

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable
Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial
Society

Appendix

04 Building A Happy Workplace

4.1	Human Resources and Employment	50
4.2	Education and Training	53
4.3	Employee Benefits and Rights	59
4.4	Occupational Health and Safety	63
4.5	Respect for Human Rights	70



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

EMI's human resource management framework links the five aspects of "talent selection, utilization, cultivation, promotion, and retention" and provides diverse and equal learning and development opportunities. We implement human resource management tasks for each aspect. To attract outstanding and professional talent, we offer remuneration, benefits, and work environments superior to our peers while encouraging our employees to strive for perfection as we work to build a happy workplace.



Talent selection

- Recruitment and selection
- Industry-academia collaborations

Talent utilization

- Performance appraisal
- Incentives from the Group's 18 main centers

Talent cultivation

- Education and training
- Talent cultivation program

Talent promotion

- Incentive program for outstanding talent

Talent retention

- Performance incentives
- Employee benefits
- Employee communication

4.1 Human Resources and Employment

4-1-1 Talent Recruitment

EMI manages talent with sustainability in mind while adhering to strategic goals through new and diverse business trends and models. We actively utilize industry-academia collaborations, courses taught by industry professionals, research projects, internship opportunities at various schools, and other external recruitment channels to recruit talent at all levels while simultaneously optimizing incentives for internal referrals of outstanding talent. We have established human resource policies and bylaws for employee recruitment and retention in accordance with relevant labor laws to provide fair development opportunities. Our "Youth Manager Trainee Program" and "Middle and Senior Manager Succession Program" offer young people more room for development and enable us to establish internal successors and invigorate our key talents. Our employment policies adhere to international human rights conventions and government labor laws. We do not employ child labor or forced labor.



4-1-2 Employee Structure

● EMI Employee Structure for 2022

Item	Category	Male		Female		Total and Ratio	
		Number of Employees	Category Ratio	Number of Employees	Category Ratio	Number of Employees	Category Ratio
Position	Administrative position	86	4.61%	128	6.86%	214	11.47%
	Professional position	420	22.51%	880	47.16%	1,300	69.67%
	Management position (managers and above)	147	7.88%	205	10.99%	352	18.86%
Age	Under 30	163	8.73%	598	32.05%	761	40.78%
	31-40	235	12.59%	386	20.69%	621	33.28%
	40-50	139	7.45%	163	8.74%	302	16.18%
	Over 50	116	6.22%	66	3.54%	182	9.75%
Diverse employment	Indigenous employees	5	0.27%	9	0.48%	14	0.75%
	Disabled employees	10	0.54%	7	0.38%	17	0.91%
	Foreign employees	2	0.11%	6	0.32%	8	0.43%
Workers who are not employees	Security personnel	12	0.64%	0	0.00%	12	0.64%
	Cleaning personnel	16	0.86%	16	0.86%	32	1.71%
Total		1,866					

Note 1: Basis of calculation: Current number of employees as of December 31, 2022 (including full-time and part-time employees, but not including workers who are not employees). We currently have no "permanent employees," "temporary employees," "employees on zero-hour contracts," or "concurrent employees." All ratios are rounded off to the second decimal place.

Note 2: Workers who are not employees: Workers who are not employees are those who perform work for the organization but are not in an employment relationship with the organization, for example, cleaning personnel or security personnel dispatched by staffing agencies, or contractor employees.

Note 3: Summer interns from universities and colleges who worked at EMI from July to August were not included in the total number of employees.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

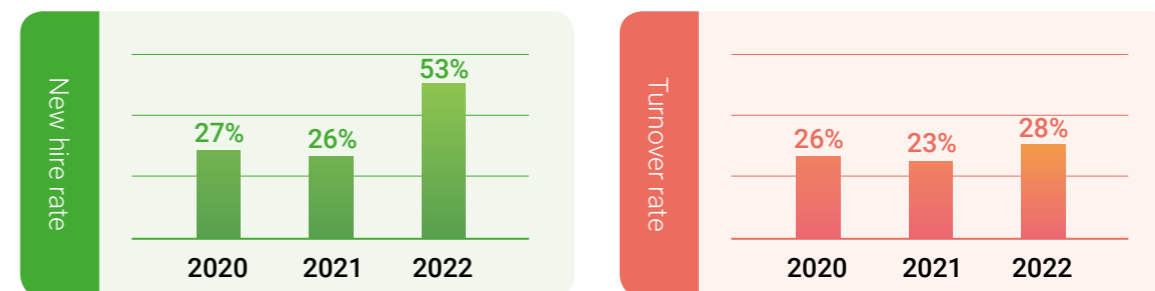
05 Creating A Mutually Beneficial Society

Appendix

● New and Terminated Employees

EMI injects new life and energy in corporate operations by strengthening employee care systems and exit interviews, and continues to adjust recruitment and retention methods in response to market needs. In order to build a cross-generational workplace, EMI also employs middle-aged and elderly people to leverage the capabilities of retired media professionals, organizing suitable working hours under special projects or contracts. Our pet business also implements short-term recruitment of part-time senior personnel to fill manpower gaps during peak periods, generating positive corporate impacts from re-employment of middle-aged and elderly people.

● EMI New Hire/Turnover Rate over Past Three Years



● Gender and Age of New Hires for 2022

Age	Number of new hires	New hire rate
Under 30	112	6.00%
31-40	86	4.61%
40-50	33	1.77%
Over 50	15	0.80%
Subtotal	246	13.18%
<hr/>		
Age	Number of new hires	New hire rate
Under 30	474	25.40%
31-40	187	10.02%
40-50	68	3.64%
Over 50	14	0.75%
Subtotal	743	39.82%
<hr/>		
Total		53%

Note: The rates listed above were calculated by dividing the number of employees in each category by the total number of employees (1,866).

● Gender and Age of Terminated Employees in 2022

Age	Number of new hires	New hire rate
Under 30	53	2.84%
31-40	56	3.00%
40-50	43	2.30%
Over 50	18	0.97%
Subtotal	170	9.11%
<hr/>		
Age	Number of new hires	New hire rate
Under 30	242	12.97%
31-40	65	3.48%
40-50	42	2.25%
Over 50	5	0.27%
Subtotal	354	18.97%
<hr/>		
Total		28%

Note: The rates listed above were calculated by dividing the number of employees in each category by the total number of employees (1,866).

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

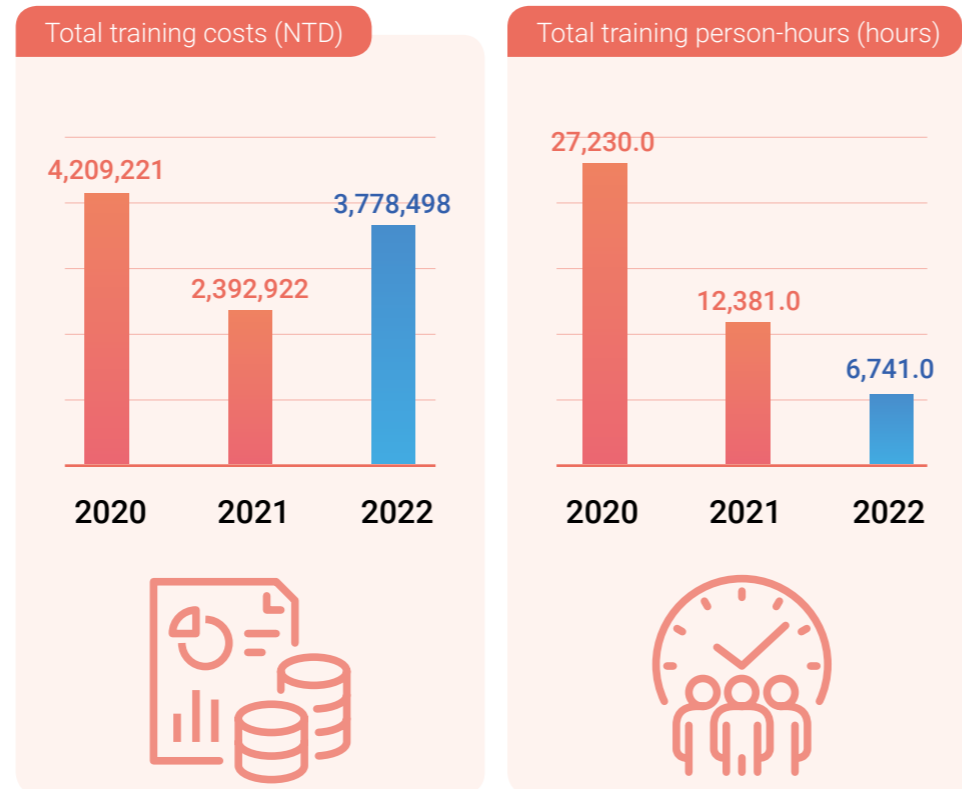
Appendix

4.2 Education and Training

4-2-1 Internal Training Courses

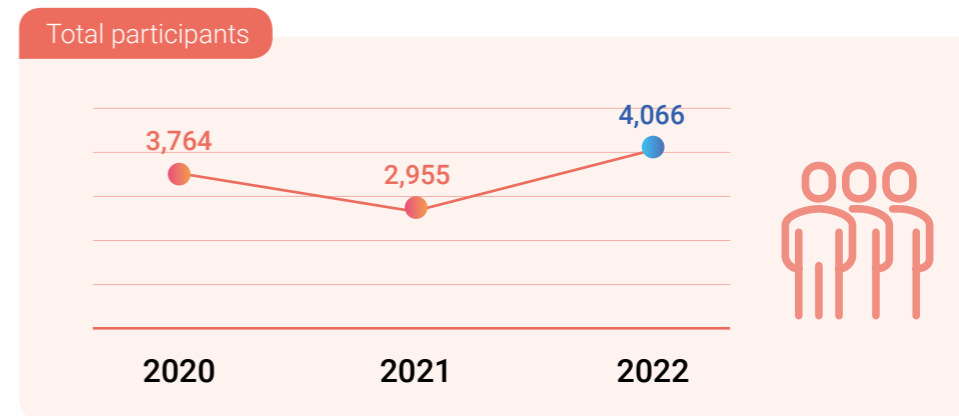
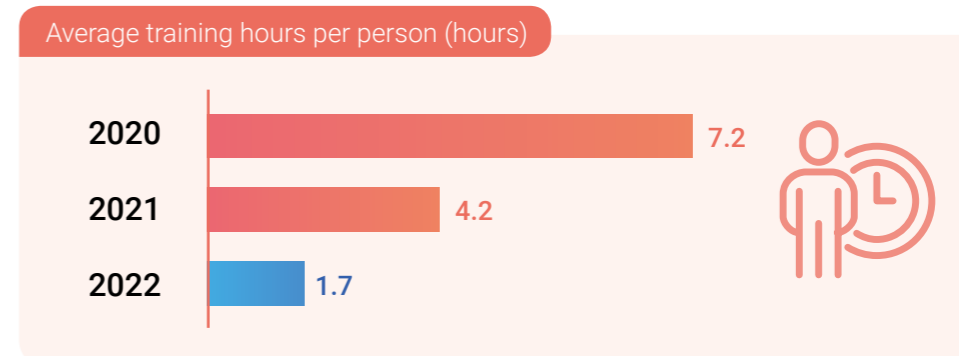
We believe that employees are EMI's most valuable live assets. In 2022, we incorporated physical courses, digital platform systems, and other diverse training methods while continuing to provide digital online courses from the Harvard Business Review platform, expanding the scope of courses to ten major fields, enabling independent learning for middle and senior executives. This year, we added digital resources from Manager Today magazine to our digital platform to enhance internal utilization rates. These measures help our employees acquire the latest industrial knowledge, provide practical applications for the workplace, and enhance employee capabilities for innovative thinking, creating new business opportunities for EMI.

● Training Statistics over Past Three Years



● Harvard Business Review Course Categories, Themes, and Content

Course Category	Course Theme	Course Content
Leadership management	Leadership and communication	Problem solving and learning
Market trends and growth	Industrial trends	Diverse industries and emerging growth
Market trends and growth	Global markets	Technical strategies



● **Achievements of Digital Learning Platform**

EMI developed the E-Learning digital platform to provide internal training for all employees, removing barriers for fieldwork personnel who are unable to attend physical classes, and enabling our colleagues to log on freely at any time according to their individual needs, making training more flexible. This platform increased completion and participation rates for training courses. Since the platform was launched, a total of 950 courses covering planning and management, sales, professional career development, and capability modules. In 2022, the platform received a total of 27,321 visits and total reading time was 5,823 hours.

EMI Training in 2022



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

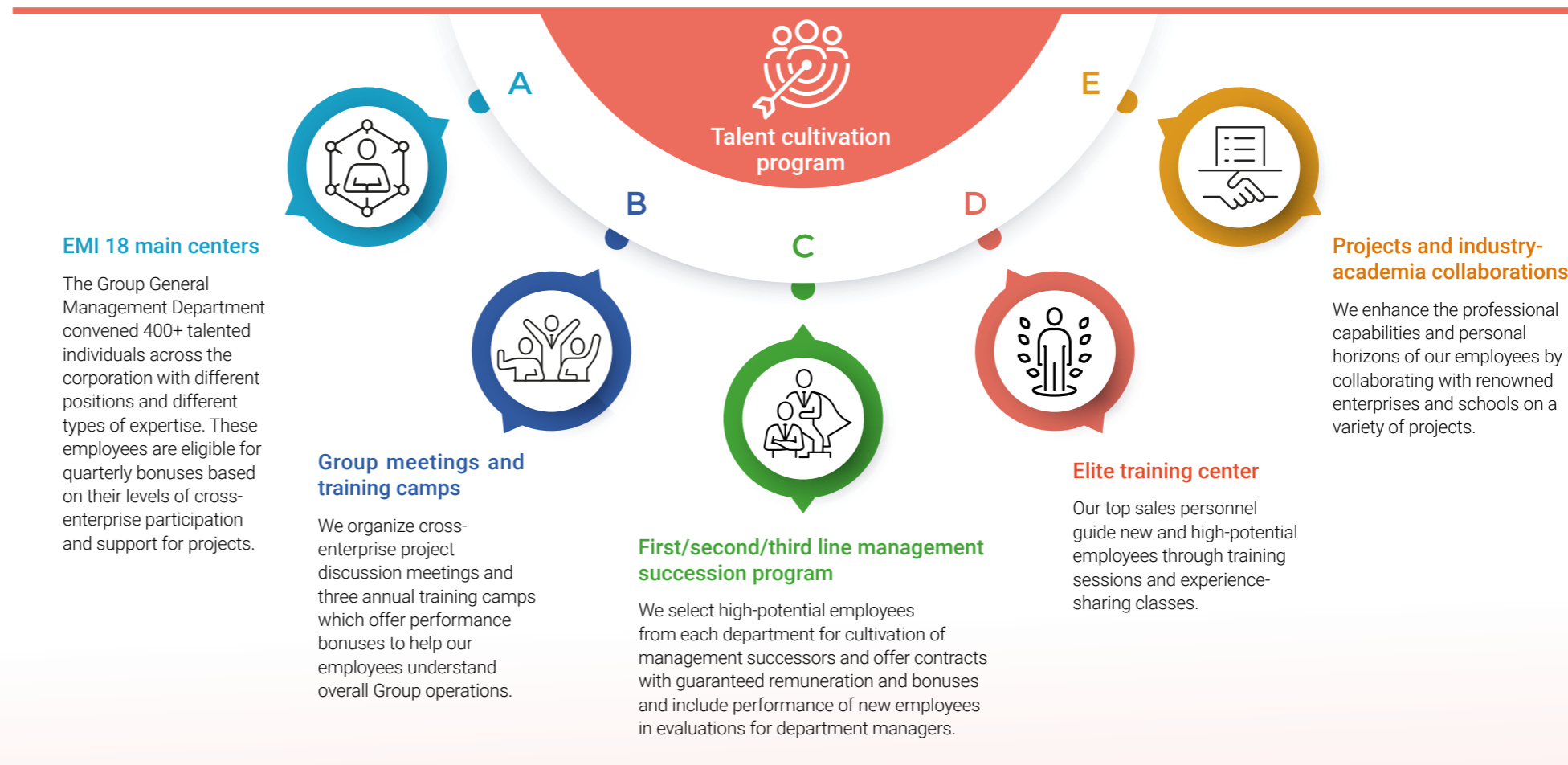
04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-2-2 Talent Cultivation

EMI has formulated strategic development goals for talent cultivation in response to corporate strategies and expansions in business markets. We gathered cross-organizational and cross-functional talents through establishment of the "EMI 18 main centers," supporting frameworks for career development, and training courses for all levels to strengthen employee competitiveness and align with industrial development trends.



In addition to the Group's talent cultivation program, we have also formulated employee training programs for our warehousing, media, and pet businesses in accordance with industry characteristics to enhance the flexibility and agility of our talent cultivation plans for different industries and markets under our diversified operations.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

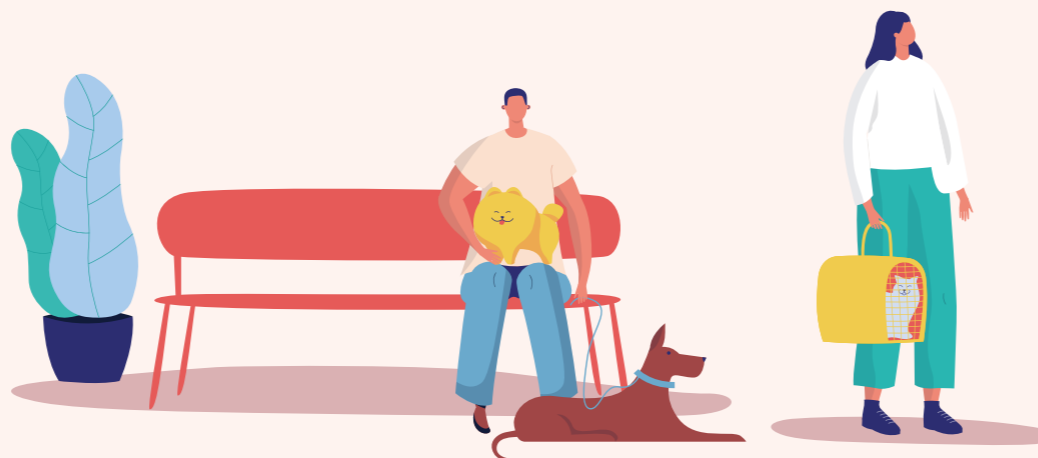
● Warehousing Apprenticeship

The unusual capabilities required by our grain warehousing business necessitate passing down of expertise by our experienced employees. We have therefore adopted an apprenticeship system to provide on-site mentoring for new employees, and we commission external lecturers to provide training for technical tasks requiring professional knowledge or related to machinery operations. In 2022, our warehousing business hosted a total of **30 general operator training courses** based around various operator capabilities. The courses covered computer process controls, mechanical and electronics operations, labor safety, finance and accounting, self-defense and fire safety, and health and safety training for new employees. Additionally, we dispatched **120 employees** to participate in professional technical training courses or certification courses based on their professional capabilities. In 2023, we plan to host **24 general operator training courses** and dispatch **115 employees** to participate in professional technical training courses and certification courses.



● Industry-Academia Collaborations

As the pet economy continues to flourish, we continued our industry-academia collaborations offering pet management classes with universities and colleges, hosted a pet grooming class, and was approved as a testing center for Level B and C pet grooming technician certification examinations.



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable
Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial
Society

Appendix

● Internship Program

ET New Media's internship program provides students with real workplace opportunities, and outstanding interns are rewarded with bonuses and the chance of a full-time position following graduation. A total of **44 university and college students** participated in the program in 2022 over **19,956 internship hours**.



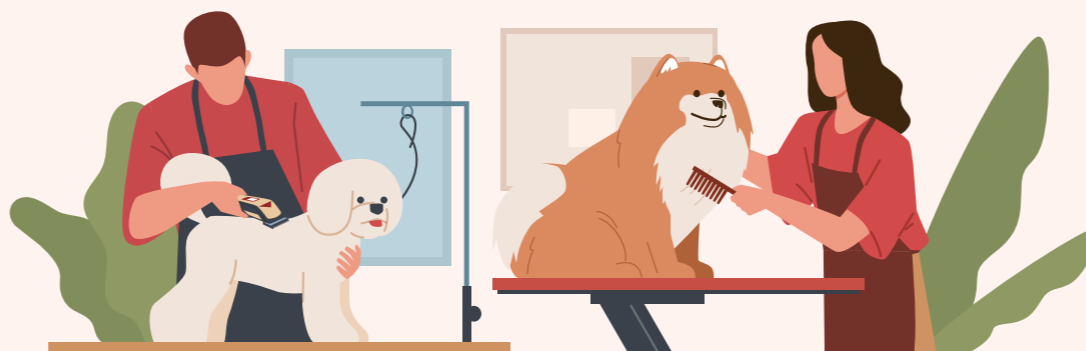
● Certification Training System

Our warehousing business has established annual certification training plans for related sales personnel based on job functions, laws and regulations, and management systems. Training is divided into five categories: "Equipment and machinery operations," "EHS and fire safety management," "Port customs security," "Sustainable innovations and ISO management systems," and "Certificates for various jobs and skills." With regard to "Sustainable innovations and ISO management systems," our Taichung and Kaohsiung silos have established "sustainable innovation groups" with 4-5 team members that actively work to improve energy usage and applications of smart warehousing while also setting up management systems and energy reporting systems. Our training covers internal audit certificates and energy management certificates. We have dispatched 16 people at both our Taichung and Kaohsiung silos to participate in drone operation training and certification examinations. All drone operations and management adhere to port and government regulations.

All branch stores for our pet business are staffed with pet groomers. EMI views excellent pet groomers as valuable assets, providing formal education and training systems for advanced-level certificates, Level C certificates, and other certificates from private associations. We also offer training for outstanding pet groomers to equip them with managerial abilities. A total of **18 pet groomers** passed advanced-level appraisals in 2022.



Warehousing business drone certification training



Pet business

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

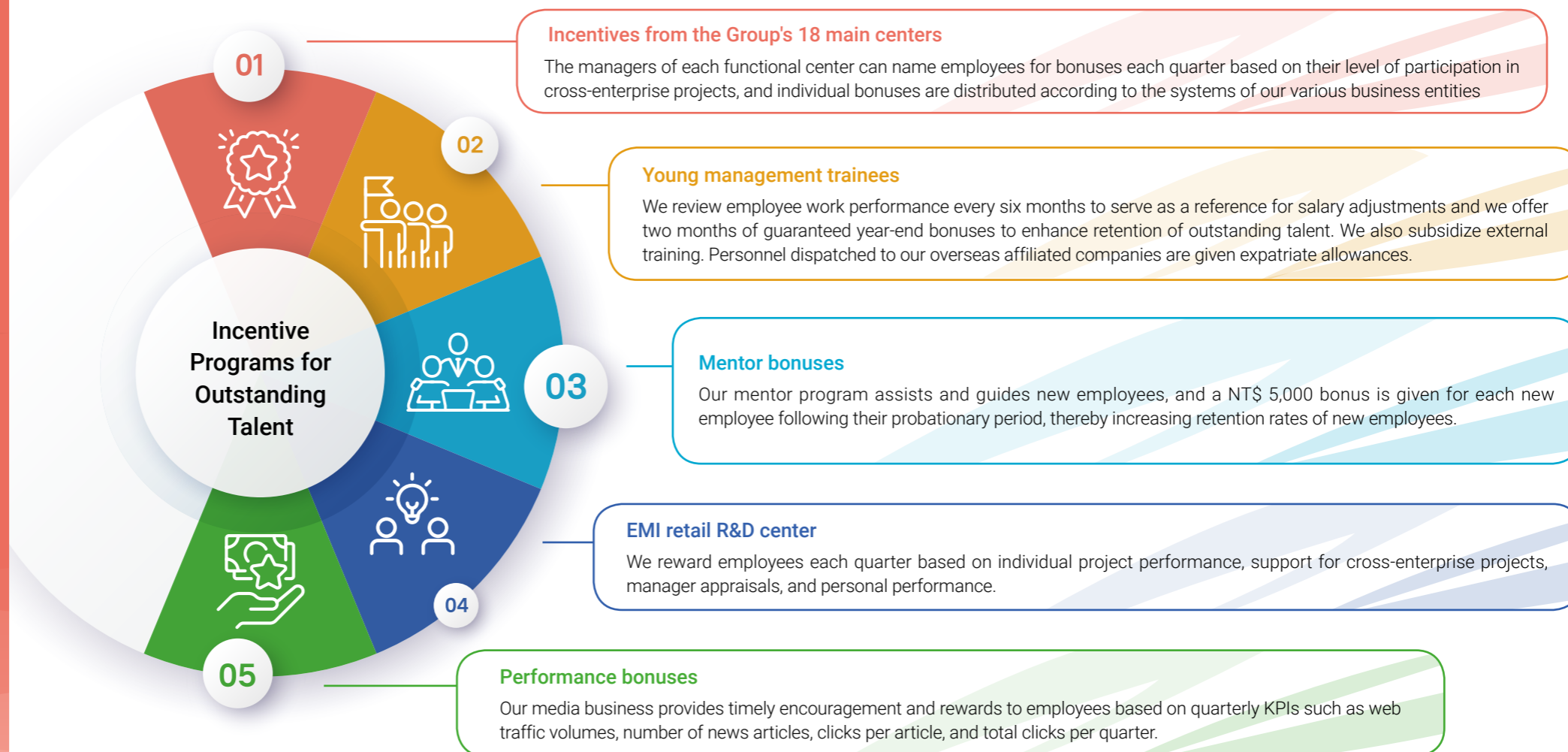
05 Creating A Mutually Beneficial Society

Appendix

4-2-3 Talent Motivation

● Performance Appraisals and Rewards

EMI regularly implements top-down, bottom-up, cross-enterprise, and cross-department evaluations to accurately measure the abilities of our managers from five aspects ("leadership," "communication and coordination," "resource integration," "communication skills," and "innovation and change"), serving as an important reference for subsequent talent cultivation. Our periodic reviews of employee performance are used as a reference for salary adjustments, bonuses, and promotions. We also continue to promote and optimize bonuses for various projects. We have formulated appropriate incentive measures for employees of different levels and distribute bonuses to outstanding and excellent employees based on quarterly appraisals. In 2022, we distributed a total of NT\$ 9,260,000 in bonuses.



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable
Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial
Society

Appendix

4.3 Employee Benefits and Rights

We protect employee rights and aim to provide stable and generous employee benefits. We have established multiple communication channels that enable us to listen to our employees, and have also established comprehensive remuneration and welfare systems. Apart from temporary strategic changes, we notify all employees at least ten days in advance when implementing significant operational changes that may impact our colleagues. EMI strives to protect employee benefits and rights while standing shoulder to shoulder with our employees.

4-3-1 Employee Benefits

EMI provides a variety of employee benefits. We not only offer a number of benefits that exceed legal requirements (such as health checks, festive gifts, employee life insurance, casualty insurance, emergency assistance, and social group activities), but also investing NT\$ 139,769,185 in employee benefits in 2022. We also implemented online employee satisfaction surveys in 2022 to collect employee feedback and maximize employee benefits to ensure that all employees can achieve optimal work-life balance.

● Parental Leave Without Pay

We work to ensure our employees can maintain a balance between work and family, and have established a parental leave without pay system that exceeds legal requirements. All employees may apply for parental leave regardless of gender and may apply for reinstatement when their period of leave is up, so they can balance their roles in both childcare and employment.

● Statistics for Parental Pay Without Leave in 2022

Item	Male	Female	Total
A. Number of employees eligible for parental leave without pay in 2022	6	27	33
B. Actual number of applicants for parental leave without pay in 2022	2	25	27
Application rate (%)=B/A	33%	93%	82%
C. Number of parental leave employees scheduled for reinstatement in 2022	3	12	15
D. Actual number of parental leave employees reinstated in 2022	1	9	10
Reinstatement rate (%)=D/C	33%	75%	67%

Notes:

- A. Number of employees eligible for parental leave in 2022: The number of employees who applied for paternity and maternity leave from 2022/01/01~2022/12/31.
- B. Actual number of applicants for parental leave in 2022: The number of employees who applied for parental leave from 2022/01/01~2022/12/31.
- C. Number of parental leave employees scheduled for reinstatement in 2022: The number of employees who completed their parental leave from 2022/01/01~2022/12/31.
- D. Actual number of parental leave employees reinstated in 2022: The number of employees who completed their parental leave from 2022/01/01~2022/12/31 and were reinstated.



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-3-2 Employee Health Promotion Activities

We attach great importance to the physical and mental health of our employees, and implement health promotion activities in the workplace through on-site health care services and lectures on health while actively building health-friendly workplace environments and a health-oriented workplace culture. In 2022, EMI once again received the "Happy Enterprise" Gold Award. We work to create healthy and sustainable workplace environments through practical actions and fun activities.



Featured Health Promotion Activities



Aerobic dance and core strength training class

Participants **25**

Activities

We hired professional fitness coaches to design custom aerobic dance courses and resistance band strength training courses for our office colleagues who spend long hours sitting in place. These courses not only attracted different groups, but also provided comprehensive physical training for our employees by combining cardio and strength training to enhance employee health, creating highly efficient and happy workplaces.



ESG compacts

Participants **468**

Activities

Our media business initiated a plastic reduction plan, gifted a set of eco-friendly tableware to all employees, banned use of disposable tableware, and installed a plastic bottle recycling machine to enable recycling and reuse, thereby achieving resource recycling. We designated the 11th and 22nd of every month as Walk to Reduce Carbon Day and Meat Free Day, encouraging our employees to walk and eat vegetarian food for a day to reduce carbon emissions.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-3-3 Corporate Communication Channels







● Employee Satisfaction

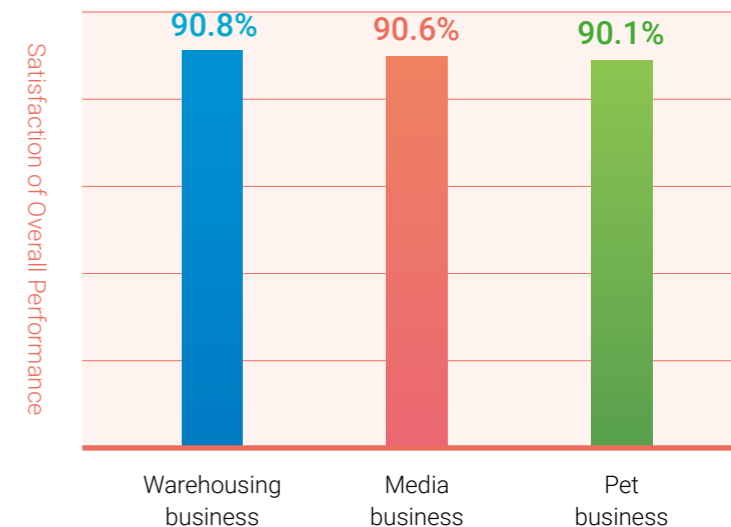
In order to fully understand our colleagues' overall feelings regarding their workplace environments and current jobs, EMI conducted 360-degree functional evaluations on 591 employees in 2022. Overall satisfaction scores for all three of our businesses were all above 90 points. Group senior managers were evaluated on six aspects: "leadership cultivation," "communication and coordination," "resource integration," "adaptability," "innovation abilities," and "overall satisfaction." We continue to conduct quarterly adaptability surveys for personnel who joined EMI over the past three months to enhance stability and retention rates of new employees.

● Plan to Prevent Illegal Infringement of Rights when Performing Duties

The Ministry of the Interior Police Department formulated the Stalking and Harassment Prevention Act, which took effect on June 1, 2022, The Ministry of Labor also released the "Guidelines to Prevent Illegal Infringement of Rights when Performing Duties (Third Edition)" under Official Letter No. 1110203498. EMI adhered to the aforementioned guidelines when amending the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" and also implemented the regulations of the Stalking and Harassment Prevention Act.

● Employee Grievance Mechanisms and Channels

Channel	 Labor-management meetings	 Employee Welfare Committee meetings	 Unions	 Employee mailboxes	 Mentors for new employees	 Exit interviews
Handling Process	Employees express their needs and suggestions through labor-management meetings	Periodic discussion of employee welfare matters	Employees participate in regular department affairs meetings through union representatives	Constant reception of various needs and suggestions	Unit managers appoint senior staff to guide new employees and provide feedback to the human resource department	Terminated employees have to be approved by the human resources department, the head of the management department, and the general manager
Focus of Communication	Communication of opinions between both parties, announcement of important policies, promotion of changes to the Labor Standards Act, and response measures	Discussion of annual work plans, annual utilization plans for welfare funds, department trips and meals, and adjustments in employee health check subsidies	Scheduling, overtime, and other matters related to employee benefits	Attendance, salaries, benefits, and psychological counseling	Mentors assist new employees in quickly familiarizing themselves with new environments	The human resource department conducts face-to-face interviews with each terminated employee to ensure that they can fully experience EMI's focus and care



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

● Number of Complaints and Responses

Our three grievance report types include reports of employee grievances, reports of unlawful infringement in the workplace, and reports of sexual harassment, all of which can be submitted through mail, phone, the employee suggestion box, and in-person interviews. Our human resources unit is responsible for managing the entire grievance handling process, confirming and handling grievance matters through employee interviews as needed or setting up special teams which handle report investigations, and providing responses from an employee perspective.

● Labor-Management Meetings

Unit (Business)	EMI (Warehousing business)	ET New Media (Media business)	ET Pet (Pet business)
Committee Composition	<ul style="list-style-type: none"> 5 management representatives 5 labor representatives 	<ul style="list-style-type: none"> 8 management representatives 8 labor representatives 	<ul style="list-style-type: none"> 5 management representatives 5 labor representatives
Meeting Dates	<ul style="list-style-type: none"> A total of 4 meetings were convened in 2022 meeting dates in 2022 were 3/31, 7/1, 9/28, and 12/28 	<ul style="list-style-type: none"> A total of 1 meeting was convened in 2022 meeting date in 2022 was 1/03 	<ul style="list-style-type: none"> A total of 1 meeting was convened in 2022 meeting date in 2022 was 1/03
Labor Ratio	50%	50%	50%
Ratio of Labor Personnel to Total Employees	2.0%	1.2%	1.2%
Reports and Discussion Items for 2022	<ul style="list-style-type: none"> On-site health services, table of benefits for employee group insurance, reports on organizational structure and personnel changes. Reward program for senior employees. Adjustments in employee work duties and regulations relating to flexible work hours. 	<ul style="list-style-type: none"> Adjustments in basic salaries and labor/health insurance brackets Discussion of compensatory holiday for Labor Day (May 1) on Saturday Formulation of employee schedules for public release with clear stipulations of work days, rest days, leave days, and national holidays 	

4-3-4 Remuneration Policies

We offer remuneration and benefits superior to our peers and review remuneration levels each quarter to provide the most competitive salaries and attract outstanding talent. We also periodically adjust salaries based on annual operational performance, work responsibilities, and work performance.

● Annual Total Compensation for the Highest-Paid Individual in 2022

Unit (Business)	Ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	Ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)
EMI (Warehousing business)	7.09	-0.42
ET New Media (Media business)	11.98	6.90
ET Pet (Pet business)	9.57	7.70

Note: Our warehousing business suffered losses from certain reinvestments, reducing bonuses (but not affecting basic employee salaries) and the ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees. Therefore, the data is presented as a negative number.

● Ratio of Salaries and Remuneration of Women to Men in 2022

Employee type	EMI (Warehousing business)		ET New Media (Media business)		ET Pet (Pet business)	
	Male	Female	Male	Female	Male	Female
Entry-level employees	1.03	1	0.59	1	0.31	1
Junior executives	1.07	1	0.43	1	0.58	1
Mid-level executives	1.08	1	0.89	1	0.35	1
Senior executives	1.20	1	1.17	1	3	1

4-4 Occupational Health and Safety



Material Topic: Occupational Health and Safety

Policies and Commitments

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

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
Warehousing business	<ul style="list-style-type: none"> Achievement rate of labor health protection plan implementations Completion rate of physician and nurse on-site service visits Occupational health and safety training participation rate Annual health check coverage rate Obtain Accredited Healthy Workplace-Health Promotion Certificate 	<ul style="list-style-type: none"> Formulate and complete four major labor health and protection plans (including prevention of human-induced musculoskeletal hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection). Achieve 90% coverage of physician and nurse on-site service visits. Achieve 90% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Complete formulation of workplace health management plans. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize one occupational health and safety training activity and lecture each year. Organize annual fire safety tests and training. 	<ul style="list-style-type: none"> Review implementations of four major labor health protection plans and achievement rates each year. Achieve 95% coverage of physician and nurse on-site service visits. Achieve 95% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Implement workplace health management plans and achieve annual health check coverage rate of 100%. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize at least two occupational health and safety training activities and lectures each year. 	<ul style="list-style-type: none"> Review implementations of four major labor health protection plans and achievement rates each year. Achieve more than 95% coverage of physician and nurse on-site service visits. Achieve more than 95% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures). Implement workplace health management plans and achieve annual health check coverage rate of 100%. Obtain Accredited Healthy Workplace-Health Promotion Certificate. Organize at least three occupational health and safety training activities and lectures each year.
Media and pet businesses	<ul style="list-style-type: none"> Achievement rate of labor health protection plan implementations Frequency of occupational health and safety training and lectures Frequency of fire equipment tests and disaster prevention safety training Formulate workplace health management plans Formulate health and safety work rules 	<ul style="list-style-type: none"> Organizational safety management departments at all EMI businesses 		

Responsible Unit

- Occupational safety management departments at all EMI businesses

Specific Actions

- Continued to implement plans for prevention of human-induced hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection.
- Identified health issues in accordance with occupational health and safety policies, and organized annual risk prevention plans to reduce frequency of occupational disasters.
- Installed fire alarms and fire extinguishers on each floor, conducted annual checks of firefighting equipment, and organized annual disaster prevention training.
- Formulated "Workplace Health Management Plan" and provide annual employee health checks.
- Installed AEDs at all business units.
- Formulated "health and safety work rules" and checked all on-site machinery, equipment, and appliances every month to maintain work safety

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

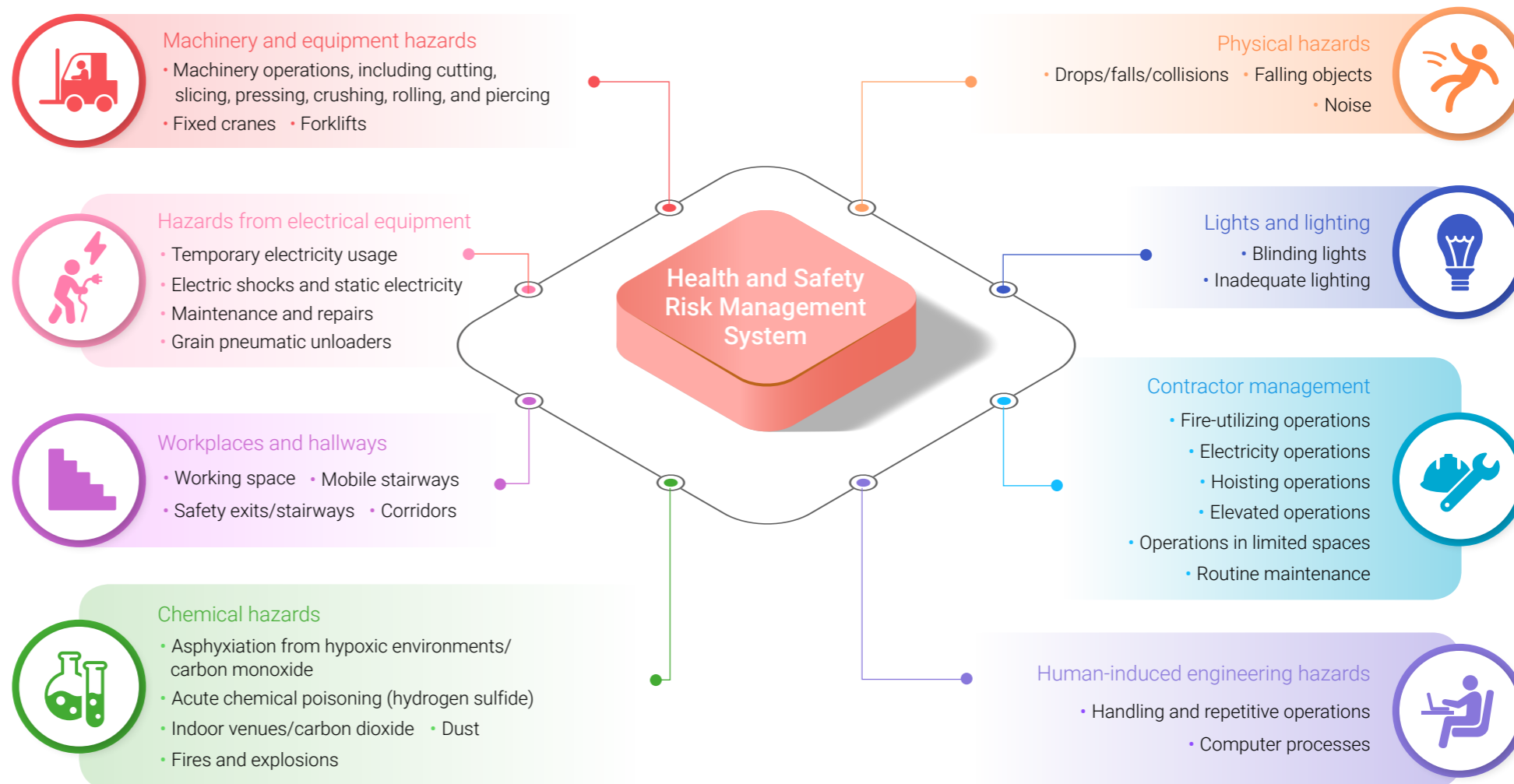
04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-4-1 Dedicated Unit and Committee for Occupational Health and Safety

To protect the health and safety of our employees in the workplace, we established an Occupational Safety and Health Committee in 2020 which is chaired by our chairman. The Committee approved our "Regulations for Implementation of Hazard Identification and Risk Evaluations," periodically discusses and reviews various occupational health and safety actions and prevention plans, and formulated occupational health and safety policies and targets. Committee convening frequency was increased in 2022. The Committee convenes at least once a quarter with management and labor representatives, unit managers, and other Committee members to implement occupational safety dissemination and training.



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

● Evaluation of Health and Safety Risks

In terms of risk communication, we not only periodically convene Occupational Safety and Health Committee meetings and collect employee feedback, but also incorporate risk identification, evaluation, and control in training and routine dissemination, making this a focus for employee communication. EMI incurred no industrial safety incidents which resulted in major casualties or fatalities for employees in 2022. We regularly assess all possible occupational health and safety risks for all operational conditions and adopt appropriate management measures and control strategies for advanced prevention of occupational disasters.

Occupational Health and Safety Committee

Committee members include occupational health and safety personnel, unit managers, and labor representatives. There are a total of seven members, and labor representatives account for 42%.

Frequency and Number of Meetings

A total of four meetings were convened in 2022; a meeting was convened every quarter

Resolutions

- The Occupational Health and Safety Committee formulated the "Workplace Health Management Plan" in the first quarter of 2022
- The Occupational Health and Safety Committee formulated the "Appropriate Work Plans for Middle-Aged and Elderly Persons" and amended the "Plan for Prevention of Unlawful Infringement When Performing Work Duties," "Maternal Health Protection Plan," and "Plan for Prevention of Human-Induced Hazards" in the second quarter of 2022
- The Occupational Health and Safety Committee amended the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" in accordance with the "Guidelines to Prevent Illegal Infringement of Rights when Performing Duties (Third Edition)" released by the Ministry of Labor under Official Letter No. 1110203498 and also adhered to the regulations under the Stalking and Harassment Prevention Act in the fourth quarter of 2022, and also reviewed and approved the Occupational Health and Safety Management Plan for 2023.

● Occupational Safety Committee Organizational Structure



● Policies and Plans

To ensure workplace safety and reduce the incidence rate of occupational disasters, we established a comprehensive occupational safety management system and reviewed our plans for self-management of occupational health and safety, health and safety training, prevention of occupational diseases, and health promotion.

We conduct tests on the operating environments of our silos and offices every six months and commission monitoring agencies who adhere to government regulations to conduct environmental testing, mainly focusing on dust concentrations, carbon dioxide concentrations, lighting, and noise. Test results for 2022 all complied with the acceptable ranges stipulated by occupational health and safety laws. We incorporated the ISO45001 Environmental Health and Safety System and other standards into silo management, updated corporate policies, established EHS management procedures, and gradually implemented various management procedures and risk management operations. In December 2022, when we initiated the ISO45001 system, employee numbers at our warehousing business included 77 employees at our Taichung Office and 70 employees at our Kaohsiung Office, accounting for 7.9% of EMI employees. We aim to complete third-party verification in April 2023. In 2022, our Warehousing Occupational Health and Safety Committee managed 252 employees; no specific personnel were excluded from management.

Our protections for port silo workers exceed legal standards. Even though noise and dust hazards did not meet specified standards, we still conducted tests on our operating environments every six months in accordance with law. Test results all adhered to the Occupational Safety and Health Act and fell within acceptable ranges. In accordance with law, contractors are informed of hazards before commencing work. We notify contractors of port operation risks and have established specific requirements to enhance operational safety, lower incidence of hazard occurrence, and require contractors to sign commitments to health and safety as well as agree with our health and safety operational regulations.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability



02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

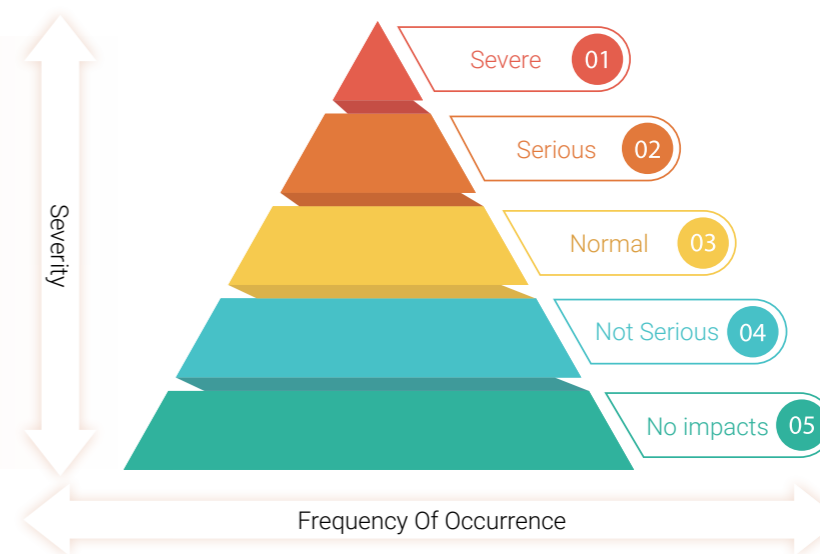
05 Creating A Mutually Beneficial Society

Appendix

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

Hazard Identification and Risk Assessment

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



Epidemic Occupational Health and Safety Management Measures

During severe epidemic conditions, EMI immediately formulated employee remote work regulations so that employees could isolate at home without affecting normal corporate operations. We implemented work-from-home systems, alternated work shifts for one-third of our employees, temporarily suspended all guest visits, and facilitated online delivery of official documents. Work areas were disinfected each week, alcohol dispensers and air purifiers were placed on the tables of all meeting rooms, and we implemented strict name-based access restrictions. When epidemic conditions escalated, we formulated response levels for Level 4 epidemic alerts in advance where all employees worked from home, apart from necessary personnel at the office, providing employees with peace of mind as they weathered peak epidemic conditions.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-4-2 Implementation Projects and Results

EMI attaches great importance to maintenance of employee physical and mental health. Our Occupational Safety Committee digitally delivers various epidemic prevention and disaster prevention information relating to occupational safety protection in response to changes in current events and weather conditions. We also completed our "Plan for Prevention of Human-Induced Hazards" and other workplace protection programs to help employees understand their physical and mental conditions, thereby preventing occupational diseases. The various implementation plans and measures in our Occupational Safety and Health Plan include contractor management plans, plans for prevention of hazards in confined spaces, and other management plans for contractor operations.

Achievements and Implementations in 2022

- Our contracted physicians and nurses interviewed 76 employees and provided health education, care, and guidance; adhered to the requirements of the Rules for Labor Health Protection, and implemented different levels of health management, disaster prevention, and health promotion activities.
- Hosted the first weight management class, one nutrition and diet lecture, one stress relief health lecture, aerobic dance courses, and resistance band strength training courses.
- Installed AEDs in all office areas in 2022 for use in emergency situations to provide first-aid to injured personnel at the first instance, improving medical aid before patients are sent to hospital, and increasing survival rates. We enhanced first-aid knowledge and skills in our colleagues through training so that they would be equipped with the capabilities to help themselves and others in the workplace and in their daily lives.
- Established the "Workplace Health Management Plan," "Appropriate Work Plans for Middle-Aged and Elderly Persons"; amended the "Plan for Prevention of Unlawful Infringement When Performing Work Duties," "Maternal Health Protection Plan," and "Plan for Prevention of Human-Induced Hazards"; and adhered to the Ministry of Labor "Guidelines to Prevent Illegal Infringement of Rights when Performing Duties Third Edition" and the Ministry of the Interior Police Department Stalking and Harassment Prevention Act.
- Number of fire safety training lectures: 3
- Number of people who received free PCR screening tests in accordance with the government's "Safe Enterprise Rapid Screening Program" and EMI policies: 253 people
- Achieved 90% coverage of employee health checks, ratio of employees who agreed to receive health education and care, and on-site services and visitations provided by medical professionals in 2022
- Received Accredited Healthy Workplace Health Promotion Certificate from the Ministry of Health and Welfare Health Promotion Administration in 2022
- Maintained our record of zero major occupational disasters (death/disability) in 2022



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

● Statistics on Occupational Injuries in 2022

Gender	Male	Female	Total
Number of days worked	1,388,424	3,032,073	4,420,497
Number of hours worked	11,107,392	24,256,584	35,363,976
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries	0	0	0
Rate of high-consequence work-related injuries	0	0	0
Number of recordable work-related injuries	17	48	65
Rate of recordable work-related injuries	0.3	0.4	0.4
Total days lost to work-related injuries	68.8	255.5	324.3
Lost day rate (LDR)	1.24	2.10	1.83
Number of close calls	0	0	0
Close call rate	0	0	0

Note 1: Number of hours worked = Total employees x Daily work hours x Actual workdays per year (250 days in 2022)

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

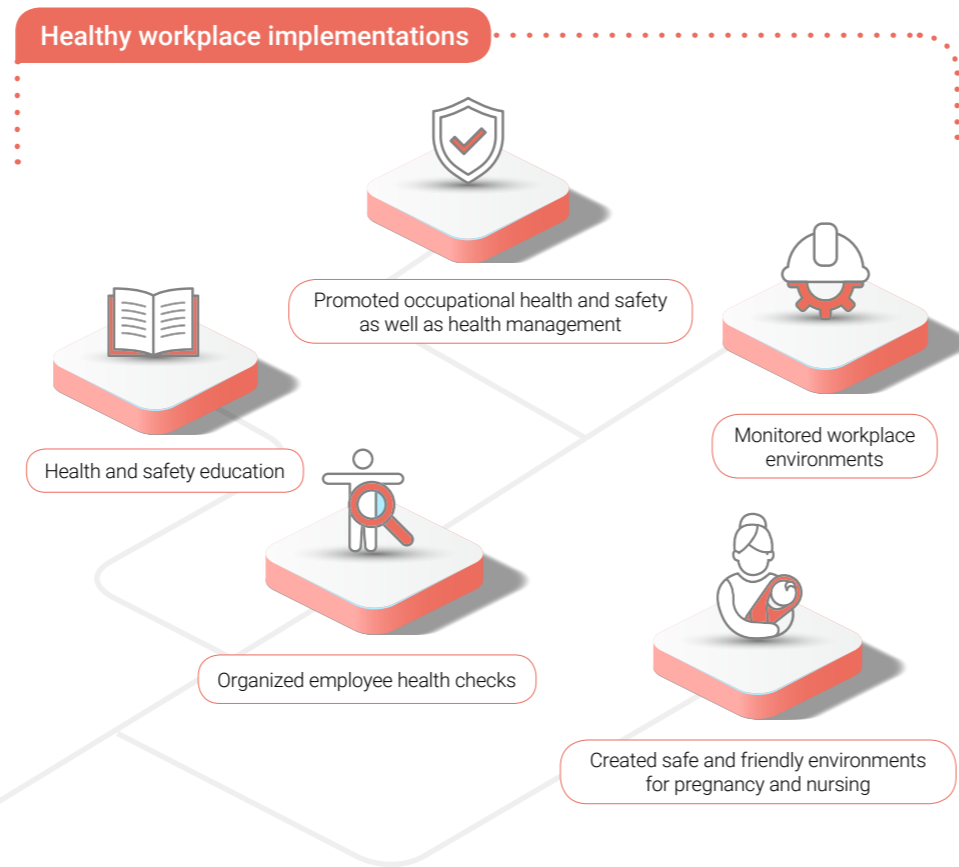
Note 3: Lost day rate (LDR) = Total days lost as a result of work-related injury / Number of hours worked x 200,000 x 100%; the "total days lost as a result of work-related injury" refers to the total amount of time (converted into days) where employees were unable to perform routine work due to work-related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



● Badge of Accredited Healthy Workplace for Preliminary Health Workplace

EMI again received the Accredited Healthy Workplace certificate from the Ministry of Health and Welfare in 2022, applied for the "Healthy Workplace Promotion Certificate," hosted an "Exercise and Weight Management Class" and analyzed its effects, finding obvious improvements on the two main indicators of "Physical Activity" and "Healthy Weight Management."

Healthy workplace implementations:



4-4-3 Dissemination and Drills

To educate our colleagues in correct occupational health and safety concepts, we designed safety training courses according to the industrial characteristics of each business based our two main themes of occupational health and safety ("fire and disaster prevention drills" and "occupational safety training") to ensure that our employees can be safe and healthy in different work environments. In 2022, we offered a total of 31 courses on our two occupational health and safety themes for a total of 1,606 people. The pneumatic unloaders at our warehousing business have fixed cranes which are legally defined as hazardous machinery. Therefore, operators are required to undergo 38 hours of statutory health and safety training for fixed cranes exceeding 3 tons. New employees are required to complete 3 hours of general health and safety training and 3 hours of on-site health and safety training. We also host irregular technical training courses to help our employees familiarize themselves with their work. EMI actively trains employees and also attaches great importance to the professional skills of security personnel. Patrols at our warehousing business are outsourced to professional security companies, and the office personnel at our Taichung Office undergo three hours of health and safety training each year and adhere to the General Safety Measures and Emergency Responses for Silo Operations, which includes regulations on silo equipment, different types of fire disasters, health and safety measures, and emergency responses. Our Kaohsiung Office hired security personnel in 2022 and the head of the security team underwent three hours of education and training.



4.5 Respect for Human Rights



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

Material Topic: Respect for Human Rights

Policies and Commitments

We protect the basic human rights of our workers and do not discriminate in our employment policies, giving our employees the chance to obtain information and the right to express their opinions on corporate management activities and decisions.

We ensure that our employees enjoy labor rights. Our operational sites adhere to local human rights protection laws and regulations, and our workplace environments and remuneration policies adhere to regulations and are legitimate, fair, and reasonable. We do not discriminate against employees on the basis of race, gender, or any other conditions, and all employees enjoy equal pay for equal work, the right to be free from sexual harassment, and we protect the right of our employee to participate in union activities, facilitating labor-management communications while upholding principles of integrity when negotiating with employees.

Assessment Mechanisms

- Establish health and safety protection team and regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties
- Establish human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Frequency of labor-management meetings
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Number of human rights training courses attended by each employee each year

Targets for Upcoming Year

- Establish health and safety protection team and regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties.
- Establish human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Convene at least one labor-management meeting each quarter
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Ensure that each employee completes at least five human rights training courses each year

Targets for Upcoming 3-5 Years

- Regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties
- Implement human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Convene at least four labor-management meeting each year
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Ensure that each employee completes at least ten human rights training courses each year

Targets for Upcoming 5 Years and Beyond

- Regularly review Plan to Prevent Illegal Infringement of Rights when Performing Duties
- Implement human rights due diligence and risk mitigation mechanisms, and regularly review related grievance channels
- Convene at least four labor-management meeting each year
- Formulate and regularly review "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace"
- Ensure that each employee completes at least fifteen human rights training courses each year

Responsible Unit

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

Specific Actions

- Established health and safety protection team; identified and assessed possible or existing workplace violence (including physical violence, psychological violence, verbal abuse, and sexual harassment); and initiated Plan to Prevent Illegal Infringement of Rights when Performing Duties when needed.
- Established human rights due diligence and risk mitigation mechanisms, and provided effective and appropriate grievance channels to prevent infringing upon employee rights.
- Provided employee communication channels, and built labor-management relations and harmonious workplace environments.
- Formulated the "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to maintain employee work rights.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-5-1 Human Rights Policy

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



Diversity, inclusiveness, and equal employment principles



We provide open, fair, and impartial opportunities to all job seekers, and do not discriminate based on race, class, language, ideology, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marital status, facial features, or physical and mental disabilities as we work to jointly build a respectful, equal, non-discriminatory workplace environment that is free from harassment.

Respect for human rights in the workplace



We adhere to government labor laws, do not employ child labor, regularly monitor and manage employee attendance, and do not employ forced labor. We provide overtime pay or compensatory time off if work hours are extended, and offer smooth communications channels to our employees to strengthen labor-management relations and build harmonious workplace environments. We formulated a "Plan to Prevent Illegal Infringement of Rights when Performing Duties" to prevent physical, verbal, and psychological workplace abuse, ensuring the physical and mental health of our employees.

Gender-friendly and caring environments



We formulated "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to protect employee interests and sexual equality in the workplace.

Healthy and safe workplaces



We provide healthy and safe workplace environments in accordance with law, and have established dedicated units and committees responsible for occupational health and safety. We hire on-site medical personnel to provide health services, organize periodic health and safety and fire safety training, and adopt necessary measures to prevent occupational disasters, thereby reducing hazards in workplace environments. Our goal is to build a healthy and safe workplace with zero occupational disasters, and we regularly review health and safety risks for our employees.

Harmonious labor-management relations



To protect employee interests, create a win-win situation for both labor and management, and establish bidirectional channels for communication, we regularly host labor-management meetings in accordance with the Labor Standards Act and the Regulations for Implementing Labor-Management Meetings to ensure smooth labor-management communications.

Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

4-5-2 Actions and Solutions

● Promotion of Gender Equality

EMI has long promoted gender equality and implements annual promotional activities related to gender equality and prevention of sexual harassment. We offer a diverse and inclusive workplace that respects employees of different genders, ensuring that all employees can feel safe at work. Apart from specific courses on gender equality for new employees during orientation and training, we also organize irregular employee welfare meetings and adjust our workplace gender equality policies as needed. Employees who encounter incidences of gender inequality can protect their interests through employee grievance channels, following which we will immediately set up special teams to investigate report details based on case severity. In 2022, we organized 8 human rights training courses for 1,707 people over a total of 274.86 hours. (For further details on grievance reports and responses in 2022, please refer to [4-3-3 Corporate Communication Channels](#).)

● Supplier Human Rights Management

Our warehousing business emphasizes supplier protection of human rights. Our "Supplier Commitment to Code of Conduct and Ethical Regulations" stipulates that our supplier partners should respect human rights (including freedom of employment, prohibited use of child labor, humane treatment) and suppliers are required to abide by these regulations prior to collaboration with us.

● Human Rights Risks Identification and Mitigation Measures

Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures
Job seekers and new hires	Diversity and inclusiveness, principles of equal employment	No employment discrimination incidents	Recruitment, denied employment, equal pay	<ul style="list-style-type: none"> Our "Human Rights Policies" contain stipulations on workplace diversity. We do not allow any form of differential treatment or discrimination based on gender, sexual orientation, race, skin color, class, age, marital status, language, ideology, religion, political affiliation, place of origin, appearance, or physical and mental disabilities. 	<ul style="list-style-type: none"> Implement diversity in the workplace and adhere to the regulations of the Employment Service Act Equal pay for equal work regardless of gender, age, and race
All employees	Respect for human rights in the workplace	Prohibition of child labor Zero workplace violence incidents	Unlawful employment Workplace violence	<ul style="list-style-type: none"> Prohibit use of child labor No use of forced labor Formulated the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" and established clear grievance channels. Company heads also signed statements declaring zero tolerance for workplace violence. 	<ul style="list-style-type: none"> We require job applicants to note their date of birth during recruitment processes and confirm the accuracy of their information Made a public announcement to prohibit violence in the workplace



Contents

About this Report

Words from our Chairman

01 Our Path to Sustainability

02 Sustaining Ethical Governance

03 Building Sustainable Environments

04 Building A Happy Workplace

05 Creating A Mutually Beneficial Society

Appendix

Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures
All employees	Gender-friendly and caring environments	Zero sexual harassment incidents	Sexual harassment Discrimination	<ul style="list-style-type: none"> Formulated the "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to eliminate sexual harassment in the workplace Adhere to laws and regulations related to gender equality, prohibit discrimination and sexual harassment, and provide equal workplace environments Enhance employee awareness of gender equality through education and training on sexual harassment prevention 	<ul style="list-style-type: none"> Established a Sexual Harassment Grievance Handling Committee to handle incidents in a fair manner
Female employees who are pregnant or who have given birth within a year	Maternal protection	Protect maternal health and safety	Health conditions Workloads	<ul style="list-style-type: none"> Comply with labor laws and regulations related to gender equality at work, and maternal health protection for female workers Implement flexible breastfeeding (pumping) measures and set up lactation rooms Promote workplace maternal protection plans to ensure maternal health and safety Arrange regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy 	<ul style="list-style-type: none"> Arrange regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy
All employees Contractors	Healthy and safe workplaces	Build safe workplace environments Implement epidemic prevention measures	Work injuries Occupational health and safety	<ul style="list-style-type: none"> Establish occupational health and safety units and committees, and comply with occupational health and safety regulations Organize regular labor health and safety training for current employees Engage contracted physicians and nurses to provide on-site health services and prevent occupational disasters Organize annual employee health checks Conduct regular quality inspections on water dispensers, lighting equipment, and firefighting equipment Strictly require all employees, guests, and contractors to comply with epidemic prevention and name-based access measures, and strengthen disinfection procedures for factories and offices 	<ul style="list-style-type: none"> Initiate notification and handling procedures for occupational disasters Actively provide care and insurance information to help employee understand how to apply for relevant compensation Adjust work based on employee physical and mental conditions
All employees	Harmonious labor-management relations	Zero labor-management disputes	Labor-management disputes	<ul style="list-style-type: none"> Hosted quarterly labor-management meetings in accordance with the "Labor Standards Act" and "Regulations for Implementing Labor-Management Meetings" Employee grievance channels: Email, telephone, employee suggestion mailbox, face-to-face discussions; ensuring smooth employee communications 	<ul style="list-style-type: none"> Provide diverse communication channels to ensure employee rights

Note: No discrimination incidents occurred in 2022.