity & Sponsorship Identification	SV-ME-270a.1	Total amount of monetary losses as a result of legal proceedings associated with libel or slander	Quantitative	We incurred no penalties for violations of laws related to libel or slander in 2024.	We maintained our record of zero legal violations by: (1) Checking news content at all levels; (2) Providing notification of news item content and progress at editorial meetings; (3) Strengthening internal training; (4) Requiring diligent verification and cautious sharing; (5) Requiring authors to use their real names on bylines.	5-1-2 Ethical Management and Legal Compliance	P91																									
	SV-ME-270a.2	Revenue from embedded advertising	Quantitative	NT\$540,661,000		N/A	N/A																									
	SV-ME-270a.3	Description of approach for ensuring journalistic integrity of news programming related to: <ol style="list-style-type: none"> <li>(1) truthfulness, accuracy, objectivity, fairness, and accountability,</li> <li>(2) independence of content or transparency of potential bias, and</li> <li>(3) protection of privacy and limitation of harm</li> </ol>	Discussion and Analysis	Our reports adhere to five major principles and we have established a three-stage news review process; we use multiple internal self-discipline mechanisms to prevent bias in our reports.		2-1-2 Persistence Toward Product Quality	P31																									
Intellectual Property Protection & Media Piracy	SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	EMI has established 3 intellectual property rights management strategies and continues to strengthen the institutionalization and professionalism of intellectual property management.	We regularly promote relevant information at department meetings or working conferences, abide by regulations, and established risk response measures to maintain our intellectual property rights.	5-1-2 Legal Compliance and Ethical Management	P91																									
<b>Activity Metrics</b>																																
-	SV-ME-000.A	(1) Total recipients of media and the number of (2) households reached by broadcast TV, (3) subscribers to cable networks, and (4) circulation for magazines and newspapers	Quantitative	(1) Statistics from Google Analytics showed that our media business received an average of 13.45 million monthly active users (MAUs) in 2024. (2)~(5): Not applicable	N/A	N/A	N/A																									
-	SV-ME-000.B	Total number of media productions and publications produced	Quantitative	We currently operate 38 Facebook fan pages, 18 Instagram accounts, 8 official LINE accounts, and 36 YouTube channels.	N/A	N/A	N/A																									

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## Pet business: Multiline and Specialty Retailers &amp; Distributors

SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page																									
Accounting Metric																																
Energy Management in Retail & Distribution	CG-MR-130a.1	<ul style="list-style-type: none"> <li>Total energy consumed,</li> <li>percentage grid electricity and</li> <li>percentage renewable</li> </ul>	Quantitative	<ol style="list-style-type: none"> <li>Total energy consumed (GJ): 39,141.86</li> <li>Percentage grid electricity (%): 100</li> <li>Percentage renewable energy (%): 0</li> </ol>	We manage energy efficiency through the following actions: <ol style="list-style-type: none"> <li>Continue to incorporate ISO 14064-1</li> <li>Gradually phase out equipment with high energy consumption, and utilize energy-saving LED lights and air-conditioning equipment</li> <li>Require stores to set air-conditioning temperatures at 26°C to lower energy consumption from air-conditioning equipment.</li> </ol>	2-2-2 Environmental, Energy, and Resource Management	P45																									
Data Security	CG-MR-30a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	Collaborate with external experts to implement information security management and comply with the "Information Asset Management Regulations" to ensure the security of member data.	Improve information security protection systems based on guidance from external experts and maintain our record of zero incidents associated with customer privacy infringements.	2-1-3 Information and Privacy Security Management	P37																									
	CG-MR-30a.2	<ul style="list-style-type: none"> <li>Number of data breaches,</li> <li>percentage that are personally data breaches,</li> <li>number of customers affected</li> </ul>	Quantitative	No incidents of customer damage that were confirmed through legal proceedings for pet business in 2024.		2-1-3 Information and Privacy Security Management	P37																									
Labour Practices	CG-MR-310a.1	<ul style="list-style-type: none"> <li>Average hourly wage and</li> <li>percentage of in-store and distribution centre employees earning minimum wage, by region</li> </ul>	Quantitative	These two items involve trade secrets and privacy issues, and therefore are not disclosed.	N/A	N/A	N/A																									
	CG-MR-10a.2	<ul style="list-style-type: none"> <li>Voluntary and</li> <li>involuntary turnover rate for in-store and distribution centre employees</li> </ul>	Quantitative	<ul style="list-style-type: none"> <li>42.1%</li> <li>2.6%</li> </ul>	Exit analysis and improvement measures are expected to lower turnover rates.	3-1-2 Employee Structure	P52																									
	CG-MR-10a.3	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	NT\$30,000 in total	We corrected deficiencies and maintained employee rights to avoid being penalized. Our correction measures have been disclosed in 5-1-2 Ethical Management and Legal Compliance.	5-1-2 Ethical Management and Legal Compliance	P91																									
Workforce Diversity & Inclusion	CG-MR-30a.1	Percentage of <ul style="list-style-type: none"> <li>gender and diversity group representation for</li> <li>executives management,</li> <li>non-executive management and</li> <li>all other employees</li> </ul>	Quantitative	ET PET Employee Structure <table border="1"> <thead> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Indigenous employees</th> <th>Disabled employees</th> </tr> </thead> <tbody> <tr> <td>Senior executives</td> <td>1.69%</td> <td>1.13%</td> <td>0.34%</td> <td>0.00%</td> </tr> <tr> <td>Non-executive management</td> <td>13.85%</td> <td>10.69%</td> <td>0.11%</td> <td>0.00%</td> </tr> <tr> <td>Professionals</td> <td>13.85%</td> <td>57.32%</td> <td>2.36%</td> <td>0.23%</td> </tr> <tr> <td>Other employees</td> <td>2.82%</td> <td>7.66%</td> <td>0.00%</td> <td>0.56%</td> </tr> </tbody> </table>		Male	Female	Indigenous employees	Disabled employees	Senior executives	1.69%	1.13%	0.34%	0.00%	Non-executive management	13.85%	10.69%	0.11%	0.00%	Professionals	13.85%	57.32%	2.36%	0.23%	Other employees	2.82%	7.66%	0.00%	0.56%	Continue to promote various friendly workplace training, increase employee diversity, and maintain our record of zero discrimination incidents	3-1-2 Employee Structure	P51
	Male	Female	Indigenous employees	Disabled employees																												
Senior executives	1.69%	1.13%	0.34%	0.00%																												
Non-executive management	13.85%	10.69%	0.11%	0.00%																												
Professionals	13.85%	57.32%	2.36%	0.23%																												
Other employees	2.82%	7.66%	0.00%	0.56%																												

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SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
Workforce Diversity & Inclusion	CG-MR-30a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	No incidents associated with labor discrimination occurred in 2024.	Continue to promote various friendly workplace training, increase employee diversity, and maintain our record of zero discrimination incidents	5-1-2 Ethical Management and Legal Compliance	P91
Product Sourcing, Packaging & Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental or social sustainability standards	Quantitative	No data compiled.	N/A	N/A	N/A
	CG-MR-10a.2	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	Discussion and Analysis	We have established complete factory verification processes for our proprietary and resale products to control product quality.	Continue to control product quality of proprietary products and resale products.	2-1-2 Persistence Toward Product Quality	P33
	CG-MR-10a.3	Discussion of strategies to reduce the environmental impact of packaging		Our stores have reduced supply of plastic bags by 95%	Our retail stores continue to reduce supply of plastic bags	N/A	N/A
<b>Activity Metrics</b>							
-	CG-MR-000.A	Number of: • retail locations and • distribution centers	Quantitative	1. 119 (Including 112 ET PET stores and 7 CARE PET Bio-Tech sites) 2. 2		1-1 About EMI	P7
-	CG-MR-000.B	Total area of: • retail space and • distribution centres	Quantitative	1. 46676.8578 square meters 2. 7,272.73 square meters	N/A	N/A	N/A

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Item Code	External Public Associations	Method of Participation
1	Taipei Chamber of Commerce	Member representative
2	Chinese National Association of Industry & Commerce, Taiwan	Member representative
3	Taipei City Rice Business Association	Member representative
4	The Real Estate Development Association of Taipei	Member
5	Chinese Non-Store Retailer Association	Executive supervisor, member representative
6	Taiwan Coalition of Service Industries	Executive director, supervisor
7	Asia Animal Welfare Association	Chairman
8	Cross-Strait CEO Summit	Member representative
9	Taichung Cereal Association	Supervisor
10	Kaohsiung Cereal Association	Member representative
11	Kaohsiung International Vessel Association	Supervisor, member
12	Taiwan International Logistics & Supply Chain Association	Member representative
13	Taiwan Corn Industry Association	Chairman, director, supervisor, member representative, alternate director
14	Kaohsiung Warehouse Association	Director, member
15	Taiwan Food Industry Foundation	Executive Director
16	Asia-Pacific Smart Building Development Association	Supervisor
17	Chunghua New Media Industry Development Association	Chairman, vice chairman, executive director

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TCFD Recommended Disclosures		Climate-Related Information for Exchange and OTC Companies	Corresponding Sections	Page
Governance	a. Describe the board's oversight of climate-related risks and opportunities.	1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	2-2-1 Climate Change Response Strategies and Management	P41
	b. Describe management's role in assessing and managing climate-related risks and opportunities.			P41
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. The short-term, mid-term, and long-term impacts of climate-related risks and opportunities on the organization's businesses, strategies, and financial planning.		P42
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Financial impacts from extreme weather events and transformation actions.		P42
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	5. Use scenario analyses to assess the resilience of climate change risks, and detail relevant scenarios, parameters, assumptions, analysis factors, and main financial impacts.		P42
Risk Management	a. Describe the organization's processes for identifying and assessing climate-related risks.	4. Processes for identifying, assessing, and managing climate-related risks, and how they are integrated into overall risk management.		P42
	b. Describe the organization's processes for managing climate-related risks.			P42
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.			P42
Metrics and Targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. Transformation plans to manage climate-related risks, including the content of said plan, as well as metrics and targets used to identify and manage physical risks and transition risks.		P42
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	9. Greenhouse gas inventories and verifications.		P42
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. If climate-related targets have been established, included activities, scope of greenhouse gas emissions, scheduled progress, and annual achievements should be disclosed. If carbon offsets or renewable energy certificates (RECs) are used to achieve targets, the source and quantity of carbon offset credits or quantity of RECs should be disclosed.	P42	

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## Appendix

## Appendix V. Independent Assurance Statement



## 會計師有限確信報告

東森國際股份有限公司 公鑒

## 確信範圍

本會計師接受東森國際股份有限公司及其子公司(包括東森國際股份有限公司、東森寵物雲股份有限公司及東森新媒體控股股份有限公司,以下簡稱東森集團)之委任,對2024年度永續報告書中所選定之永續績效資訊(以下稱「標的資訊」),執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

## 標的資訊及其適用基準

有關東森集團之標的資訊及其適用基準詳列於附件一。

## 管理階層之責任

東森集團管理階層之責任係依據臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」之規定,以及參考適當之基準編製標的資訊,包括參考全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之2021年GRI準則(GRI Standards),以及永續會計準則(Sustainability Accounting Standard Board (SASB) Standards),東森集團管理階層應選擇所適用之基準,並對標的資訊在所有重大方面是否依據該適用基準報導負責,此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計,以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

## 本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行確信工作,以發現標的資訊在所有重大方面是否有未依適用基準編製而須作修正之情事,並出具有限確信報告。本會計師依據專業判斷,包括對導因於舞弊或錯誤之重大不實表達風險之評估,以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據,以作為表示有限確信結論之基礎。

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## 會計師之獨立性及品質管理

本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定,該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所遵循品質管理準則I號「會計師事務所之品質管理」,該品質管理準則規定組織設計、付諸實行及執行品質管理制度,包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

## 所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同,其範圍亦較小,因此,有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論,並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量東森集團內部控制之有效性,惟本確信案件並非對東森集團內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢,主要係對負責編製標的資訊及相關資訊之人員進行查詢,並應用分析及其他適當程序。

本會計師所執行之程序包括:

- 與東森集團之管理階層及員工進行訪談,以瞭解東森集團之業務與履行永續發展之整體情況,以及永續報導流程;
- 透過訪談、檢查相關文件,以瞭解東森集團之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道,以及東森集團如何回應該等期望與需求;
- 與東森集團相關人員進行訪談,以瞭解用以蒐集、整理及報導標的資訊之相關流程;
- 檢查計算標準是否已依據適用基準中概述的方法正確應用;
- 針對報告中所選定之永續績效資訊進行分析性程序;蒐集並評估其他支持證據資料及所取得之管理階層聲明;如必要時,則抽選樣本進行測試;
- 閱讀東森集團之永續報告書,確認其與本事務所取得關於永續發展整體履行情況之瞭解一致。

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## 先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響,選擇不同的衡量方式,可能導致績效衡量上之重大差異,且由於確信工作係採抽樣方式進行,任何內部控制均受有先天限制,故未必能查出所有業已存在之重大不實表達,無論是導因於舞弊或錯誤。

## 結論

依據所執行之程序及所取得之證據,本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所

會計師:林素雯

中華民國一〇四年八月十一日

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附件一：

編號	章節	內文標題	標的資訊	適用基準																									
1	第二章	環境、能源與資源管理	2024 年度東森集團之倉儲事業能源耗用量：	倉儲：SASB FB-FR-130a.1 寵物：SASB CG-MR-130a.1																									
			<table border="1"> <thead> <tr> <th colspan="2">年度</th> <th>2024</th> </tr> <tr> <th>類別</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>外購電力用電量(度)</td> <td></td> <td>22,863,343</td> </tr> <tr> <td>其他非再生能源(柴油)(公升)</td> <td></td> <td>14,338</td> </tr> <tr> <td>取水量(公噸)</td> <td></td> <td>23,204</td> </tr> </tbody> </table>		年度		2024	類別			外購電力用電量(度)		22,863,343	其他非再生能源(柴油)(公升)		14,338	取水量(公噸)		23,204										
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			2024 年度東森集團之寵物事業能源耗用量：	2024 年東森集團之倉儲及寵物事業能源耗用量，係自台電公司統計之用電資訊、自來水公司統計之用水資訊及柴油供應商之加油量資訊。																									
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2	第五章	誠信經營與法規遵循	1.東森集團之倉儲事業 2024 年度未有發生違反勞動法規事件以致遭受罰款等情形。 2.東森集團之寵物事業 2024 年度有發生違反勞動法規事件，以致遭受罰款 30,000 元。	倉儲：SASB FB-FR-310a.4 寵物：SASB CG-MR-310a.2																									
	第三章	人權管理行動	東森集團之倉儲及寵物事業未有違反員工歧視法規以致遭受罰款等情形。	2024 年東森集團之倉儲及寵物事業是否有違反勞動法規及員工歧視法規，所受裁罰。																									
3	第三章	東森員工結構	2024 年東森集團之媒體事業員工結構：	媒體：SASB SV-ME-260a.1 寵物：SASB CG-MR-330a.1																									
			<table border="1"> <thead> <tr> <th>項目</th> <th>男</th> <th>女</th> <th>原住民</th> <th>身心障礙</th> </tr> </thead> <tbody> <tr> <td>高階主管</td> <td>1.10%</td> <td>0.89%</td> <td>0.00%</td> <td>0.00%</td> </tr> <tr> <td>中初階主管</td> <td>13.97%</td> <td>22.62%</td> <td>0.00%</td> <td>0.00%</td> </tr> <tr> <td>專業職位</td> <td>24.39%</td> <td>33.92%</td> <td>2.00%</td> <td>0.67%</td> </tr> <tr> <td>基層員工</td> <td>0.67%</td> <td>2.44%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table>	項目	男	女	原住民	身心障礙	高階主管	1.10%	0.89%	0.00%	0.00%	中初階主管	13.97%	22.62%	0.00%	0.00%	專業職位	24.39%	33.92%	2.00%	0.67%	基層員工	0.67%	2.44%	0.00%	0.00%	
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			2024 年東森集團之寵物事業員工結構：	2024 年東森集團之寵物事業各員工類別中性別、原住民及身心障礙員工佔比。																									
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編號	章節	內文標題	標的資訊	適用基準			
4	第二章	資訊隱私安全管理	2024 年東森集團之倉儲及寵物事業未有經法律程序確定之客戶受損之事件。	倉儲：SASB FB-FR-230a.1 寵物：SASB CG-MR-230a.2			
				2024 年東森集團之倉儲及寵物事業是否有經法律程序確定之洩漏客戶隱私之事件發生。			
5	第二章	數位轉型與永續轉型	2024 年東森集團之寵物事業門市及配送中心數量：	寵物：SASB CG-MR-000.A			
			<table border="1"> <thead> <tr> <th>類別</th> <th>數量</th> </tr> </thead> <tbody> <tr> <td>東森寵物門市</td> <td>119</td> </tr> <tr> <td>配送中心</td> <td>2</td> </tr> </tbody> </table>	類別	數量	東森寵物門市	119
類別	數量						
東森寵物門市	119						
配送中心	2						
			東森集團之寵物事業門市中包含 112 家東森寵物門市及 7 家慈愛生技門市。				

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