Implementation of sustainable development and deviation from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
1. Does the Company establish a governance framework to promote sustainable development, and establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of promoting sustainable development and reporting to the board?	V		In order to continuously promote ESG action plans and achieve the goal of sustainable operations, the Company has established the "Sustainability Committee" under the Board of Directors in 2022, and the "Corporate Sustainability Committee" is the implementation unit to promote sustainable development; for details regarding the organizational chart, please refer to Note 2 for details. "Sustainability Committee" is comprised of five members including the Chairman, three Independent Directors and the Director & President, and the Chairman serves as the convener. The committee is in charge of reviewing and formulating policies, strategies, objectives, and management guidelines related to corporate sustainability (including risk management) of the Company; reviewing the Sustainability Report and the corporate sustainability annual work plan reported by the Corporate Sustainability Committee; as well as supervising and tracking the progress and results, and submitting them to the Board of Directors for resolutions or reporting on them. "Corporate Sustainability Committee" is the implementation unit of the Company	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			to promote sustainable development. The President serves as the committee chair, and the top executive of each department and division serves as a member. Each action team of the committee is in charge of the planning and implementation of corporate sustainable action plan to ensure the sustainable development strategies can be fully implemented in daily operations. A regular report on the implementation of sustainable development shall be made to the Board of Directors by Sustainability Committee every year according to the "Corporate Sustainability Best Practice Principles". The content of the proposals reported to the Board of Directors quarterly in 2024 including the implementation of corporate sustainability and communication with stakeholders in 2024, tracking of subsidiaries' greenhouse gas (GHG) inventory and verification, and the corporate sustainability main work plan in 2025, etc., and the 2023 Sustainability Report was approved by the Board of Directors on May 10, etc. The Board of Directors shall supervise the promotion status of sustainable development and instruct the Sustainability Committee to make adjustments as necessary.	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
2. Does the company evaluate the risk of environmental, social and corporate governance issues related to the Company's operation in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 1)	V		The Company has implemented Enterprise Risk Management (ERM) based on relevant international standards, including GRI, SASB, COSO ERM, ISO 31000, TCFD and TNFD. The Company follows the risk management process of "scope of risk verification, risk assessment, risk management, and risk disclosure and communication" to evaluate the risks of environmental, social and economy (including corporate governance) issues related to operations according to the principle of materiality, and the material topics will be integrated into EVA's Enterprise Risk Management. The Company has formulated the "Risk Management Policies and Procedures" by reference to the "TWSE/TPEx Listed Companies Risk Management Best Practice Principles", which has been approved by the Board of Directors. In implementation, the Corporate Sustainability Committee coordinates the responsible units for implementing and improving risk management policies as well as risk controls, the Sustainability Committee reviews and formulates strategies as well as objectives related to risk management, and regularly reports to the Board of Directors every year. On December 27, 2024, the operation of risk management,	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			the identification of emerging risks and the corresponding countermeasures, and the identification of material issues for 2024 was reported to the Board of Directors; please refer to "The evaluation of risks by the Company in recent year and by the printed date of annual report" on pages 166 to 172 of this Report, and chapter 2 of the 2024 Sustainability Report disclosing significance assessment process, management approaches and targets for material topics, and communications with stakeholders for details.	
3. Environmental Issues (1) Does the Company establish proper environmental management systems based on the characteristics of their industries?	V		The Company's environmental management organization and system: 1. The "Environmental Committee" was established in 2015 as the highest level of decision-making and supervisory unit for the environmental management policy, and routine meetings are held each quarter. The committee is responsible for planning and controlling the various strategies, objectives, and management principles related to the environment, energy, use of sustainable aviation fuel and carbon credit, and for promoting various action plans to achieve the Company's "Net-zero Carbon Emission by 2050" goal. 2. To effectively manage the Company's	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			environmental and energy systems and enhance their efficiency, while complying with domestic and foreign laws and regulations, and demonstrating the importance of environmental protection and energy management, the Company introduced a number of international standard management systems and established a complete environmental management mechanism. The Company has received two international certifications of ISO 50001 Energy Management System and ISO 14001 Environmental Management System in 2015 and 2016, respectively. The ISO 50001 certificate is valid until December 1, 2027 and the ISO 14001 certificate is valid until January 3, 2028. Furthermore, the Company has been conducting GHG inventory with third-party verification in accordance with the ISO 14064-1 international standard every year since 2016. Please refer to the "Environmental Protection Expenditure" on pages 138 to 144 of this Report for details and the scope of verification.	
(2) Does the Company endeavor to improve energy efficiency and use	V		The Company promotes environmental and energy management in accordance with the "Environment and Energy	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
renewable materials which have low impact on the environment?			Policy", and formulated the "Biodiversity and Zero-Deforestation Commitments". The improvement of energy use efficiency and the use of recycled materials with low impact on the environment are described as follows: 1. Fuel conservation measures and action plans: (1)The Company continues to monitor the fuel efficiency of various aircraft types and carry out various fuel conservation plans for aircraft based on topics such as weight reduction, flight operation, and aircraft maintenance in order to fulfill the IATA's joint carbon reduction strategy, achieving the Company's goal of "Net-zero Carbon Emission by 2050". For details of aviation fuel conservation measures, please refer to "Environmental Protection Expenditures" on page 142 of this Report. (2)The Company continually modernize the fleets through introducing latest environment friendly aircraft —Boeing 787 Dreamliner, and purchasing new-generation aircraft from Airbus, including A350-1000 wide-body aircraft and A321neo narrow-body	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			aircraft. (3)In August 2024, EVA Air applied the bionic film AeroSHARK—co-developed by Lufthansa Technik and German chemical giant BASF— to the exterior of one Boeing 777F freighter. This innovation optimizes airflow, reduces drag, and enhances fuel efficiency. The technology is expected to be expanded to the entire 777F fleet in the future. (4)Launched the "Low-Carbon Solution-EVA Air Green Transportation Project", to help corporate members and freight forwarders gain insight into scope 3 GHG emissions, and to invite businesses to become strategic partners in promoting Sustainable Aviation Fuel (SAF), working together to achieve carbon reduction goals. 2. The enhancement of the environment and energy efficiency: (1)The Company is gradually replacing gasoline cars with hybrid cars, with 13 units expected to be phased out in 2024. This is estimated to reduce carbon emissions by approximately 76 tons per year compared to gasoline vehicles.	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			(2)Began using renewable energy (green electricity) in September 2024, purchasing a total of 855,516 kWh in 2024. Please refer to "Environmental Protection Expenditures" on page 143 of this Report for details. (3)Promoting paperless operation, such as launching the "EVA e-Library" to digitalize inflight newspapers and magazines, equipping all fleets with electronic flight bags (EFBs), participating in the "e-freight" project initiated by IATA, and fully adopting electronic tickets. (4)In 2024, an investment of approximately NT$3.9 million was made to replace 336 old refrigerators at the headquarters with refrigerators that meet Grade 1 Energy Efficiency Standard. Compared to the old models, the new ones can save approximately 300,000 kWh annually. 3. Purchase environment friendly raw materials: (1)Set the short-, medium-, and long-term goals of SAF usage, please refer to "Environmental Protection Expenditures" on page 143 of this Report for details. (2)Paper towels and paper cups	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			provided by the Company on its planes, boarding passes, and paper used in the office area all utilize paper certified by the FSC or PEFC forest-certified paper. (3)For spare parts of the office building, we purchase products with environmental protection labels in accordance with the ISO environmental and energy management system so as to reduce the impact of the Company's operations on the environment. (4)The Company collaborate with suppliers to develop ecoTHREAD™ environmentally-friendly blankets. Each blanket is made from 100% recycled plastic bottles. In addition to reducing plastic waste, it also reduces weight, which in turn reduces the use of aviation fuel and the carbon emission. (5)Response to international plastic reduction goals: EVA Air has collaborated with suppliers to jointly develop and design service supplies and products that use recyclable and reusable materials, aiming to reduce the use of packaging materials. ➢ In 2020, plastic straws were no longer provided on the plane.	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			➢ From July 2022, the Company has stopped using plastic wrap on its newly developed public relations gifts. ➢ The inflight plastic cups have been replaced with paper cups, and plastic swizzle sticks have been gradually replaced with birch wood swizzle sticks across all routes. ➢ In line with the redesign of the new tableware for the premium economy class, some plastic materials were replaced by environmentally friendly materials ➢ Starting in 2024, the packaging material of headphones in Royal Laurel Class, Laurel Class, and Business Class has been changed to paper bands, replacing the previous plastic material, across all routes. The Company's total green procurement amount in 2024 was approximately NT$125.9 million.	
(3) Does the Company evaluate its present and future potential risks and opportunities to the climate change and take corresponding measures	V		The Company implemented the four main core elements of TCFD disclosures, which identify and control high risk factors caused by climate change and extreme climates, and expend risk monitoring to all	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
issues?			environmental aspects, assess the negative impact, the impact target, and the impact strength of major environmental risk in the phase of our operations, and discloses response measures for all identified environmental risks and opportunities from the aspects of "the highest level of management and duties, the strategic plan, the risk management action, and the goal", properly and timely pursue any development opportunities with potential short, mid-, or long-term benefits to the Company's business. Please refer to page 91 of this chapter for details.	
(4) Does the Company calculate the greenhouse gas emission, water consumption and total weight of waste in the past two years, and establish policies for greenhouse gas and water consumption reduction or other waste management?	V		1. GHG emission inventory and reduction: (1)Starting from 2011, the Company has been carrying out GHG inventory operations. The Company performs GHG inventory operations in accordance with ISO 14064-1 and completes the required third-party verification every year since 2016. The quantification of GHG emissions is mainly targeted at aviation fuel, gasoline, and diesel for vehicles and the total electricity consumption of offices at various sites. In compliance with the	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			Financial Supervisory Commission’s Sustainable Development Roadmap for TWSE and TPEx-listed Companies since 2022, we have been assisting subsidiaries listed in EVA Air’s consolidated financial statements about GHG inventories, and providing inventory and practical experience sharing. (2)The Company has, through the “Environmental Committee”, continued to monitor the progress of relevant domestic and foreign laws and regulations as well as reduction targets, and has actively participated in various international GHG emission reduction plans to fully support the common carbon reduction goals of the aviation industry. Based on the two main axes of “flight operations” and “ground operations”, short-, medium-, and long-term goals have been planned and action plans have been actively promoted to achieve the Company's “Net-zero Carbon Emission by 2050” goal. For GHG inventory and verification, relevant management practices, goals and achievements in the last two fiscal years, please refer to pages 95 to 96 of this chapter.	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			2. Water Consumption Management: The Company has continued to track water consumption as detailed in Note 3. In addition to the original rainwater recovery system and condensation recovery system in Nankan Park, we also introduced a cooling tower water recovery and reuse system to increase the reuse efficiency of water resources. When purchasing kitchen and bathroom equipment in each office building, priority is given to the purchase of products with water-saving labels. From time to time, the concept of water conservation is promoted among the employees to optimize the utilization of water resources. For relevant goals, achievements and water consumption status, please refer to chapter 6 of the 2024 Sustainability Report for details. 3. Waste Management: (1)Through the operation of the ISO 14001 Environmental Management System, the Company has long-term monitored and tracked the amount of its waste, hazardous industrial waste and recycled waste as detailed in Note 4, so as to self-manage and ensure that there is no abnormal increase in the output of waste. The Company adheres to the 5R principles of Refuse, Reduce,	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			Reuse, Recycle and Repair, to gradually implement waste management. (2)As for the waste generated on the aircraft, we are continuing to promote paperless publications. In addition, in response to international plastic reduction goals and policies, the Company is committed to reducing waste from the source, and gradually using lighter, more environmentally friendly products for offering services. The Company also keep tabs on the status of packaging materials to stay on top of our resource usage status. We have committed to reduce 90% of single-use plastic products consumption by 2030, compared with the base year of 2019. EVA Air use our corporate influence to inspire passengers and suppliers to respond to environmental protection. For relevant goals and achievements, waste output and recycled amount, please refer to chapter 6 of the 2024 Sustainability Report for details.	
4. Social Issues (1) Does the Company formulate appropriate management policies and	V		In compliance with the International Bill of Human Rights, "UN Universal Declaration of Human Rights" and the	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
procedures according to relevant regulations and the International Bill of Human Rights?			fundamental conventions of the "International Labor Organization", and relevant rules and various labor-related laws and regulations, the Company set up working rules and employee management regulations as the basis of its management. For the employment worldwide, the Company strictly follows the statutory labor laws and regulations of respective areas or countries, and never hires child labor or forces compulsory labor. The Company provides a diversified and equal working environment as well as an equitable salary system. There is no differential treatment or discrimination resulting from the issues of gender, ethnicity, nationality, physical conditions, religion, political affiliation, marital status, etc. For the purpose of sustainable operation and fulfilling corporate responsibility, the Company has formulated the "EVA Airways Code of Conduct". The Company also formulated the "EVA Airways Corporation Human Rights Policy Statement" to fulfill the protection of human rights, since it regards human rights as one of its core values in sustainable development. The EVA Airways Human Rights Statement was incorporated into the annual e-learning courses on "Code of Conduct", "Ethics", and "Prevention of Insider	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			Trading", disseminated to all employees. For relevant human rights management and risk mitigation measures, please refer to chapter 5 of the 2024 Sustainability Report for details. To protect gender equality in employment, eliminate gender discrimination and prevent sexual harassment, the Company has announced the matters regarding "the prevention of sexual harassment at work sites" on its internal website. The Company continued to offer courses related to the Act of Gender Equality in Employment and sexual harassment prevention in 2024, in which female labor and maternal health protection were added to course contents, aiming to actively promote gender equality and sexual harassment prevention. If sexual discrimination or harassment occurred, the employee may fill out the "Employee sexual harassment complaint form" and "Sexual Harassment Complaint Form" or file the compliant through the sexual discrimination and harassment complaint hotline or email in accordance with the "EVA Airways Measures for Prevention, Reporting, and Punishment of Sexual Harassment" to promptly report the incident to the head of the Responsible Unit Supervisor. In order to establish a friendly	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			workplace, the Company has a reporting channel for wrongful workplace actions. If employees have suffered from threat, bullying or being ostracized, they may file the compliant through the email, complaint hotline or line to promptly report the incident.	
(2) Does the Company formulate and implement reasonable employee welfare measures, including remuneration, leave and other benefits, and appropriately reflect business performance or results in employee remuneration?	V		The Company's relevant leave system is in line with laws and regulations. Various welfare measures are in place to improve employee welfare. To enhance employee welfare, the “Employee Welfare Committee” was established for organizing employee benefits-related matters. The Company’s adoption of remuneration policies based on characteristics of each position, living costs, company management performance, and remuneration provided by competitors. The Company takes reasonable factors such as fulfilling social responsibility into consideration. Details can be found on chapter 5 of the Company’s 2024 Sustainability Report.	None
(3) Does the Company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?	V		1. The departments of the Company conduct “Workplace Hazard Identification and Risk Assessment” at least once a year, and identify the possible operation hazards based on the working environment, location, work content, and personnel	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			qualifications, as well as machines, equipment, tools, energy and chemical substances that may be used or contacted. In addition, the existing engineering control, management control and personal protective equipment are checked to assess the hazard risk level, and further plan appropriate preventive measures to reduce the risk of occupational accidents and diseases, providing employees with a safe and healthy working environment. The Company implements occupational safety and health education and training in accordance with the laws. The annual training time required for new employees is 3 hours, and that for current employees is 1 hour. 2. The Company obtained TOSHMS and OHSAS 18001 Occupational Safety and Health Management System Certification on December 25, 2015. In 2018, OHSAS 18001 was converted to ISO 45001, and re-verification was required every three years according to the specifications, which was completed in 2024. Both the certificates of ISO 45001: 2018 and TOSHMS are valid until December 24, 2027. The scope of the certification covers the civil air transportation services for passengers	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			and cargos in Taiwan. 3. Statistics as of January 8, 2025, the number of disability injuries caused in the course of performance of duties decreased by 18.6% compared with that in the preceding year. There were no occupational fatalities. In 2024, there were 152 cases involving one or more lost work day (including traffic accidents on the way to work and getting off from work), accounting for about 1.47% of the total number of employees. Among the occupational accident cases, cabin crew members still accounted for a higher percentage of 77.63%. In addition to assisting employees affected by occupational injuries to return to work through the rehabilitation/work allocation plan, EVA Air secures compliance with accurate work processes by providing reminders during the "Pre-Duty Briefing". These actions result in increased cabin crew awareness as occupational injury case promotions are produced every quarter, and relevant information is posted in the internal "Occupational Safety and Health Blog". In addition, upholding the concept of maintaining a safe and healthy workplace environment, the Company has implemented the "One Step at a Time to Keep Us All Safe-	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			workplace inspection plan” since September 2023. Our employees with occupational safety and health expertise conduct on-site inspections, then discuss with the departments how to improve safety and health in their work environments, avoid occupational accidents, and ensure health. Considering that the highest incidences of occupational accidents are among cabin crew members, we prioritize them in the workplace inspection plan. In 2024, the plan was expanded to Airport Division, where occupational accident numbers are relatively high. Inspection results are submitted to the Occupational Safety and Health Committee. If related suggestions or events arise, responsible units will conduct an assessment and implement appropriate measures. 4. The Company’s fire-fighting equipment is inspected and maintained periodically by contractors. Employees also conduct weekly inspections on workplace fire-fighting facilities, then responsible departments are notified immediately by fire protection manager when abnormalities are detected. This helps ensure that facilities can be effectively operated in the event of a fire.	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			Besides, the Company conducts fire prevention and disaster education training biannually to increase employees' disaster awareness and emergency response capability. In 2024, there's no fire incidents required fire department assistance happened, and the rate of employee injuries/casualties due to fire was 0%.	
(4) Does the Company provide its employees with career development and training sessions?	V		The Company provides employees with well-packaged career development training. Details can be found on chapter 5 of the Company's 2024 Sustainability Report.	None
(5) Does the Company comply with relevant laws and international standards, and formulate relevant consumer or customer rights protection policies and grievance procedures for issues such as customer health and safety, customer privacy, marketing and labelling that are related to products and services?	V		1. The services or products provided by the Company are in compliance with relevant laws and regulations of various countries and international standards, such as the Commodity Labeling Act, and regulations of the Civil Aeronautics Administration (CAA), the International Flight Services Association (IFSA), etc. 2. Regarding the consumer rights policy, the Company has stipulated customer commitments and conditions of carriage in accordance with the laws; to protect information security and customer privacy, the "Information Security Policy" and the "Privacy Policy" were established, and relevant	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
	V		information is disclosed on the Company's official website. In addition, to ensure the rights and interests of consumers and avoid consumer disputes, FAQs and customer service chatbot are set up on the official website to facilitate inquiries and provide consumers with real-time information. 3. The Company provides a variety of complaint channels. Consumers can express their opinions by contacting our service representatives at various branches/offices around the world either in person or via the phone, or through the Company's official website (including Traveling Experience Feedback, Stakeholder Interest area), and mail. All complaints and opinions are handled systematically. Responses will be provided to consumers after the required procedures and follow-up investigation.	
(6) Does the Company formulate the supplier management policy that requires the supplier to follow relevant regulations on issues such as environmental protection, occupational safety and	V		1. The Company refers to relevant international norms such as UN Global Compact, ILO, OECD, SA8000, ISO26000, GRI, and the UN Guiding Principles on Business and Human Rights to formulate the "Supplier Code of Conduct" and issue it to all suppliers requesting their joint	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
health or labor rights, and their implementation?			compliance therewith. The relevant specifications have included topics such as environmental protection, occupational safety and health, and labor rights. 2. Implementation of supplier management policy and compliance standards: (1)A "Sustainability Assessment Questionnaire" has been implemented to understand supplier's situation on related issues. Based on the investigation results, audits are conducted on high-risk and critical suppliers. In 2024, a third-party organization was introduced to conduct an audit, thereby implementing supplier sustainability risk management. (2)Supplier conference and supplier education and training are held annually to improve the sustainable performance of suppliers. (3)To encourage our partner suppliers to join us in working to reduce carbon emissions, the three-year "Green Supply Chain Program" was launched, the winning suppliers are presented with awards at the supplier conference, where they are also given opportunities to share their carbon reduction achievements.	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
5. Does the Company refer to the internationally accepted standards or guidelines to prepare reports, such as the sustainability report, that disclose non-financial information of the company? Has the report mentioned previously obtained the assurance or verification statement from a third-party verification body?	V		The Company has formulated the “Operating Procedures for the Preparation and Verification of Sustainability Reports” in accordance with the provisions of the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies”, and incorporated these operating procedures into the internal control system. The sustainability report prepared by the Company conforms to GRI Standards 2021 and Sustainability Accounting Standards Board (SASB) Standards, and discloses ESG related information such as identified material economic, environmental, and social issues. The Company’s 2023 Sustainability Report passed the AA1000 AS v3 Type II high-level assurance standard verified by Bureau Veritas Certification (Taiwan) Co., Ltd. The third-party verification statement can be found in the appendix of the 2023 Sustainability Report; the 2024 Sustainability Report is expected to obtain a third-party verification statement in June 2025.	None
6. If the company has established its own code of sustainable development in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies”, please describe the differences between the operation of the established code and the mentioned Best Practice Principles: In order to implement the concept of corporate sustainable development and cooperate with the government in the promotion of the “Sustainable Development Action Plans for TWSE- and TPEx-Listed Companies”, the Company has revised its “Corporate Sustainability Best Practice Principles” and “Corporate				

Sustainability Policy" in accordance with the revised "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", declaring the Company's commitment to issues of the environment, society and the economy, including corporate governance (ESG), and promoting corporate sustainable development based on the principles of "implementing corporate governance", "developing a sustainable environment", "maintaining social welfare" and "strengthening corporate social responsibility information disclosure". There is no difference between the actual operation and the Best Practice Principles mentioned above. For relevant information, please refer to the Company's ESG website.

7. Other important information to help understand the implementation of sustainable development:

(1)In 2024, we were selected as a constituent of the "Dow Jones Best-in-Class Emerging Markets Indices" for the first time.

(2)In February 2025, S&P Global released the Sustainability Yearbook 2025 based on the results of the Corporate Sustainability Assessment, and the Company was awarded the "Top 1% S&P Global ESG Score", winning international recognition. It also demonstrates the determination of the Company to continuously improve its corporate sustainability governance performance and become a global benchmark enterprise.

At the "2024 7th Annual Global Corporate Sustainability Awards (GCSA)" and the "2024 17th Taiwan Corporate Sustainability Awards (TCSA)", both organized by Taiwan Institute for Sustainable Energy (TAISE), the Company earned the top prize in the event by receiving "Taiwan Top 10 Sustainable Enterprises Award - Corporate Sustainable Comprehensive Performance Category" in the TCSA. For the seventh year in a row, we won the TCSA "Platinum Award for Transportation Industry - Sustainability Report Category". We were awarded the GCSA "Sustainability Reporting Award - Bronze Class", and the TCSA "Innovative Growth Leadership Award", the "Sustainable Supply Chain Leadership Award", the "Climate Leadership Award" and the "Social Inclusion Leadership Award" in Single Performance Category. In total, we won seven GCSAs and TCSAs, these accolades comprehensively demonstrate our excellent performance and industry-leading achievements across various areas of sustainable development.

(3)In 2024, we also participated in *CommonWealth* Magazine's Excellence in Corporate Social Responsibility awards assessment; we were honored to be listed among the top 100 Enterprises, ranking 9th in the Large Service Industry category.

(4)Integrating social welfare with environmental protection, tourism and sports activities:

- Responding to the UN Sustainable Development Goals' focus on children's right to survival and development, the Company initiated the "Let Me Fly with You" children's charity dream program in 2023 in collaboration with the Taiwan Fund for Children and Families (TFCF). In 2024, the Company expanded collaboration with the two major foundations, TFCF and Eden Social Welfare Foundation, to sponsor a documentary highlighting the lives of children with developmental delays in remote islands and rural areas, resulting in increased public awareness and support for these "D.D. Angels". On May 10, 2024, EVA Air invited 109 D.D. Angels and volunteers to visit the EVA Air headquarters campus, enabling them to learn about airline operations and flight safety. Donations and employee fundraising from affiliates such as Evergreen Aviation Technologies Corp., Evergreen Sky Catering Corp., Evergreen Airline Services Corp., Evergreen Air Cargo Services Corp., and EverFun Travel Services Corp., along with contributions from the EVA Air Marathon, resulted in approximately NT$5.54 million. These funds will be used to purchase vehicles and medical aids, as well as early intervention learning toys needed for the care of D.D. Angels in remote islands and rural areas.

- In the EVA Air Marathon, more than 20,000 runners from home and abroad were invited to experience the beauty of Taipei on foot. We have also combined the "Let Me Fly with You" children's charity dream program and donated NT$1.2 million to the two major foundations, TFCF and the Eden Social Welfare Foundation. To encourage more youth to challenge themselves, we continue to hold the "Campus Development Tour" in Penghu and Nantou. This tour's coaching of professional athletes helps strengthen students' expertise and skills, and helps develop the next "Taiwanese pride", with nearly 200 students from 8 schools participated. For these efforts, EVA Air invested over NT$500 thousand in transportation, food, and accommodation for coaches.
- In order to promote development of arts and culture in Taiwan, EVA Air invested NT$9.8 million and three airfares worth more than NT$110 thousand for the Evergreen Symphony Orchestra's 2024 "Classical Music Feast", the Golden Melody Awards, the Golden Horse Awards, the Golden Bell Awards, and the movie *Daughter's Daughter*. In addition, over NT$2.16 million has been invested in ticket discounts, cash, and excess baggage fees to support domestic arts and cultural groups to shine on the international stage. These actions assist the Evergreen Symphony Orchestra's performances in Bangkok and Vietnam, and the OneSong Orchestra's performances in the United States.
- EVA Air is based in Taoyuan City, and has offices in Taipei, Taichung, Hsinchu, and Kaohsiung. In order to beautify our office surroundings and neighborhoods, since 2023, we have agreed with the Freeway Bureau to adopt a highway, investing about NT$540 thousand every year to beautify the slopes of the Nankan Interchange. To revitalize local tourism and promote community development, we invested NT$2 million to sponsor the Taoyuan City New Year's Eve Countdown Party.
- In order to promote development of local tourism in Taiwan, EVA Air invested more than NT$5.9 million, 39 airfares worth about NT$3 million, and supplies worth about NT$170 thousand to various events: the New Taipei City's Christmasland Festival, the Taitung Chishang Autumn Rice Harvest Festival, the Taiwan International Balloon Festival, the New Taipei Theater film festival, and the EVA Air Marathon pre-race warm-up run.
- When outstanding domestic athletes participate in overseas competitions, they can build competition experiences and bring glory to Taiwan. To help them accomplish this, EVA Air has donated more than 250 airfares worth about NT$101.6 million and overweight baggage fees worth about NT$2.4 million to athletes in badminton, golf, swimming, weightlifting, tennis, long-distance running, table tennis, and athletes of the Chinese Taipei national team. We have also donated NT$1 million and 29 airfares worth NT$7.45 million to specific sports events: the Taipei Marathon, the EVA Air Marathon, 2024 Orient Golf & Country Club Membership Cup, and 2024 WBSC Premier 12. EVA Air was given the highest honors of both "Gold Medal Award" and "Long-term Sponsorship Award" at the Sports

Administration’s Sports Promoter Awards.

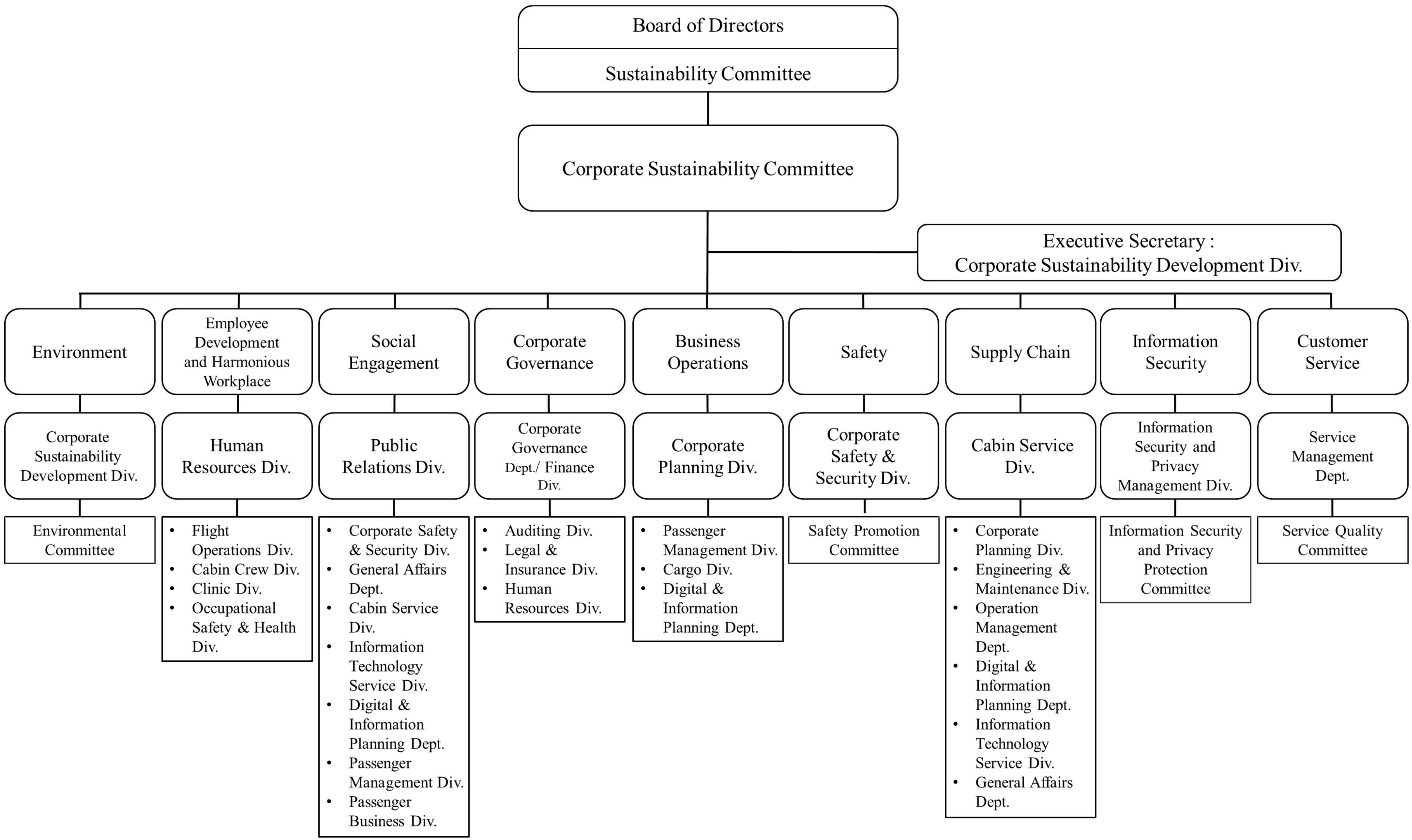
For more information on social welfare events, please refer to the Company’s ESG website.

(5)The Company cooperated with the bank in taking out transformation-linked credit loans. Under these agreements, the sustainable development indicators disclosed on the Company’s Sustainability Report are reviewed every year. If the targets are achieved, the bank will give lower loan interest rates; we also cooperated with the bank in green time deposit. The funds from the deposit are the sources of sustainability-linked loans for low-carbon environmental projects.

(6)In 2024, the issuance of 67,892 e-invoices contributed to a reduction of approximately 28 tons of carbon emissions by minimizing paper usage and postal deliveries.

Note 1: The materiality principle refers to those who have a significant influence on the company's investors and other stakeholders on environmental, social and corporate governance issues.

Note 2 EVA Air Corporate Sustainability Committee Organizational Chart



Note 3:

Total Water Consumption (Unit: m^3)	2023	2024
Tap Water	143,226	149,140
Condensate and rainwater recycling	6,015	9,450
Total	149,241	158,590

Note 4:

Waste Production and Recycled Quantity (Unit: kg)		2023	2024
Nankan Park	General waste (incinerated with energy recovery)	183,260	193,200
	Hazardous industrial waste (Note)	103	96
	Recycled	50,557	54,664
EVA Air Taipei Building	General waste (incinerated with energy recovery)	26,960	27,400
	Recycled	4,962	6,660

Note: All the hazardous commercial waste is medical waste.

Implementation of Climate-Related Information

Item	Implementation status
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	EVA Air has established an effective climate governance structure. The Sustainability Committee, under the supervision of the Board of Directors, is the highest supervisory and governance unit for corporate sustainability; the Chairman serves as the convener. The committee supervises and guides the Company's climate governance and development strategies, goals and management guidelines, and improves its supervision functions and strengthens its management functions. They also approve the Company's “Environment and Energy Policy”. The Corporate Sustainability Committee is in charge of implementing these policies, with the President serving as committee chair. The committee continuously monitors domestic and international climate change issues, formulates measures to address climate risks and opportunities, tracks effectiveness in implementing all climate management programs, and reports periodically to the Sustainability Committee and the Board of Directors.

Item	Implementation status
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	EVA Air has implemented TCFD to regularly identify climate-related risks and opportunities in the value chain. EVA Air also identifies the incidence of each risk and opportunity, as well as their level of financial impact, and develops response strategies and risk management actions accordingly. For potential risks and opportunities, evaluation results and countermeasures, please refer to chapter 6 of the 2024 Sustainability Report for details.
3. Describe the financial impact of extreme weather events and transformative actions.	The Company identifies climate risks and opportunities based on TCFD-aligned indicators. The main risk sources that affect the Company are as follows: (1)Physical risks of extreme weather: Extreme weather events, including typhoons, floods, and blizzards, may lead to increased flight time, flight delays, and the need to divert to alternate airports, thereby increasing operating costs and expenses for fuel, crew scheduling, accommodation and meals for stranded passengers, aircraft de-icing, etc. In 2024, a small number of flights were delayed or diverted due to weather factors such as typhoons, thunderstorms, ice, and snow, but this did not cause any significant operational impact. (2)Transition risks: To improve aviation fuel efficiency and reduce GHG emissions, the Company must increase its use of sustainable aviation fuel and purchase a new generation of passenger aircraft. These transition actions will increase fuel and aircraft procurement costs. The introduction of one Boeing 787 aircraft and one Boeing 777F freighter in 2024 has already been included in capital expenditures. Additionally, starting from April, the daily flight from Paris, France to Taoyuan, Taiwan, and the flight form Incheon, South Korea to Taoyuan, Taiwan on December 16th use SAF during its trip, accounting for about 0.01% of the annual aviation fuel consumption. It is estimated that to achieve the goal of 0.5% SAF use by 2025, the additional costs of purchasing SAF will account for approximately 0.37~0.73% of the Company's operating cost in 2024.

Item	Implementation status
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has established the "Risk Management Policies and Procedures" to implement enterprise risk management, carried out risk identification, assessment, management, and disclosure for the risks that may be faced during business operation in terms of the economy (including corporate governance), environment, society, and risks related to material topics. Environmental risk is one of the five major risk categories, including risks related to issues of GHG emission management, carbon rights management, energy management, biodiversity, natural resources and others derived from the theme of coping with climate change and natural disasters. The identified climate-related risks and opportunities are integrated into ERM framework, and regularly report the implementation status to the Sustainability Committee and Board of Directors.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company uses scenario analysis to assist in identifying the short-, medium-, and long-term potential pathways and trends in climate risks, which serve as references for determining the Company's climate resilience strategy. The relevant risk factors and scenario analysis methods are as follows: (1)Transition risks (carbon price risks): This analysis is based on the Net Zero Emissions by 2050 Scenario (NZE) and Stated Policies Scenario (STEPS) of the International Energy Agency (IEA), as well as the carbon emission costs that companies might face by 2030 under the Science Based Targets initiative (SBTi)'s 1.5°C carbon reduction pathway. (2)Physical risks (flood risks and drought risks): For physical risks, the climate change scenarios of the National Science & Technology Center for Disaster Reduction and the World Resources Institute (WRI) were adopted to analyze the flooding risks and drought risks of domestic and overseas operating sites as well as important supplier sites. The results revealed that some of the Company's operating sites and some important supplier sites are located in areas that are at medium or high-risk for flooding or drought by the middle or end of the century. In the future, the Company will take additional steps to build adaptation strategies focused on addressing infrastructure fragility

Item	Implementation status
	at its own at-risk operating sites, as well as improving suppliers' water resource management capabilities.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	(1)Transition risks: The Company has constructed a low-carbon transition plan by referencing IATA's reduction strategy blueprint. In the aviation industry, primary and key carbon emissions are generated from the use of aircraft fuel, which accounts for 99% or more of the total Scope 1 and Scope 2 GHG emissions. Therefore, the Company's primary carbon reduction actions focus on improving the efficiency of flight operations and achieving aircraft weight reduction, fuel efficiency improvement, and fleet modernization. Please refer to chapter 6 of the 2024 Sustainability Report for details. (2)Management indicators: The Company's management indicators align with the SBTi methodology for the aviation industry, which uses RTK as the decarbonization management indicator. Other common indicators such as greenhouse gases, water resource management, and waste management are also used as the Company's operational eco-efficiency indicators.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is a significant regulation for carbon emissions in the aviation industry. According to this regulation, carbon emissions from international flights subject to offsetting obligations must be reduced by purchasing Eligible Missions Units. The Company has set an internal carbon price of US$20.8 per ton, based on the carbon price scenario analysis provided by the International Civil Aviation Organization (ICAO) at its 232nd Council meeting. This internal carbon price is used to assess the potential financial impact of CORSIA. In the future, the Company will dynamically adjust the internal carbon price based on the latest analysis data.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If	The Company conducts carbon emissions inventories in accordance with ISO 14064-1 and SBTi, sets climate governance indicators for flights and operations, and regularly tracks its progress throughout the year. These findings are submitted to the Board of Directors for review so as to ensure the achievement of the Company's

Item	Implementation status
carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	climate action indicators and targets and facilitate relevant resource planning. The primary management goals are as follows: (1)Climate management indicators： The Company's management indicators are aligned with the SBTi methodology for the aviation industry, using 1.5°C as the temperature scenario and RTK as the decarbonization rate management indicator. By 2031, the Company must improve its fuel efficiency by 40% compared to the base year of 2019. (2)Sustainable Aviation Fuel use: Sustainable fuel is the key to the aviation industry's carbon reduction action strategy. The Company has set a target of achieving 0.5% sustainable aviation fuel use by 2025. In the future, the target value will be flexibly adjusted based on special flight rules and the supply conditions of sustainable aviation fuel. (3)Other applicability indicators: GHG emissions, water resource management, and waste management, are also used as the Company's operational eco-efficiency indicators. (4)Scope of carbon emission calculation: The carbon emission inventory standard is based on ISO 14064-1, and the inventory boundary encompasses the Company's global operation sites, including all domestic and overseas stations, offices, etc. Please refer to chapter 6 of the 2024 Sustainability Report for details. (5)Carbon Emission Intensity Indicator in 2024: The GHG emission intensity of passenger transport was 0.106 kg CO_2e/RPK, and the GHG emission intensity of cargo transport was 0.245 kg CO_2e/FTK (the lower indicates' value, the lower GHG emissions.)
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Please refer to 1-1 and 1-2.

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO_2e), intensity (metric tons CO_2e/NT$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Item	2023		2024	
Scope 1	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)
EVA Air	6,501,992		7,076,259	
Subsidiaries	-		21,618	
Total	6,501,992	34.62	7,097,877	32.12
Scope 2	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)
EVA Air	13,737		13,953	
Subsidiaries	-		39,964	
Total	13,737	0.07	53,917	0.24
Scope 3	Emissions (ton CO_2e)		Emissions (ton CO_2e)	
EVA Air	1,572,839		1,531,256	

Note 1: The scope of the Company's direct emissions (Scope 1) and indirect emissions (Scope 2) covers all global operating sites. The scope of the subsidiaries' direct emissions (Scope 1) and indirect emissions (Scope 2) covers mainly in Taiwan or the operating sites of each subsidiary's headquarter.

Note 2: The scope of the Company's other indirect emissions (Scope 3) covers the operating sites in Taiwan, including procurement of goods, employee commuting, business travel, and other related activities.

Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

2023	2024
The Company and subsidiaries (exclude Everfamily International Foods Corp.) conduct GHG emission inventories in accordance with ISO 14064-1:2018. The aforementioned emissions have been verified by Bureau Veritas Certification (Taiwan) Co., Ltd. In accordance with ISO 14064-3, achieving a reasonable level of assurance.	The Company and subsidiaries assurance information will be enclosed in chapter 6 of the 2024 Sustainability Report.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

The Company declared in 2021 our commitment to achieve Net-Zero Carbon Emissions by 2050. On the path to achieving net-zero carbon emissions, we set 2019 as the base year of GHG reduction, and focus on two main areas: Aircraft Operations and Ground Operations. Plans have been made to set short-, medium-, and long-term goals for SAF and renewable energy (green electricity) usage. In addition, we signed SBTi commitment letter in June 2022, and the targets were officially approved in July 2024, with the aim of reducing aviation fuel scope 1 and scope 3 GHG emissions intensity by 40% compared to 2019 levels by 2031. Moving forward, the Company will continue to track progress in its carbon reduction efforts of aircraft operations to ensure target achievement.