Stock Code：2618

EVA AIRWAYS CORPORATION

2026 Annual General Shareholders' Meeting

Meeting Handbook

May 29, 2026

THIS IS A TRANSLATION OF THE HANDBOOK FOR THE 2026 ANNUAL SHAREHOLDERS' MEETING (THE "HANDBOOK") OF EVA AIRWAYS CORPORATION (THE "COMPANY"). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE, THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE HANDBOOK SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

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EVA AIRWAYS CORPORATION

2026 Annual General Shareholders' Meeting

Type of Meeting: Physical Meeting

Meeting Time: 9:00 AM on May 29 (Friday), 2026

Meeting Location: Conference Hall on the 11th floor, International Convention Center of Chang Yung-Fa Foundation
No.11, Zhongshan S. Rd., Taipei City

Attendance: There are _____ shares represented by attending shareholders, reaching ____% of entire 5,400,444,335 shares issued by the Company.

Chairman: Mr. Lin, Bou-Shiu, Chairman of the Board

I. Report the total number of shares represented at this AGM.

II. Announce commencement of the meeting and Chairman's address.

III. Report Items:

A. Business Report of the year 2025 (Handbook pages 5-9).

B. Audit Committee's Review Report of the year 2025 (Handbook page 27).

C. 2025 Compensation of Employees and Directors Report:

The Board of Directors appropriated NT$1,380,000,000 as Employees' Compensation in cash and NT$9,500,000 as Directors' Compensation pursuant to the Articles of Incorporation.

D. 2025 Directors' Remuneration Report (Handbook pages 28-29).

E. 2025 Cash Dividend Distribution Report (Handbook page 26):

1. The Board of Directors has resolved to distribute cash dividend NT$2 per share pursuant to the Company's Articles of Incorporation. The total amount of cash dividends shall be NT$10,800,888,670. The cash dividends will be calculated to the nearest round NT dollar, the remainder will be recognized as "Other Non-Operating Income" of the Company.

2. The ex-dividend date and payment date for the cash dividends would be resolved by the Chairman of the Board. Besides, if the number of total shares in circulation has changed, such that the cash dividends ratio per share should be adjusted, the Chairman of the Board is authorized to adjust the ratio and deal with relevant matters.

F. 2025 Material Transactions with Related-Party Report (Handbook page 30).

IV. Ratification and Discussion Items:

Proposed by the Board of Directors

Proposal 1: Ratification of 2025 Business Report and Audited Financial Report (Handbook pages 5-25). Please ratify.

Description: The 2025 Financial Report of the Company has been audited by Ms. Chen, Ya-Ling and Ms. Yang, Yun-Chu, CPAs of KPMG Taiwan.

Resolution:

Proposed by the Board of Directors

Proposal 2: Ratification of 2025 earnings distribution. (Handbook page 26). Please ratify.

Description: The Company's 2025 earnings distribution, including the cash dividend, has been resolved by the Board of Directors in accordance with the Articles of Incorporation and reported to the Shareholders' Meeting in accordance with the law. The earnings distribution table has also been resolved by the Audit Committee and the Board of Directors.

Resolution:

Proposed by the Board of Directors

Proposal 3: Proposal to amend the Company's "Procedures for Acquiring and Disposing of Assets". Amendments shown in a comparison table on the Handbook (Handbook pages 31-37). Please discuss.

Description: The Procedures are to be amended in accordance with the amendment of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" announced by Order No. Financial-Supervisory-Securities-Corporate-1140383333 by the Financial Supervisory Commission R.O.C (Taiwan) on July 24, 2025.

Resolution:

V. Election Item

Proposed by the Board of Directors

Proposal: Proposal to elect the Directors of the Company.

Description:

1. Since the 16th term of the current Directors expired on May 23, 2026, the election of the 17th term Directors will take place at the Annual Shareholders' Meeting. In accordance with Article 195 of the Company Act, the term of office of the current Directors shall be extended until the newly elected Directors take office.
2. In accordance with Articles 15 and 15-1 of the Company's Articles of Incorporation, the Board of Directors has resolved to elect nine Directors (including three Independent Directors and one of them shall be an Independent Director Undertaking Public Welfare). The newly elected Directors shall take office after the Annual General Shareholders' Meeting, with a term of three years, from May 29, 2026 to May 28, 2029.
3. The election of Directors is conducted under the "candidate nomination system". The list of Director Candidates nominated by the Board of Directors of the Company and relevant information are detailed on Handbook pages 38-45.

Election Results:

VI. Other Item

Proposed by the Board of Directors

Proposal: Proposal to approve the release of restrictions of competitive activities of the Directors to be elected. Please discuss.

Description:

1. Directors who, for themselves or others run businesses which are similar to the business of the Company, shall report the competitive activities to and obtain permission from the Shareholders' Meeting.
2. The competitive activities of the Director Candidates are shown in the following table. Approval to allow the release of restrictions of competitive activities of Directors to be elected is proposed to the Annual General Shareholders' Meeting. (Exhaustive list of Concurrent Positions in Other Companies is shown on Handbook pages 38-45.)

Director Candidate	Concurrent Positions in Other Companies	The Business which is similar to the Company's
Evergreen Marine Corp. (Taiwan) Ltd. Representative: Lin, Bou-Shiu	Director, UNI Airways Corp.	Civil Air Transport Enterprise
Evergreen International Corp. Representative: Sun, Chia-Ming	Director, UNI Airways Corp.	Civil Air Transport Enterprise

The aforementioned director candidates' concurrent positions in said company does not prejudice the interests of the Company. Accordingly, it is proposed to release the restrictions of competitive activities of the director candidates and the juristic person they represent in accordance with the election results.

Resolution:

VII. Extraordinary Motion.

VIII. Meeting Adjournment.

EVA AIRWAYS CORPORATION

Business Report of the Year 2025

In 2025, the passenger market maintained steady growth, while air cargo benefited from the expansion of AI infrastructure and electronic goods demand. Annual revenue of EVA Air reached NT$204.3 billion, a decrease of 1% compared to the previous year.

2025 Results

■ **Passenger revenue was NT$140.3 billion, which was a decrease of NT$4.6 billion compared with 2024 and a year-on-year decrease of 3%**

In 2025, the number of passengers carried was 13.33 million persons, accounting for an annual increase of 1%; the passenger load factor was 77.8%, with a slightly decrease of the annual passenger yield by 0.4%. The global aviation market continues to grow, with strong passenger demand across the Asia-Pacific region. Despite intensified airline competition and modest fluctuations in passenger yield and volume, EVA Air sustained stable growth, leveraging our extensive network and flexible capacity deployment.

■ **Cargo revenue was NT$54.8 billion, which was an increase of NT$2.6 billion compared with 2024 and a year-on-year increase of 5%**

In 2025, EVA Air transported 840,000 tons of cargo, making a 7% increase from the previous year. The cargo load factor was 71.5%, while cargo yield decreased by 0.7%. Although the suspension of the U.S. de minimis exemption affected e-commerce volumes. However, the fluctuations in tariff policies triggered the front-loading effect, coupled with surging global demand for AI and high-performance computing has driven urgent shipment demand and maintained growth momentum.

■ **Strengthen the resilience of flight network connections, enhance fleet operational efficiency**

In 2025, EVA Air continued to launch new routes to strengthen the resilience of flight network. First, EVA Air launched the Taoyuan to Kobe route in April, and subsequently launched Taoyuan to Dallas and Taoyuan to Busan services in October. In addition, EVA Air also increased the flight frequencies on routes from Taoyuan to Seattle, Bangkok, and Seoul, as well as from Kaohsiung to Osaka, actively expanding

our market presence. Furthermore, EVA Air effectively utilized the fleet capacity to enhance the frequency of flights to popular destinations during peak seasons to improve operational efficiency.

■ **Establish a global business travel platform, optimize the digital services efficiency**

EVA Air has established the BizFam global business travel platform, implementing a one-stop travel management system, activating electronic redemption operations and global cross-industry collaboration mechanisms to enhance business travel management efficiency. Additionally, we have introduced free in-flight Wi-Fi, optimized the platform for reporting lost or delayed checked baggage, refined the ticket change functionality on the official website, thereby comprehensively enhancing the digital service efficiency.

■ **Collaborate with cross-industry brands to create a feast journey in the sky**

In collaboration with Maison Kitsuné, EVA Air has launched in-flight amenities that combine fashion aesthetics with practicality, showcasing an extraordinary styling experience in the sky. In partnership with Evergreen Sky Catering Corporation, we introduced new specialty meals across all classes on the New York route, creating a unique dining experience.

■ **Investments and earnings**

EVA Air has invested in 18 subsidiaries and affiliates including Evergreen Aviation Technologies Corporation, Evergreen Sky Catering Corporation, Evergreen Airline Services Corporation, Evergreen Air Cargo Services Corporation and EVA Flight Training Academy, etc. These companies construct a complete downstream aviation service network and upstream supply chain. The annual investment income was NT$2.7 billion in 2025.

Results vs. Projections

EVA Air and subsidiaries estimated total consolidated operating revenue of NT$216.89 billion for 2025 and actually achieved NT$220.33 billion, surpassing our goal with 101.59%. Expected net profit before taxes was NT$27.63 billion and actual net profit before taxes amounted to NT$34.02 billion.

Analysis of Financial Results and Profitability

EVA Air and subsidiaries reported consolidated operating revenue of NT$220.33 billion for 2025, a 0.3% decrease over the previous year. Consolidated operating costs and expenses were NT$184.10 billion, a 1% increase over the previous year.

Profitability analysis (consolidated):

Return on assets: 8.6%

Return on equity: 19.7%

Profit margin: 12.5%

Earnings per share: NT$4.84

Research and Development

1. To enhance customer experience, optimize customer service operations, and manage the knowledge base of the robots, the Company has applied generative AI technology to customer service robots and provides intelligent bilingual Q&A services in both Chinese and English through the official website and App. Additionally, we have integrated the existing cloud customer service system and established global live text service channels to facilitate the integration of service data and flexible utilization of customer service personnel.
2. In response to the continuous improvement of operational performance, we have established Cargo AWB Inspection Sampling System. This system expands the sampling scope and strengthens the systematic verification mechanism, ensuring the accuracy and timeliness of identifying discrepancies. By systematizing the audit mechanism, we accelerate the efficiency of the review process, enhance the quality of internal controls, and thereby optimize the overall inspection process and improve the diversity and comprehensiveness of audit activities.
3. Implemented generative AI tools and developed an enterprise intelligent support system as a dedicated EVA Air employee assistant to boost employee work efficiency and productivity.
4. Deployed a new RPA software solution to drive employee adoption and enable business teams to independently develop required automation workflows. This initiative has reduced manual operations, enhanced operational efficiency, and accelerated business process execution. Additionally, it has fostered digital proficiency across various departments, driving innovation and transformation within the organization.

Corporate Sustainability Development

The Company’s core value are "Safety, Service, and Sustainability," integrating sustainable development into our operational and governance framework. This serves as a crucial foundation for supporting long-term operational performance and risk management. In response to climate change, supply chain transformation, and sustainability compliance trends, we continue to integrate our Environmental, Social, and Governance (ESG) aspects, enhancing decision-making quality and operational resilience. This allows us to meet stakeholder expectations and create long-term stable value for shareholders.

In line with the IFRS Sustainability Disclosure Standards, the Company continues to enhance its sustainability governance and information disclosure framework, gradually integrating climate-related risks and opportunities, transition strategies, and the potential impacts on operations and finances into the overall management processes and external disclosure content of the Company. Through continuous communication mechanisms, we aim to articulate our net-zero transformation direction, key actions, and governance initiatives to the market, deepening investors' and the public's understanding of our sustainability development strategies.

■ Winning Affirmation in the Form of International Sustainability Assessments and Awards

The Company’s efforts in sustainable governance and information disclosure have received recognition from multiple international and domestic rating institutions. In 2025, we participated in the S&P Global Corporate Sustainability Assessment (CSA), standing out among 57 evaluated airlines worldwide. We were recognized for being in the top 5% of CSA scores globally and were selected for inclusion in the 2026 S&P Global Sustainability Yearbook.

In addition, we have been consistently included as a constituent in the FTSE4Good Index Series and achieved the highest AAA rating in the MSCI ESG Ratings, demonstrating our performance in sustainable governance, risk management, and information transparency, which has aligned with international peers. Domestically, the Company has been included in FTSE4Good TIP Taiwan ESG Index and has also received several awards related to corporate sustainability and the Sustainability Report, reflecting the comprehensive results of our sustainability strategies and practical implementations.

■ Achieving Net-Zero Carbon Emissions by 2050

In terms of climate action, the Company has set “Net-Zero Carbon Emissions by 2050” as a long-term goal, completing the medium and long-term carbon reduction strategy and roadmap, and systematically promoting energy-saving and carbon reduction measures. The related greenhouse gas reduction targets have been validated by the Science Based Targets initiative (SBTi) and integrated into the Company’s existing management and tracking mechanisms to ensure that carbon reduction actions are consistent with operational strategies, while continuously assessing the potential impacts on financial and operational performance.

In terms of implementation, the Company focuses on two core pillars — flight operations and ground operations, systematically promoting energy-saving and carbon reduction measures. In flight operations, we continuously promote fleet modernization and gradually enhance the use of Sustainable Aviation Fuel (SAF) to reduce the carbon emission intensity of flight operation. In ground operations, we aim to mitigate the risk of indirect energy emissions by integrating renewable energy and improving energy efficiency. Simultaneously, the Company views sustainable procurement and supply chain collaboration as an essential part of climate transition, consistently promoting green supply chain initiatives to collaboratively address the challenges posed by low-carbon transformation with our supply chain partners, thereby strengthening operational resilience and sustainable competitiveness.

Looking ahead, the Company will continue to follow the spirit of international sustainable disclosure guidelines, improve the governance, strategies, and quality of information disclosure related to climate and sustainability. While carefully managing risks, we will seize the long-term opportunities brought about by the low-carbon transition, committed to steady operation and sustainable development, creating shared value for our shareholders, employees, and society.

EVA AIRWAYS CORP. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		2025.12.31		2024.12.31	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents	$ 83,608,362	23	74,477,791	21
1110	Financial assets at fair value through profit or loss－current	730,887	-	719,600	-
1136	Financial assets at amortized cost－current	1,886,624	1	1,583,990	1
1140	Contract assets－current	621,667	-	569,846	-
1150	Notes receivable, net	1,012,869	-	1,073,155	-
1160	Notes receivable－related parties	120,695	-	140,447	-
1170	Accounts receivable, net	11,152,824	3	11,129,489	3
1180	Accounts receivable－related parties	518,364	-	552,206	-
1220	Current tax assets	5,427	-	4,622	-
130x	Inventories	4,385,809	1	4,501,807	1
1470	Other current assets	1,358,118	1	1,291,088	1
	Total current assets	105,401,646	29	96,044,041	27
	Non-current assets:				
1517	Financial assets at fair value through other comprehensive income－non-current	1,733,169	1	1,638,091	1
1550	Investments accounted for using equity method	2,944,869	1	3,119,943	1
1600	Property, plant and equipment	155,287,967	42	142,766,822	40
1755	Right-of-use assets	65,690,468	18	76,693,662	22
1760	Investment property, net	1,420,417	1	1,395,920	1
1780	Intangible assets	751,466	-	900,288	-
1840	Deferred tax assets	8,827,157	2	8,705,134	2
1975	Net defined benefit asset, non-current	242,576	-	238,548	-
1990	Other non-current assets	22,522,042	6	22,181,957	6
	Total non-current assets	259,420,131	71	257,640,365	73
	Total assets	**$ 364,821,777**	**100**	**353,684,406**	**100**

		2025.12.31		2024.12.31	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term borrowings	$ 180,000	-	180,000	-
2126	Financial liabilities for hedging－current	8,834,088	2	10,346,452	3
2130	Contract liabilities－current	30,390,448	8	29,147,218	8
2170	Notes and accounts payable	8,159,501	2	7,557,852	2
2180	Accounts payable－related parties	98,710	-	91,070	-
2200	Other payables	13,061,893	4	12,497,018	4
2230	Current tax liabilities	3,306,832	1	5,875,521	2
2280	Lease liabilities－current	1,455,702	1	408,022	-
2320	Current portion of long-term liabilities	9,216,900	3	9,258,622	3
2399	Other current liabilities	10,176,534	3	8,928,815	2
	Total current liabilities	84,880,608	24	84,290,590	24
	Non-current liabilities:				
2511	Financial liabilities for hedging－non-current	29,898,176	8	53,867,229	15
2527	Contract liabilities－non-current	8,163,000	2	6,068,634	2
2540	Long-term borrowings	48,633,325	13	41,717,445	12
2570	Deferred tax liabilities	2,663,274	1	2,867,517	1
2580	Lease liabilities－non-current	16,962,900	5	4,063,022	1
2640	Net defined benefit liabilities－non-current	465,026	-	549,918	-
2670	Other non-current liabilities	25,935,584	7	28,515,411	8
	Total non-current liabilities	132,721,285	36	137,649,176	39
	Total liabilities	217,601,893	60	221,939,766	63
	Equity :				
3110	Ordinary share	54,004,443	15	54,004,443	15
3200	Capital surplus	12,798,994	4	12,940,301	4
3300	Retained earnings	70,860,717	19	57,765,901	17
3400	Other equity interest	633,507	-	(1,508,235)	(1)
	Total equity attributable to owners of parent	138,297,661	38	123,202,410	35
36XX	**Non-controlling interests**	8,922,223	2	8,542,230	2
	Total equity	147,219,884	40	131,744,640	37
	Total liabilities and equity	**$ 364,821,777**	**100**	**353,684,406**	**100**

EVA AIRWAYS CORP. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, except Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue**	$220,333,377	100	221,009,028	100
5000	**Operating costs**	(168,702,422)	(77)	(166,987,179)	(76)
5900	**Gross profit from operations**	51,630,955	23	54,021,849	24
6000	**Operating expenses**	(15,398,706)	(7)	(15,340,271)	(7)
6900	**Net operating income (loss)**	36,232,249	16	38,681,578	17
7000	**Non-operating income and expenses :**				
7010	Other income	2,584,266	1	2,742,665	1
7020	Other gains and losses	(506,082)	-	815,302	-
7050	Finance costs	(4,285,160)	(2)	(3,649,961)	(1)
7060	Share of profit (loss) of associates accounted for using equity method	(8,760)	-	(201,395)	-
	Total non-operating income and expenses	(2,215,736)	(1)	(293,389)	-
7900	**Profit (loss) before tax**	34,016,513	15	38,388,189	17
7950	**Income tax benefit (expenses)**	(6,497,547)	(3)	(7,972,206)	(3)
8200	**Profit (loss)**	27,518,966	12	30,415,983	14
8300	**Other comprehensive income :**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Remeasurements of defined benefit plans	(115,716)	-	419,524	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	95,875	-	235,871	-
8320	Share of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(10,265)	-	(1,526)	-
8349	Income tax benefit (expenses) related to components of other comprehensive income that will not be reclassified to profit or loss	20,337	-	(84,083)	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	(9,769)	-	569,786	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	(76,791)	-	73,002	-
8368	Gains (losses) on hedging instruments	2,659,047	1	(3,459,284)	(1)
8370	Share of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(10,516)	-	52,418	-
8399	Income tax benefit (expenses) related to components of other comprehensive income that will be reclassified to profit or loss	(531,809)	-	691,857	-
	Total components of other comprehensive income that will be reclassified to profit or loss	2,039,931	1	(2,642,007)	(1)
8300	**Other comprehensive income, net of tax**	2,030,162	1	(2,072,221)	(1)
8500	**Total comprehensive income**	**$ 29,549,128**	**13**	**28,343,762**	**13**
	Profit (loss), attributable to:				
8610	Owners of parent	$ 26,146,437	12	29,007,422	13
8620	Non-controlling interests	1,372,529	-	1,408,561	1
		$ 27,518,966	**12**	**30,415,983**	**14**
	Comprehensive income attributable to:				
8710	Owners of parent	$ 28,197,624	13	26,859,428	12
8720	Non-controlling interests	1,351,504	-	1,484,334	1
		$ 29,549,128	**13**	**28,343,762**	**13**
	Earnings per share				
9750	**Basic earnings per share (in New Taiwan Dollars)**	**$ 4.84**		**5.37**	
9850	**Diluted earnings per share (in New Taiwan Dollars)**	**$ 4.80**		**5.32**	

EVA AIRWAYS CORP. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Attributable to owners of parent												
			Retained earnings				Other equity interest						
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance on January 1, 2024	$ 54,004,443	13,860,196	4,168,712	-	33,421,339	37,590,051	(27,020)	1,371,066	184,941	1,528,987	106,983,677	10,036,462	117,020,139
Due to donated assets received	-	65,432	-	-	-	-	-	-	-	-	65,432	-	65,432
Appropriation of prior year's earnings:													
Legal reserve appropriated	-	-	2,126,946	-	(2,126,946)	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(9,720,800)	(9,720,800)	-	-	-	-	(9,720,800)	-	(9,720,800)
Profit (loss)	-	-	-	-	29,007,422	29,007,422	-	-	-	-	29,007,422	1,408,561	30,415,983
Other comprehensive income	-	-	-	-	285,931	285,931	101,965	231,537	(2,767,427)	(2,433,925)	(2,147,994)	75,773	(2,072,221)
Total comprehensive income	-	-	-	-	29,293,353	29,293,353	101,965	231,537	(2,767,427)	(2,433,925)	26,859,428	1,484,334	28,343,762
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(985,411)	-	-	-	-	-	-	-	-	(985,411)	(1,929,109)	(2,914,520)
Changes in equity of associates accounted for using equity method	-	80	-	-	-	-	-	-	-	-	80	-	80
Changes in ownership interests in subsidiaries	-	4	-	-	-	-	-	-	-	-	4	1	5
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	603,297	603,297	-	(603,297)	-	(603,297)	-	-	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(1,049,458)	(1,049,458)
Balance on December 31, 2024	54,004,443	12,940,301	6,295,658	-	51,470,243	57,765,901	74,945	999,306	(2,582,486)	(1,508,235)	123,202,410	8,542,230	131,744,640
Due to donated assets received	-	(144,980)	-	-	-	-	-	-	-	-	(144,980)	-	(144,980)
Appropriation of prior year's earnings:													
Legal reserve appropriated	-	-	2,989,665	-	(2,989,665)	-	-	-	-	-	-	-	-
Special reserve appropriated	-	-	-	1,508,235	(1,508,235)	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(12,961,066)	(12,961,066)	-	-	-	-	(12,961,066)	-	(12,961,066)
Profit (loss)	-	-	-	-	26,146,437	26,146,437	-	-	-	-	26,146,437	1,372,529	27,518,966
Other comprehensive income	-	-	-	-	(90,555)	(90,555)	(81,423)	95,927	2,127,238	2,141,742	2,051,187	(21,025)	2,030,162
Total comprehensive income	-	-	-	-	26,055,882	26,055,882	(81,423)	95,927	2,127,238	2,141,742	28,197,624	1,351,504	29,549,128
Changes in equity of associates accounted for using equity method	-	121	-	-	-	-	-	-	-	-	121	-	121
Changes in ownership interests in subsidiaries	-	3,552	-	-	-	-	-	-	-	-	3,552	2,810	6,362
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(974,321)	(974,321)
Balance on December 31, 2025	**$ 54,004,443**	**12,798,994**	**9,285,323**	**1,508,235**	**60,067,159**	**70,860,717**	**(6,478)**	**1,095,233**	**(455,248)**	**633,507**	**138,297,661**	**8,922,223**	**147,219,884**

EVA AIRWAYS CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit (loss) before tax	$ 34,016,513	38,388,189
Adjustments:		
Adjustments to reconcile profit (loss):		
Expected credit (gains) losses	8,744	9,230
Depreciation expense	27,462,934	28,310,861
Amortization expense	223,487	238,059
Net (gains) losses on financial assets or liabilities at fair value through profit or loss	(12,858)	(11,985)
Interest expense	4,285,160	3,649,961
Interest income	(2,441,736)	(2,622,610)
Dividend income	(102,089)	(76,481)
Share of loss of associates accounted for using equity method	8,760	201,395
(Gains) losses on disposal of property, plant and equipment	21,888	(720,500)
Unrealized foreign exchange (gains) losses	(990,185)	1,823,346
Others	(1,068,171)	(893,173)
Total adjustments to reconcile profit (loss)	27,395,934	29,908,103
Changes in operating assets and liabilities:		
Changes in operating assets:		
Contract assets	(51,821)	(201,625)
Notes receivable, net	60,286	(184,116)
Notes receivable－related parties	19,752	(11,437)
Accounts receivable, net	(32,089)	(685,746)
Accounts receivable－related parties	33,443	(84,136)
Inventories	73,515	(406,206)
Other current assets	(117,154)	118,295
Total changes in operating assets	(14,068)	(1,454,971)
Changes in operating liabilities:		
Contract liabilities	3,338,127	2,833,417
Notes and accounts payable	601,672	(2,526,830)
Accounts payable－related parties	7,624	(42,739)
Other payables	553,074	1,772,564
Other current liabilities	(660,069)	(2,478,507)
Net defined benefit liabilities－non-current	(204,636)	(448,593)
Other non-current liabilities	101,946	117,540
Total changes in operating liabilities	3,737,738	(773,148)
Total changes in operating assets and liabilities	3,723,670	(2,228,119)
Total adjustments	31,119,604	27,679,984
Cash inflow (outflow) generated from operations	65,136,117	66,068,173
Income taxes paid	(9,911,502)	(8,016,988)
Net cash flows from (used in) operating activities	55,224,615	58,051,185

EVA AIRWAYS CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows (continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) investing activities:		
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	794	-
Acquisition of financial assets at amortized cost	(4,026,805)	(1,090,392)
Proceeds from disposal of financial assets at amortized cost	3,728,360	840,990
Acquisition of financial assets at fair value through profit or loss	(1,950,000)	(2,680,000)
Proceeds from disposal of financial assets at fair value through profit or loss	1,951,571	2,681,558
Acquisition of property, plant and equipment	(20,630,784)	(17,632,421)
Proceeds from disposal of property, plant and equipment	19,954	1,094,991
Acquisition of intangible assets	(74,485)	(103,471)
Decrease (increase) in other non-current assets	181,371	(404,222)
Decrease (increase) in prepayments for business facilities	(6,842,147)	(9,406,087)
Interest received	2,425,391	2,563,061
Dividends received	334,098	413,870
Net cash flows from (used in) investing activities	(24,882,682)	(23,722,123)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	542,000	759,000
Decrease in short-term borrowings	(542,000)	(799,000)
Proceeds from long-term borrowings	16,443,900	13,710,800
Repayments of long-term borrowings	(9,569,742)	(11,192,843)
Payments of lease liabilities	(10,503,263)	(12,482,020)
Increase (decrease) in other non-current liabilities	(30,970)	(49,461)
Cash dividends paid	(13,107,023)	(9,720,800)
Interest paid	(3,410,063)	(3,005,168)
Changes in non-controlling interests	(974,321)	(3,963,978)
Other financing activities	977	65,432
Net cash from (used in) financing activities	(21,150,505)	(26,678,038)
Effect of exchange rate changes on cash and cash equivalents	(60,857)	21,697
Net increase (decrease) in cash and cash equivalents	9,130,571	7,672,721
Cash and cash equivalents at beginning of period	74,477,791	66,805,070
Cash and cash equivalents at end of period	**$ 83,608,362**	**74,477,791**

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Independent Auditors' Report

To the Board of Directors of EVA Airways Corp.:

Opinion

We have audited the consolidated financial statements of EVA Airways Corp. and its subsidiaries (" the Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

- Recognition of passenger revenue

  Please refer to note 4(p) and note 6(x) for "Revenue recognition" and "Revenue from contracts with customers" , respectively.

  Description of key audit matter:

  The Group's operating revenue is mainly derived from the passenger revenue, which is made up of a high volume of homogeneous low-value transaction. The amount of passenger revenue to be recognized relies on automatic information technology systems. Therefore, recognition of passenger revenue is the key judgmental area for our audit.

How the matter was addressed in our audit:

- Understanding and testing the design and implementation of internal controls of sales and cash collection process for passenger revenue.
- Engaging internal specialists to examine relevant and important automatic control over passenger revenue on financial reporting.
- Conducting a variance analysis on revenue from top ten customers.
- Checking samples of passenger revenue transactions to ensure they are consistent with the underlying records including evidence of collection and flight records to assess the existence and accuracy of the revenue recognized.

Other Matter

EVA Airways Corp. has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chen, Ya-Ling and Yang, Yun-Chu.

KPMG

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

EVA AIRWAYS CORP.

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		2025.12.31		2024.12.31	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents	$ 74,686,402	22	67,923,607	21
1110	Financial assets at fair value through profit or loss－current	730,887	-	719,600	-
1150	Notes receivable, net	1,012,344	-	1,073,077	-
1160	Notes receivable－related parties	120,695	-	140,447	-
1170	Accounts receivable, net	7,976,028	2	8,365,586	3
1180	Accounts receivable－related parties	202,547	-	203,448	-
1220	Current tax assets	3,261	-	4,130	-
130x	Inventories	1,581,953	1	1,550,826	-
1470	Other current assets	1,112,147	1	918,909	-
	Total current assets	87,426,264	26	80,899,630	24
	Non-current assets:				
1517	Financial assets at fair value through other comprehensive income －non-current	1,614,289	1	1,512,057	-
1550	Investments accounted for using equity method	18,731,306	6	17,059,584	5
1600	Property, plant and equipment	141,153,331	41	128,480,274	39
1755	Right-of-use assets	62,072,207	18	72,766,053	22
1760	Investment property, net	397,228	-	412,152	-
1780	Intangible assets	163,324	-	208,044	-
1840	Deferred tax assets	8,379,449	2	8,323,503	3
1900	Other non-current assets	21,947,310	6	21,827,835	7
	Total non-current assets	254,458,444	74	250,589,502	76
	Total assets	**$ 341,884,708**	**100**	**331,489,132**	**100**

		2025.12.31		2024.12.31	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2126	Financial liabilities for hedging－current	$ 8,834,088	2	10,346,452	3
2130	Contract liabilities－current	30,344,197	9	29,122,642	9
2170	Accounts payable	6,273,237	2	6,040,512	2
2180	Accounts payable－related parties	2,407,443	1	2,616,394	1
2200	Other payables	11,584,051	3	11,274,905	3
2230	Current tax liabilities	2,424,306	1	5,133,896	1
2280	Lease liabilities－current	1,209,236	1	130,838	-
2320	Current portion of long-term liabilities	7,232,192	2	7,766,875	2
2399	Other current liabilities	9,990,818	3	8,726,205	3
	Total current liabilities	80,299,568	24	81,158,719	24
	Non-current liabilities:				
2511	Financial liabilities for hedging－non-current	29,898,176	9	53,867,229	16
2527	Contract liabilities－non-current	8,163,000	2	6,068,634	2
2540	Long-term borrowings	42,875,708	12	35,179,308	11
2570	Deferred tax liabilities	2,649,769	1	2,861,912	1
2580	Lease liabilities－non-current	13,425,880	4	265,017	-
2640	Net defined benefit liabilities－non-current	374,213	-	420,223	-
2670	Other non-current liabilities	25,900,733	8	28,465,680	9
	Total non-current liabilities	123,287,479	36	127,128,003	39
	Total liabilities	203,587,047	60	208,286,722	63
	Equity :				
3110	Ordinary share	54,004,443	16	54,004,443	16
3200	Capital surplus	12,798,994	4	12,940,301	4
3300	Retained earnings	70,860,717	20	57,765,901	17
3400	Other equity interest	633,507	-	(1,508,235)	-
	Total equity	138,297,661	40	123,202,410	37
	Total liabilities and equity	**$ 341,884,708**	**100**	**331,489,132**	**100**

EVA AIRWAYS CORP.

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, except Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue**	$ 204,250,187	100	206,562,483	100
5000	**Operating costs**	(159,480,245)	(78)	(158,616,622)	(77)
5900	**Gross profit from operations**	44,769,942	22	47,945,861	23
6000	**Operating expenses**	(13,802,567)	(7)	(13,761,144)	(6)
6900	**Net operating income (loss)**	30,967,375	15	34,184,717	17
7000	**Non-operating income and expenses :**				
7010	Other income	2,310,098	1	2,501,169	1
7020	Other gains and losses	(290,678)	-	538,889	-
7050	Finance costs	(4,069,545)	(2)	(3,425,131)	(1)
7375	Share of profit of subsidiaries and associates accounted for using equity method	2,745,629	2	2,025,087	-
	Total non-operating income and expenses	695,504	1	1,640,014	-
7900	**Profit (loss) before tax**	31,662,879	16	35,824,731	17
7950	**Income tax benefit (expenses)**	(5,516,442)	(3)	(6,817,309)	(3)
8200	**Profit (loss)**	26,146,437	13	29,007,422	14
8300	**Other comprehensive income :**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Remeasurements of defined benefit plans	(90,369)	-	253,387	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	102,232	-	210,115	-
8330	Share of other comprehensive income of subsidiaries and associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(21,775)	-	104,804	-
8349	Income tax benefit (expenses) related to components of other comprehensive income that will not be reclassified to profit or loss	15,284	-	(50,838)	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	5,372	-	517,468	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	(75,567)	-	72,855	-
8368	Gains (losses) on hedging instrument	2,659,047	1	(3,459,284)	(1)
8380	Share of other comprehensive income of subsidiaries and associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(5,856)	-	29,110	-
8399	Income tax benefit (expenses) related to components of other comprehensive income that will be reclassified to profit or loss	(531,809)	-	691,857	-
	Total components of other comprehensive income that will be reclassified to profit or loss	2,045,815	1	(2,665,462)	(1)
8300	**Other comprehensive income, net of tax**	2,051,187	1	(2,147,994)	(1)
8500	**Total comprehensive income**	**$ 28,197,624**	**14**	**26,859,428**	**13**
	Earnings per share				
9750	**Basic earnings per share (in New Taiwan Dollars)**	**$ 4.84**		**5.37**	
9850	**Diluted earnings per share (in New Taiwan Dollars)**	**$ 4.80**		**5.32**	

EVA AIRWAYS CORP.

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings				Other equity interest				
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total	Total equity
Balance on January 1, 2024	$ 54,004,443	13,860,196	4,168,712	-	33,421,339	37,590,051	(27,020)	1,371,066	184,941	1,528,987	106,983,677
Due to donated assets received	-	65,432	-	-	-	-	-	-	-	-	65,432
Appropriation of prior year's earnings:											
Legal reserve appropriated	-	-	2,126,946	-	(2,126,946)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(9,720,800)	(9,720,800)	-	-	-	-	(9,720,800)
Profit (Loss)	-	-	-	-	29,007,422	29,007,422	-	-	-	-	29,007,422
Other comprehensive income	-	-	-	-	285,931	285,931	101,965	231,537	(2,767,427)	(2,433,925)	(2,147,994)
Total comprehensive income	-	-	-	-	29,293,353	29,293,353	101,965	231,537	(2,767,427)	(2,433,925)	26,859,428
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(985,411)	-	-	-	-	-	-	-	-	(985,411)
Changes in equity of associates accounted for using equity method	-	80	-	-	-	-	-	-	-	-	80
Changes in ownership interests in subsidiaries	-	4	-	-	-	-	-	-	-	-	4
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	603,297	603,297	-	(603,297)	-	(603,297)	-
Balance on December 31, 2024	54,004,443	12,940,301	6,295,658	-	51,470,243	57,765,901	74,945	999,306	(2,582,486)	(1,508,235)	123,202,410
Due to donated assets received	-	(144,980)	-	-	-	-	-	-	-	-	(144,980)
Appropriation of prior year's earnings:											
Legal reserve appropriated	-	-	2,989,665	-	(2,989,665)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	1,508,235	(1,508,235)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(12,961,066)	(12,961,066)	-	-	-	-	(12,961,066)
Profit (Loss)	-	-	-	-	26,146,437	26,146,437	-	-	-	-	26,146,437
Other comprehensive income	-	-	-	-	(90,555)	(90,555)	(81,423)	95,927	2,127,238	2,141,742	2,051,187
Total comprehensive income	-	-	-	-	26,055,882	26,055,882	(81,423)	95,927	2,127,238	2,141,742	28,197,624
Changes in equity of associates accounted for using equity method	-	121	-	-	-	-	-	-	-	-	121
Changes in ownership interests in subsidiaries	-	3,552	-	-	-	-	-	-	-	-	3,552
Balance on December 31, 2025	**$ 54,004,443**	**12,798,994**	**9,285,323**	**1,508,235**	**60,067,159**	**70,860,717**	**(6,478)**	**1,095,233**	**(455,248)**	**633,507**	**138,297,661**

EVA AIRWAYS CORP.

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit (loss) before tax	$ 31,662,879	35,824,731
Adjustments:		
Adjustments to reconcile profit (loss):		
Expected credit loss (gain)	10,000	10,000
Depreciation expense	25,936,217	26,851,980
Amortization expense	106,341	122,022
Net losses (gains) on financial assets or liabilities at fair value through profit or loss	(11,287)	(10,427)
Interest expense	4,069,545	3,425,131
Interest income	(2,220,669)	(2,430,922)
Dividend income	(89,429)	(70,247)
Share of profit of subsidiaries and associates accounted for using equity method	(2,745,629)	(2,025,087)
Losses (gains) on disposal of property, plant and equipment	16,415	(720,688)
Unrealized foreign exchange losses (gains)	(990,185)	1,823,346
Others	(1,116,636)	(919,268)
Total adjustments to reconcile profit (loss)	22,964,683	26,055,840
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes receivable, net	60,733	(184,474)
Notes receivable－related parties	19,752	(11,437)
Accounts receivable, net	379,558	(183,843)
Accounts receivable－related parties	901	(10,311)
Inventories	(45,236)	(128,909)
Other current assets	(184,384)	204,427
Total changes in operating assets	231,324	(314,547)
Changes in operating liabilities:		
Contract liabilities	3,315,921	2,840,239
Accounts payable	232,725	(2,866,360)
Accounts payable－related parties	(208,951)	259,270
Other payables	279,224	1,655,449
Other current liabilities	(643,836)	(2,558,479)
Net defined benefit liabilities－non-current	(136,379)	(356,302)
Other non-current liabilities	116,922	113,859
Total changes in operating liabilities	2,955,626	(912,324)
Total changes in operating assets and liabilities	3,186,950	(1,226,871)
Total adjustments	26,151,633	24,828,969
Cash inflow (outflow) generated from operations	57,814,512	60,653,700
Income taxes paid	(9,009,777)	(7,296,581)
Net cash flows from (used in) operating activities	48,804,735	53,357,119

EVA AIRWAYS CORP.

Statements of Cash Flows (continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortised cost	(2,009,370)	-
Proceeds from disposal of financial assets at amortised cost	2,009,370	-
Acquisition of property, plant and equipment	(19,982,775)	(17,194,376)
Proceeds from disposal of property, plant and equipment	12,101	1,089,595
Acquisition of intangible assets	(62,121)	(89,660)
Decrease (increase) in other non-current assets	230,003	(398,401)
Decrease (increase) in prepayments for business facilities	(6,135,931)	(8,892,132)
Interest received	2,211,816	2,372,162
Dividends received	1,738,007	1,439,929
Net cash flows from (used in) investing activities	(21,988,900)	(21,672,883)
Cash flows from (used in) financing activities:		
Proceeds from long-term borrowings	14,880,900	11,269,300
Repayments of long-term borrowings	(7,719,183)	(7,408,231)
Payments of lease liabilities	(10,221,429)	(12,215,050)
Increase (decrease) in other non-current liabilities	(31,238)	(51,081)
Cash dividends paid	(13,107,023)	(9,720,800)
Acquisition of ownership interests in subsidiaries	(662,400)	(2,914,520)
Interest paid	(3,193,644)	(2,775,208)
Other financing activities	977	65,432
Net cash flows from (used in) financing activities	(20,053,040)	(23,750,158)
Net increase (decrease) in cash and cash equivalents	6,762,795	7,934,078
Cash and cash equivalents at beginning of year	67,923,607	59,989,529
Cash and cash equivalents at end of year	**$ 74,686,402**	**67,923,607**

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Independent Auditors' Report

To the Board of Directors of EVA Airways Corp.:

Opinion

We have audited the parent-company-only financial statements of EVA Airways Corp. ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

- Recognition of passenger revenue

  Please refer to note 4(p) and note 6(v) for "Revenue recognition" and "Revenue from contracts with customers", respectively.

  Description of key audit matter:

  The Company's operating revenue is mainly derived from the passenger revenue, which is made up of a high volume of homogeneous low-value transaction. The amount of passenger revenue to be recognized relies on automatic information technology systems. Therefore, recognition of passenger revenue is the key judgmental area for our audit.

How the matter was addressed in our audit:

- Understanding and testing the design and implementation of internal controls of sales and cash collection process for passenger revenue.
- Engaging internal specialists to examine relevant and important automatic control over passenger revenue on financial reporting.
- Conducting a variance analysis on revenue from top ten customers.
- Checking samples of passenger revenue transactions to ensure they are consistent with the underlying records including evidence of collection and flight records to assess the existence and accuracy of the revenue recognized.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company' s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion of the Company.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chen, Ya-Ling and Yang, Yun-Chu.

KPMG

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2026

Notes to Readers

The accompanying parent-company-only financial statements are intended only to present the statement of financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent-company-only financial statements are those generally accepted and applied in the Republic of China.

EVA AIRWAYS CORPORATION

2025 Earnings Distribution Table

Unit: NT$

Item	Amount	
Unappropriated Retained Earnings at the Beginning of the Year		$34,011,276,634
Subtract: Remeasurements of Defined Benefit Plans	(90,555,076)	
Add: Net Income of 2025	26,146,436,986	
Subtract: Legal Reserve	(2,605,588,191)	
Add: Reversal of Special Reserve	1,508,235,391	24,958,529,110
Retained Earnings Available for Distribution as of December 31, 2025		58,969,805,744
Distribution Item:		
Cash Dividends of Ordinary Shares (NT$2.0 per share)	10,800,888,670	
Unappropriated Retained Earnings at the End of the Year		$48,168,917,074

Note 1: The Company uses earnings of 2025 to disbribute dividends.

Note 2: Cash dividends were approved by the Board of Directors and are to be reported at the Annual Shareholders' Meeting.

Audit Committee's Review Report

TO：2026 Annual General Shareholders' Meeting
EVA AIRWAYS CORPORATION (EVA)

The Board of Directors has prepared the Company's 2025 business report, financial report, and proposal for distribution of earnings. The CPA firm of KPMG, Taiwan has audited the financial report and issued the audit report.

The above business report, financial report, and proposal for distribution of earnings have been reviewed and determined to be correct and accurate by the Audit Committee members of EVA. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

EVA AIRWAYS CORPORATION

Convener of the Audit Committee: Hsu, Shun-Hsiung

March 12, 2026

EVA AIRWAYS CORPORATION
Remuneration of Directors

As of December 31, 2025
Unit: NT$ thousands

Title	Name	Remuneration								Total remuneration and ratio of total remuneration (A+B+C+D) to net income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Total compensation and ratio of total compensation (A+B+C+D+E+F+G) to net income (%)		Compensation from investee enterprises other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Remuneration to Directors (C)		Allowances (D)				Salary, Bonuses, Allowances (E)		Severance Pay (F)		Employees' Compensation (G)						
		EVA Air	All consolidated entities	EVA Air	All consolidated entities	EVA Air	All consolidated entities	EVA Air	All consolidated entities	EVA Air	All consolidated entities	EVA Air	All consolidated entities	EVA Air	All consolidated entities	EVA Air		All consolidated entities		EVA Air	All consolidated entities	
																Cash	Stock	Cash	Stock			
Chairman	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Lin, Bou-Shiu	10,894	10,894	-	-	2,000	4,500	60	102	12,954 0.05%	15,496 0.06%	-	-	-	-	-	-	-	-	12,954 0.05%	15,496 0.06%	1,927
Director	Evergreen International Corp. Representative: Ko, Lee-Ching	-	-	-	-	1,500	3,395	36	60	1,536 0.01%	3,455 0.01%	-	-	-	-	-	-	-	-	1,536 0.01%	3,455 0.01%	None
Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Tai, Jiin-Chyuan	-	-	-	-	1,500	2,000	30	30	1,530 0.01%	2,030 0.01%	-	-	-	-	-	-	-	-	1,530 0.01%	2,030 0.01%	8,904
Director	Sun, Chia-Ming	-	-	-	-	1,500	3,529	60	96	1,560 0.01%	3,625 0.01%	7,807	7,807	-	-	-	-	-	-	9,367 0.04%	11,432 0.04%	500
Director	Shine Glow Investments Ltd. Representative: Wu, Jiang-Ming	-	-	-	-	1,500	1,500	36	36	1,536 0.01%	1,536 0.01%	-	-	-	-	-	-	-	-	1,536 0.01%	1,536 0.01%	None
Director	Shine Glow Investments Ltd. Representative: Chu, Wen-Hui	-	-	-	-	1,500	1,500	36	36	1,536 0.01%	1,536 0.01%	-	-	-	-	-	-	-	-	1,536 0.01%	1,536 0.01%	None
Independent Director undertaking Public Welfare	Chien, You-Hsin	1,440	1,440	-	-	-	-	102	102	1,542 0.01%	1,542 0.01%	-	-	-	-	-	-	-	-	1,542 0.01%	1,542 0.01%	None
Independent Director	Hsu, Shun-Hsiung	1,440	1,440	-	-	-	-	102	102	1,542 0.01%	1,542 0.01%	-	-	-	-	-	-	-	-	1,542 0.01%	1,542 0.01%	None
Independent Director	Wu, Chung-Pao	1,440	1,440	-	-	-	-	102	102	1,542 0.01%	1,542 0.01%	-	-	-	-	-	-	-	-	1,542 0.01%	1,542 0.01%	None

Remuneration policies, standards and combinations, procedures for determining remuneration, and their relevance to business performance and future risks:

According to the "Articles of Incorporation" and the "Payment Regulations of Directors" of the Company, the director's payment includes compensation, remuneration, allowances, and severance. The compensation of directors is authorized to be determined by the Board of Directors based on their degree of participation in and contribution to the Company's operations, with reference to the prevailing industry standards. If the Company makes profit in a fiscal year, the Company shall set aside no more than 2% of the profit for directors' remuneration, and shall distribute the remuneration based on the individual director's level of participation in and the value of contribution to the Company's operations. However, the independent directors shall not participate in the allocation of directors' remuneration. In addition, directors receive an attendance fee for each board meeting they attend; directors who also serve as member of functional committee receive an additional attendance fee for each committee meeting they attend.

The director's level of participation in and the value of contribution to the Company's operation mentioned above shall be determined based on his/her personal performance and the evaluation results of the performance of the Director (including but not limited to Board attendance, training status, the level of participation in the operation, the interaction status with the management team, sustainable development promotion, corporate governance implementation, etc.).

The remuneration of directors shall be reviewed by the Remuneration Committee and submitted to the board for approval.

EVA AIRWAYS CORPORATION

2025 Material Transactions with Related-Party Report

Counterparty to the trade	Board resolution date	Transactions	Total transaction amount	Purpose of the transaction	Restrictive covenants in contract and other important stipulations
Ever Shine (Shanghai) Enterprise Management Consulting Co., Ltd.	2025/08/12	Acquisition of the right-of-use assets of real property	About CNY$12,484 thousand	Operating needs	None
Evergreen Marine (UK) Limited	2025/08/12	Acquisition of the right-of-use assets of real property	About GBP$460 thousand	Operating needs	None
Ever Shine (Shenzhen) Enterprise Management Consulting Co., Ltd.	2025/11/11	Acquisition of the right-of-use assets of real property	About CNY$1,254 thousand	Operating needs	None

Note 1: For more information, please refer to the announcements on the Market Observation Post System.
Note 2: The transaction amount of the right-of-use assets is the total amount of the right-of-use assets.

EVA AIRWAYS CORPORATION

Comparison Table for the Procedures for Acquiring and Disposing of Assets Before and After Amendments

After amendment	Before amendment	Reason for amendment
Article 25 If the asset acquired or disposed of by the Company falls within one of the following circumstances, relevant information shall be publicly announced and reported, in the specified form by its nature, on the website designated by the FSC within two (2) days from the occurrence date: 1. Acquiring or disposing of real estate or right-of-use assets thereof with a related party, or acquiring or disposing of other assets with a related party which transaction amount is equal to or more than 20% of the Company's paid-in capital, 10% of the Company's total assets or NT$300,000,000; provided, this shall not apply to trading of domestic government bonds or bonds with a call or put option, subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	**Article 25** If the asset acquired or disposed of by the Company falls within one of the following circumstances, relevant information shall be publicly announced and reported, in the specified form by its nature, on the website designated by the FSC within two (2) days from the occurrence date: 1. Acquiring or disposing of real estate or right-of-use assets thereof with a related party, or acquiring or disposing of other assets with a related party which transaction amount is equal to or more than 20% of the Company's paid-in capital, 10% of the Company's total assets or NT$300,000,000; provided, this shall not apply to trading of domestic government bonds or bonds with a call or put option, subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	1. Financial Supervisory Commission (hereinafter referred to as the FSC) amended and announced the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" (hereinafter referred to as The Regulations) by order of No. Financial-Supervisory-Securities-Corporate- 1140383333 dated July 24, 2025. 2. Considering that acquiring or disposing of equipment for business purpose is necessary for company operations and the principle of materiality in information disclosure, the FSC has added Item 3 under Subparagraph 4 of Paragraph 1 of Article 31 of The Regulations. For public companies whose paid-in capital is NT$50,000,000,000 or more, the announcement standard for acquiring or disposing of equipment

After amendment	Before amendment	Reason for amendment
2. Merger, split, acquisition or stock transfer. 3. Loss on the transaction of derivative products has reached the ceiling for any individual or all contracts as stipulated in the procedures governing the transactions thereof. 4. Assets acquired or disposed of are the equipment or right-of-use assets thereof for business purpose, for which the seller or buyer is not a related party, and the transaction amount meets any of the following criteria: (1)The Company's paid-in capital is NT$10,000,000,000 or more but less than NT$50,000,000,000, the transaction amount reaches NT$1,000,000,000 or more. (2)The Company's paid-in capital is NT$50,000,000,000 or more, the transaction amount reaches 5% or more of paid-in capital. 5. Real estates or right-of-use assets thereof acquired or disposed of for construction purpose due to the fact that the Company engages in	2. Merger, split, acquisition or stock transfer. 3. Loss on the transaction of derivative products has reached the ceiling for any individual or all contracts as stipulated in the procedures governing the transactions thereof. 4. Assets acquired or disposed of are the equipment or right-of-use assets thereof for business purpose, for which the seller or buyer is not a related party, and the transaction amount is equal to or more than NT$1,000,000,000. 5. Real estates or right-of-use assets thereof acquired or disposed of for construction purpose due to the fact that the Company engages in construction business, for which the seller or buyer is not the related party, and the transaction amount is equal to or more than NT$500,000,000. However, if the Company disposes of real estate from a completed construction project which is constructed by the Company and furthermore the transaction counterparty is not a related party, then the threshold shall be a	for business purpose and furthermore the transaction counterparty is not a related party is raised to a transaction amount reaches 5% or more of paid-in capital, concurrently amending Item 2 under Subparagraph 4 of Paragraph 1 of Article 31, for public companies whose paid-in capital is NT$10,000,000,000 or more but less than NT$50,000,000,000, the announcement standard is a transaction amount reaches NT$1,000,000,000 or more. 3. Considering that companies need to effectively utilize their operating funds and may require funding adjustments through investments in fixed income products to enhance cash returns, but the current transaction amount threshold of NT$300,000,000 for announcements may lead large enterprises to face frequent announcement situations, the FSC has added Subparagraph 7 of

After amendment	Before amendment	Reason for amendment
construction business, for which the seller or buyer is not the related party, and the transaction amount is equal to or more than NT$500,000,000. However, if the Company disposes of real estate from a completed construction project which is constructed by the Company and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1,000,000,000 or more. 6. Real estates acquired by construction on self-owned or leased land, sharing under joint construction, sharing profits under joint construction, or selling separately under joint construction, and furthermore the transaction counterparty is not a related party, for which the expected transaction amount of the Company is equal to or more than NT$500,000,000. 7. In the case of the Company's paid-in capital reaching NT$50,000,000,000 or more, transactions in government bonds, ordinary corporate bonds, and	transaction amount reaching NT$1,000,000,000 or more. 6. Real estates acquired by construction on self-owned or leased land, sharing under joint construction, sharing profits under joint construction, or selling separately under joint construction, and furthermore the transaction counterparty is not a related party, for which the expected transaction amount of the Company is equal to or more than NT$500,000,000. 7. For other assets transactions than those referred to in the preceding six subparagraphs, the disposal of obligatory rights by the financial institution or investments in China, the transaction amount is equal to or more than 20% of the Company's paid-in capital or more than NT$300,000,000, with the exceptions as follows: (1) Purchase and sale of domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan sovereign rating.	Paragraph 1 of Article 31 of The Regulations based on the principle of materiality in information disclosure and taking into account the risk attributes of the products. 4. In accordance with Paragraph 1 of Article 31 of The Regulations, Paragraph 1 of this Article is amended as follows: (1) The announcement standard for acquiring or disposing of equipment for business purpose and furthermore the transaction counterparty is not a related party in Subparagraph 4. (2) Added Subparagraph 7, clearly stipulating the announcement standard when the Company's paid-in capital reaches NT$50,000,000,000 or more for transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt)

After amendment	Before amendment	Reason for amendment
general bank debentures without equity characteristics (excluding subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of Subparagraph 8, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5% or more of paid-in capital. 8. For other assets transactions than those referred to in the preceding seven subparagraphs, the disposal of obligatory rights by the financial institution or investments in China, the transaction amount is equal to or more than 20% of the Company's paid-in capital or more than NT$300,000,000, with the exceptions as follows: (1) Purchase and sale of domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan sovereign rating. (2) Where done by professional investors—securities trading on	(2) Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds or to subscribe or redeem index investment securities. (3) Purchase and sale of bonds with a call or put option, subscription or redemption of money market funds issued by domestic securities investment trust enterprises. Transaction amount referred in preceding paragraph shall be computed as follows: 1. Amount of each transaction. 2. Accumulated amount of transactions with same trading counterparty for	traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of Subparagraph 8, and furthermore the transaction counterparty is not a related party. (3) Subparagraph 7 has been reclassified as Subparagraph 8, with texts revised.

After amendment	Before amendment	Reason for amendment
securities exchanges or OTC markets, or subscription of foreign government bonds or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds or to subscribe or redeem index investment securities. (3) Purchase and sale of bonds with a call or put option, subscription or redemption of money market funds issued by domestic securities investment trust enterprises. Transaction amount referred in preceding paragraph shall be computed as follows: 1. Amount of each transaction. 2. Accumulated amount of transactions with same trading counterparty for acquiring or disposing of subject matters of same kind within one (1) year.	acquiring or disposing of subject matters of same kind within one (1) year. 3. Accumulated amount in regard to acquisitions or disposal of real estates or right-of-use assets thereof under the same development project within one (1) year (acquisitions and disposals to be accumulated separately.) 4. Accumulated amount in regard to acquisitions or disposal of the same securities within one (1) year (acquisitions and disposals to be accumulated separately.) The term "within one (1) year" as referred to in preceding paragraph shall mean the period of one (1) year computed retroactively from the occurrence date of the transaction concerned; and any portion already publicly announced according to these Procedures may not be re-counted in. On or before the tenth day of each month the Company shall, in the specified form, input the information of transactions for derivative products made by it and its subsidiaries of non-domestic public company as of	

After amendment	Before amendment	Reason for amendment
3. Accumulated amount in regard to acquisitions or disposal of real estates or right-of-use assets thereof under the same development project within one (1) year (acquisitions and disposals to be accumulated separately.) 4. Accumulated amount in regard to acquisitions or disposal of the same securities within one (1) year (acquisitions and disposals to be accumulated separately.) The term "within one (1) year" as referred to in preceding paragraph shall mean the period of one (1) year computed retroactively from the occurrence date of the transaction concerned; and any portion already publicly announced according to these Procedures may not be re-counted in. On or before the tenth day of each month the Company shall, in the specified form, input the information of transactions for derivative products made by it and its subsidiaries of non-domestic public company as of the end of previous month to the information reporting website designated by the FSC.	the end of previous month to the information reporting website designated by the FSC. For the particulars to be publicly announced as required, if there are any errors or omissions needing to be corrected upon public announcement, all these particulars shall be publicly announced and reported again within two (2) days of its acknowledgement. As for any assets acquired or disposed of by the Company, the relevant contracts, minutes of proceedings, filing books, appraisal reports, written opinions of CPA, lawyer or securities underwriter shall be kept in the Company. Unless otherwise provided for in other laws, these documents shall be kept for at least five (5) years.	

After amendment	Before amendment	Reason for amendment
For the particulars to be publicly announced as required, if there are any errors or omissions needing to be corrected upon public announcement, all these particulars shall be publicly announced and reported again within two (2) days of its acknowledgement. As for any assets acquired or disposed of by the Company, the relevant contracts, minutes of proceedings, filing books, appraisal reports, written opinions of CPA, lawyer or securities underwriter shall be kept in the Company. Unless otherwise provided for in other laws, these documents shall be kept for at least five (5) years.		

EVA AIRWAYS CORPORATION
List of Directors (Including Independent Directors) Candidates

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
1	Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: **Lin, Bou-Shiu** (Current Board Member)	Male 71~80 years old	-Business Management -Transportation Management -Information Technology -Sustainability Management	Education: Bachelor of Computer Science and Information Engineering, Tamkang University Experience: Chairman, Evergreen Steel Corp. (Stock Code: 2211)	Chairman: EVA Airways Corp. (Stock Code: 2618) Hsiang-Li Investment Corp. Director: -Evergreen Aviation Technologies Corp. (Stock Code: 2645) -Trade-Van Information Services Co. (Stock Code: 6183) -UNI Airways Corp. (Stock Code: 2621) -Evergreen Sky Catering Corp. (Stock Code: 9978) -Evergreen Air Cargo Services Corp. -Evergreen Airline Services Corp. -GE Evergreen Engine Services Corp.	401,139,111	100%

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
2	Director	Evergreen International Corp. Representative: **Ko, Lee-Ching** (Current Board Member)	Female 71~80 years old	-Business Management -Transportation Management -Finance Accounting	Education: National Keelung Girls' Senior High School Experience: Vice Group Chairman and Chief Financial Officer, Evergreen Group Chairman, Evergreen International Corp.	Director: -EVA Airways Corp. (Stock Code: 2618) -Evergreen Marine Corp. (Taiwan) Ltd. (Stock Code: 2603) -Evergreen International Storage &Transport Corp. (Stock Code: 2607) -Evergreen Steel Corp. (Stock Code: 2211) -Evergreen Aviation Technologies Corp. (Stock Code: 2645) -Evergreen Security Corp. -Charng Yang Development Co., Ltd. Supervisor: -Evergreen Sky Catering Corp. (Stock Code: 9978) -Evergreen Air Cargo Services Corp. -Evergreen Airline Services Corp -Ever Reward Logistics Corp. -Ever Ecove Corp. -Hsin Yung Enterprise Corp.	385,196,304	100%

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
3	Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: **Tai, Jiin-Chyuan** (Current Board Member)	Male 61~70 years old	-Business Management -Transportation Management -Environmental Protection -Law	Education: Master of Maritime Law, National Taiwan Ocean University Experience: Executive Vice President of Legal & Insurance Div., EVA Airways Corp. (Stock Code：2618) Director/ President/ Executive Vice President of Legal Department, Evergreen International Corp.	Chairman, Central Reinsurance Corp. (Stock Code: 2851) Director: -EVA Airways Corp. (Stock Code: 2618) - Evergreen Marine Corp. (Taiwan) Ltd. (Stock Code: 2603) -Evergreen International Storage & Transport Corp. (Stock Code: 2607) -Evergreen Steel Corp. (Stock Code: 2211) -Evergreen Sky Catering Corp. (Stock Code: 9978) -Taipei Port Container Terminal Corp. -CTBC Grand Co., Ltd. -Evergreen Security Corp. -Ever Ecove Corp. -Super Max Engineering Enterprise Co., Ltd. -Ever Accord Construction Corp. Supervisor, Evergreen International Corp.	401,139,111	83.33%

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
4	Director	Evergreen International Corp. Representative: **Sun, Chia-Ming** (Current Board Member)	Male 61~70 years old	-Business Management -Transportation Management -Sustainability Management	Education: Bachelor of International Trade, Chinese Culture University Experience: -Executive Vice President of Passenger Management Div., EVA Airways Crop. (Stock Code: 2618)	Director and President, EVA Airways Corp. (Stock Code: 2618) Director: -Evergreen Aviation Technologies Corp. (Stock Code: 2645) -UNI Airways Corp. (Stock Code: 2621) -Evergreen Sky Catering Corp. (Stock Code: 9978) -Evergreen Air Cargo Services Corp. -Evergreen Airline Services Corp.	385,196,304	100%
5	Director	HUI Corp. Representative: **Liao, Chi-Wei**	Male 61~70 years old	-Business Management -Transportation Management	Education: Master of Marine Biology, National Sun Yat-sen University Experience: -Director/ Executive Vice President of Corporate Planning Div., EVA Airways Crop. (Stock Code: 2618) -President, EZFLY.COM Crop. (Stock Code: 2734)	Chief Executive Vice President, EVA Airways Corp. (Stock Code: 2618)	100,000	N/A (Not a Current Board Member)

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
6	Director	HUI Corp. Representative: **Chang, Sheng-En**	Male 31~40 years old	-Business Management -Transportation Management -Engineering Management -Risk Management	Education: Bachelor of Mechanical Engineering, University of Nottingham, UK Experience: -Manager of Marketing Div./ Project Div., Ship Div./ Insurance & Claim Dept./ Corporate Governance Dept., Evergreen Marine Corp. (Taiwan) Ltd. (Stock Code: 2603)	Director, Chang Yung-Fa Foundation Supervisor, Scept Corp.	100,000	N/A (Not a Current Board Member)
7	Independent Director Undertaking Public Welfare	**Ou, Jia-Ruey**	Male 61~70 years old	-Business Management -Transportation Management -Sustainability Management -Environmental Protection -Engineering Management -Government and Supervision	Education: -Ph.D. in Traffic and Transportation, National Chiao Tung University -Master of Transportation Engineering, National Chiao Tung University -Bachelor of Engineering Science, National Cheng Kung University Experience: -Director General, Bureau of Energy, Ministry of Economic Affairs	Chairman: -Taiwan Electric Power Association -Chinese Association for Industrial Technology Advancement Independent Director: -Climax Technology Co., Ltd. (Stock Code: 7689) -Yulon Motor Co., Ltd. (Stock Code: 2201) -Formosa Chemicals and Fibre Corp. (Stock Code: 1326) Director, Shinfox Energy Co., Ltd. (Stock Code: 6806)	0	N/A (Not a Current Board Member)

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
					-Deputy Director, General, Bureau of Foreign Trade, Ministry of Economic Affairs -Deputy Director General, Industrial Development Bureau, Ministry of Economic Affairs -Director General, Export Processing Zone Administration, Ministry of Economic Affairs -Director General, Department of Investment Services, Ministry of Economic Affairs -President, Da-Yeh University -Chairman, CPC Corp., Taiwan (Stock Code: 1328) -Director, China Steel Corp. (Stock Code: 2002) -Director, Taiwan Tobacco & Liquor Corp. (Stock Code: 8394) -Chief Executive Officer, Sinotech Engineering Consultants, Inc.			

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
8	Independent Director	**Li, Pin**	Female 61~70 years old	-Business Management -Finance Accounting -Telecommun-ications -Financial Management -Sustainability Management	Education: -Master of Accounting, University of Illinois at Urbana-Champaign -Bachelor of Accounting, National Taiwan University Experience: -President/ Chief Commercial Officer/ Chief Financial Officer, Far Eastone Telecommunications Co., Ltd. (Stock Code: 4904) -Vice President/ Deputy General Manager of Strategic Development, Citibank (Taiwan) Ltd. (Stock Code: 5870) -Chief Financial Officer, Standard Chartered Bank (Taiwan) Ltd. (Stock Code: 2807)	Independent Director, U-Ming Marine Transport Corp. (Stock Code: 2606)	0	N/A (Not a Current Board Member)

NO.	Item	Candidate	Gender Age	Expertise	Major Education and Experience	Major Concurrent Positions	Shares Held (Note)	In-Person Attendance Rate for 2025 Board Meetings
9	Independent Director	**Lin, An-Hwei**	Female 61~70 years old	-Business Management -Finance Accounting	Education: -Master of Business Administration (MBA), The Ohio State University -Bachelor of Accounting, National Cheng Kung University Experience: -CPA of Audit Dept., T.N. Soong & Corp. -Director/ Chief Ethics Officer/ Chief Human Resources Officer/ CPA of Audit Dept., Deloitte & Touche -Director, CPA Associations R.O.C. (Taiwan) -Director, T.N. Soong Foundation	-	0	N/A (Not a Current Board Member)

Note: The number of shares held by shareholders on the book closure date (March 31,2026) for the Company's Shareholders' Meeting

EVA AIRWAYS CORPORATION
ARTICLES OF INCORPORATION

CHAPTER 1 General Provisions

Article 1

This Company is incorporated pursuant to the provisions governing a company limited by Shares of the Company Act of Republic of China with the name of 長榮航空股份有限公司 in Chinese and EVA AIRWAYS CORPORATION in English.

Article 2

The Company may engage in the following activities:

1. G501011 Civil Aviation Transportation;
2. G502011 Aviation;
3. F108031 Wholesale of Medical Devices;
4. F208031 Retail Sale of Medical Apparatus;
5. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

The office of the Company is located at Taoyuan city, Taiwan, where necessary, the Company may have branches or offices established within or outside the Republic of China as decided by resolution adopted by the Board of Directors.

Article 4

The total amount of investment by the Company shall not be subject to the restriction of 40 percent of the paid-up capital of the Company pursuant to Article 13 of the Company Act.

The Company may render external guarantees.

CHAPTER 2 Shares

Article 5

The total authorized capital of the Company shall be NT$70,000,000,000 divided into 7,000,000,000 shares at NT$10 each. The Board of Directors is hereby authorized to issue the unissued shares in installments.

Article 6

Shares issued by the Company may be exempted from printing of share certificates. However, it shall be registered in the Securities Central Depositary Business Institution.

Article 7

Registration of share transfer, within sixty (60) days before the date of Annual General Meeting of the Shareholders, thirty (30) days before the date of Extraordinary Meeting of Shareholders, or five (5) days before the date fixed by the Company for distribution of dividends, bonus or other benefits, shall not be conducted.

CHAPTER 3 Shareholders' Meeting

Article 8

The Shareholders' Meeting of the Company consists of two categories: the Annual General and Extraordinary Meetings;

1. The Annual General Meeting shall be duly held within six (6) months after the end of each fiscal year of the Company;
2. The Extraordinary Meeting of the Company may be duly held if necessary.

The Company's shareholders' meetings can be held by means of video conferencing network or other methods as promulgated by the central competent authority.

In the case where a shareholders' meeting is convened via video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.

Article 9

Notices to convene the Annual General Meeting shall be given to each shareholder thirty (30) days in advance, and the one to convene the Extraordinary Meeting shall be given fifteen (15) days in advance. Notices of the Shareholders' Meeting shall specify the time and place of the meeting and the particulars of the business to be transacted, and shall be given to all the Shareholders.

Article 10

The shareholders of the Company shall have one voting right for each share, except the shares which set forth in Article 179 of the Company Act are no voting right.

Article 11

A shareholder who is unable to attend a Shareholders' Meeting may duly authorize another person as his proxy to attend and vote on his behalf pursuant to a power of attorney printed and distributed by the Company duly issued by the Shareholder stating the ambit of the proxy's authority.

Article 12

Unless otherwise provided under the Company Act and related regulations, the quorum for a Shareholders' Meeting shall be duly adopted by a majority in the meeting attended by Shareholders who represent a majority of the total issued shares.

Article 13

When Shareholders' Meeting is convened by the Board of Director, its chairman shall be processed in accordance with the provision in Article 208 of the Company Act. When the meeting is convened by other party with right of summons other than the Board of Directors, the Chairman shall be undertaken by that party with right of summons. When there are two and more parties with right of summons, one party will be elected among these parties.

Article 14

The resolutions adopted by the Shareholders' Meeting shall be reported in the minutes. The content, distribution and other essentials of the minutes shall be made in accordance with the provision of Article 183 of the Company Act.

CHAPTER 4 Directors and Managers

Article 15

The Company shall have seven to nine (7~9) Directors.

The election of the Directors shall adopt the candidate nomination system provided in the Article 192-1 of the Company Act. The shareholders shall elect the Directors from the list of candidates announced by the Company. The following matters shall be processed according to the relevant regulations.

The total number of shares that should be held by all preceding Directors shall be subject to the provision established by the Securities Management Institution.

Article 15-1

The number of the Directors set forth in the preceding article shall include three(3) Independent Directors, and one of them shall be an Independent Director Undertaking Public Welfare.

The Independent Directors, Independent Directors Undertaking Public Welfare and non-Independent Directors shall be elected at the same time, but the number of votes shall be calculated separately.

The professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination and election, and other matters for compliance with respect to Independent Directors shall be subject to the Securities and Exchange Act and other relevant regulations.

Besides the preceding paragraph, the Independent Directors Undertaking Public Welfare shall be governed by "Regulations Governing Compliance Matters for Civil Air Transport Enterprise to Appoint Independent Directors Undertaking Public Welfare".

Article 16

The Directors shall be elected at the Shareholders' Meeting and they are selected due to their competence and disposing capacity. They shall have a three-year term of office and are eligible for re-election. The Independent Directors Undertaking Public Welfare are only eligible for two re-elections.

The Directors may, according to Article 199 of the Company Act, be discharged at any time by a resolution passed at a Shareholders' Meeting.

Article 17

When the number of vacancies of Directors reaches one-third of the total number of Directors, the Board of Directors shall convene a Shareholders' Meeting for supplementary election within 60 days from the date on which the situation arose. Its term of office shall only be limited to full replenishment of the original term of office.

When the dismissal of Independent Director(s) result in the number of Independent Directors less than the number providing in the paragraph 1 of the Article 15-1, the Company shall hold supplementary election for Independent Director(s) at the next following Shareholders' Meeting. When all Independent Directors have been dismissed or the number of Independent Directors Undertaking Public Welfare is less than one, the Board of Directors shall convene a Shareholders' Meeting for electing Independent Directors within 60 days from the date on which the situation arose.

Article 18

The Directors shall constitute the Board. The Chairman shall be elected at a meeting attended by at least two-thirds (2/3) of the Directors and by a simple majority vote of the Directors present at the meeting and may also elect a Vice Chairman in the same manner. The Chairman of the Board of Directors shall internally preside at the

Meetings of Shareholders and Board Meetings, and shall externally represent the Company. When the Chairman is on leave of absence or cannot exercise its job for any cause, agency of his/her job shall be handled in accordance with Article 208 of the Company Act.

Article 19

For execution of business of the Company, apart from items that are separately specified in related laws or the Articles of Incorporation to be resolved at the Shareholders' Meeting, all items shall be resolved by the Board of Directors.

Article 20

Notices of the Board Meeting shall be dispatched to each of the Directors seven (7) days prior to convening such meeting. Nevertheless, in case of emergency, the said meeting may be convened anytime.

The notice set forth in the preceding paragraph may be conducted in the form of writing or by way of e-mail or fax.

Where a Director is unable to attend a Board Meeting, he may authorize another Director to attend on his behalf by issuing a power of attorney in the latter's favor specifying the business to be conducted thereat and the scope of the authority to be granted.

Article 21

Unless otherwise provided under related regulations or the Articles of Incorporation, resolutions of the Board Meeting shall be adopted by a majority of the Directors at a meeting attended by a majority of the Directors.

Article 22

The Company shall establish the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The exercise of power and others of the Audit Committee and its members shall be in accordance with the Securities and Exchange Act and the relevant laws and regulations.

The Board of Directors may establish various functional committees as required by law or as necessary, and their articles of organization shall be further determined by the Board of Directors.

Article 23

The compensation of the Directors (the "compensation") to be resolved by the Board of the Directors authorized herein will be based on the level of each one's participation in and the value of individual's contribution to the Company's operation

as well as the ordinary standard of the competitors' Compensation.

In order to cover the loss causing from liabilities of the Directors and to raise awareness of corporate governance, the Company may take out liability insurance for all Directors and the representatives who are designated by the Company to its investing companies to act as Director or Supervisor during their terms of offices.

Article 24

The company may have managers. Its appointment, discharge and remuneration shall be handled in accordance with the provision of Article 29 of the Company Act.

CHAPTER 5 Accounting

Article 25

After the end of each fiscal year of the Company, the Board of Directors shall prepare and submit the following reports to the Annual General Meeting of the Shareholders for approval according to legal procedures:

1. Business report.

2. Financial statements.

3. Proposal for allocation of surplus profit or making up loss.

Article 26

If the Company makes profit in a fiscal year, employees' compensation, no less than 1% of the profit, and directors' remuneration, no more than 2% of the profit, shall be set aside. No less than 45% of the employees' compensation shall be reserved for non-executive employees. However, in case the Company has accumulated losses, the Company shall reserve an amount to offset accumulated losses beforehand. The employees' compensation and directors' remuneration shall be set aside afterwards according to the principles mentioned above.

The employees' compensation shall be distributed in the form of stock or cash; while the directors' remuneration shall be distributed only in the form of cash.

The profit in item 1 refers to profit before tax without deducting employees' compensation and directors' remuneration.

The amount of employees' compensation and directors' remuneration as well as the payment method of employees' compensation shall be determined by a resolution adopted by a majority vote at a board of directors' meeting attended by two-thirds or more of the directors and be reported at a shareholders' meeting.

Article 26-1

If the Company reports a surplus at the year end, after clearing taxes, the Company shall first offset accumulated losses (if any), then set aside 10% of the balance as the statutory surplus reserve, where such legal reserve amounts to the total paid-in capital, this provision shall not apply. And the Company shall also set aside or reverse special surplus reserve per the provisions. After that, the Board of Directors shall propose a surplus distribution plan of the balance plus the retained earnings accrued from prior years, submit the distribution plan to the shareholders' meeting for approval, and then distribute it. The dividends can be distributed wholly or partly in cash only after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

Where the special surplus reserve set aside in the preceding paragraph belongs to a part not fully set aside accrued from prior years, the same amount thereof shall be set aside for the special surplus reserve from the retained earnings accrued from prior years. If the special surplus reserve is still insufficient, the amount from the net income after taxes for the current period plus the items other than the net income after taxes for the current period shall be included in the amount of the retained earnings for the current period to be set aside for such a purpose.

The dividends may be distributed either in full in cash, or in the combination of cash and stocks, however the cash dividends shall not be less than 10% of the total amount of dividends.

Article 26-2

As per Article 241 of Company Act, the Company may distribute its legal reserve and capital reserve, in whole or in part, by issuing new shares which shall be distributable as dividend shares or by cash to its original shareholders in proportion to the number of shares being held by each of them, where the legal reserve is distributed by issuing new shares or by cash, only the portion of the legal reserve which exceeds 25 percent of the paid-in capital may be distributed. The distribution can be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

CHAPTER 6 Miscellaneous

Article 27

The rules and regulations of the Company and various operation procedures shall be separately stipulated by the Board of Directors.

Article 28

Any matter not provided for by these Articles shall be subject to the Company Act and related regulations.

Article 29

These Articles where originally established on March 31, 1989;
The 1st amendment was made on February 14, 1990;
The 2nd amendment was made on August 15, 1990;
The 3rd amendment was made on January 2, 1991;
The 4th amendment was made on September 21, 1991;
The 5th amendment was made on March 7, 1992;
The 6th amendment was made on May 2, 1992;
The 7th amendment was made on April 30, 1993;
The 8th amendment was made on March 19, 1994;
The 9th amendment was made on July 12, 1994;
The 10th amendment was made on June 8, 1995;
The 11th amendment was made on June 8, 1995;
The 12th amendment was made on March 21, 1996;
The 13th amendment was made on March 31, 1997;
The 14th amendment was made on May 6, 1998;
The 15th amendment was made on June 8, 1999;
The 16th amendment was made on April 29, 2000;
The 17th amendment was made on April 19, 2001;
The 18th amendment was made on June 18, 2002;
The 19th amendment was made on June 18, 2002;
The 20th amendment was made on June 15, 2004;
The 21st amendment was made on June 16, 2005;
The 22nd amendment was made on June 14, 2006;
The 23rd amendment was made on June 10, 2011, but the Article 15-1 and the Paragraph 2 of the Article 17 will not effective until the Shareholders' Meeting of the Company elects Independent Directors;
The 24th amendment was made on June 21, 2012;
The 25th amendment was made on June 24, 2013.
The 26th amendment was made on June 16, 2015.
The 27th amendment was made on June 24, 2016.
The 28th amendment was made on June 26, 2017.
The 29th amendment was made on June 24, 2019.
The 30th amendment was made on May 27, 2020.
The 31st amendment was made on July 16, 2021.
The 32nd amendment was made on May 31, 2022.
The 33rd amendment was made on May 23, 2025.

EVA AIRWAYS CORPORATION
Chairman Lin, Bou-Shiu

EVA AIRWAYS CORPORATION

RULES AND PROCEDURES OF SHAREHOLDERS' MEETING

Article 1

Shareholders' Meeting of the Company (the "Meeting") shall be conducted in accordance with these Rules and Procedures. Any matter not provided in these Rules and Procedures shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 2

Shareholders in these Rules refer to shareholders themselves, proxy solicitors or shareholders' designated proxies attending the Meeting.

The number of representatives appointed by any juristic person shareholders attending the shareholders' meeting shall not exceed the total number of the Company's Directors of the current term.

Any juristic person designated as proxy by shareholders to be present at the Meeting may appoint only one representative to attend the Meeting.

Article 2-1

Shareholders' meetings with video conferencing referred to in these Rules are divided into the following two types:

1. Hybrid shareholders' meeting: means the Company convenes a physical shareholders' meeting with the assistance of video conferencing, and shareholders may choose to take part in the shareholders' meeting physically or by means of video conferencing.
2. Virtual-only shareholders' meeting: means the Company does not convene a physical shareholders' meeting, and convenes the meeting only by video, and shareholders may attend the shareholders' meeting only by means of video conferencing.

Article 3

Shareholders attending the Meeting shall bring an attendance card and identification document.

The attendance of the Meeting shall be calculated based on shares. The number of shares represented by shareholders attending the Meeting shall be calculated in accordance with the attendance cards submitted by the shareholders, and the shares checked in on the video conferencing platform, plus the number of shares whose

voting rights are exercised by electronically.

If a shareholders' meeting is held with video conferencing, shareholders who wish to attend the shareholders' meeting by video conferencing shall register with the Company at least two days prior to the shareholders' meeting date; other matters to be complied with shall be handled in accordance with the law and regulations.

The Company shall announce the number of non-voting shares, the number of shares in attendance and other relevant information.

Article 4

The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.

When the Company convenes a virtual-only shareholders' meeting, the restrictions on meeting place in the preceding paragraph shall not apply.

Article 5

Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the majority at the time scheduled for the Meeting, the chairman may postpone the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. After two postponements, if the number of shares represented by the shareholders present at the Meeting is still less than one-third of the total outstanding shares, the chairman shall declare the meeting adjourned.

In the event that the meeting has been postponed twice and the number of shares represented by the shareholders present reaches one-third of the total issued shares or more but falls short of a majority, the chairman may adjourn the meeting and then reconvene shareholders' meeting, or conduct a tentative resolution procedure in accordance with paragraph 1 of Article 175 of the Company Act. All shareholders shall be notified if such tentative resolutions were made, and another shareholders' meeting shall be convened within one month. In the event that a shareholders' meeting is held with video conferencing, shareholders intending to attend the meeting by video conferencing shall follow Article 3 to register with the Company again at least two days prior to the shareholders' meeting date.

If the chairman declares the meeting adjourned in accordance with the preceding two paragraphs and the shareholders' meeting is held with video conferencing, the Company shall declare the meeting adjourned on the shareholders' meeting video conferencing platform.

Before the end of the Meeting, if the number of shares represented by the shareholders present has constituted the majority, the chairman shall submit the tentative resolutions to the Meeting for review and approval in accordance with Article 174 of the Company Act.

Article 6

The Chairman of the Board of Directors shall be the chairman presiding at the Meeting in the case that the Meeting is convened by the Board of Directors.

If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the chairman to preside at the Meeting. If there are more than two persons convening the Meeting, they should select one person to be the chairman.

Article 7

The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda.

The above provision applies mutatis mutandis to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the items (including special motions) listed in the agenda are resolved. In the event that the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned.

Article 7-1

In accordance with Article 172-1 of the Company Act, the shareholders who hold one percent (1%) or more of the total number of outstanding shares of the Company may submit proposal in written form for discussion at the annual general meeting of shareholders.

The proposals submitted by shareholders violating Article 172-1 of the Company Act shall not be included in the agenda of the Meeting and the minute of the Meeting, but the cause of exclusion of such proposals shall be listed in the appendix of the handbook for shareholders' meeting proceedings of the Company.

The shareholders' proposals complying with the Article 172-1 of the Company Act, which are classified into the same category of the proposal submitted by the Board of Directors, shall be deemed as the amendment of the proposal submitted by the Board of Directors, and the Chairman may combine them into one proposal to deal with.

Article 8

When a shareholder attending the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of the Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman.

If any shareholder presenting at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders; otherwise the chairman shall stop such interruption.

Article 9

If a juristic person shareholder designates two or more representatives to attend the Meeting, only one representative is entitled to speak for each item.

For shareholders' inquiries on reporting items listed in the agenda, the shareholders shall only speak after the chairman or his/her designated person completely reads out or reports all the reporting items. For all reporting items, each shareholder shall speak no more than twice and each speech shall not exceed 5 minutes, unless otherwise permitted by the chairman.

Unless otherwise permitted by the chairman, each shareholder shall not speak more than two times concerning each motion and each preposition shall not exceed 5 minutes with regard to each proposal listed in ratification and discussion items listed on the agenda, proposals collected during extraordinary motion procedure.

When a shareholder speaks with regard to non-proposal matters and expresses other opinions during the extraordinary motion session, the provisions in the preceding paragraph regarding speaking time and number of speaking times shall be applied.

In case the speech of any shareholder violates the proceeding four provisions, exceeds the scope of the discussion item, or disturbs the order of the meeting, the chairman is entitled to stop the speech of such shareholder.

Where a shareholders meeting is convened with video conferencing, shareholders attending the meeting by video conferencing may raise questions in writing on the video conferencing platform, from when the chairman calls meeting to order until the chairman declares the meeting adjourned. No more than two questions may be raised for all reporting items, each proposal for ratification and discussion, or extraordinary motion. Each question raised shall contain no more than 200 words; and the preceding Article and the preceding five paragraphs shall not apply.

Article 10

The Company may ask its lawyer, certified public accountant or related person to attend the Meeting.

After a shareholder speaks, chairman may answer the question personally or designate the related person to answer the question.

Article 11

Unless otherwise required by the Company Act or the Articles of Incorporation, a resolution of a shareholders' meeting shall be adopted by a majority of the votes represented by the Shareholders present at the Meeting.

Article 12

The resolution shall be voted on by casting ballots, and the chairman shall decide all voting (including the election votes) to be conducted separately or at the meantime.

The shareholders participating in a shareholders' meeting held with video conferencing shall, after the chairman calls the meeting to order, vote on all proposals and election proposals via the video conferencing platform; the voting shall be completed before the chairman announces the close of voting, and anyone exceeding the time limit shall be deemed to have abstained from voting.

If a shareholders' meeting is held with video conferencing, votes shall be counted at once after the chairman announces the close of the voting, and the results of votes and elections shall be announced accordingly.

Article 13

If there is an amendment to or a substitute for a proposal of a discussion topic, the chairman shall decide the sequence of voting for the amendment or the substitute, together with the original proposal. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.

Article 14

Where the chairman believes that the proposal discussed may be resolved, he/she may announce the ending of the discussion, propose that votes be made and arrange adequate voting time.

Article 15

While the Meeting is in progress, the chairman may, at his/her discretion, set times for intermission. If a force majeure event occurs, the chairman may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

Article 15-1

For a shareholders' meeting held by video conferencing, the Company shall announce the date of postponement or continuation of the shareholders' meeting, except where there is no need to postpone or continue the meeting under the laws and regulations. The date of the postponement or continuation meeting shall be within five days after the shareholders' meeting. The shareholders' meeting shall be postponed or resumed at another day under the circumstance that, before the chairman announces the adjournment of the meeting, if there are obstacles to the video conferencing platform or shareholders' video conference participation due to natural disasters, catastrophes, or other force majeure events, and such obstacles have lasted for more than 30 minutes and cannot be eliminated. The Article 182 of the Company Act shall not apply to the above situations.

If a postponement or continuation of shareholders' meeting prescribed in preceding paragraph occurs, shareholders who did not register to attend the originally scheduled shareholders' meeting by video conferencing shall not attend the postponed or resumed meeting.

For a meeting that is postponed or resumed in accordance with paragraph 1, if shareholders have registered to attend the originally scheduled shareholders' meeting by video conferencing and completed the sign-in procedure, but did not attend the postponed or resumed meeting, the number of shares represented by said shareholder in the originally scheduled shareholders' meeting and the voting rights and election rights exercised by them shall all be included in the total numbers of the shares represented by the shareholders present as well as number of votes and number of election votes accrued at the postponed or resumed meeting.

For a shareholders' meeting that is postponed or resumed in accordance with paragraph 1, the proposals for which voting and vote counting have been completed, and resolution results and lists of elected directors have been announced, need not be discussed or resolved again.

For hybrid shareholders' meetings held by the Company, if the video conferencing cannot be continued due to the circumstances stated in paragraph 1, but, after deducting the number of shares represented by the shareholders present by video conferencing, the total number of shares represented by shareholders present still constitutes a quorum as required by a resolution of the shareholders' meeting, the shareholders' meeting shall continue, whereas the postponed or resumed meeting referred to in paragraph 1 is not required.

In the event that the shareholders' meeting shall continue as stipulated in the preceding paragraph, the number of shares represented by the shareholders participating in the shareholders' meeting by video conferencing shall be included in the total number of the shares represented by the shareholders present. However, with regard to all proposals for the shareholders' meeting in question, these shareholders shall be deemed to have abstained from voting.

Article 16

The election of directors at a shareholders' meeting shall be held in accordance with "Regulations for Electing Directors" of the Company.

Article 17

The personnel supervising and calculating the votes for the proposals shall be designated by the chairman, but the supervising personnel shall be a shareholder.

The result of the votes shall be announced on the spot and recorded.

If a shareholders' meeting is held video conferencing, the Company shall announce the results of votes and elections after the vote counting procedure for all proposals and election proposals have been completed; and a record shall be made and uploaded to the shareholders' meeting video conferencing platform.

Article 18

The process of the meeting shall be fully recorded via audio or video recording, and retained for at least one (1) year. However, if any shareholder files a lawsuit pursuant to Article 189 of the Company Act, the audio or video recording shall be retained until the final conclusion of the lawsuit.

If a shareholders' meeting is held with video conferencing, the Company shall record and retain data including shareholders' registrations, registration for participation in video conferencing, sign-in, inquiries, and voting, as well as the Company's vote counting results, etc. In addition, the Company shall conduct uninterrupted audio and video recording throughout the entire video conferencing.

The Company shall properly retain the aforementioned data and audio/video

recordings for the duration of the Company's existence, and shall provide these audio and video recordings to the entity engaged by the Company to handle video conferencing affairs for retention.

Article 19

Logistics staff and disciplinary personnel (including security guards) assisting the Meeting shall wear badge or armband for identification purpose.

The chairman may command the disciplinary personnel (or security guards) to help safeguard the order of the meeting site.

Shareholders who violate these Rules and Procedures and defy the chairman's correction, or obstruct the proceeding of the meeting and refuse to stop, the chairman may direct the disciplinary personnel (including security guards) to escort the shareholder off the meeting.

Article 20

These Rules and Procedures shall be effective from the date it is approved by the Shareholders' Meeting. The same applies in case of revision.

The History of "RULES AND PROCEDURES OF SHAREHOLDERS' MEETING"

1. These Regulations were enacted on September 21, 1991;
2. The 1st amendment was made on May 6, 1998;
3. The 2nd amendment was made on June 18, 2002;
4. The 3rd amendment was made on June 14, 2006;
5. The 4th amendment was made on June 16, 2009;
6. The 5th amendment was made on June 21, 2012;
7. The 6th amendment was made on July 16, 2021;
8. The 7th amendment was made on May 29, 2024.

EVA AIRWAYS CORPORATION
REGULATIONS FOR ELECTING DIRECTORS

Article 1

The election of the Directors of the Company shall be handled in accordance with the Regulations.

Article 2

The election of the Directors shall adopt the candidate nomination system provided in the Article 192-1 of the Company Law. The shareholders shall elect the Directors from the list of candidates announced by the Company. The following matters shall be processed according to the relevant regulations.

Article 2-1

The election of the Directors of the Company shall be executed by adopting the method of accumulative voting by open vote. Each share held by a shareholder shall be entitled to the number of right-to-vote equal to the number of Directors to be elected. A shareholder may concentrate all the number of right-to-vote for one candidate or distribute the number of right-to-vote to several candidates. Shareholder account number or Attendance Certificate number printed on the vote may be used to represent the voter instead of the name of the voter.

The Independent Directors, Independent Directors Undertaking Public Welfare and non-Independent Directors shall be elected at the same time, but the number of votes shall be calculated separately.

Article 3

Before the votes are opened, the Chairman of the Shareholders' Meeting shall designate appropriate number of vote examiner who should be the Shareholder of the Company, vote counting personnel and related personnel for performing the relevant duty assigned to them.

Article 4

The number of Directors required to be elected shall be determined in accordance with the Articles of Incorporation and a resolution of the Board of Directors. In the event that the Shareholders' Meeting is convened by the person legally having the right to convene the meeting, other than the Board of Directors, the number of

Directors required to be elected shall be determined in accordance with the Article of Incorporation by such person.

When counting election votes, the number of voting rights obtained by Independent Directors, Independent Directors Undertaking Public Welfare and non-Independent Directors shall be separately calculated, and candidates who obtain more voting rights than others from the election shall be deemed elected in turn. When the number of voting rights obtained by two or more candidates is equal but that exceed the number of Directors required to be elected, the case shall be determined by drawing lots, and the Chairman of the Shareholders' Meeting shall draw the lots for any candidate who is involved in the case but fails to attend the Shareholders' Meeting.

The number of voting rights in the preceding paragraph shall be the sum of the number of votes cast on site at the Shareholders' Meeting, the number of votes cast by electronic voting and through the Video Conferencing Platform.

Article 5

The vote shall be prepared by the Board of Directors, and shall note shareholder account number or Attendance Certificate number, and number of voting rights on the vote.

If the Shareholders' Meeting is convened by the person legally having the right to convene the meeting, other than the Board of Directors, the vote may also be prepared by such person.

Article 6

Shareholders in person, proxy solicitors, and proxies appointed by shareholders to attend the Meeting shall use the vote prepared by the convener of the Shareholders' Meeting in accordance with Article 5. In addition, shareholders shall fill in the names of the Director Candidates listed in the Shareholders' Meeting announcements or Shareholders' Meeting handbook on their vote, or fill in the candidate serial numbers corresponding to the List of Director candidates.

If the Shareholders' Meeting is held with video conferencing, shareholders taking part by video conferencing shall cast votes through the video conferencing platform after the Chairman calls meeting to order and shall complete the casting of theirs votes before the Chairman announces the close of voting, or will be deemed to have abstained from voting.

Article 7

Any vote that is in any of the following conditions shall be deemed ineffective:

(1) Vote not specified in Article 5 of this regulation.

(2) Blank vote.

(3) Writing is blurred and cannot be identified, or has been altered.

(4) The filled-in election candidate is verified to be inconsistent with the list of director candidates or the serial number does not appear in the list of director candidates.

(5) Two or more candidate's name or serial numbers are filled in the same vote.

(6) Failure to fill in the vote in accordance with the matters of note on filling in the election vote, or writing other word or symbols.

Article 8

After the votes are completed, the votes shall be opened on the spot, and the results of the votes shall be announced by the Chairman of the Shareholders' Meeting.

If the Shareholders' Meeting is held with video conferencing, the Company shall immediately disclose the election results on the video conferencing platform after the procedures for counting the election votes has been completed.

The Company shall keep the voting papers for at least one year, but for any shareholder who files a litigation in accordance with Article 189 of the Company Act, the voting papers shall be kept until the end of the litigation.

Article 9

The Regulations shall come into force after the approval of the Shareholders' Meeting, and the same shall apply after amendment.

The History of "REGULATIONS FOR ELECTING DIRECTORS"

1. The Regulations were duly established on May 6, 1988;
2. The 1st amendment was made on April 19, 2001;
3. The 2nd amendment was made on July 18, 2002;
4. The 3rd amendment was made on June 10, 2011;
5. The 4th amendment was made on June 21, 2012;
6. The 5th amendment was made on June 26, 2017, and the name was changed from "REGULATIONS FOR ELECTING DIRECTORS AND SUPERVISORS" to "REGULATIONS FOR ELECTING DIRECTORS";
7. The 6th amendment was made on May 27, 2020;
8. The 7th amendment was made on May 29, 2024.

EVA AIRWAYS CORPORATION
PROCEDURES FOR ACQUIRING AND DISPOSING OF ASSETS

CHAPTER 1: General

Article 1

These Procedures shall apply whenever the Company acquires or disposes of assets.

Article 2

The term "assets" as used herein shall apply to:

1. Investments in stocks, government bonds, corporate bonds, bank debentures, securities representing interest in a fund, depository receipts, call (put) warrants, beneficial securities, asset-based securities, etc.;
2. Real estates (including land, houses and buildings, investment property, and inventory of a construction company) and equipment;
3. Membership cards;
4. Intangible assets, such as patents, copyrights, trademarks, franchises, etc.;
5. Right-of-use assets;
6. Obligatory rights of financial institutions (including the receivables, discounts on exchange, loans, and dishonored receivables);
7. Derivative products;
8. Assets to be acquired or disposed of by mergers, splits, acquisitions or stock transfer according to the laws; and
9. Other important assets.

Article 3

The following expressions shall be respectively defined as below:

1. Derivative products: Any forward contracts, option contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variables; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" as used herein shall not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts and long-term purchase (sales)

contracts.

2. Assets to be acquired or disposed of by mergers, splits, acquisition or stock transfer according to the laws: Any assets acquired or disposed of by mergers, splits or acquisitions according to the Enterprises' Acquisition and Merger Law, the Financial Holding Company Act, the Law Governing Merger of Financial Institutions, or other applicable laws; or the stocks of another company acquired by the issuance of new shares in accordance with the provision of Article 156-3 of the Company Act (hereinafter referred as the "stock transfer".)
3. Related party and Subsidiary: As specified in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. Professional appraiser: Real estate appraiser or any other one who may be engaged by law in the business of appraising real estates and equipment.
5. Occurrence date: Being the date of contract, date of payment, date of transaction, date of transfer, date of resolution by the Board of Directors, or other date sufficiently confirming the counterpart and trading amount, whichever is earlier. However, if it is an investment requiring the approval by the competent authority, then the occurrence date will be one of the aforesaid dates or the date of such approval, whichever is earlier.
6. Investments in Mainland China: Those investments made in Mainland China according to the provisions set forth in the "Approval Guidelines for Engagement in Investments or Technological Cooperation in Mainland China" as promulgated by the Investment Commission, Ministry of Economic Affairs.
7. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
8. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
9. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the

foreign competent authority and that is permitted to conduct securities business.

Article 4

As for any appraisal report, or any written opinion issued and made available by certified public accountant ("CPA"), lawyer or securities underwriter to the Company, such professional appraiser and its appraisal personnel, CPA, lawyer or securities underwriter shall meet the following requirements:

1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of the Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
2. May not be a related party or de facto related party of any party to the transaction.
3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of associations and the following matters:

1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
2. When executing a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.
3. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

Article 5

When the Company intends to acquire or dispose of any asset, the evaluation, appraisal report or relevant data shall be submitted by the department in charge after evaluating risk & economic efficiency or obtaining appraisals by the department of general affairs, department of finance, or other relevant departments. Then, the Company may not proceed with the transaction until approved by the Board of Directors or other competent authority in accordance with the regulations of the "Table of Authority Limit of Acquiring and Disposing of Assets & other Financial Matters" approved by the Board of Directors.

Price of the aforesaid asset shall be determined by either market price, net value per share, price enquiry, price competition, price negotiation, or public bid. In the case of real estate or right-of-use assets thereof, then declared value, assessed value, and actual transaction price of adjacent area real estates shall also be used as the reference of price determination.

CHAPTER 2: Procedures

SECTION 1: Acquiring or Disposing of Assets and Engaging in Transactions of Derivative Products

Article 6

The Company may acquire real estates or right-of-use assets thereof for non-business use, but the accumulated acquisition amount indisposed shall not exceed 20% of total assets or 50% of equity (whichever is higher) as stated in the latest parent company only financial report of the Company.

Total amount of investment made by the Company in valuable securities shall not exceed 20% of total assets or 50% of equity (whichever is higher) as stated in the latest parent company only financial report of the Company.

Total amount of investment made by the Company in any individual valuable security shall not exceed 10% of total assets or 25% of equity (whichever is higher) as stated in the latest parent company only financial report of the Company.

The amount of real estates and right-of-use assets thereof acquired for non-business use, and the total amount of securities and limits on individual securities invested by each subsidiary shall be processed in accordance with the respective "Procedures for Acquiring and Disposing of Assets" of subsidiaries.

Article 7

Upon acquiring or disposing of any real estates, equipment, or right-of-use assets

thereof, unless in the case of dealing with a domestic government agency, commissioning others to make construction on self-owned or leased land, acquiring or disposing of the equipment or right-of-use assets thereof for business use, if the transaction amount thereof is equal to or more than 20% of the Company's paid-in capital or NT$300,000,000, it must obtain an appraisal report issued by a professional appraiser before the date of occurrence, and the following requirements shall be additionally met:

1. If a limited price, specified price or special price is taken as the reference of trading price due to any special reasons, the transaction concerned shall be first submitted to the Audit Committee for approval and then to the Board of Directors for resolution. When the terms and conditions of this transaction are changed in the future, the aforesaid procedures shall apply.
2. If the transaction amount is NT$1,000,000,000 or more, at least two professional appraisers shall be retained to conduct the appraisal.
3. When the appraisal made by the professional appraiser results in any of the following circumstances, except that the appraisal amount of acquiring assets are more than the transaction amount or the appraisal amount of disposing assets are less than the transaction amount, a CPA shall be retained to give specific opinion on the cause of difference and whether the transaction price is justified:
   (1) The appraisal amount differs from the transaction amount by 20% or more of the latter.
   (2) The appraisal amount of one professional appraiser differs from that of another by 10% or more of the transaction amount.
4. The date of a professional appraisal report shall not exceed three (3) months from the date of contract. However, in case the declared value of same period shall apply, and the appraisal has been made for no more than six (6) months, then the original professional appraiser may issue a written opinion.

Article 8

Before the occurrence date of acquiring or disposing of valuable securities, the Company shall first review the latest audited financial statement of the targeted company as the reference of evaluating transaction price, and if the transaction amount is equal to or more than 20% of the Company's paid-in capital or NT$300,000,000, a CPA shall be retained to issue the opinion on the trading price before the date of occurrence except under the circumstance that there is a public quoted price on that securities in an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

Article 9

Before the occurrence date of acquiring or disposing of any intangible assets or right-of-use assets thereof or memberships with an amount being equal or more than 20% of the Company's paid-in capital or NT$300,000,000, except in transacting with a domestic government agency, a CPA shall be retained to issue the opinion on the trading price.

Article 9-1

The transaction amount referred in the preceding three articles shall be computed in accordance with Paragraph 2 of Article 25 except under the circumstance that it has obtained appraisal reports issued by a professional appraiser or CPA's opinions in accordance with these regulations. And the term "within the period of one (1) year" shall mean the period of one (1) year retroactive from the occurrence date of trading concerned.

Article 10

For any assets acquired or disposed of by the Company through the auction by court, certificate issued by the court to the effect can be used to substitute for the appraisal report or CPA's written opinion.

Article 11

Any transaction of derivative products to be made by the Company shall be subject to the "Procedures for Transaction of Derivative Products" as set forth by the Company.

SECTION 2: Related Party Transactions

Article 12

If the Company acquires or disposes of assets with a related party, the relevant resolutions and trading terms evaluation, etc. shall be made. Besides, the transaction amount thereof is equal to or more than 10% of the Company's total assets, it must obtain an appraisal report issued by a professional appraiser or CPA's opinions in accordance with the preceding section.

The transaction amount referred in the preceding paragraph shall be computed in accordance with Article 9-1.

In judging whether the trading counter party is a related party, the substantial relationship shall be taken into account, in addition to the legal relationship.

Article 13

The Company acquiring or disposing of real estate or right-of-use assets thereof with a related party, or acquiring or disposing of other assets, except in trading of domestic governments bonds or bonds with a call or put option, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, which transaction amount is equal to or more than 20% of the Company's paid-in capital, 10% of the Company's total assets or NT$300,000,000 with a related party may sign the contract and make payment only if the following data and information have been submitted first to the Audit Committee and then to the Board of Directors for resolution:

1. Purpose, necessity and expected economic efficiency of acquiring or disposing of assets.
2. Reason of choosing the related party as the trading counter party.
3. The relevant data and information to be used for evaluating the trading terms as provided for in Articles 14 and 15 hereof when acquiring any real estate or right-of-use assets thereof from a related party.
4. Acquisition date, acquisition price, and trading counter party of the related party, and the relationship of such counter party with the Company and the related party.
5. Monthly forecast of cash income & expenditure for a period of 12 months commencing from the month of expected contract signing, and evaluation in regard to the necessity of the transaction and justification of funds utilization.
6. Obtain an appraisal report issued by a professional appraiser or CPA's opinions in accordance with the provisions of the preceding Article.
7. Restrictions and other important matters agreed upon in the transaction.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent company or subsidiaries, or between its subsidiaries in which the Company directly or indirectly holds 100% of the issued shares or authorized capital, it is approved by Chairman of the Board of Directors, where empowered by the Board of Directors to acquire or dispose of assets within the limit of NT$300,000,000, for subsequent submission to and ratification by the next Audit Committee meeting and Board Meeting:

1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
2. Acquisition or disposal of real estate right-of-use assets held for business use.

If the Company or the subsidiaries that are not domestic public companies has the transaction mentioned in Paragraph 1, and the transaction amount is more than 10%

of the Company's total assets, the Company shall submit the documents listed in the Paragraph 1 to the shareholders' meeting for approval before signing the transaction contract and making payment, provided that where the transaction between the Company and the parent company, subsidiaries, or between its subsidiaries, this restriction shall not apply.

The transaction amount referred in Paragraph 1 and the preceding paragraph shall be computed in accordance with the provisions of Paragraph 2 of Article 25 except under the circumstance that has been submitted for resolution approved by the Audit Committee and then passed by the shareholders' meeting and the Board of Directors in accordance with these regulations. And the term "within the period of one (1) year" shall mean the period of one (1) year retroactive from the occurrence date of trading concerned.

Article 14

Acquiring a real estate or right-of-use assets thereof from the related party, the Company shall evaluate whether the transaction cost is justified pursuant to one of the following methods:

1. By the transaction price of the related party plus the necessary capital interest cost, and the cost to be borne by the buyer in law. The "necessary capital interest cost" shall be computed at the weighted average interest rate prevailing in the year that the Company borrowed money for buying the real estate concerned, but such an interest rate shall not be higher than the ceiling of loan interest rate for non-banking institutions as published by the Ministry of Finance.
2. By the total assessed value for loan made by a banking institution if the related party has created a mortgage of the real estate to the banking institution for a loan; provided that the actual aggregate loan made by the banking institution is equal or more than 70% of the assessed value of the real estate, and the loan period has lasted for more than one (1) year. Nevertheless, if the banking institution is related with either of the trading parties, then this shall not apply.

If the land and building within the real estate are purchased or leased at the same time, then transaction costs of land and building may be separately evaluated according to either of the aforesaid methods.

Acquiring real estate or right-of-use assets thereof from a related party, the Company shall, in addition to evaluating the cost of real estate or right-of-use assets thereof in accordance with the provisions set forth in the preceding two paragraphs, retain a CPA to review such cost evaluation and express detailed opinion thereon.

Where the Company acquires real estate or right-of-use assets thereof from a related party under any of the following circumstances, it shall be subject to the

preceding article hereof, and the preceding three paragraphs shall not apply:

1. The real estate or right-of-use assets thereof has been acquired by the related party due to inheritance or donation.
2. The time when the related party signed to acquire the real estate or right-of-use assets thereof has been more than five (5) years away from the date of contract for this transaction.
3. The real estate is acquired as the result of a joint construction contract, between the Company and the related party, or through commissioning a related party to build real estate, either on the self-owned land or on leased land.
4. The real estate right-of-use assets for business use are acquired by the Company from its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital.

Article 15

After evaluations made by the Company as per the paragraphs 1 and 2 of the preceding Article, if the respective results thereof are less than the transaction price, Article 16 shall apply provided that the objective evidence as well as opinions issued by professional real estate appraiser and CPA to support the same shall have been obtained under any of the following circumstances:

1. The related party is acquiring or leasing a piece of undeveloped land for construction, and has made available proofs to meet any of the following requirements:
   (1) With the undeveloped land price being evaluated according to the methods referred to in the preceding article, and building price computed on basis of the construction cost of the related party plus reasonable construction profit, total amount thereof is higher than the actual transaction price. The "reasonable construction profit" referred to above shall be subject to the average gross profit rate posted by the construction department of the related party for the past 3 years or the latest gross profit rate for construction industry as published by the Ministry of Finance, whichever is lower.
   (2) Considering the completed transactions made by other non-related parties for other floors with the similar area on the same real estate or in the adjacent area within the period of one (1) year, the trading terms are deemed comparable after reasonable evaluation about the price difference between floors or locations in accordance with real estate transaction or lease practices.
2. The Company has proved that the trading terms for purchasing real estate or obtaining real estate right-of-use assets through leasing from the related party

are comparable to those of other completed transactions of similar area made by other non-related parties in the adjacent area within the period of one (1) year.

The completed transactions in the adjacent area referred to above shall, in general, mean those completed transactions of real estates located at the same or nearby street with a distance of less than 500 meters from the real estate concerned, or with approximate declared values. The term "the similar area" shall, in principle, mean the area of completed transaction made by any non-related party which is no less than 50% of the area for the real estate concerned. The term "within the period of one (1) year" shall mean the period of one (1) year retroactive from the occurrence date of acquiring the real estate or right-of-use assets thereof concerned.

Article 16

For any real estate or right-of-use assets thereof acquired from the related party, if the respective results of evaluations made by the Company as per the preceding two articles hereof are less than the transaction price, then:

1. The difference between transaction price and evaluated price of the real estate or right-of-use assets thereof concerned shall be set aside as special reserve according to paragraph 1, Article 41 of the Securities and Exchange Act, and shall not be distributed as cash or stock dividends. If the investor who evaluates its investment in the Company by equity method is a public company, it shall also set aside as a special reserve in proportion to its shareholding in the Company as provided for in paragraph 1, Article 41 of the Securities and Exchange Act.
2. The Independent Directors of the Audit Committee shall perform the duties pursuant to the provisions set forth in Article 218 of the Company Act in which Paragraph 4 of Article 14-4 of Securities and Exchange Act is mutatis mutandis.
3. The actions taken as required in the preceding two subparagraphs hereof shall be reported to the shareholders' meeting, and details of the transaction concerned shall be disclosed in the annual report and prospectus, respectively.

As to the special reserve set aside under the provisions set forth in the preceding paragraph, it shall not be used until the devaluation loss on the asset purchased or leased at high price has been set aside, or a disposal been made, or the leasing contract has been terminated, or proper compensation been given, or a restoration to the original status been completed, or there are other evidences proving it is justified, and the FSC has approved the use of such reserve.

In case there are other evidences showing the transaction of acquiring real estate or right-of-use assets thereof by the Company from the related party is abnormal, the provisions set for in the preceding two paragraphs shall apply.

SECTION 3: Mergers, Splits, Acquisitions and Stock Transfer Companies

Article 17

Upon carrying out any merger, split, acquisition, or stock transfer, the Company shall, before the deliberation of the acquisition or/and merger by the Audit Committee and the Board of Directors, retain a CPA, lawyer, securities underwriter, or other independent experts to express their opinions about the ratio of share-for-share exchange, tender offer price, or the cash or other properties to be allocated to the shareholders. The opinions shall be submitted to the Audit Committee for approval and the Board of Directors for resolution. However, for the merger of subsidiaries in which the Company directly or indirectly possesses one hundred percent of the issued shares or capital or merger between subsidiaries in which the Company directly or indirectly possesses one hundred percent of the issued shares or capital, the aforementioned rational opinions provided by the experts may be exempted.

Article 18

Upon participating in any merger, split or acquisition, unless otherwise stipulated in other laws that it may not convene the shareholders' meeting, the Company shall prepare an open letter addressed to the shareholders specifying key points and other matters relating to the merger, split or acquisition, and including the experts' opinions and the resolution of the Audit Committee provided in Paragraph 1 of the proceeding Article before the shareholders' meeting, and such open letter shall be, together with the notice of shareholders' meeting, sent to the shareholders as the reference of voting for or against the same.

Among the companies participating in the merger, split, or acquisition, if any of them can't convene its shareholders' meeting for resolution due to insufficient quorum or voting shares, or other legal restrictions, or the resolution relating to such merger, split, or acquisition is rejected in the shareholders' meeting, then those participating companies shall promptly make a public announcement stating the reasons thereof, the follow-up measures to be taken, and the date expected to convene their respective shareholders' meetings.

Article 19

Unless otherwise provided for in other laws or a prior approval has been obtained from the FSC due to special reasons, the companies participating in the merger, split, or acquisition shall convene their respective Board Meetings and shareholders' meeting at the same day to resolve on the matters of such merger, split, or acquisition.

Unless otherwise provided for in other laws or a prior approval has been obtained from the FSC due to special reasons, the companies participating in the stock transfer shall convene their respective Board Meetings at the same day.

When participating in a merger, split, acquisition, or stock transfer, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for five years for reference:

1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in case foreign nationals) of all persons involved in the planning or implementation of any merger, split, acquisition, or stock transfer prior to disclosure of the information.
2. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of the Board Meeting.
3. Important documents and minutes: Including merger, split, acquisition, and stock transfer plans, any letter of intent or memorandum, material contracts, and minutes of Board Meetings.

When participating in a merger, split, acquisition, or stock transfer, a company that is listed on an exchange or has its shares traded on an OTC market shall, within two (2) days of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.

Where any of the companies participating in a merger, split, acquisition, or stock transfer is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the letter is required to abide by the provisions of paragraphs 3 and 4.

Article 20

Anyone, who has participated in or been made known about the companies' merger, split, acquisition or stock transfer plan, shall sign a written non-disclosure agreement undertaking that he/she will not divulge any content of such plan externally before public disclosure of relevant information, nor will he/she buy or sell in his/her own or another one's name any shares or other valuable securities with equity nature of any company in relation with such merger, split, acquisition or stock transfer.

Article 21

When the Company participates in any merger, split, acquisition or stock transfer, the ratio of share-for-share exchange or tender offer price shall not be arbitrarily changed, and conditions of change shall be prescribed in the contract of merger, split, acquisition or stock transfer, except for any of the following circumstances:

1. Capital increase by cash, issuance of convertible bonds, stock dividend distribution, issuance of bonds with warrants, preferred shares with warrants, subscription warrants, and other valuable equity securities.
2. Any acts significantly affecting the company's finance situation and business operations, such as disposal of major assets.
3. There occurs any major disaster, major technical change, etc. that would significantly affect the shareholders' interest or securities price of the company.
4. Adjustments in treasury stocks legally repurchased by any of the companies that have participate in the merger, split, acquisition or stock transfer.
5. Changes in the companies participating in the merger, split, acquisition or stock transfer, or increase/decrease in the number of the participants.
6. Other conditions under which a change may be made as stipulated in the contract concerned and publicly disclosed.

Article 22

When the Company participates in any merger, split, acquisition or stock transfer, the contract thereof shall specify the rights and obligations of any participating companies. Also, the following matters shall be specified in that contract:

1. Measures to deal a default.
2. Measures to deal the treasury stocks or the valuable equity securities issued by the extinguished or split company prior to the merger.
3. Number of treasury stocks that any participating company may repurchase in accordance with laws after the based date for computing the ratio of share-for-share exchange, and measures to deal with the same.
4. Measures to deal with the changes in the companies participating in the merger, split, acquisition or stock transfer, or increase/decrease in the number of the participants.
5. Expected progress schedule and expected completion date.
6. Expected date for convening a shareholders' meeting according to the law, and other related procedures in case it fails to complete as scheduled.

Article 23

After the information about merger, split, acquisition or stock transfer have been disclosed, if any of the participating companies intends to carry out a further merger, split, acquisition or stock transfer with a third party company, then the procedures or legal acts already completed by all original participating companies shall be redone, unless their respective shareholders' meeting has previously passed a resolution authorizing the Board of Directors to make such changes without another resolution passed in the shareholders' meeting.

Article 24

If there is a non-public company among the companies participating in the merger, split, acquisition or stock transfer, the Company shall sign an agreement with it and proceed pursuant to the provisions set forth in Articles 19, 20 and 23 hereof.

CHAPTER 3: Disclosure of Information

Article 25

If the asset acquired or disposed of by the Company falls within one of the following circumstances, relevant information shall be publicly announced and reported, in the specified form by its nature, on the website designated by the FSC within two (2) days from the occurrence date:

8. Acquiring or disposing of real estate or right-of-use assets thereof with a related party, or acquiring or disposing of other assets with a related party which transaction amount is equal to or more than 20% of the Company's paid-in capital, 10% of the Company's total assets or NT$300,000,000; provided, this shall not apply to trading of domestic government bonds or bonds with a call or put option, subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
9. Merger, split, acquisition or stock transfer.
10. Loss on the transaction of derivative products has reached the ceiling for any individual or all contracts as stipulated in the procedures governing the transactions thereof.
11. Assets acquired or disposed of are the equipment or right-of-use assets thereof for business purpose, for which the seller or buyer is not a related party, and the transaction amount is equal to or more than NT$1,000,000,000.
12. Real estates or right-of-use assets thereof acquired or disposed of for construction purpose due to the fact that the Company engages in construction

business, for which the seller or buyer is not the related party, and the transaction amount is equal to or more than NT$500,000,000. However, if the Company disposes of real estate from a completed construction project which is constructed by the Company and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1,000,000,000 or more.

13. Real estates acquired by construction on self-owned or leased land, sharing under joint construction, sharing profits under joint construction, or selling separately under joint construction, and furthermore the transaction counterparty is not a related party, for which the expected transaction amount of the Company is equal to or more than NT$500,000,000.

14. For other assets transactions than those referred to in the preceding six subparagraphs, the disposal of obligatory rights by the financial institution or investments in China, the transaction amount is equal to or more than 20% of the Company's paid-in capital or more than NT$300,000,000, with the exceptions as follows:

(4) Purchase and sale of domestic government bonds or foreign government bonds with a rating not lower than the sovereign rating of Taiwan.

(5) Where done by professional investors— securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds or to subscribe or redeem index investment securities.

(6) Purchase and sale of bonds with a call or put option, subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

Transaction amount referred in preceding paragraph shall be computed as follows:

5. Amount of each transaction.

6. Accumulated amount of transactions with same trading counter party for acquiring or disposing of subject matters of same kind within one (1) year.

7. Accumulated amount in regard to acquisitions or disposal of real estates or right-of-use assets thereof under the same development project within one (1) year (acquisitions and disposals to be accumulated separately.)

8. Accumulated amount in regard to acquisitions or disposal of the same securities within one (1) year (acquisitions and disposals to be accumulated separately.)

The term "within one (1) year" as referred to in preceding paragraph shall mean the period of one (1) year computed retroactively from the occurrence date of the transaction concerned; and any portion already publicly announced according to these Procedures may not be re-counted in.

On or before the tenth day of each month the Company shall, in the specified form, input the information of transactions for derivative products made by it and its subsidiaries of non-domestic public company as of the end of previous month to the information reporting website designated by the FSC.

For the particulars to be publicly announced as required, if there are any errors or omissions needing to be corrected upon public announcement, all these particulars shall be publicly announced and reported again within two (2) days of its acknowledgement.

As for any assets acquired or disposed of by the Company, the relevant contracts, minutes of proceedings, filing books, appraisal reports, written opinions of CPA, lawyer or securities underwriter shall be kept in the Company. Unless otherwise provided for in other laws, these documents shall be kept for at least five (5) years.

Article 26

After any transaction has been publicly announced and reported pursuant the provisions set forth in the preceding article, if there is any of the following circumstances, relevant information shall be publicly announced and reported in the website designated by the FSC within two (2) days from the occurrence date thereof:

1. Contract relating to the transaction has been changed, terminated or canceled.
2. Failure to complete the merger, split, acquisition or stock transfer on the expected date as shown in the contract concerned.
3. The contents originally presented in public disclosure have been changed.

CHAPTER 4: Miscellaneousness

Article 27

Procedures for the Company to control the acquisitions or disposals of assets by its subsidiaries are as follows:

1. To procure its subsidiary to set up its own "Procedures for Acquiring and Disposing of Assets" in accordance with relevant guidelines, and carry out auditing in compliance with such relevant guidelines.
2. To procure its subsidiary shall follow the Procedures set up by itself when acquiring or disposing of any assets.

3. Internal auditors of the Company shall review the auditing report made by the subsidiary.

If the assets acquired or disposed of by a subsidiary that is not a domestic public company have reached the standards of public announcement and report, the Company shall do so for its subsidiary. The aforementioned subsidiary applies to the term "the Company's paid-in capital or total assets" as referred in the standards of public announcement and report in accordance with the provisions of Paragraph 1 of Article 25 based on the paid-in capital or total assets of the Company.

Article 27-1

For the calculation of 10% of total assets under these Procedures, the total assets stated in the latest parent company only financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

Article 28

Where anyone in the Company has committed in violation of these Procedures, then the Personnel Dept. will take a discipline action against him/her according to the severity of circumstance.

Article 29

Upon the adoption or amendment of these Procedures, it shall be approved first by the Audit Committee and then be resolved by the Board of Directors; then, these Procedures shall enter into effectiveness after ratification of the shareholders' meeting.

Article 30

Based on the regulation of this procedure, all matters that shall obtain the approval of the Audit Committee shall be approved by at least one-half of the members of the Audit Committee.

In the event that the preceding does not obtain at least one-half of the approval of the Audit Committee, it shall then ask for the approval of at least two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board's Meeting.

The members of the Audit Committee and all Directors mentioned in the preceding paragraphs refer to the members in office.

When a matter is submitted for discussion to the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. If

an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes.

The History of "PROCEDURES FOR ACQUIRING AND DISPOSING OF ASSETS"

1. These Procedures shall become effective on June 11, 2003;
2. The 1st amendment was made on June 16, 2005;
3. The 2nd amendment was made on June 13, 2007;
4. The 3rd amendment was made on June 21, 2012;
5. The 4th amendment was made on June 24, 2013;
6. The 5th amendment was made on June 17, 2014;
7. The 6th amendment was made on June 26, 2017;
8. The 7th amendment was made on June 24, 2019;
9. The 8th amendment was made on May 31, 2022.

EVA AIRWAYS CORPORATION

Shareholdings of Directors

Title	Name	Shares held
Chairman	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Lin, Bou-Shiu	401,139,111
Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Tai, Jiin-Chyuan	
Director	Evergreen International Corp. Representative: Ko, Lee-Ching	385,196,304
Director	Sun, Chia-Ming	102,763
Director	Shine Glow Investments Ltd. Representative: Wu, Jiang-Ming	10,000
Director	Shine Glow Investments Ltd. Representative: Chu, Wen-Hui	
Independent Director Undertaking Public Welfare	Chien, You-Hsin	0
Independent Director	Hsu, Shun-Hsiung	
Independent Director	Wu, Chung-Pao	
Total		786,448,178

Notes:

1. As of March 31, 2026, the book closure date for the Company's shareholders' meeting, the total number of shares already issued is 5,400,444,335 shares.
2. The minimum shareholding required to be held by all directors is 120,000,000 shares.