

# 2024 ANNUAL REPORT



***We Give It Our All, for Every Smile***  
***10,000 Professionals – 1 Goal***

**Notice to readers**

This English version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between English version and Chinese version, the Chinese version shall prevail.

Taiwan Stock Exchange Market Observation  
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Financial Calendar

Year Ended December 31, 2024

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## I. Letter to Shareholders

Dear Shareholders,

In 2024, the passenger capacity has recovered while market momentum remains robust, resulting in record-breaking passenger numbers and revenue. Meanwhile, the cargo have benefited from a global easing of inflation, along with the demand from the e-commerce and high-tech products driving consumer dynamics. This drove double-digit growth both in cargo tariff and volume. Annual revenue of EVA Air reached NT\$206.6 billion, for 10% growth over the previous year.

### **2024 Results**

#### **■ Passenger revenue was NT\$144.9 billion, which was an increase of NT\$9.1 billion compared with 2023 and a year-on-year increase of 7%**

In 2024, the number of passengers carried was 13.16 million persons, accounting for an annual increase of 16.8%; the passenger load factor was 82.6%, with a slightly decrease of the annual passenger yield by 0.8%. The passenger market continues to benefit from robust travel demand, with both fare and traffic maintained at elevated levels. Consequently, the annual revenue has once again achieved an unprecedented historical peak.

#### **■ Cargo revenue was NT\$52.2 billion, which was an increase of NT\$10.8 billion compared with 2023 and a year-on-year increase of 26%**

In 2024, EVA Air transported 790,000 tons of cargo, making an increase of 12.6% from the previous year. The cargo load factor was 71.6% and the cargo yield increased by 11.7%. Starting from the end of the first quarter of 2024, the demand for AI, new energy-related products, and e-commerce has been steadily increasing. EVA Air has proactively secured the sales of charter flights and block space, resulting in mutually advantageous outcomes for EVA Air and its customers.

#### **■ Proactively develop flight network, optimize operational efficiency**

In 2024, EVA Air launched a new route from Kaohsiung to Hong Kong, resumed flights to Matsuyama and the 2<sup>nd</sup> daily service to Sapporo, and expanded services with increased frequencies from Taoyuan to Seattle and to popular destinations in Japan and Korea, as well as from Kaohsiung to Fukuoka, Seoul, and Macau. Additionally, the airline has been actively increasing the frequency of North America freighter flights to enhance our fleet efficiency.

## ■ Cross-brand collaboration, expanding service marketing

In collaboration with Sanrio, EVA Air has achieved a significant product evolution with the launch of the fourth-generation Hello Kitty-themed aircraft. By partnering with Kanpai Group, the airline offers Michelin-starred onboard meals meticulously crafted to elevate travelers' culinary experiences. Furthermore, as industry pioneers in Taiwan, the airline has established a world-class global customer service center that operates 24/7 year-round, providing comprehensive Chinese and English support to meet the highest standards of service excellence.

## ■ Affiliated companies

EVA Air has invested in 18 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 billion in 2024.

## **Results vs. Projections**

EVA Air and subsidiaries estimated total consolidated operating revenue of NT\$210.15 billion for 2024 and actually achieved NT\$221.01 billion, surpassing our goal with 105.17%. Expected net profit before taxes was NT\$21.72 billion and actual net profit before taxes amounted to NT\$38.39 billion.

## **Analysis of Financial Results and Profitability**

EVA Air and subsidiaries reported consolidated operating revenue of NT\$221.01 billion for 2024, a 10.3% increase over the previous year. Consolidated operating costs and expenses were NT\$182.33 billion, a 6.8% increase over the previous year.

### **Profitability analysis (consolidated):**

Return on assets: 9.8%

Return on equity: 24.5%

Profit margin: 13.8%

Earnings per share: NT\$5.37

## **Research and Development**

1. In response to the booming aviation business and rapid changes in market demand, the Company has introduced a new generation online booking system. The system provides shopping cart services to enhance passenger's digital experience. It also integrates Amadeus Anytime Merchandising product which enables business units to implement dynamic price adjustment and various package products in real time,

thereby achieving product differentiation and rapid product launch to meet market changes.

2. As the service scope and global corporate membership continue to expand, the Company has launched a brand-new global corporate membership website to enhance its brand image and support sustainable growth. Built with a modern UX/UI design and responsive web development technology, the website offers members a more seamless and convenient user experience. Simultaneously, the management system has been upgraded to improve operational efficiency, enhance the flexibility of reward programs, and support the stable and diversified development of corporate membership services.
3. The systematic function for software auditing on computer has been built to automate report generation and subsequent confirmation. This feature enhances information security by reducing manual audits while improving audit efficiency and data correction rates.
4. Migrating the distribution layer network switches in office building of Taiwan, as well as the communication devices, including the Wide Area Network (WAN) equipment in each branch office, we ensure the information security and the overall effectiveness and reliability of network operation. We also improve the stability of network service and optimize the backup mechanism as well as the security level of group control policy.
5. Replacing the network devices in HDQ and branch offices by implementing next-generation Wide Area Network (WAN) infrastructure with Software-Defined Wide Area Network (SD-WAN) technology and cloud services, which reduces the deployment time for new offices and also improves cybersecurity, network management, and operational continuity.
6. In response to the promotion of the “Green Transportation” Carbon Offset Project, the cargo global website of the Company has introduced a dedicated carbon emissions section. This platform enables cargo agents to query and download detailed data at any time and precisely monitor the carbon emissions resulting from the delivery of goods. By participating in the use of Sustainable Aviation Fuel (SAF), we are collaboratively working to achieve our carbon reduction objectives.
7. In alignment with the emergency notice issued by the United States Transportation Security Administration (TSA), which calls for Air Cargo Advance Screening (ACAS), we require that shipments destined for the United States provide comprehensive shipper and consignee details, as specified on the air waybill (AWB), at the time of obtaining the loading permit to ensure full compliance with customs regulations.

## **Corporate Sustainability Development**

In response to the UN Sustainable Development Goals (SDGs), we formulate sustainable development strategies based on ESG and our corporate core value of “Safety, Service, and Sustainability”. By establishing a sustainable corporate governance model, we collaborate with suppliers and partners to build a sustainable aviation service ecosystem so that we can achieve our vision of “becoming a benchmarking airline with global influence”, refine corporate sustainable governance performance, and build brand value as a leader in sustainability.

To effectively communicate the Company’s sustainability vision and net-zero action plan, we participated in the “2024 SDG Asia Exhibition” organized by the Taiwan Institute for Sustainable Energy (TAISE) in 2024 under the exhibition theme “Green Travel & Green Transportation”. The exhibit comprehensively showcased our advanced flight fuel-saving strategy alongside our meticulously designed in-flight eco-friendly supplies. Our initiatives demonstrated our commitment to environmental sustainability, which received an enthusiastic response from the public.

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

In 2024, we were selected as a constituent of the “Dow Jones Best-in-Class Emerging Markets Indices” for the first time, standing out among 61 evaluated airlines worldwide. In addition, we have been included as a constituent in the “FTSE4Good Index Series” and secured an AAA rating in the “MSCI ESG Ratings”, which confirms our steadfast commitment to sustainable development. The Company participated in the “2024 7<sup>th</sup> Annual Global Corporate Sustainability Awards (GCSA)” and the “2024 17<sup>th</sup> Taiwan Corporate Sustainability Awards (TCSA)”, both organized by Taiwan Institute for Sustainable Energy (TAISE), earning the top prize in the event by receiving “Taiwan Top 10 Sustainable Enterprises Award - Corporate Sustainable Comprehensive Performance Category” in the TCSA. For the seventh year in a row, we won the TCSA “Platinum Award for Transportation Industry - Sustainability Report Category”. We were awarded the GCSA “Sustainability Reporting Award - Bronze Class”, and the TCSA “Innovative Growth Leadership Award”, the “Sustainable Supply Chain Leadership Award”, the “Climate Leadership Award” and the “Social Inclusion Leadership Award” in Single Performance Category. In total, we won seven GCSAs and TCSAs, these accolades comprehensively demonstrate our excellent performance and industry-leading achievements across various areas of sustainable development. In 2024, we also participated in *CommonWealth* Magazine’s Excellence in Corporate Social Responsibility awards assessment; we were honored to be listed among the top 100 Enterprises, ranking 9<sup>th</sup> in the Large Service Industry category.

## ■ Making Net-Zero Carbon Emissions by 2050 a Reality

On the path towards “Net-Zero Carbon Emissions by 2050”, the Company has developed carbon reduction strategies and roadmap, and planned out our carbon reduction targets based on flight operations and ground operations. In July 2024, we officially received validation from the Science Based Targets initiative (SBTi) and will regularly track and report our carbon reduction progress. In flight operations, in addition to increasing the usage ratio of Sustainable Aviation Fuel (SAF), we continue to introduce new-generation fuel-efficient and eco-friendly aircraft to ensure a modernized fleet. For ground operations, starting in 2024, we utilize renewable energy to reduce Scope 2 emissions; additionally, we organize Green Supply Chain program activities to collaborate with our supply chain partners in our emission reduction efforts. The Company takes a holistic approach to sustainability, demonstrating our unwavering commitment to achieving net-zero carbon emissions, while striving to deliver superior low-carbon transportation services.

## **2025 Preview**

### **Operating Objectives**

#### 1. Steadily expanding network and strategic positioning in niche market

In response to supply chain bottlenecks in the aviation industry, EVA Air strategically sustains fleet capacity through new acquisitions and lease extensions. Moreover, the airline methodically expands network by launching new routes and increasing flight frequencies in alignment with seasonal demand and major events, thereby capitalizing on niche market opportunities.

#### 2. Comprehensively evolve services and shaping a global brand image

EVA Air has introduced diversified service products, ensuring that its software and hardware offerings remain aligned with current technological advancements while consistently incorporating advanced automation services into its operations. The airline also actively participates in public welfare initiatives and a variety of sports events to increase international visibility and reinforce overall brand value.

#### 3. Strengthen hub transferring capabilities and continuously optimize the efficiency of flight network

In order to diversify the customer base and leverage the benefits of the network, EVA Air is actively exploring new passenger and cargo markets, increasing the flight frequency to potential destinations, and deepening its cooperation with Star Alliance and partner airlines.

#### 4. Upgrade cabin products and delivering an exceptional passenger experience

EVA Air, a pioneer in establishing the Premium Economy class since 1992, will unveil its fourth-generation Premium Economy Class on the Boeing 787-9. This is designed to provide a refined and comfortable cabin experience, strengthening its comprehensive three-class service offerings.

### **Sales Estimate and Statistics**

#### **Passenger:**

In 2025, EVA Air forecasts 13.46 million passengers reflecting an annual growth of 2.3%. International Air Transport Association (IATA) estimates that worldwide passenger will reach a total of 5.2 billion in 2025, with a 6.7% growth compared with 2024, breaking the milestone of 5 billion people for the first time.

#### **Cargo:**

In 2025, we estimate carrying 799,000 tons of cargo, marking an 1.1% increase compared to the previous year. IATA forecasts that air cargo volume will reach 72.5 million tons, reflecting a 5.8% annual growth rate.

### **Future Development Strategies and Important Marketing Policies**

#### 1. Optimizing fleet composition to improve operational efficiency.

- (1) Fourteen Boeing 787 Dreamliners will be delivered from 2025, with the 787 fleet is expected to reach a total of thirty aircraft in 2029.
- (2) EVA Air plans to convert three of its Boeing 777-300ER aircraft into freighters from 2025. The 777 freighters fleet will reach twelve aircraft once completed.
- (3) EVA Air has finalized a firm order with Airbus for the purchase of twenty-four A350-1000 wide-body aircraft from 2027 through 2033, and also expects to add eighteen A321neo single-aisle aircraft with deliveries scheduled to begin in 2029 and complete in 2033.
- (4) The number of aircraft is as shown in the following table:

	Aircraft Type	2025.12.31
	777-300ER	33
	787-9	8
	787-10	13
	A330-300	9
	A321-200	17
	777F	9
	<b>Total</b>	<b>89</b>

2. Deepen alliance connections, focus on digital transformation.
  - (1) Leveraging Star Alliance resources, strengthening alliance partnerships, securing new air traffic rights, and expanding global network.
  - (2) Driving digital transformation, enriching marketing channels, innovating service offerings, and enhancing passenger experiences.
3. Flexible capacity planning, continuous flight network expansion.
  - (1) Continuing to introduce new aircraft and extending leases on the enduring fleet to meet market demand.
  - (2) Optimizing fleet utilization and implementing agile strategies to enhance network resilience.
4. Enhancing operational efficiency to alleviate cost pressures.
  - (1) Realign sales strategy in response to payload restrictions and maintaining the revenue.
  - (2) Optimizing flight connections and enhancing the fleet utilization enable network synergy.

## **Impact of External Competition, Regulatory Environment, and Overall Operating Environment**

### **External Competition**

1. The delivery of new aircraft by competitors has led to an increase in flight frequencies on Asia-Pacific routes.
2. Expansion of passenger and cargo capacity has intensified market competition.
3. The congestion at the hub airports restricts the expansion of the flight network.
4. The delayed delivery of the new aircraft effects the operational stability.

### **Regulatory Environment**

EVA Air is currently experiencing impacts from the regulatory environment, primarily influenced by the progressive tightening of international and regional regulations, particularly in response to climate change mandates. In October 2023, the European Parliament passed the ReFuelEU Aviation Regulation, which aims to promote the adoption of SAF, and ensure a level playing field in the EU aviation market, supporting the EU's efforts to achieve its 2030 and 2050 climate targets.

Furthermore, the first phase of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is scheduled for implementation from 2024 to 2026. As a result, certain routes operated by the Company are subject to carbon emissions offsetting obligations, with the corresponding carbon credits required to be retired by April 30, 2028. These policies not only impact airline operational costs but also as a key driver for industry transformation.

EVA Air will continue to closely monitor global regulations developments, assess their impact on the aviation industry value chain, and adapt our climate change response strategy accordingly.

### **Overall Operating Environment**

1. Economic risks are increasing amid escalating global tariff frictions.
2. The rise of protectionism restricts export momentum.
3. Geopolitical conflicts remain unresolved, making the economic situation unpredictable.
4. Operating costs increase with the development of SAF.

Faced with numerous challenges, including global political and economic turbulence, supply chain disruptions, and threats from extreme climate. EVA Air pragmatically responds by leveraging the collective efforts of its team, ensuring the achievement of “continuous innovation, quality improvement, and increased efficiency” while continuously strengthening its competitiveness and committing to practice its sustainable development.

Chairman

Lin, Bou-Shiu

## II. Corporate Governance Report

The excellent corporate governance is the basis of corporate sustainable operation. By following the idea, the Company is devoted to maintaining shareholders' interests, enhancing the functionality of Board of Directors and strengthening the correctness and instantaneity of information disclosure to make sure the efficiency and transparency of corporate operation.

The Company adopts electronic voting for Annual General Shareholders' Meeting. Shareholders could participate in voting by electronic way. The shareholders rights are protected and the activism of shareholders are implemented well. Besides, the Company also provides Chinese and English shareholder' meeting agenda and annual report for investors' reference to ensure all investors could receive equal information.

Based on the principle of integrity in management, the Company continues to promote corporate governance. In the 11<sup>th</sup> Corporate Governance Evaluation Award for TWSE-listed and TPEx-listed Companies of year 2024, EVA Air was ranked in the range of 6% to 20% of all listed companies. In 2024, the Company was selected as a constituent of the "Dow Jones Best-in-Class Emerging Markets Indices" for the first time. In addition, the Company was awarded the "Sustainability Reporting Award - Bronze Class" in the 7<sup>th</sup> Global Corporate Sustainability Awards (GCSA), and the "Taiwan Top 10 Sustainable Enterprises Award - Corporate Sustainable Comprehensive Performance Category", "Innovative Growth Leadership Award", the "Sustainable Supply Chain Leadership Award", the "Climate Leadership Award", the "Social Inclusion Leadership Award", and the "Platinum Award for Transportation Industry - Sustainability Report Category" in the Taiwan Corporate Sustainability Awards (TCSA), thus evidencing that the Company's excellent performance in sustainable development and corporate governance has been widely recognized.

The Company's Board of Directors is composed of nine directors, including three independent directors (one of them shall be an Independent Director Undertaking Public Welfare), in order to make sure the independence and transparency of the operation of Board of Directors. The members of Board of Directors have professional knowledge and diverse background, such as business management, transportation management, finance accounting, law, technology, environmental protection and risk management. The independent directors provide professional and multi-dimensional opinions by their experiences.

The Remuneration Committee is composed of three independent directors and subordinated under Board of Directors. The Committee periodically reviews the remuneration policies of directors and managers and stipulates a reasonable remuneration

for them according to their devotion on company operation. In addition, the Company set up Audit Committee. The Committee is composed of the entire independent directors. The main function is to supervise fair presentation of the financial reports, the appointment, independence, and performance of CPAs, the effective implementation of the internal control system and the risks management of the Company. In order to fulfill corporate social responsibilities and achieve the goal of sustainable operations, the Company established the Sustainability Committee (with independent director membership of at least 50%) on December 23, 2022 to be in charge of reviewing and formulating policies, strategies, objectives, and management guidelines related to corporate sustainability (including risk management), reviewing the corporate sustainability annual work plan, supervising and tracking its progress and results, and fully implementing the corporate governance system so as to be in line with the concept of sustainable operations.

The Auditing Div. is also subordinated under Board of Directors to build, implement and maintain the appropriateness and effectiveness of internal control system, improve operational efficiency and ensure that all the operation follows the related laws by auditing.

## 2.1 Directors, Supervisors and Management Team

### 2.1.1 Directors

March 25, 2025

Title (Note 1)	Nationality	Name	Gender Age (Note 2)	Date of Election (Inauguration)	Tenure	Date of Initial Election, Appointment (Note 3)	Shareholding When Elected (Note 12)		Present Shareholdings (Note 12)		Shares Held by Spouses & Dependents		Shares Held by Third Parties		Education & Experience (Note 4)	Positions held concurrently in the company and/or in any other company	Other Managers, Directors or Supervisors Related by Marriage or Within Second-degree kinship of Each Other			Remark (Note5)
							Number	(%)	Number	(%)	Number	(%)	Number	(%)			Title	Name	Relation	
Chairman	R.O.C.	Evergreen Marine Corp. (Taiwan) Ltd.	N/A	2023.05.24	3 Years	1989.03.31 (Note 6)	776,541,111	14.48	401,139,111	7.43	N/A	0	0.00	N/A	N/A	N/A	N/A			-
	R.O.C.	Representative: Lin, Bou-Shiu	Male 71~80 years old	2023.05.24	3 Years	1993.04.30 (Note 7)	N/A		350,029	0.01	21,911	0.00	0	0.00	Please refer to page 17	<b>Chairman:</b> Hsiang-Li Investment Corp. <b>Director:</b> Evergreen Aviation Technologies Corp., UNI Airways Corp., Evergreen Sky Catering Corp., Evergreen Air Cargo Services Corp., Evergreen Airline Services Corp., Trade-Van Information Services Co.	-	-	-	-
Director	R.O.C.	Evergreen International Corp.	N/A	2023.05.24	3 Years	1993.04.30 (Note 8)	712,296,304	13.28	385,196,304	7.13	N/A	0	0.00	N/A	N/A	N/A	N/A			-
	R.O.C.	Representative: Ko, Lee-Ching	Female 71~80 years old	2024.04.19	2.1 Years	1992.05.02 (Note 9)	N/A		0	0.00	0	0.00	0	0.00	Please refer to page 17	<b>Director:</b> Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage & Transport Corp., Evergreen Steel Corp. <b>Supervisor:</b> Evergreen Sky Catering Corp., Evergreen Air Cargo Services Corp., Evergreen Airline Services Corp.	-	-	-	-

Title (Note 1)	Nationality	Name	Gender Age (Note 2)	Date of Election (Inauguration)	Tenure	Date of Initial Election, Appointment (Note 3)	Shareholding When Elected (Note 12)		Present Shareholdings (Note 12)		Shares Held by Spouses & Dependents		Shares Held by Third Parties		Education & Experience (Note 4)	Positions held concurrently in the company and/or in any other company	Other Managers, Directors or Supervisors Related by Marriage or Within Second-degree kinship of Each Other			Remark (Note 5)
							Number	(%)	Number	(%)	Number	(%)	Number	(%)			Title	Name	Relation	
Director	R.O.C.	Evergreen Marine Corp. (Taiwan) Ltd.	N/A	2023.05.24	3 Years	1989.03.31 (Note 6)	776,541,111	14.48	401,139,111	7.43	N/A	0	0.00	N/A	N/A	N/A				-
	R.O.C.	Representative: Tai, Jiin-Chyuan	Male 61~70 years old	2023.05.24	3 Years	2011.06.10 (Note 10)	N/A		16,731	0.00	0	0.00	0	0.00	Please refer to pages 17~18	<b>Chairman:</b> Central Reinsurance Corp. <b>Director:</b> Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage & Transport Corp., Evergreen Steel Corp., Evergreen Sky Catering Corp.	-	-	-	-
Director	R.O.C.	Sun, Chia-Ming	Male 61~70 years old	2023.05.24	3 Years	2018.01.01	102,763	0.00	102,763	0.00	0	0.00	0	0.00	Please refer to page 18	<b>President:</b> EVA Airways Corp. <b>Director:</b> Evergreen Aviation Technologies Corp., UNI Airways Corp., Evergreen Air Cargo Services Corp.	-	-	-	-
	R.O.C.	Shine Glow Investments Ltd.	N/A	2023.05.24	3 Years	2023.05.24	10,000	0.00	10,000	0.00	N/A	0	0.00	N/A	N/A	N/A				-
	R.O.C.	Representative: Wu, Jiang-Ming	Male 71~80 years old	2023.05.24	3 Years	1994.03.19 (Note 11)	N/A		18,055	0.00	0	0.00	0	0.00	Please refer to page 18	<b>Chairman:</b> Chang Yung-Fa Charity Foundation	-	-	-	-
	R.O.C.	Representative: Chu, Wen-Hui	Female 51~60 years old	2023.05.24	3 Years	2023.05.24	N/A		0	0.00	0	0.00	0	0.00	Please refer to page 19	<b>Vice President:</b> Administration Department of Chang Yung-Fa Charity Foundation	-	-	-	-
Independent Director Undertaking Public Welfare	R.O.C.	Chien, You-Hsin	Male 71~80 years old	2023.05.24	3 Years	2014.06.17	0	0.00	0	0.00	0	0.00	0	0.00	Please refer to page 19	<b>Director:</b> ECOVE Environment Corp.	-	-	-	-

Title (Note 1)	National- ality	Name	Gender Age (Note 2)	Date of Election (Inaugu- ration)	Tenure	Date of Initial Election, Appoint- ment (Note 3)	Shareholding When Elected (Note 12)		Present Shareholdings (Note 12)		Shares Held by Spouses & Dependents		Shares Held by Third Parties		Education & Experience (Note 4)	Positions held concurrently in the company and/or in any other company	Other Managers, Directors or Supervisors Related by Marriage or Within Second-degree kinship of Each Other			Remark (Note5)
							Number	(%)	Number	(%)	Number	(%)	Number	(%)			Title	Name	Relation	
Independent Director	R.O.C.	Hsu, Shun- Hsiung	Male 61~70 years old	2023.05.24	3 Years	2014.06.17	0	0.00	0	0.00	0	0.00	0	0.00	Please refer to pages 19~20	CPA and Managing Partner of YMH Company, CPAs <b>Director:</b> Wellan System Co., Ltd., Sagittarius Life Science Corp., YMH International Co., Ltd., YMH Risk Management Consultant Ltd.	-	-	-	-
Independent Director	R.O.C.	Wu, Chung-Pao	Male 61~70 years old	2023.05.24	3 Years	2017.06.26	0	0.00	0	0.00	0	0.00	0	0.00	Please refer to page 20	<b>Chairman:</b> Protech Systems Co., Ltd. <b>Independent Director:</b> Marktech International Corp. <b>Director:</b> Chenbro Microm Co., Ltd., CPC Corporation, Taiwan	-	-	-	-

Note 1: For statutory director, both the names of the legal entity and its representative are required to be disclosed; for representative of statutory director, the name of the legal entity should also be disclosed, and the aforementioned information should be noted and filled in Chart 1 below.

Note 2: Please list the actual age in a range of numbers, such as 41–50 years old or 51–60 years old.

Note 3: To fill in “the Date of Initial Election, Appointment” of the directors and supervisors, the discontinuation of tenure should be footnoted.

Note 4: To fill in the “Experience” of director and supervisor, detailed job titles and work responsibilities should also be described if he/she previously worked for the auditing accounting firm or the Company’s affiliates.

Note 5: Where the chairman of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto.

Note 6: Evergreen Marine Corp. (Taiwan) Ltd. has appointed representatives to serve as directors or supervisors of the Company from 1989.03.31 to 1993.04.30 and 1996.03.21 till present.

Note 7: Mr. Lin, Bou-Shiu has served as a director of the Company from 1993.04.30 to 1996.03.21, 2004.06.15 to 2012.03.18 and 2016.03.11 till present.

Note 8: Evergreen International Corp. has appointed representatives to serve as directors or supervisors of the Company from 1993.04.30 to 2004.06.15 and 2007.06.13 till present.

Note 9: Ms. Ko, Lee-Ching had served as a supervisor of the Company from 1992.05.02 to 2012.03.18, and she has served as a director of the Company from 2012.03.19 to 2022.04.18 and 2024.04.19 till present.

Note 10: Mr. Tai, Jiin-Chyuan has served as a director of the Company from 2011.06.10 to 2022.04.18 and 2023.05.24 till present. In addition, Mr. Tai acted as a director on the behalf of Evergreen International Storage & Transport Corp. from 2022.05.31 to 2023.05.23.

Note 11: Mr. Wu, Jiang-Ming has served as a director of the Company from 1994.03.19 to 1996.03.21, 2001.04.19 to 2002.06.18 and 2022.04.19 till present.

Note 12: Total shares issued at the time of directors election(2023.05.24) was 5,363,273,600 shares; total shares issued at the time of the book closure date for the 2025 shareholders’ meeting (2025.03.25) was 5,400,444,335 shares.

Note 13: Diversification of Board of Directors: Please refer to pages 21~22.

## **Chart 1: Major Shareholders of the Institutional Shareholders**

March 25, 2025

Name of Institutional Shareholder (Note 1)	Major Shareholders of Institutional Shareholder (Note 2)
Evergreen Marine Corp. (Taiwan) Ltd.	Cathay United Bank Trust Account – Chang, Kuo-Hua (7.71%) Capital Tip Customized Taiwan Select High Dividend Exchange Traded Fund (7.15%) Chang, Sheng-En (4.12%) Yuanta/P-shares Taiwan Dividend Plus ETF (3.48%) Chang, Yung-Fa (3.20%) (deceased) Cathay United Bank Trust Account – Yang, Mei-Chen (2.11%) Hua Nan Commercial Bank, Ltd. in custody for Yuanta Taiwan Value High Dividend ETF (1.79%) Chang, Kuo-Hua (1.50%) New Labor Pension Fund (1.40%) Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF (1.24%)
Evergreen International Corp.	Chang Yung-Fa Foundation (28.86%) Shine Glow Investments Ltd. (18.00%) Chang, Kuo-Ming (17.99%) Chang, Kuo-Hua (12.90%) Trust Account by Lee, Yu-Mei (Hua Nan Bank) (6.99%) Chang Yung-Fa Charity Foundation (5.00%) Chang, Yung-Fa (5.00%) (deceased) Yang, Mei-Chen (4.60%) Scept Corporation (0.50%) Lee, Yu-Mei (0.15%)
Shine Glow Investments Ltd.	Chang, Kuo-Cheng (95.10%) Tseng, Chiung-Hui (4.90%)

Note 1: If the directors and supervisors are institutional shareholders, fill in the name of that institutional shareholder.

Note 2: Fill in the names of the institutional shareholder's major shareholders (those with a shareholding ratio ranking among the top 10) and its shareholdings ratio. If any of the major shareholders is institutional shareholders, please fill in chart 2 below.

Note 3: If an institutional shareholder is not organized as a company, the shareholder names and shareholding ratios required to be disclosed as mentioned above shall be the names of the capital contributors or donors (for further information, please refer to the announcements of the Judicial Yuan) and their capital contribution or donation rates, respectively. If a donor has died, please further note "deceased".

Note 4: Information is provided by institutional shareholders, Department of Commerce, MOEA or Market Observation Post System (MOPS).

## **Chart 2: Major Shareholders of the Company's Major Institutional Shareholders**

March 25, 2025

Legal Entity (Note 1)	Name of Institutional Shareholders (Note 2)	Major Shareholders of Institutional Shareholders (Note 3)
Evergreen Marine Corp. (Taiwan) Ltd.	Cathay United Bank Trust Account – Chang, Kuo-Hua	N/A
	Capital Tip Customized Taiwan Select High Dividend Exchange Traded Fund	N/A
	Yuanta/P-shares Taiwan Dividend Plus ETF	N/A
	Cathay United Bank. Trust Account – Yang, Mei-Chen	N/A
	Hua Nan Commercial Bank, Ltd. in custody for Yuanta Taiwan Value High Dividend ETF	N/A
	New Labor Pension Fund	N/A
	Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF	N/A
Evergreen International Corp.	Chang Yung-Fa Foundation (Note 6)	Chang, Yung-Fa (deceased) Chang, Shu-Hua (deceased) Chang, Kuo-Hua Chang, Kuo-Ming Chang, Kuo-Cheng Evergreen International Corp. Evergreen Marine Corp. (Taiwan) Ltd. Everglory Transport Corp. Evergreen Investment Corp. Eversaftey Container Terminal Corp. Evermaster Industrial Corp. Evergenius Computer Information Corp. Everlaural Trading Corp. Ltd. Uniglory Marine Corp.

Legal Entity (Note 1)	Name of Institutional Shareholders (Note 2)	Major Shareholders of Institutional Shareholders (Note 3)
Evergreen International Corp.	Shine Glow Investments Ltd.	Chang, Kuo-Cheng (95.10%) Tseng, Chiung-Hui (4.90%)
	Trust Account by Lee, Yu-Mei (Hua Nan Bank)	N/A
	Chang Yung-Fa Charity Foundation (Note 7)	Chang, Yung-Fa (33.33%) (deceased) Chang, Kuo-Hua (33.33%) Cheng, Shen-Chih (33.33%)
	Scept Corporation	Yang, Mei-Chen (97.31%) Chang, Sheng-En (2.69%)

Note 1: Names of the institutional shareholders of chart 1.

Note 2: Names of the major shareholders of institutional shareholders of chart 1.

Note 3: Names of the institutional shareholder's major shareholders (those with a shareholding ratio ranking among the top 10) and their shareholding ratio.

Note 4: If an institutional shareholder is not organized as a company, the shareholder names and shareholding ratios required to be disclosed as mentioned above shall be the names of the capital contributors or donors (for further information, please refer to the announcements of the Judicial Yuan) and their capital contribution or donation rates, respectively. If a donor has died, please further note "deceased".

Note 5: Information is provided by institutional shareholders, Department of Commerce MOEA or Market Observation Post System (MOPS).

Note 6: The endowers are the endowers listed in the Charter of Endowment of Chang Yung-Fa Foundation.

Note 7: The endowers are the endowers listed in the Charter of Endowment of Chang Yung-Fa Charity Foundation and their endowment as a percentage of endowment property endowed by endowers when Chang Yung-Fa Charity Foundation was established.

### **Information on Directors (2)**

1. Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and the Independence of Independent Directors:

March 25, 2025

Qualification Name and Title	Professional qualifications and experience	Independence status	Number of other public companies where the individual concurrently serves as an independent director or a member of the Remuneration Committee
Chairman Lin, Bou-Shiu (Convener of the Sustainability Committee)	<ul style="list-style-type: none"> <li>■ Education: Bachelor of Computer Science and Information Engineering, Tamkang University</li> <li>■ Professional qualifications and experiences: Serves currently as the Chairman of the Company, and a Director of Evergreen Aviation Technologies Corp., Trade-Van Information Services Co., and was previously the Chairman of Evergreen Steel Corp.</li> <li>■ No violations of Article 30 of the Company Act.</li> </ul>	N/A	0
Director Ko, Lee-Ching	<ul style="list-style-type: none"> <li>■ Education: Keelung Girls' Senior High School</li> <li>■ Professional qualifications and experiences: Serves as a Director of Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage &amp; Transport Corp., Evergreen Steel Corp., and was previously the Vice Group Chairman of the Evergreen Group and the Chairman of Evergreen International Corp.</li> <li>■ No violations of Article 30 of the Company Act.</li> </ul>	N/A	0
Director Tai, Jiin- Chyuan	<ul style="list-style-type: none"> <li>■ Education: Master of Maritime Law, National Taiwan Ocean University</li> <li>■ Professional qualifications and experiences:</li> </ul>	N/A	0

	<p>Serves as the Chairman of Central Reinsurance Corp., and a Director of Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage &amp; Transport Corp., Evergreen Steel Corp., Evergreen Sky Catering Corp., and was previously the Executive Vice President of Legal &amp; Insurance Div. of the Company, a Director and the President of Evergreen International Corp.</p> <p>■ No violations of Article 30 of the Company Act.</p>		
<p>Director Sun, Chia-Ming (Member of the Sustainability Committee)</p>	<p>■ Education: Bachelor of International Trade, Chinese Cultural University</p> <p>■ Professional qualifications and experiences: Serves currently as the President of the Company, and a Director of Evergreen Aviation Technologies Corp., UNI Airways Corp., and was previously a Director of Evergreen Sky Catering Corp., the Executive Vice President of Passenger Management Div. of the Company.</p> <p>■ No violations of Article 30 of the Company Act.</p>	N/A	0
<p>Director Wu, Jiang-Ming</p>	<p>■ Education: Fu Jen University Major: English Language and Literature Minor: Mass Communication</p> <p>■ Professional qualifications and experiences: Serves as the Chairman of Chang Yung-Fa Charity Foundation, and was previously the Chairman of Evergreen Airline Services Corp., EverFun Travel Services Corp., Evergreen Logistics Corp. and the President of the Company, UNI Airways Corp.</p> <p>■ No violations of Article 30 of the Company Act.</p>	N/A	0

Director Chu, Wen-Hui	<p>■ Education: Bachelor of Business Administration, National Cheng Kung University</p> <p>■ Professional qualifications and experiences: Serves currently as the Vice President of Administration Department of Chang Yung-Fa Charity Foundation, and was previously the Vice President of Secretary Div. of Evergreen International Corp.</p> <p>■ No violations of Article 30 of the Company Act.</p>	N/A	0
Independent Director Undertaking Public Welfare Chien, You-Hsin (Convener of the Remuneration Committee, Member of the Audit Committee and the Sustainability Committee)	<p>■ Education: Ph. D. Aeronautics and Astronautics, New York University, U. S. A.; B.S. Mechanical Engineering, National Taiwan University</p> <p>■ Professional qualifications and experiences: Serves currently as an ambassador-at-large of the R.O.C., the Chairman of the Taiwan Institute for Sustainable Energy, and a Director of ECOVE Environment Corp., and was previously the Minister of Ministry of Transportation and Communications, the Minister of Ministry of Foreign Affairs, the Minister of the Environmental Protection Administration, the Representative of Taipei Representative Office in the U.K., the Legislator of Legislative Yuan (Parliament), the Professor and Dean of College of Engineering of Tamkang University, and an Independent Director of Far Eastern Department Stores, Ltd.</p> <p>■ No violations of Article 30 of the Company Act.</p>	Chien, You-Hsin, an Independent Director undertaking public welfare, meets the requirement of independence as stipulated in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Note)	0
Independent Director Hsu, Shun-Hsiung (Convener of the	<p>■ Education: Master of Accounting, National Taiwan University; Bachelor of Transportation &amp; Communication Management Science, National Cheng Kung University</p> <p>■ Professional qualifications and</p>	Hsu, Shun-Hsiung, an Independent Director, meets the requirement of independence as stipulated in the “Regulations	0

Audit Committee, Member of the Remuneration Committee and the Sustainability Committee)	<p>experiences: A Certified Public Accountant (CPA) in Taiwan and China, and a Certified Fraud Examiner (CFE), who currently serves as the CPA and Managing Partner of YMH Company, CPAs, a Director of Wellan System Co., Ltd., Sagittarius Life Science Corp., YMH International Co., Ltd, YMH Risk Management Consultant Ltd., and was the 1<sup>st</sup> and 2<sup>nd</sup> Chairman of Taiwan Chapter of the Association of Certified Fraud Examiners Taiwan.</p> <p>■ No violations of Article 30 of the Company Act.</p>	Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Note)	
Independent Director Wu, Chung-Pao (Member of the Remuneration Committee, the Audit Committee and the Sustainability Committee)	<p>■ Education: Master of International Business, National Taiwan University</p> <p>■ Professional qualifications and experiences: Serves currently as the Chairman Protech Systems Co., Ltd., an Independent Director of Marketch International Corp., and a Director of Chenbro Micom Co., Ltd, and CPC Corporation, Taiwan, and was previously an Independent Director of Trade-Van Information Services Corp.</p> <p>■ No violations of Article 30 of the Company Act.</p>	Wu, Chung-Pao, an Independent Director, meets the requirement of independence as stipulated in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. (Note)	<p>1</p> <p>An Independent Director and the convener of the Remuneration Committee of Marketch International Corp.</p>

Note: The qualifications of the Independent Directors of the Company have been reviewed annually.

The Company’s independent directors themselves, their spouses, relatives within the second degree of kinship, and lineal relative within the third degree of kinship, they are all:

1. Not an employee of the Company or any of its affiliates.
2. Not a director or supervisor of the Company or any of its affiliates.
3. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of 1% or more of the total number of issued shares of the Company or ranking in the top 10 in holdings.

In addition, the independent directors have not served as directors, supervisors or employees of companies listed in Subparagraphs 5 to 8 of Paragraph 1 of Article 3 of the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. Besides, they have not provided auditing services for the Company except as independent directors and members of functional committees. Therefore, our three independent directors meet the independence requirements.

## 2. Diversity and Independence of the Board of Directors:

### (1) Diversity of the Board of Directors:

- A. According to Article 20, Paragraph 3 of the Company's "Corporate Governance Best-Practice Principles", the composition of the Board of Directors shall take diversity into consideration; Paragraph 4 of the same Article stipulates that the members of the Board of Directors shall generally have the knowledge, skill and ability required to perform their duties. The directors of the Company have expertise in various fields such as business management, transport management, finance accounting, and law, which will enhance the professionalism of the Board of Directors in decision making and benefit the operation and long-term development of the Company.
- B. The Company's Board of Directors consists of nine directors, three of whom are independent directors (accounting for 33.33%) and one of whom is an employee of the Company (accounting for 11.11%), all of whom possess R.O.C. nationality.
- C. The Company values gender equality in the composition of the Board of Directors. Currently, the target ratio for female directors is set more than over 20%. In the current term, the Board of Directors consists of 7 male directors and 2 female directors, with female directors accounting for 22.22% of the total seats. To align with international trends and further enhance and implement gender diversity in the composition of the Board of Directors, the Company will evaluate the possibility of increasing board seats for different genders to meet the Company's operational needs and sustainable development goals, and achieve the target of having at least one-third of the board seats held by directors of either gender.
- D. The Company's implementation of the diversity policy on board members is as follows:

Name And Title	Component						Independence (Note)	Served for less three consecutive terms of Independent Director	Ability								GICS Level 1
	Nationality	Gender	Employee of the Company	51-60	61-70	71-80			Business Management	Transportation Management	Finance Accounting	Law	Technology	Environmental Protection	Risk Management	Government & Supervision	
Chairman Lin, Bou-Shiu	R.O.C.	Male				✓	✓		✓	✓			✓				Industrials/ Information Technology/ Consumer Staples
Director Ko, Lee-Ching	R.O.C.	Female				✓	✓		✓	✓	✓						Industrials/ Financials/ Consumer Staples
Director Tai, Jiin-Chyuan	R.O.C.	Male			✓		✓		✓	✓		✓		✓	✓		Industrials/ Financials/ Utilities/ Real Estate/ Consumer Staples
Director Sun, Chia-Ming	R.O.C.	Male	✓		✓				✓	✓							Industrials/ Consumer Staples
Director Wu, Jiang-Ming	R.O.C.	Male				✓	✓		✓	✓					✓		Industrials/ Financials

Name And Title	Component						Independence (Note)	Served for less than three consecutive terms of Independent Director	Ability								GICS Level 1
	Nationality	Gender	Employee of the Company	51-60	61-70	71-80			Business Management	Transportation Management	Finance Accounting	Law	Technology	Environmental Protection	Risk Management	Government & Supervision	
Director Chu, Wen-Hui	R.O.C.	Female		✓			✓		✓	✓	✓						Industrials
Independent Director Undertaking Public Welfare Chien, You-Hsin	R.O.C.	Male				✓	✓		✓	✓			✓	✓		✓	Consumer Discretionary/Utilities
Independent Director Hsu, Shun-Hsiung	R.O.C.	Male			✓		✓		✓	✓	✓				✓		Financials/Information Technology
Independent Director Wu, Chung-Pao	R.O.C.	Male			✓		✓	✓	✓	✓			✓				Energy/Information Technology

Note: Refer to Independence Indicators of the S&P Global Corporate Sustainability Assessment.

## (2) Independence of the Board of Directors:

- A. The Company's Board has nine directors, of which three are independent directors, accounting for 33.33% of the Board. In order to improve the independence and operational efficiency of the Board of Directors, the Company has established the "Rules Governing the Duties of Independent Directors", of which the independent directors comply with to perform their duties. In addition, during their tenure, none of the independent directors have established relationships that would be detrimental to the Company's interests or would impair their judgment with management or related parties of the Company. All three independent directors are able to independently and effectively supervise the operations of the Board of Directors.
- B. None of the directors have spousal relationships or are second-degree relatives. To ensure that the Board of Directors can perform its duties in an independent and objective manner, if a director or a juristic person represented by the director is an interested party with respect to any proposals listed in a board meeting, the director shall state the important content of such interest at that board meeting. If it may harm the interests of the Company, the director cannot participate in the discussion and voting, and shall excuse him/herself from the discussion and voting. He/she also cannot act as another director's proxy to exercise voting rights on that matter.

Note 1: Professional qualifications and experiences: Specify the professional qualifications and experiences of individual directors and supervisors. For example, the accounting or financial background and work experience shall be specified for those who are members of the Audit Committee with accounting or financial expertise, and state whether they have met the circumstances in the subparagraphs of Article 30 of the Company Act.

Note 2: Independent directors shall specify the circumstances in which their requirements of independence are met, including but not limited to whether the person, the person's spouse, or the person's relative

within the second degree of kinship serves as the director, supervisor, or employee of the Company or its affiliated company; the number and weight of shares held by the person, the person's spouse, the person's relative within the second degree of kinship (or in the name of another person); whether the person is a director, supervisor, or employee of companies with specific relationships with the Company (refer to Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of compensation the person received in the past 2 years for providing commercial, legal, financial, or accounting services to the Company or any of its affiliated company.

### 2.1.2 Management Team

MAR 25, 2025

Title (Note 1)	Nationality	Name	Gender	Date Effective (Note 2)	Present Shareholdings		Shares Held by Spouse & Dependents		Shares Held by Third Parties		Experience (Education) (Note 3)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Re- marks (Note 4)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	R.O.C.	Sun, Chia-Ming	Male	2018.01.01	102,763	0.002	0	0	0	0	Bachelor of International Trade, Chinese Cultural University	Director: Evergreen Aviation Technologies Corp., UNI Airways Corp., Evergreen Air Cargo Services Corp.	-	-	-	-
Chief Executive Vice President	R.O.C.	Liao, Chi-Wei	Male	2025.01.01	8,560	0.000	6,725	0	0	0	Master of Marine Biology, National Sun Yat-Sen University President (Junior Vice President), EZFLY.COM Corp.	-	-	-	-	-
Executive Vice President, Legal & Insurance Div.	R.O.C.	Hsu, Hui-Sen	Male	2019.01.01	14,417	0.000	0	0	0	0	Master of Law of the Sea, National Taiwan Ocean University Legal Affairs (Senior Vice President), Group Management Head Office	-	-	-	-	-
Executive Vice President, Public Relations Div.	R.O.C.	Chen, Yao-Min	Male	2019.06.19	20,453	0.000	0	0	0	0	Department of Tourism, World College of Journalism	-	-	-	-	-
Executive Vice President, Human Resources Div.	R.O.C.	Pu, Wei-Ping	Male	2022.04.01	12	0.000	0	0	0	0	Bachelor of Law, Chinese Cultural University Human Resources (Executive Vice President), Group Management Head Office	-	-	-	-	-
Executive Vice President, Finance Div. (Financial Officer)	R.O.C.	Tsai, Ta-Wei	Male	2011.01.01	62,005	0.001	918	0	0	0	Bachelor of Accounting, Chinese Cultural University	Director: Kaohsiung Airport Catering Services Ltd. Supervisor: UNI Airways Corp., Evergreen Sky Catering Corp., EverFun Travel Services Corp., GE Evergreen Engine Services Corp.	-	-	-	-
Executive Vice President, Passenger Management Div.	R.O.C.	Pan, Hsin-Hsiu	Male	2023.01.01	0	0.000	368	0	0	0	Bachelor of Western Language and Literature, National Chengchi University	-	-	-	-	-
Executive Vice President, Passenger Business Div.	R.O.C.	Wang, Chen-Hsing	Male	2023.01.01	4,996	0.000	0	0	0	0	Department of Marine Engineering, Kaohsiung Institute of Marine Technology	-	-	-	-	-
Executive Vice President, Service Management Dept.	R.O.C.	Lu, Yu-Chuan	Female	2018.01.01	0	0.000	0	0	0	0	Bachelor of Business Administration, Fu Jen University Junior Vice President, Evergreen Aviation Technologies Corp.	-	-	-	-	-

Title (Note 1)	Nationality	Name	Gender	Date Effective (Note 2)	Present Shareholdings		Shares Held by Spouse & Dependents		Shares Held by Third Parties		Experience (Education) (Note 3)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Re- marks (Note 4)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Executive Vice President, Cargo Div.	R.O.C.	Chuang, Shih- Hsiung	Male	2019.01.01	15,421	0.000	4,119	0	0	0	Bachelor of Animal Science and Biotechnology, Tunghai University	-	-	-	-	-
Executive Vice President, Flight Operations Div.	R.O.C.	Lee, Cheng-Chieh	Male	2022.04.01	49,000	0.001	17,000	0	0	0	Bachelor of Mechanical Engineering, Tamkang University	-	-	-	-	-
Executive Vice President, Cabin Crew Div.	R.O.C.	Hsiao, Chin-Lung	Male	2019.01.01	10,271	0.000	0	0	0	0	Department of International Trade, Tamsui Institute of Business Administration	-	-	-	-	-
Executive Vice President, Engineering & Maintenance Div.	R.O.C.	Fang, Tian-Hwai	Male	2024.11.01	50,337	0.001	0	0	0	0	Bachelor of Marine Engineering, Tamkang University Executive Vice President, Evergreen Aviation Technologies Corp.	-	-	-	-	-
Executive Vice President, Airport Div.	R.O.C.	Yu, Chia-Chieh	Male	2025.01.01	0	0.000	0	0	0	0	Bachelor of International Business, Soochow University	-	-	-	-	-
Executive Vice President, Information Technology Service Div.	R.O.C.	Hou, Hsien-Yu	Male	2022.02.01	0	0.000	0	0	0	0	Master of Information Management, National Taiwan University Senior Engineer, Evergreen E-Services Corp.	-	-	-	-	-
Executive Vice President, America Head Office	R.O.C.	Su, Wei-Jen	Male	2023.03.01	27,991	0.001	12,733	0	0	0	Bachelor of International Trade, Fu Jen University	-	-	-	-	-
Secretary (Vice President)	R.O.C.	Chou, Yu-Chuan	Female	2014.01.01	3,588	0.000	0	0	0	0	Bachelor of German Language and Literature, Fu Jen University Secretary (Junior Vice President), Group Management Head Office	-	-	-	-	-
Vice President, Auditing Div.	R.O.C.	Lee, Yi-Chung	Male	2017.01.01	14,422	0.000	0	0	0	0	Bachelor of Accounting, Tunghai University Deputy Senior Vice President, Evergreen Aviation Technologies Corp.	-	-	-	-	-
Vice President, Human Resources Div.	R.O.C.	Chen, Tzu-Ling	Female	2023.01.01	0	0.000	0	0	0	0	Bachelor of Accounting, Tamkang University	-	-	-	-	-
Vice President, Human Resources Div.	R.O.C.	Peng, Bo-Chou	Male	2023.01.01	0	0.000	0	0	0	0	Bachelor of Political Science (Public Administration), National Taiwan University	-	-	-	-	-
Vice President, General Affairs Dept.	R.O.C.	Wang, Yuan- Shyang	Male	2014.01.01	127	0.000	0	0	0	0	Bachelor of Business Administration, National Taiwan University	-	-	-	-	-
Vice President, Finance Div. Finance Dept. (Accounting Officer)	R.O.C.	Chiang, Chin-Lan	Female	2012.01.01	22,088	0.000	0	0	0	0	Bachelor of Economics, National Taiwan University	-	-	-	-	-

Title (Note 1)	Nationality	Name	Gender	Date Effective (Note 2)	Present Shareholdings		Shares Held by Spouse & Dependents		Shares Held by Third Parties		Experience (Education) (Note 3)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Re- marks (Note 4)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Vice President, Finance Div. Finance Dept.	R.O.C.	Lu, Ming-Juan	Female	2024.01.01	0	0.000	0	0	0	0	Master of Business Administration in International Finance, National Taipei University	-	-	-	-	-
Vice President, Finance Div. Revenue Audit Dept.	R.O.C.	Ho, Li-Cheng	Female	2012.01.01	62,780	0.001	0	0	0	0	Bachelor of Banking and Finance, Tamkang University	-	-	-	-	-
Vice President, Corporate Planning Div.	R.O.C.	Chiang, Wei-Du	Male	2012.01.01	42,198	0.001	10,860	0	0	0	Bachelor of Foreign Languages and Literature, National Tsing Hua University Deputy Junior Vice President, Evergreen Aviation Technologies Corp.	-	-	-	-	-
Vice President, Corporate Planning Div.	R.O.C.	Lin, Shu-Fen	Female	2018.01.01	54,179	0.001	1,000	0	0	0	Bachelor of English Language and Literature, Soochow University	-	-	-	-	-
Vice President, Corporate Planning Div.	R.O.C.	Chen, Shih-Ming	Male	2018.01.01	14,417	0.000	0	0	0	0	Bachelor of Forestry, National Chung Hsing University	-	-	-	-	-
Vice President, Corporate Planning Div.	R.O.C.	Chung, Kai-Cheng	Male	2015.09.01	29,218	0.001	0	0	0	0	Master of Transportation and Communication Management Science, National Cheng Kung University	-	-	-	-	-
Vice President, Corporate Safety & Security Div.	R.O.C.	Hsu, Ping	Male	2013.07.01	50,739	0.001	0	0	0	0	Bachelor of Psychology, National Taiwan University	-	-	-	-	-
Vice President, Corporate Safety & Security Div. (Chief Information Security Officer)	R.O.C.	Yeh, Wu-Han	Male	2019.01.01	46,282	0.001	0	0	0	0	Bachelor of Information Engineering and Computer Science, Feng Chia University	-	-	-	-	-
Vice President, Corporate Sustainability Development Div.	R.O.C.	Liu, Chia-Wen	Male	2024.01.01	42,459	0.001	2,000	0	0	0	Bachelor of Computer Science, Soochow University	-	-	-	-	-
Vice President, Operation Management Dept.	R.O.C.	Chang, Yu-Heng	Male	2017.01.01	727	0.000	0	0	0	0	Master of Arts Management, Department of Cultural and Creative Industries Management, National Taipei University of Education	-	-	-	-	-
Vice President, Operation Management Dept.	R.O.C.	Peng, Tsui-Li	Female	2022.07.01	2,066	0.000	0	0	0	0	Bachelor of International Trade, Chung Yuan Christian University	-	-	-	-	-
Vice President, Operation Management Dept.	R.O.C.	Liu, Yuan-Kuan	Male	2025.01.01	0	0.000	1,000	0	0	0	Bachelor of Journalism, Chinese Cultural University	-	-	-	-	-
Vice President, Digital And Information Planning Dept.	R.O.C.	Chiu, Chung-Yu	Male	2014.01.01	843	0.000	0	0	0	0	Bachelor of Mechanical Engineering, Feng Chia University	-	-	-	-	-

Title (Note 1)	Nationality	Name	Gender	Date Effective (Note 2)	Present Shareholdings		Shares Held by Spouse & Dependents		Shares Held by Third Parties		Experience (Education) (Note 3)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Re- marks (Note 4)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Vice President, Passenger Management Div. Revenue Management Dept.	R.O.C.	Ting, Lu-Lan	Female	2023.07.01	0	0.000	0	0	0	0	Bachelor of Social Work, Soochow University	-	-	-	-	-
Vice President, Passenger Management Div. Revenue Management Dept.	R.O.C.	Tseng, Yi-Tang	Male	2023.07.01	2,000	0.000	0	0	0	0	Bachelor of Social Work, Tunghai University	-	-	-	-	-
Vice President, Passenger Management Div. Reservation & Tariff Management Dept.	R.O.C.	Liu, Hsin-Cheng	Male	2017.01.01	70,626	0.001	968	0	0	0	Bachelor of Accounting, Chinese Cultural University	-	-	-	-	-
Vice President, Passenger Management Div. Reservation & Ticketing Dept.	R.O.C.	Liu, Ying	Female	2008.08.04	59,965	0.001	0	0	0	0	Master of Graduate Institute of Human Resource Management, National Central University	-	-	-	-	-
Vice President, Passenger Business Div. Business Dept.	R.O.C.	Lin, Hsuan-Hsiu	Male	2023.01.01	0	0.000	0	0	0	0	Bachelor of Economics, Tunghai University	-	-	-	-	-
Vice President, Cargo Div. Cargo Management Dept.	R.O.C.	Chen, Yu-Hou	Male	2016.01.01	4,417	0.000	0	0	0	0	Master of Transportation Engineering and Management, Institute of Civil Engineering, National Yang Ming Chiao Tung University	-	-	-	-	-
Vice President, Cargo Div. Cargo Management Dept.	R.O.C.	Chen, Shui-Feng	Male	2017.08.01	26,545	0.000	0	0	0	0	Department of Electrical Engineering, Ming-Hsin Institute of Technology & Commerce	-	-	-	-	-
Vice President, Cargo Div. Business Dept.	R.O.C.	Wu, Shang-Jung	Male	2024.01.01	584	0.000	735	0	0	0	Bachelor of Land Management, Feng Chia University	-	-	-	-	-
Vice President, Cargo Div. Cargo Operation Dept.	R.O.C.	Chang, Ming-Hung	Male	2014.01.01	0	0.000	0	0	0	0	Bachelor of International Trade, Tunghai University	-	-	-	-	-
Vice President, Loyalty Marketing Dept.	R.O.C.	Liu, Ying-Chun	Female	2017.01.01	15,311	0.000	6,230	0	0	0	Bachelor of Spanish, Tan Kang University	-	-	-	-	-
Vice President, Flight Operations Div. Flight Management Dept.	R.O.C.	Chang, Heng	Male	2024.01.01	0	0.000	0	0	0	0	Master of Applied Mathematics, Tunghai University	-	-	-	-	-
Vice President, Flight Operations Div. Training Equipment Dept.	R.O.C.	Kuo, Ming-Cheng	Male	2013.01.01	0	0.000	0	0	0	0	Bachelor of Economics, Fu Jen University	-	-	-	-	-
Vice President, Cabin Crew Div. Cabin Crew Administration Dept.	R.O.C.	Yang, Hsiu-Huey	Female	2011.01.01	352	0.000	0	0	0	0	Department of Radio & Television, World College of Journalism	-	-	-	-	-

Title (Note 1)	Nationality	Name	Gender	Date Effective (Note 2)	Present Shareholdings		Shares Held by Spouse & Dependents		Shares Held by Third Parties		Experience (Education) (Note 3)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Re- marks (Note 4)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Vice President, Cabin Crew Div. Cabin Crew Standard & Training Dept.	R.O.C.	Lee, Kang	Male	2019.01.01		5,149 0.000		0	0		Bachelor of Traffic Engineering and Management, Feng Chia University	-	-	-	-	-
Vice President, Cabin Service Div. Catering & Cabin Supply Dept.	R.O.C.	Lee, Chia-Fang	Female	2018.01.01		2,620 0.000		0	0		Bachelor of International Business, Tamkang University Secretary (Deputy Manager), Evergreen Sky Catering Corp.	-	-	-	-	-
Vice President, Cabin Service Div. Product Marketing Dept.	R.O.C.	Wang, Pei-Chi	Male	2017.01.01		3,000 0.000		0	0		Bachelor of Foreign Languages, Christ's College Taipei	-	-	-	-	-
Vice President, Engineering & Maintenance Div. Quality Assurance Dept.	R.O.C.	Lin, Chi-Hsien	Male	2023.07.01		0 0.000		0	0		Bachelor of Marine Engineering, National Taiwan Ocean University Junior Vice President, Evergreen Aviation Technologies Corp.	-	-	-	-	-
Vice President, Engineering & Maintenance Div. Maintenance Administration Dept.	R.O.C.	Cheng, Hong- Tzue	Male	2024.01.01		4,000 0.000		0	0		Bachelor of Mechanical Engineering, National Taipei Institute of Technology Junior Vice President, Evergreen Aviation Technologies Corp.	-	-	-	-	-
Vice President, Engineering & Maintenance Div. Engineering Dept.	R.O.C.	Wang, Li-Wei	Male	2024.07.01		303 0.000	776	0	0		Master of Aeronautics and Astronautics, National Cheng Kung University	-	-	-	-	-
Vice President, Airport Div. Taoyuan Airport Office	R.O.C.	Wu, Shu-Ping	Female	2013.01.01		41,793 0.001	5,219	0	0		Department of Tourism, Hsing Wu College of Commerce	-	-	-	-	-
Vice President, Airport Div. Taoyuan Airport Office	R.O.C.	Huang, Chun- Hsiung	Male	2018.01.01		281 0.000	0	0	0		Bachelor of Electrical Engineering, Tamkang University	-	-	-	-	-
Vice President, Airport Div. Taoyuan Airport Office	R.O.C.	Wang, Hwa-Tsai	Male	2018.01.01		23,487 0.000	0	0	0		Bachelor of Banking, Feng Chia University	-	-	-	-	-
Vice President, Airport Div. Songshan Airport Office	R.O.C.	Hsu, Shu-Ching	Female	2015.01.01		7,056 0.000	0	0	0		Department of Banking and Insurance, Taipei College of Business Public Relations (Junior Vice President), Group Management Head Office	-	-	-	-	-
Vice President, Airport Div. Kaohsiung Airport Office	R.O.C.	Tseng, Chao-Hui	Male	2024.01.01		10,272 0.000	0	0	0		Bachelor of Cooperative Economics, National Chung Hsing University	-	-	-	-	-
Vice President, Information Technology Service Div.	R.O.C.	Chen, Chia-Chuan	Male	2014.01.01		2,236 0.000	93	0	0		Bachelor of Business Administration, National Chung Hsing University	-	-	-	-	-

Title (Note 1)	Nationality	Name	Gender	Date Effective (Note 2)	Present Shareholdings		Shares Held by Spouse & Dependents		Shares Held by Third Parties		Experience (Education) (Note 3)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Re- marks (Note 4)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Vice President, Information Technology Service Div. IT Infrastructure Service Dept.	R.O.C.	Chang, Chung- Chieh	Male	2024.01.01	0	0.000	0	0	0	0	Bachelor of Information Management, National Central University	-	-	-	-	-
Vice President, Information Technology Service Div. Digital Innovation Dept.	R.O.C.	Chen, Chien-Wen	Male	2025.01.01	72,333	0.001	0	0	0	0	Bachelor of Information Engineering and Computer Science, Feng Chia University	-	-	-	-	-
Vice President, America Head Office	U.S.A	Yeh, Vanessa	Female	2019.01.01	263	0.000	0	0	0	0	Bachelor of Fine Art, University of Texas at Austin	-	-	-	-	-
General Manager (Vice President), Mainland China	R.O.C	Lee, Ping-Yu	Male	2023.12.01	0	0.000	0	0	0	0	Master of Air Transportation, Kainan University	-	-	-	-	-
General Manager (Vice President), Japan Branch	R.O.C	Chen, Chi-Wei	Male	2023.07.01	0	0.000	0	0	0	0	Master of Business Administration, University of Portland	-	-	-	-	-
General Manager (Vice President), Thailand Branch	R.O.C	Kang, Tsai-Yi	Male	2024.01.01	0	0.000	0	0	0	0	Department of Educational Media and Library Sciences, Tamkang University	-	-	-	-	-
Junior Vice President, Corporate Governance Dept. (Corporate Governance Officer)	R.O.C.	Yang, Hsiu-Hui	Female	2022.03.10	5	0.000	0	0	0	0	Bachelor of Economics, National Taiwan University Junior Vice President, Evergreen International Corp.	-	-	-	-	-

Note 1: It should include the information disclosure of the president, vice president, senior vice presidents, department heads, and branch officers as well as the positions equivalent to president, vice president, or senior vice president.

Note 2: The date of appointment is the effective date of the position.

Note 3: Experience relevant to the current position. In the case of employment by an independent auditor's firm or its affiliated companies throughout the time period referred to above, please state the job title and the job responsibilities.

Note 4: If the president and the chairman of the board of directors or person of an equivalent position (the highest-level managerial officer) of the Company are the same person, spouses, or relatives within the first degree of kinship, the reason, rationale, necessity and related arrangement shall be disclosed (such as increase the number of independent directors and over half of the directors do not currently work for the Company as employees or managerial officers).

## 2.2 Remuneration of Directors, President, and Executive Vice Presidents

### 2.2.1 Remuneration of Directors

As of December 31, 2024  
Unit: NT\$ thousands

Title	Name	Remuneration						Total remuneration and ratio of total remuneration (A+B+C+D) to net income (%) (Note 8)			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 (%) (Note 8)			Compensation from investee enterprises other than subsidiaries or from the parent company (Note 9)		
		Base Compensation (A) (Note 2)		Severance Pay (B)		Remuneration to Directors (C) (Note 3)		Allowances (D) (Note 4)		All consolidated entities (Note 7)	EVA Air	All consolidated entities (Note 7)	Salary, Bonuses, Allowances (E) (Note 5)		Severance Pay (F)		Employees' Compensation (G) (Note 6)		All consolidated entities (Note 7)			
		EVA Air	All consolidated entities (Note 7)	EVA Air	All consolidated entities (Note 7)	EVA Air	All consolidated entities (Note 7)	EVA Air	All consolidated entities (Note 7)				EVA Air	All consolidated entities (Note 7)	Cash	Stock	EVA Air	All consolidated entities (Note 7)			Cash	Stock
Chairman	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Lin, Bou-Shiu	10,341	10,341	-	-	2,000	4,500	48	84	12,389	0.04%	14,925	-	-	-	-	-	-	12,389	14,925	0.04%	1,721
Director	Evergreen International Corp. Representative: Ko, Lee-Ching	-	-	-	-	1,053	2,353	30	30	1,083	0.00%	2,383	-	-	-	-	-	-	1,083	2,383	0.01%	None
Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Tai, Jjin-Chyuan	-	-	-	-	1,500	2,180	24	24	1,524	0.01%	2,204	-	-	-	-	-	-	1,524	2,204	0.01%	2,462
Director	Sun, Chia-Ming	-	-	-	-	1,500	3,150	48	84	1,548	0.01%	3,234	6,657	6,657	-	-	-	-	8,205	9,891	0.03%	500
Director	Shine Glow Investments Ltd. Representative: Wu, Jiang-Ming	-	-	-	-	1,500	1,500	36	36	1,536	0.01%	1,536	-	-	-	-	-	-	1,536	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	-	-	-	-	-	-	1,536	1,536	0.01%	None
Former Director	Evergreen International Corp. Representative: Chang, Ming-Yuh	-	-	-	-	447	746	6	6	453	0.00%	752	-	-	-	-	-	-	453	752	0.00%	559
Independent Director undertaking Public Welfare	Chien, You-Hsin	1,440	1,440	-	-	-	-	78	78	1,518	0.01%	1,518	-	-	-	-	-	-	1,518	1,518	0.01%	None
Independent Director	Hsu, Shun-Hsiung	1,440	1,440	-	-	-	-	96	96	1,536	0.01%	1,536	-	-	-	-	-	-	1,536	1,536	0.01%	None
Independent Director	Wu, Chung-Pao	1,440	1,440	-	-	-	-	96	96	1,536	0.01%	1,536	-	-	-	-	-	-	1,536	1,536	0.01%	None
1: Illustrate the remuneration policies, system, standards and structure for independent directors, and describe the relevance of the amount of remuneration with its responsibilities, risks, engaged time and other factors: (1)According to the “Payment Regulations of Directors”, independent directors receive a monthly salary and an attendance fee for each board meeting they attend. In addition, independent directors who also serve as member of functional committee (Audit Committee, Remuneration Committee and Sustainability Committee) receive an additional attendance fee for each committee meeting they attend. (2)The Company periodically reviews remuneration standard and structure for independent directors based on the company’s operating performance, future operating risks, the degree of independent directors’ participation, and the value of individuals’ contribution to the company’s operation. Revisions are made when necessary. 2: Except for the disclosed information above, the directors received remuneration in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / investee enterprises): None.																						

Note 1: If the directors are also the management of the Company, please fill in table 2.2.2.

Note 2: This refers to director base compensation in the most recent fiscal year (including director salary, duty allowances, severance pay, and various rewards and incentives, etc.).

Note 3: The amount of directors' remuneration approved by board of directors for distribution for the most recent fiscal year.

Note 4: This refers to director expenses and perquisites in the most recent fiscal year (including travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.). If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration.

Note 5: This includes any remuneration received by a director for concurrent service as an employee in the most recent year (including concurrent service as the President, Executive Vice Presidents, other managerial officer, or non-managerial employee) including salary, duty allowances, severance pay, rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note 6: This refers to employees' compensation (including stocks and cash) received by a director for concurrent service as an employee in the most recent fiscal year (including concurrent service as the President, Executive Vice Presidents, other managerial officer, or non-managerial employee). Disclose the amount of employees' compensation approved by the board of directors for distribution for the most recent fiscal year. Table 2.2.3 should also be completed.

Note 7: Disclose the total amount of remuneration in each category paid to the directors of the Company by all companies in the consolidated financial report (including the Company).

Note 8: Net income means the profit after tax of the parent-company-only financial statements.

Note 9: a. In this column, specifically disclose the amount of remuneration received by the directors of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state "None").

b. Remuneration means remuneration received by directors of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, reward (including remuneration for employees, directors, and supervisors) and business execution fees.

\*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

As of December 31, 2024  
Unit: NT\$ thousands

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Ranges of Remuneration	Name of President and Executive Vice President	
	EVA Air (Note 6)	All consolidated entities (Note 7) (E)
Less than NT\$1,000,000	Fang, Tian-Hwai	Fang, Tian-Hwai
NT\$1,000,000(incl.) ~ NT\$2,000,000(excl.)	-	-
NT\$2,000,000(incl.) ~ NT\$3,500,000(excl.)	-	-
NT\$3,500,000(incl.) ~ NT\$5,000,000(excl.)	Pan, Hsin-Hsiu	Pan, Hsin-Hsiu
NT\$5,000,000(incl.) ~ NT\$10,000,000(excl.)	Hsu, Hui-Sen Chen, Yao-Min Wang, Chen-Hsing Lu, Yu-Chuan Chuang, Shih-Hsiung Lee, Cheng-Chieh Hsiao, Chin-Lung Hou, Hsien-Yu	Hsu, Hui-Sen Chen, Yao-Min Wang, Chen-Hsing Lu, Yu-Chuan Chuang, Shih-Hsiung Lee, Cheng-Chieh Hsiao, Chin-Lung Hou, Hsien-Yu
NT\$10,000,000(incl.) ~ NT\$15,000,000(excl.)	-	-
NT\$15,000,000(incl.) ~ NT\$30,000,000(excl.)	-	-
NT\$30,000,000(incl.) ~ NT\$50,000,000(excl.)	-	-
NT\$50,000,000(incl.) ~ NT\$100,000,000(excl.)	-	-
NT\$100,000,000 or above	-	-
Total	10	10

Note 1: If the President and Executive Vice Presidents are also the directors of the Company, please fill in table 2.2.1.

Note 2: This includes salary, duty allowance, and severance pay to the President and Executive Vice Presidents.

Note 3: This includes the amounts of all types of rewards, incentives, travel expenses, special disbursements, stipends of any kind, provision of facilities such as accommodations or vehicle, and other compensation to the President and Executive Vice Presidents in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note 4: The employees' compensation of Executive Vice Presidents was approved by Board of Directors for the most recent fiscal year (including stocks and cash). Table 2.2.3 should also be completed.

Note 5: Disclose the total amount of remuneration in each category paid to the President and Executive Vice Presidents by all companies in the consolidated financial report (including the Company).

Note 6: Disclose the names of the President and Executive Vice Presidents in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid by the Company.

Note 7: Disclose the names of the President and Executive Vice Presidents in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid by all companies in the consolidated financial report (including the Company).

Note 8: Net income means the profit after tax of the parent-company-only financial statements.

Note 9: a. In this column, specifically disclose the amount of remuneration received by the President and Executive Vice Presidents of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state "None").

b. If the President and Executive Vice Presidents of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company that remuneration shall be added into the amount in Column E of the Remuneration Range Table, and the name of that column shall be changed to "Parent company and all investee enterprises".

c. Remuneration means remuneration received by the President and Executive Vice Presidents of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, reward (including remuneration for employees, directors, and supervisors) and business execution fees.

\*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

### 2.2.3 Employees' Compensation of the Management Team

As of December 31, 2024 / Unit: NT\$ thousands

	Title	Name	Employees' Compensation - in Stock	Employees' Compensation - in Cash	Total	Ratio of Total Amount to Net Income (%)
Managerial Officers	Executive Vice President	Hsu, Hui-Sen	0	30,768	30,768	0.11%
	Executive Vice President	Chen, Yao-Min				
	Executive Vice President	Pu, Wei-Ping				
	Executive Vice President (Financial Officer)	Tsai, Ta-Wei				
	Executive Vice President	Liao, Chi-Wei				
	Executive Vice President	Pan, Hsin-Hsiu				
	Executive Vice President	Wang, Chen-Hsing				
	Executive Vice President	Lu, Yu-Chuan				
	Executive Vice President	Chuang, Shih-Hsiung				
	Executive Vice President	Lee, Cheng-Chieh				
	Executive Vice President	Hsiao, Chin-Lung				
	Executive Vice President	Fang, Tian-Hwai				
	Executive Vice President	Yeh, Shih-Chung				
	Executive Vice President	Hou, Hsien-Yu				
	Executive Vice President	Su, Wei-Jen				
	Vice President	Chou, Yu-Chuan				
	Vice President	Lee, Yi-Chung				
	Vice President	Chen, Tzu-Ling				
	Vice President	Peng, Bo-Chou				
	Vice President	Wang, Yuan-Shyang				
	Vice President (Accounting Officer)	Chiang, Chin-Lan				
	Vice President	Lu, Ming-Juan				
	Vice President	Ho, Li-Cheng				
	Vice President	Chiang, Wei-Du				
	Vice President	Lin, Shu-Fen				
	Vice President	Chen, Shih-Ming				
	Vice President	Chung, Kai-Cheng				
	Vice President	Hsu, Ping				
	Vice President (Chief Information Security Officer)	Yeh, Wu-Han				

	Title	Name	Employees' Compensation - in Stock	Employees' Compensation - in Cash	Total	Ratio of Total Amount to Net Income (%)
Managerial Officers	Vice President	Liu, Chia-Wen	0	30,768	30,768	0.11%
	Vice President	Chang, Yu-Heng				
	Vice President	Peng, Tsui-Li				
	Vice President	Chiu, Chung-Yu				
	Vice President	Ting, Lu-Lan				
	Vice President	Tseng, Yi-Tang				
	Vice President	Liu, Hsin-Cheng				
	Vice President	Liu, Ying				
	Vice President	Lin, Hsuan-Hsiu				
	Vice President	Chen, Yu-Hou				
	Vice President	Chen, Shui-Feng				
	Vice President	Wu, Shang-Jung				
	Vice President	Chang, Ming-Hung				
	Vice President	Liu, Ying-Chun				
	Vice President	Chang, Heng				
	Vice President	Kuo, Ming-Cheng				
	Vice President	Yang, Hsiu-Huey				
	Vice President	Lee, Kang				
	Vice President	Lee, Chia-Fang				
	Vice President	Wang, Pei-Chi				
	Vice President	Lin, Chi-Hsien				
	Vice President	Cheng, Hong-Tzue				
	Vice President	Liu, Wen-Jang				
	Vice President	Wang, Li-Wei				
	Vice President	Yu, Chia-Chieh				
	Vice President	Wu, Shu-Ping				
	Vice President	Huang, Chun-Hsiung				
	Vice President	Hsu, Shu-Ching				
	Vice President	Tseng, Chao-Hui				
	Vice President	Wang, Hwa-Tsai				
	Vice President	Chen, Chia-Chuan				

	Title	Name	Employees' Compensation - in Stock	Employees' Compensation - in Cash	Total	Ratio of Total Amount to Net Income (%)
Managerial Officers	Vice President	Chang, Chung-Chieh	0	30,768	30,768	0.11%
	Vice President	Yeh, Vanessa				
	Vice President	Lee, Ping-Yu				
	Vice President	Chen, Chi-Wei				
	Vice President	Kang, Tsai-Yi				
	Junior Vice President (Corporate Governance Officer)	Yang, Hsiu-Hui				

Note 1: Names and titles should be disclosed individually, but the amount of employees' compensation may be disclosed in aggregate.

Note 2: Fill in the amount of employees' compensation (including stocks and cash) received by the managerial officers as approved or expected to be approved by the board of directors for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. If the Company has already adopted the IFRS, net income means the profit after tax of the parent-company-only financial report for the most recent fiscal year.

Note 3: The applicable scope of "managerial officers" is defined under the 27 March 2003 FSC Order No. Tai-Cai-Zheng-III-0920001301 as persons in the following positions:

- President and equivalent level positions
- Executive Vice Presidents and equivalent level positions
- Vice Presidents and equivalent level positions
- Finance Officer
- Accounting Officer
- Other persons who have the power to manage affairs and sign for the Company

Note 4: If any director, the President, or Executive Vice President receives employees' compensation (including stocks or cash), complete this table in addition to table 2.2.1 & 2.2.2.

## 2.2.4 Comparison of Remuneration for Directors, Supervisors, Presidents and Executive Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, Supervisors, Presidents and Executive Vice Presidents

- The ratio of total remuneration paid by the Company and by all companies included in the consolidated financial statements for the last two fiscal years to directors, supervisors, presidents and executive vice presidents of the Company, to the net income of the parent-company-only financial statements.

Title	EVA Air		All consolidated entities	
	2023	2024	2023	2024
Directors	0.13%	0.11%	0.16%	0.13%
President and Executive Vice Presidents	0.42%	0.29%	0.43%	0.29%

- 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, 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. In addition, the Company may pay reasonable compensation to the director based on the level of the individual director's participation in and contribution value to the Company's operations as well as taking into account of normal standard in the same industry.

The individual 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 Board attendance and training status, the level of participation in the operations of the Company, the interaction status with the management team, sustainable development promotion, corporate governance implementation, etc.).

Article 26 of the "Articles of Incorporation" of the Company stipulates that if the Company makes profit in a fiscal year, the Company shall set aside no less than 1% of the profit for employees' compensation. Managerial remuneration is handled in accordance with the "Payment Regulation of Managers" of the Company. Managerial remuneration includes fixed remuneration and variable remuneration. Fixed remuneration includes salary and allowances which are determined by the job title according to the Company's organizational structure, business activity and nature of work, and the remuneration standard formulated by deliberating on internal and external factors for each position as well; variable remuneration includes year-end bonus and employees' compensation. The managers' year-end bonus is determined based on the performance considering the evaluation items of the work performance, leadership and control, adaptability, creativity, knowledge and experience, planning skills and cost concepts, etc. Senior managers' year-end bonus is determined based on the performance and ESG items such as risk prevention, sustainable environment (including climate considerations), and operational performance. The bonus amount is determined after being reviewed by the Remuneration Committee of the Company and submitted to the Board of Directors for approval.

## 2.3 Implementation of Corporate Governance

### 2.3.1 Board of Directors

A total 6 (A) meetings of the Board of Directors were held in the year 2024. The attendance of directors was as follows.

Title	Name (Note 1)	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】 (Note 2)	Remarks
Chairman	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Lin, Bou-Shiu	6	0	100%	-
Director	Evergreen International Corp. Representative: Ko, Lee-Ching	5	0	100%	New Director Inauguration Date: 2024/04/19 Required Numbers of Attendance: 5
	Evergreen International Corp. Representative: Chang, Ming-Yuh	1	0	100%	Dismissal Date: 2024/04/19 Required Numbers of Attendance: 1
Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Tai, Jiin-Chyuan	4	2	66.67%	-
Director	Sun, Chia-Ming	6	0	100%	
Director	Shine Glow Investments Ltd. Representative: Wu, Jiang-Ming	6	0	100%	
Director	Shine Glow Investments Ltd. Representative: Chu, Wen-Hui	6	0	100%	
Independent Director Undertaking Public Welfare	Chien, You-Hsin	5	1	83.33%	
Independent Director	Hsu, Shun-Hsiung	6	0	100%	
Independent Director	Wu, Chung-Pao	6	0	100%	

Other mentionable items:

1. Please illustrate the dates of the Board Meetings, period, agenda and all Independent Directors' opinions and the Company's responses if one of following situation occurred during the Board Meetings:
  - (1)The items listed in Article 14-3 of Securities and Exchange Act: Not applicable as the Company has established the Audit Committee. Please refer to pages 104 to 111 for the items listed in Article 14-5 of Securities and Exchange Act (Major resolutions of the Board of Directors and functional committees).
  - (2)Except for the proposal mentioned above, other literally recorded resolutions which are opposed or have qualified opinion by independent directors: None.
2. If the directors have personal interest conflicts to the proposal and are required for recusal, please specify the name of the directors, proposal, reason and the resolution: Please refer to pages 104 to 111 for more information (Major resolutions of the Board of Directors and functional committees).
3. The Self-evaluation of the performance of the Board of Directors:

Evaluation Cycle (Note 1)	Once a year
Evaluation Period (Note 2)	From Jan. 1, 2024 to Dec. 31, 2024 and the evaluation results was reported to the Board Meeting on Mar. 12, 2025.
Evaluation Scope (Note 3)	The Board, the Board members and the functional committees.
Evaluation Method (Note 4)	Internal self-evaluation of the Board, the Board members, the functional committees (Audit Committee, Remuneration Committee and Sustainability Committee) were conducted through the completion of questionnaire by Directors.
Evaluation Indexes (Note 5)	<p>1.Self-evaluation of performance of the Board: The overall performance evaluation of the Board of Directors is conducted by each director, and includes 6 items such as Participation in the operation of the Company, quality of the Board of Directors' decision making, Composition and structure of the Board of Directors, Election and continuing education of the directors, implementation of sustainable management (ESG) and Internal control.</p> <p>2.Self-evaluation of performance of Board members: The self-performance evaluation is conducted by each director, and includes 6 items such as Alignment of goals and missions of the Company, Awareness of the duties of a director, Participation in the operation of the Company, Management of internal relationship and communication, director's professionalism and continuing education, and Internal control.</p> <p>3.Self-evaluation of performance of the functional committees (Audit Committee, Remuneration Committee and Sustainability Committee): The performance evaluation of the functional committees is conducted by each functional committee member, and includes 5 items such as participation in the operation of the</p>

	Company, Awareness of the duties of the committee, quality of decisions made by the committee, Composition of the committee and election of its members, and Internal control.
Evaluation Results (Full score 5)	1. Self-evaluation of performance of the Board: Excellent, the average score is 4.98. 2. Self-evaluation of performance of Board members: Excellent, the average score is 4.97. 3. Self-evaluation of performance of the Audit Committee: Excellent, the average score is 4.97. 4. Self-evaluation of performance of the Remuneration Committee: Excellent, the average score is 5. 5. Self-evaluation of performance of the Sustainability Committee: Excellent, the average score is 4.98.

Note 1: Fill in the cycle on which the board evaluations are performed, for example: performed once per year.

Note 2: Fill in the period covered by the board evaluation, for example: An evaluation was performed of the performance of the board of directors from 1 January 2024 to 31 December 2024.

Note 3: The scope of the evaluation should cover the performance of the board as a whole, the individual directors, and the functional committees.

Note 4: The performance evaluation methods may include internal evaluation by the board, self-evaluations by individual board members, peer evaluations by board members, evaluations external organizations or experts engaged for that purpose, or other suitable method.

Note 5: The evaluation content shall include at least the following based on the scope of the evaluation:

- (1) Evaluation of the performance of the board should include at least the following: degree of the board's participation in the operation of the company; the quality of the board's decision making; composition and structure of the board; election and continuing education of the directors; internal control.
- (2) Evaluation of the performance of individual directors should include at least the following: familiarity with the goals and missions of the company; awareness of the duties of a director; participation in the operation of the company; management of internal relationships and communication; the director's professionalism and continuing education; internal control.
- (3) Evaluation of the performance of the functional committees: degree of participation in the operation of the company; awareness of the duties of the functional committee; quality of decisions made by the functional committee; makeup of the functional committee and election of its members; internal control.

#### 4. The evaluation to strengthen the functionality of Board of Directors in recent years(e.g. establish Audit Committee or enhance information transparency):

- (1) To fulfill corporate social responsibilities and achieve the goal of sustainable operations, the Company established the Sustainability Committee on December 23, 2022. The Sustainability Committee is composed of five members, including the Chairman, three Independent Directors as well as the Director and President; more than half of the members are Independent Directors. The committee is in charge of reviewing and formulating policies, strategies, objectives or management guidelines, Sustainability Report, and the annual work plan related to corporate sustainability (including risk management).
- (2) The Company has purchased liability insurance for directors in order to disperse the risk of legal responsibility and improve the ability of corporate governance.
- (3) To enhance the professional ability of directors as well as implement corporate governance, the

Company has invited lecturers for directors to attend training courses twice a year. All directors of the Company have completed the 2024 continuing training in accordance with “Directions for the Implementation of Continuing Education for Directors of TWSE Listed and TPEx Listed Companies”. Please refer to the Company’s website and the Market Observation Post System (MOPS) for training information.

- (4) The Company was ranked in the range of 6% to 20% of all listed companies of the 11<sup>th</sup> Corporate Governance Evaluation, which illustrated the Company had good performance during operation.
- (5) To enhance the information transparency, the Company voluntarily publishes important dissolutions of Board Meetings and establishes corporate governance page, ESG page, stakeholders interest page and investor relations page on company website.
- (6) To implement corporate governance, the Company formulated the “Stock Ownership Guidelines for Managers Who Hold Director Position”. The Guidelines ensure that the interests of managers serving as directors are in line with the Company's long-term operating performance and the interests of the overall shareholders.
- (7) The Company has 3 Independent Directors, and it has stipulated the “Rules Governing the Duties of Independent Directors”. To enhance the functionality of Board of Directors, the Company has established the Audit Committee.

Note 1: For directors and supervisors who are legal entities, both the names of the legal entity and the representative should be disclosed.

Note 2: (1) If any of the directors resigns before the end of the year, it is required to specify the date of his/her resignation in the remarks column. The actual attendance rate (%) should be calculated by the actual number of meetings he/she attended during his/her term at the Board of the Directors.

- (2) If there is any re-election of the Board before the end of the year, both the information of current and former directors should be filled in the table, and the status and the re-election date should also be specified in the remarks column. The actual attendance rate (%) should be calculated by the actual number of meetings he/she attended during his/her term at the Board of the Directors.

### 2.3.2 Annual Tasks and Implementation Status of the Audit Committee

A. The Audit Committee of the Company is composed of three independent directors, whose major duties are to supervise and review the financial reports, accounting and internal control system, the major asset transactions, endorsements and guarantees, and the offering or issuance of securities.

B. Annual Tasks of the Audit Committee in 2024:

(A) Review financial reports:

The Company’s annual business report, financial reports, and surplus distribution proposals were all reviewed by the Audit Committee and submitted to the Board for discussion. After being approved by the Board, the proposals were presented to the annual general shareholders’ meeting for acknowledgement.

In addition, each quarterly financial report is reviewed and approved by the Audit Committee and then submitted to the Board of Directors for discussion.

(B) Assess the effectiveness of internal control system:

The self-assessment of internal control systems and the implementation of the Company are completed by the internal units. And the audit unit reports the audit results to Audit Committee on a regular basis

and submits the amendment of internal control system and internal control system statement to Audit Committee for confirmation. Besides, the Audit Committee and the audit unit have at least 4 closed-door communication meetings every year to enable the Committee to understand the financial status, operational effectiveness, risk management, information security, the compliance with regulations, and to evaluate the effectiveness of internal control system of the Company.

(C) Appoint the Company's Certified Public Accountants.

The Audit Committee of the Company assesses the professionalism, independence, competency, audit quality and reasonableness of the commission remuneration of certified public accountants with Audit Quality Indicators (AQIs). The proposal of appointing Ms. Chen, Ya-Ling and Ms. Yang, Yun-Chu, the CPAs of KPMG, as the Company's CPAs for 2025 was reviewed by Audit Committee on the 9<sup>th</sup> meeting of the 3<sup>rd</sup> Audit Committee and approved by Board Meeting. Besides, CPAs have at least 4 closed-door communication meetings with the Audit Committee every year to communicate matters related to financial reports.

C.A total of 6 (A) meetings of the Audit Committee were held in 2024. The attendance of the members was as follows.

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】 (Note)	Remarks
Independent Director (Convener)	Hsu, Shun-Hsiung	6	0	100%	-
Independent Director	Chien, You-Hsin	4	2	66.67%	
Independent Director	Wu, Chung-Pao	6	0	100%	

Other mentionable items:

- If the Audit Committee operates in any of the following circumstances, the date and session of the Audit Committee meeting, the content of motion, the independent directors' adverse opinion, qualified opinion or major recommendation, the resolution of Audit Committee, and the Company's response to the opinion of the Audit Committee should be specified:
  - The items listed in Article 14-5 of Securities and Exchange Act: Please refer to pages 104 to 111 (Major resolutions of the Board of Directors and functional committees).
  - Except for the proposal mentioned above, other resolutions which are not approved by Audit Committee but are approved by two-third of directors: None.
- If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: Please refer to pages 104 to 111 (Major resolutions of the Board of Directors and functional committees).
- Communications between the independent directors, the Company's Chief Internal Auditor and CPAs (e.g. the items, methods and results of audits of corporate finance or operations).

(1) The Communications between the independent directors and the Company's chief internal auditor:

A. Communication method

The Independent Directors and the chief internal auditor have at least four closed-door communication meetings every year. The Independent Directors and the chief internal auditor had five closed-door communication meetings in 2024, to report the results of execution of internal audit and operation of internal control.

B. The summaries of communication in 2024:

NO.	Date	Communication Content	The Company's Response
1	Mar. 13 Audit Committee	1. Reviewing the internal auditor's reports which completed during Oct. to Dec. 2023 and Jan. 2024. 2. Reviewing and approving amendments to "Internal Control System" and "Implementation Rules for Internal Audits".	1. Reported to Board of Directors meeting. 2. After being approved, the proposal was submitted to Board of Directors meeting for a resolution.
2	May 10 Audit Committee	1. Reviewing the internal auditor's reports which completed during Feb. to Mar. 2024. 2. Reviewing and approving amendments to "Internal Control System" and "Implementation Rules for Internal Audits".	1. Reported to Board of Directors meeting. 2. After being approved, the proposal was submitted to Board of Directors meeting for a resolution.
3	Aug. 9 Audit Committee	1. Reviewing the internal auditor's reports which completed during Feb. to Jun. 2024. 2. The regulations and implementation status of Supplier Code of Conduct. 3. The audit report on the preparation of financial statements for the first half of 2024.	1. Reported to Board of Directors meeting. 2. Acknowledged. 3. Acknowledged.
4	Nov. 13 Audit Committee	Reviewing the internal auditor's reports which completed during Jun. to Sep. 2024.	Reported to Board of Directors meeting.
5	Dec. 27 Audit Committee	1. Reviewing the internal auditor's reports which completed during Oct. to Dec. 2024. 2. Reviewing and approving amendments to "Internal Control System" and "Implementation Rules for Internal Audits".	1. Reported to Board of Directors meeting. 2. After being approved, the proposal was submitted to Board of Directors meeting for a resolution.

(2) The Communications between the Independent Directors and CPAs:

A. Communication method

The Independent Directors and CPAs have at least four closed-door communication meetings every year. In the case of emergency, the meeting may be convened at any time. The Independent Directors and CPAs had four closed-door communication meetings in 2024, to report the financial situation and the audit results of the Company and its subsidiaries, and to explain about materially adjusting journal entries and the influence of legislation amendment on accounts.

B. The summaries of communication in 2024:

NO.	Date	Communication Content	The Company's Response
1	Mar. 13 Audit Committee	1. CPAs Report: 2023 Financial Statement Report audit scope, results, Key Audit Matters (KAMs) and the important legislation amendment. 2. CPAs discussed and communicated the problems raised by the independent directors.	Reported to Board of Directors meeting.
2	May 10 Audit Committee	1. CPAs Report: 2024 Q1 Financial Statement Report review scope, results, and the important legislation amendment. 2. CPAs discussed and communicated the problems raised by the independent directors.	Reported to Board of Directors meeting.
3	Aug. 9 Audit Committee	1. CPAs Report: 2024 Q2 Financial Statement Report review scope, results, and the important legislation amendment. 2. CPAs discussed and communicated the problems raised by the independent directors.	Reported to Board of Directors meeting.
4	Nov. 13 Audit Committee	1. CPAs Report: 2024 Q3 Financial Statement Report review scope, results, the plan for annual auditing (including Key Audit Matters (KAMs)) and the important legislation amendment. 2. CPAs discussed and communicated the problems raised by the independent directors.	Reported to Board of Directors meeting.

Note: (1) If any of the independent directors has resigned before the end of the year, the date of his/her resignation should be stated in the remarks column. The actual attendance rate (%) should be based on the number of committee meetings held during his/her tenure and the actual number of his/her attendance.

(2) If any of the independent directors has been re-elected before the end of the year, both the information of current and former members should be filled in the table, and the status and the re-election date should also be specified in the remarks column. The actual attendance rate (%) should be based on the number of committee meetings held during his/her tenure and the actual number of his/her attendance.

### 2.3.3 Composition, Responsibilities and Operations of the Remuneration Committee

#### A. Information on the Members of the Remuneration Committee

All members of the Remuneration Committee of the Company are Independent Directors. For information on their professional qualifications and experience, independence, and the number of other public companies where the member concurrently serves as a member in the Remuneration Committee, please refer to pages 104 to 111 for details.

#### B. The Duties of the Remuneration Committee are as follows:

1. Establish and periodically review the performance evaluation and remuneration policy, system, standards, and structure for directors and managers.
2. Periodically evaluate and establish the remuneration of directors and managers.

#### C. Annual Tasks of the Remuneration Committee in 2024:

1. The Remuneration Committee reviewed the Company's employees' compensation and directors' remuneration and submitted to the Board of Directors for discussion. After being approved by the Board of Directors, the resolutions were reported to the annual general shareholders' meeting.
2. The year-end bonuses and the compensation for the Chairman and managers, amendments to the "Charter of Remuneration Committee" and the attachment "Salary and Compensation Structure for Management Level" of the "Payment Regulations of Managers Compensation" were reviewed by the Remuneration Committee and submitted to the board meeting for resolution.

#### D. Attendance of Members at Remuneration Committee Meetings

1. The Remuneration Committee is composed of three independent directors.
2. The term of office of current Remuneration Committee is from May 24, 2023 to May 23, 2026.
3. A total of 2 (A) meetings were held in 2024. Please refer to pages 104 to 111 for resolutions made by the Remuneration Committee (Major resolutions of the Board of Directors and functional committees) and the attendance of Committee member is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】 (Note)	Remarks
Convener	Chien, You-Hsin	2	0	100%	-
Committee Member	Hsu, Shun-Hsiung	2	0	100%	
Committee Member	Wu, Chung-Pao	2	0	100%	

Other mentionable items:

1. If the Board of Directors decline to adopt or modify a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the Board of Directors, and the Company's response to the remuneration committee's opinion (e.g. the remuneration passed by the Board of Directors exceed the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.
2. Resolutions of the remuneration committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.

Note: (1) If any of the Remuneration Committee members has resigned before the end of the year, the date of his/her resignation should be stated in the remarks column. The actual attendance rate (%) should be based on the number of committee meetings held during his/her tenure and the actual number of his/her attendance.

(2) If any of the Remuneration Committee members has been re-elected before the end of the year, both the information of current and former members should be filled in the table, and the status and the re-election date should also be specified in the remarks column. The actual attendance rate (%) should be based on the number of committee meetings held during his/her tenure and the actual number of his/her attendance.

#### **2.3.4 Composition, Responsibilities and Operations of the Sustainability Committee**

##### **A. Information on the Members of the Sustainability Committee**

The Sustainability Committee of the Company is composed of five members including the Chairman, three Independent Directors as well as the Director and President. More than half of the members are Independent Directors, and the Chairman serves as the convener.

##### **B. The Duties of the Sustainability Committee are as follows:**

1. Reviewing and formulating policies, strategies, objectives, and management guidelines related to the Company's corporate sustainability (including risk management).
2. Reviewing the corporate sustainability annual work plan.
3. Supervising and tracking the implementation, progress, results, and other matters related to the Corporate Sustainability Committee's work plan.
4. Reviewing the Sustainability Report.
5. Other matters that the Committee should handle in accordance with laws or as instructed by the Board Resolution.

##### **C. Attendance of Members at Sustainability Committee Meetings**

1. The Sustainability Committee is composed of five members.
2. The term of office of current Remuneration Committee is from May 24, 2023 to May 23, 2026.
3. A total of 2 (A) meetings were held in 2024, the attendance of Committee member and the major resolutions are as follows:

Title	Name	Professional qualifications and experience	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】 (Note)	Remarks
Chairman (Convener)	Lin, Bou-Shiu	Please refer to pages 17 to 23 for “Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and the Independence of Independent Directors” and “Diversity and Independence of the Board of Directors”	2	0	100%	-
Independent Director	Chien, You-Hsin		2	0	100%	
Independent Director	Hsu, Shun-Hsiung		2	0	100%	
Independent Director	Wu, Chung-Pao		2	0	100%	
Director and President	Sun, Chia-Ming		2	0	100%	

Date of Meeting	Report Items	Discussion Items
May 10	<p>The implementation report of corporate sustainability development.</p> <p>1. The Company’s 2050 net-zero action plan.</p> <p>2. Tracking of subsidiaries greenhouse gas (GHG) inventory and verification.</p> <p>3. Scope 3 GHG inventory planning report.</p>	<p>1. 2023 Sustainability Report.</p> <p>2. 2024 “Modern Slavery Act” Statement.</p> <p>3. Amendment to the “Corporate Sustainability Best Practice Principles”.</p> <p>4. Amendment to the “Corporate Sustainability Committee Organizational Guidelines”.</p> <p>● Approved unanimously and reported to the Board of Directors meeting.</p>
Dec. 27	<p>1. The implementation report of corporate sustainability development.</p> <p>(1)Implementation of corporate sustainability and communication with stakeholders in 2024.</p> <p>(2)Tracking of subsidiaries’ GHG inventory and verification.</p> <p>(3)The results of identification of material topics.</p> <p>2. The execution report of risk management.</p>	<p>1. The corporate sustainability main work plan in 2025.</p> <p>● Approved unanimously and reported to the Board of Directors meeting.</p> <p>2. Amendment to the “Charter of Sustainability Committee”.</p>

Date of Meeting	Report Items	Discussion Items
The Company's Response	Reported to the Board of Directors meeting.	Except for items reported to the Board of Directors meeting, other discussion items were submitted to the Board of Directors meeting for a resolution after being approved unanimously. Please refer to pages 104 to 111 for resolutions status (Major resolutions of the Board of Directors and functional committees).

Note: (1) If any of the Sustainability Committee members has resigned before the end of the year, the date of his/her resignation should be stated in the remarks column. The actual attendance rate (%) should be based on the number of committee meetings held during his/her tenure and the actual number of his/her attendance.

(2) If any of the Sustainability Committee members has been re-elected before the end of the year, both the information of current and former members should be filled in the table, and the status and the re-election date should also be specified in the remarks column. The actual attendance rate (%) should be based on the number of committee meetings held during his/her tenure and the actual number of his/her attendance.

### 2.3.5 Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
1. Does the Company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	V		The Board of Directors has approved “Corporate Governance Best-Practice Principles”, which can be found on both the Company’s website (URL: <a href="https://www.evaair.com/en-global/about-eva-air/corporate-governance/internal-regulations/">https://www.evaair.com/en-global/about-eva-air/corporate-governance/internal-regulations/</a> ) and Market Observation Post System (MOPS).	None
2. Shareholding Structure & Shareholders’ Rights:				
(1) Does the Company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		Shareholders’ Affairs Section is in charge of handling the issue following internal control operation procedure.	None
(2) Does the Company possess the list of its major shareholders as well as the ultimate owners of those shares?	V		Responsibility is assigned to relevant departments.	None
(3) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	V		The Company has established risk control measures within internal control operation procedure.	None
(4) Does the Company establish internal rules against insiders trading with undisclosed information?	V		1. The Company’s Board of Directors passed the resolution to formulate the “Procedures for Prevention of Insider Trading and Handling of Material Inside Information”, which stipulates	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			<p>that the directors of the Company shall not trade the Company's equity based securities during the closed period within 30 days prior to the announcement of the annual financial report and within 15 days prior to the announcement of the quarterly financial report, and insiders of the Company shall not use unpublished market information to buy and sell securities of the Company. The Company informs the directors the closed period of the securities through email and reminds the directors to pay attention to relevant regulations before the aforementioned period.</p> <p>Moreover, the “Management of the Prevention of Insider Trading” is incorporated in the internal control operating procedures to regulate the securities trading behavior of insiders.</p> <p>2. To enable the directors and managers of the Company to fully understand the relevant rules and penalties of “internal trading” in time, the Company provides the directors and managers with the Q&amp;A on insider trading prohibition monthly, and also forwards the information of insider trading prevention from time to time.</p> <p>3. The Company promotes the code of ethics and integrity management for new employees when they arrive at their posts, discloses relevant regulations on the Enterprise Information Portal (EIP), and implements internal training on a regular basis. On Sep. 10, 2024, the</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			Company conducted online training on integrity management related issues (including morality and EVA spirit, Code of Ethical Conduct & ECM Best-Practice Principles, Antitrust Policy and Guidelines and Prevention of Insider Trading) for all 11,434 employees worldwide, with a completion rate of 100%. Once training was complete, related departments were also scheduled to undergo an Integrity Risk Self-Assessment Questionnaire Review. This ensures that our employees always maintain correct concepts, and implement them in their work.	
3. Composition and Responsibilities of the Board of Directors:				
(1) Does the Board develop and implement the diversification policy, specific management objectives and implementation of the Board of Directors?	V		The diversification policy, specific management objectives and implementation of the Board of Directors of the Company are detailed on pages 21 to 22.	None
(2) Does the Company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?	V		In addition to setting up the Remuneration Committee and the Audit Committee in accordance with the law, in order to fulfill corporate social responsibility and achieve the goal of sustainable operations, the Company has set up the Sustainability Committee under the Board of Directors through the resolution of the Board of Directors on Dec. 23, 2022 to be in charge of reviewing and formulating policies, strategies, objectives, management	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
(3) Does the Company establish a standard to measure the performance of the Board annually, report the results of the performance evaluation to the Board, and use it as a reference for individual directors' remuneration and nomination?	V		<p>guidelines, and the annual work plan related to corporate sustainability (including risk management). The committee is composed of five members, more than half of the members are Independent Directors.</p> <p>1. The Company established the “Regulations Governing the Board Performance Evaluations”, which is disclosed on the Company’s official website and the Market Observation Post System (MOPS).</p> <p>2. The Company shall conduct an internal board performance evaluation at least once a year. In addition, the Company’s board performance evaluation may be conducted by an external independent at least once every three years.</p> <p>3. Please refer to pages 39 to 40 for the 2024 evaluation results of the performance of the Board of Directors and the report date to the Board of Directors.</p> <p>4. The annual evaluation results of the performance of the Board of Directors are also the basis for Individual Director’s remuneration and nomination of directors.</p>	None
(4) Does the Company regularly evaluate the independence of CPAs?	V		<p>1. The assigned accountants are not directors, supervisors, managerial officers, employees or shareholders of the Company or its affiliated companies and have been confirmed as non-stakeholders, which meets the regulations of the competent</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			<p>authorities for independent judgment. (Please refer to Table 1 for the CPAs independence evaluation.)</p> <p>2. The Audit Committee of the Company annually evaluates the independence and competence of certified public accountants by requiring them to provide the “Declaration of Independence” and “Audit Quality Indicators (AQIs)”. As of the current year, the “Declaration of Independence” has been evaluated according to the standards stated in Table 1, which verifies that except for the attestation of the financial statements and non-audit service cases, either the financial interests or the business engagements of the certified public accountants and the Company are not related to each other. On the other hand, the “Audit Quality Indicators (AQIs)” were evaluated according to the 13 AQI items, which verify that the firm and the certified public accountants have surpassed the average level among industry peers in terms of their audit experience and professional support, and the comprehensive adoption of digital auditing tools and platforms, as well as the application of AI technology, effectively improve audit efficiency and quality. On December 27, 2024, the evaluation results concerning the independence and competence of the certified public accountants in the most recent year have been reviewed by Audit</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			Committee, and subsequently approved by the Board of Directors.	
4. Does the TWSE/TPEX Listed Companies have an adequate number of corporate governance personnel with appropriate qualifications and appoint a chief corporate governance officer to deal with corporate governance business (including but not limited to provide directors and supervisors necessary information, assist directors and supervisors with legal compliance, hold Board Meeting or Annual General Meeting, company registration and change registration of company and Minutes of Board of Directors meeting and Annual General Meeting preparation)?	V		<p>1. The Board of Directors appointed the most senior officer of Corporate Governance Department as the chief corporate governance officer of the Company by the Board Meeting, and the Company is staffed with sufficient professional corporate governance personnel to protect shareholders' rights and strengthen the board functions.</p> <p>Junior Vice President Yang, Hsiu-Hui serves currently as the chief corporate governance officer of the Company, who has been conducted stock affairs, shareholders' meeting and Board meeting affairs for at least 3 years, is eligible for corporate governance affairs and doesn't hold any positions in the Company and/or in any other company.</p> <p>2. The main duties of the chief corporate governance officer of the Company are as follows:</p> <p>(1) To handle matters relating to board meetings and shareholders' meetings according to laws.</p> <p>(2) To produce minutes of board meetings and shareholders' meetings.</p> <p>(3) To assist in onboarding and continuous development of Directors.</p> <p>(4) To furnish information required for business execution by directors.</p> <p>(5) To assist Directors with legal compliance.</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			<p>(6)To report the results to the Board of Directors of reviewing the qualifications if Independent Directors comply with relevant regulations when nomination, election and during their tenure.</p> <p>(7)To handle matters related to the change of directors.</p> <p>(8)Other matters stipulated in the “Articles of Incorporation” or contracts.</p> <p>3. The business development in 2024 are as follows:</p> <p>(1)To furnish Directors with relevant information and regulations to perform their duty and hold the Directors training courses:</p> <p>a. To furnish Directors with the latest regulations of corporate governance irregularly.</p> <p>b. To furnish Directors with the information to perform their duties and maintain smooth communication between Directors and departments.</p> <p>c. To arrange at least four closed-door communication meetings to enable independent directors to communicate face-to-face with the chief internal auditor and CPAs, and to deeply understand the Company’s audit and financial status.</p> <p>d. To hold two Directors training courses (3 hours each time).</p> <p>(2)To handle matters relating to functional committees, board meetings and shareholders’</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			<p>meetings according to laws:</p> <p>a. To notify the meeting agendas to each director at least seven days in advance, provide the materials, remind the director not to participate in discussion or voting on the agenda item if he/she is an interested party with it, and distribute the minutes to each director within 20 days after the meeting.</p> <p>b. To assist to announce the material information after board meeting, ensure the legality and correctness of material information to protect information equivalence of investor transaction.</p> <p>c. To register the date of the shareholders’ meeting in accordance with laws, and produce meeting notices, handbooks and minutes.</p> <p>(3) Handling matters related to the change of directors:</p> <p>a. To review regularly (once a year) whether the qualifications of Independent Directors comply with relevant regulations, and report to Board of Directors meeting.</p> <p>b. To provide the information required for the change of director and handle announcements and declarations in accordance with the law when the director changes.</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			4. Chief corporate governance officer training records in 2024 please refer to Table 2.	
5. Does the Company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	V		The Company provides stakeholders interest page on the website (URL: <a href="https://www.evaair.com/en-global/about-eva-air/stakeholder-interest/">https://www.evaair.com/en-global/about-eva-air/stakeholder-interest/</a> ) to facilitate communication channel between investors, suppliers, customers and employees. The Company also reports “Communication with stakeholders” to the Board of Directors once a year. Please refer to chapter 2 of the 2024 Sustainability Report of stakeholder engagement and communication.	None
6. Does the Company appoint a professional shareholder service agency to deal with shareholder affairs?		V	The Company does not assign any agency to be in charge of its shareholder affairs.	Whereas Shareholders’ Affairs is managed by the Company itself, the matters related to convening of the shareholders’ meeting are handled in accordance with regulations and Articles of Incorporation to ensure its lawfulness, effectiveness and safeness.
7. Information Disclosure: (1) Does the Company have a corporate website to disclose both financial standings and the status of corporate governance?	V		1. The Company has set up a corporate website(URL: <a href="https://www.evaair.com">https://www.evaair.com</a> ) and designated appropriate people to monitor and keep it up-to-date with current information. 2. Corporate governance status: The Company has set up corporate governance page on website (URL: <a href="https://www.evaair.com/en-global/about-eva-air/corporate-governance/">https://www.evaair.com/en-global/about-eva-air/corporate-governance/</a> ), disclosing the	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
(2) Does the Company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?	V		<p>implementation and operation of Board Meetings, functional committees and internal audit organization, as well as the major internal regulations, which assists the stakeholders to understand the status of corporate governance implementation.</p> <p>The Company has established an English website (URL: <a href="https://evaair.com/en-global/index.html">https://evaair.com/en-global/index.html</a>) and spokesperson system for gathering and disclosing information. Investor conference information of the Company held or been invited to over the years is disclosed on the Company’s website.</p>	None
(3) Does the Company announce and report the annual financial statements within two months after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline?	V		<p>The Company follows relevant laws and regulations to announce and report the annual financial statements on time after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline. Please see on the website (URL: <a href="https://emops.twse.com.tw/server-java/t58query">https://emops.twse.com.tw/server-java/t58query</a>).</p>	Though the Company didn’t announce and report the annual financial statement within two months after the end of the fiscal year, the quarterly financial statements and the monthly operating situation are announced and reported within the prescribed time limit in accordance with the law.
8. Is there any other important information to facilitate a better understanding of the Company’s corporate governance practices?				
(1) Employee rights and	V		Please refer to Chapter 4 “Labor	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
employee wellness			Relations” for more information.	
(2) Investor relations	V		The Company has set up investor relations page on website (URL: <a href="https://www.evaair.com/en-global/about-eva-air/investor-relations/">https://www.evaair.com/en-global/about-eva-air/investor-relations/</a> ) which provides investors reference about operation and financial information.	None
(3) Supplier relations and rights of stakeholders	V		Please refer to Chapter 2 “Implementation of Sustainable Development” for more information.	None
(4) Directors training records	V		The directors of the Company have completed the continuing training in accordance with the “Directions for the Implementation of Continuing Education for Directors of TWSE Listed and TPEX Listed Companies”. Please refer to MOPS and the Company’s website for training information of directors.	None
(5) The implementation of risk management policies and risk evaluation measures	V		Please refer to Chapter 5 “Analysis of Risk Management” for more information.	None
(6) Implementation of customer policies	V		Customer feedback is crucial for the Company to enhance service quality. The Company actively collects customer feedback through multiple channels. Since 2024, the Company has set up a customer satisfaction survey portal on the official website to facilitate real-time feedback from passengers regarding	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Illustration	
			their evaluation and expectations of various services. Passengers can also submit flight-related feedback via the official website, enabling the Company to comprehensively assess customer opinions and needs while continuously optimizing its services. In 2024, the customer satisfaction survey adopted the NPS (Net Promoter Score) standard value at $\geq 69.00$ as a benchmark for enhancing global competitiveness. The survey was conducted from January 1 to December 31, 2024, targeting airline passengers. The final NPS reached a score of 70.16, surpassing the benchmark value and demonstrating the high level of recognition and approval from passengers regarding our services.	
(7) Purchasing insurance for directors	V		The Company has purchased liability insurance for its directors since 2015.	None

9. Please specify the Company’s measures for the evaluation results published by Corporate Governance Center of Taiwan Stock Exchange Corporation which should be improved:

The Company was ranked in the range of 6% to 20% of all listed companies of the 11<sup>th</sup> Corporate Governance Evaluation, which illustrated the Company had good performance during operation. For items not scored, the Company has conducted internal assessments to identify opportunities for improvement. Moving forward, the Company will continue to align with regulatory authorities by formulating various improvement measures in response to policy initiatives, with the aim for further enhancing corporate governance.

**Table 1: CPA Independence Evaluation**

No.	Item	Evaluation results	Independence of CPA
1.	Whether the CPAs have a direct or significant indirect financial interest relationship with the Company?	No	Yes
2.	Whether the CPAs have engaged in financing or guarantee activities with the Company or the directors of the Company?	No	Yes
3.	Whether the CPAs have a close business relationship and potential employment relationship with the Company?	No	Yes
4.	Whether the CPAs and members of their audit team are currently holding, or have held in the past two years, a position in the company as a director, managerial personnel, or in a position that significantly influences audit procedures?	No	Yes
5.	Whether the CPAs have provided non-audit services to the company that could have a direct impact on audit work?	No	Yes
6.	Whether the CPAs have acted as intermediaries for the issuance of stocks or other securities by the company?	No	Yes
7.	Whether the CPAs have served as legal representatives for the company or have represented the company in coordinating conflicts with third parties?	No	Yes
8.	Whether the CPAs have family relationships with directors, executives, or personnel with significant influence on audit matters within the company?	No	Yes

**Table 2: Chief corporate governance officer training records in 2024**

Date	Professional Organization	Training sessions	Training hours
Mar. 6, 2024	Taiwan Corporate Governance Association	World Economic Outlook for 2024	1 Hour
Apr. 29, 2024	Taiwan Corporate Governance Association	Perspective on the AGM 2024 in Taiwan : Viewpoint from Institutional Investors	1 Hour

Date	Professional Organization	Training sessions	Training hours
Jul. 3, 2024	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit	6 Hours
Jul. 19, 2024	Taiwan Corporate Governance Association	The Trend in Labor-Capital Relations from an ESG Perspective - The Approach for Taiwanese Enterprises	3 Hours
Oct. 15, 2024	Taiwan Corporate Governance Association	Global Risks in Future & Opportunities of Sustainability Transitions	1.5 Hours
		Global Economic Trends and Industry Outlook	1.5 Hours
Total Training hours in 2024			14 Hours

### 2.3.6 Implementation of sustainable development and deviation from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
1. Does the Company establish a governance framework to promote sustainable development, and establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of promoting sustainable development and reporting to the board?	V		In order to continuously promote ESG action plans and achieve the goal of sustainable operations, the Company has established the “Sustainability Committee” under the Board of Directors in 2022, and the “Corporate Sustainability Committee” is the implementation unit to promote sustainable development; for details regarding the organizational chart, please refer to Note 2 for details. “Sustainability Committee” is comprised of five members including the Chairman, three Independent Directors and the Director & President, and the	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>Chairman serves as the convener. The committee is in charge of reviewing and formulating policies, strategies, objectives, and management guidelines related to corporate sustainability (including risk management) of the Company; reviewing the Sustainability Report and the corporate sustainability annual work plan reported by the Corporate Sustainability Committee; as well as supervising and tracking the progress and results, and submitting them to the Board of Directors for resolutions or reporting on them.</p> <p>“Corporate Sustainability Committee” is the implementation unit of the Company to promote sustainable development. The President serves as the committee chair, and the top executive of each department and division serves as a member. Each action team of the committee is in charge of the planning and implementation of corporate sustainable action plan to ensure the sustainable development strategies can be fully implemented in daily operations.</p> <p>A regular report on the implementation of sustainable development shall be made to the Board of Directors by Sustainability Committee every year according to the “Corporate Sustainability Best Practice Principles”.</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			The content of the proposals reported to the Board of Directors quarterly in 2024 including the implementation of corporate sustainability and communication with stakeholders in 2024, tracking of subsidiaries’ greenhouse gas (GHG) inventory and verification, and the corporate sustainability main work plan in 2025, etc., and the 2023 Sustainability Report was approved by the Board of Directors on May 10, etc. The Board of Directors shall supervise the promotion status of sustainable development and instruct the Sustainability Committee to make adjustments as necessary.	
2. Does the company evaluate the risk of environmental, social and corporate governance issues related to the Company's operation in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 1)	V		The Company has implemented Enterprise Risk Management (ERM) based on relevant international standards, including GRI, SASB, COSO ERM, ISO 31000, TCFD and TNFD. The Company follows the risk management process of “scope of risk verification, risk assessment, risk management, and risk disclosure and communication” to evaluate the risks of environmental, social and economy (including corporate governance) issues related to operations according to the principle of materiality, and the material topics will be integrated into EVA’s Enterprise Risk Management. The Company has formulated the “Risk	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>Management Policies and Procedures” by reference to the “TWSE/TPEX Listed Companies Risk Management Best Practice Principles”, which has been approved by the Board of Directors. In implementation, the Corporate Sustainability Committee coordinates the responsible units for implementing and improving risk management policies as well as risk controls, the Sustainability Committee reviews and formulates strategies as well as objectives related to risk management, and regularly reports to the Board of Directors every year. On December 27, 2024, the operation of risk management, the identification of emerging risks and the corresponding countermeasures, and the identification of material issues for 2024 was reported to the Board of Directors; please refer to “The evaluation of risks by the Company in recent year and by the printed date of annual report” on pages 166 to 172 of this Report, and chapter 2 of the 2024 Sustainability Report disclosing significance assessment process, management approaches and targets for material topics, and communications with stakeholders for details.</p>	
<p>3. Environmental Issues</p> <p>(1) Does the Company establish proper</p>	V		The Company's environmental management organization and system:	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
environmental management systems based on the characteristics of their industries?			<p>1. The “Environmental Committee” was established in 2015 as the highest level of decision-making and supervisory unit for the environmental management policy, and routine meetings are held each quarter. The committee is responsible for planning and controlling the various strategies, objectives, and management principles related to the environment, energy, use of sustainable aviation fuel and carbon credit, and for promoting various action plans to achieve the Company's “Net-zero Carbon Emission by 2050” goal.</p> <p>2. To effectively manage the Company's environmental and energy systems and enhance their efficiency, while complying with domestic and foreign laws and regulations, and demonstrating the importance of environmental protection and energy management, the Company introduced a number of international standard management systems and established a complete environmental management mechanism. The Company has received two international certifications of ISO 50001 Energy Management System and ISO 14001 Environmental Management System in 2015 and 2016, respectively. The ISO 50001</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
(2) Does the Company endeavor to improve energy efficiency and use renewable materials which have low impact on the environment?	V		<p>certificate is valid until December 1, 2027 and the ISO 14001 certificate is valid until January 3, 2028.</p> <p>Furthermore, the Company has been conducting GHG inventory with third-party verification in accordance with the ISO 14064-1 international standard every year since 2016.</p> <p>Please refer to the “Environmental Protection Expenditure” on pages 138 to 144 of this Report for details and the scope of verification.</p> <p>The Company promotes environmental and energy management in accordance with the “Environment and Energy Policy”, and formulated the “Biodiversity and Zero-Deforestation Commitments”. The improvement of energy use efficiency and the use of recycled materials with low impact on the environment are described as follows:</p> <p>1. Fuel conservation measures and action plans:</p> <p>(1)The Company continues to monitor the fuel efficiency of various aircraft types and carry out various fuel conservation plans for aircraft based on topics such as weight reduction, flight operation, and aircraft maintenance in order to fulfill the IATA’s joint carbon</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>reduction strategy, achieving the Company's goal of “Net-zero Carbon Emission by 2050”. For details of aviation fuel conservation measures, please refer to “Environmental Protection Expenditures” on page 142 of this Report.</p> <p>(2)The Company continually modernize the fleets through introducing latest environment friendly aircraft —Boeing 787 Dreamliner, and purchasing new-generation aircraft from Airbus, including A350-1000 wide-body aircraft and A321neo narrow-body aircraft.</p> <p>(3)In August 2024, EVA Air applied the bionic film AeroSHARK—co-developed by Lufthansa Technik and German chemical giant BASF— to the exterior of one Boeing 777F freighter. This innovation optimizes airflow, reduces drag, and enhances fuel efficiency. The technology is expected to be expanded to the entire 777F fleet in the future.</p> <p>(4)Launched the “Low-Carbon Solution-EVA Air Green Transportation Project”, to help corporate members and freight forwarders gain insight into scope</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>3 GHG emissions, and to invite businesses to become strategic partners in promoting Sustainable Aviation Fuel (SAF), working together to achieve carbon reduction goals.</p> <p>2. The enhancement of the environment and energy efficiency:</p> <p>(1)The Company is gradually replacing gasoline cars with hybrid cars, with 13 units expected to be phased out in 2024. This is estimated to reduce carbon emissions by approximately 76 tons per year compared to gasoline vehicles.</p> <p>(2)Began using renewable energy (green electricity) in September 2024, purchasing a total of 855,516 kWh in 2024. Please refer to “Environmental Protection Expenditures” on page 143 of this Report for details.</p> <p>(3)Promoting paperless operation, such as launching the “EVA e-Library” to digitalize inflight newspapers and magazines, equipping all fleets with electronic flight bags (EFBs), participating in the “e-freight” project initiated by IATA, and fully adopting electronic tickets.</p> <p>(4)In 2024, an investment of</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>approximately NT\$3.9 million was made to replace 336 old refrigerators at the headquarters with refrigerators that meet Grade 1 Energy Efficiency Standard. Compared to the old models, the new ones can save approximately 300,000 kWh annually.</p> <p>3. Purchase environment friendly raw materials:</p> <p>(1) Set the short-, medium-, and long-term goals of SAF usage, please refer to “Environmental Protection Expenditures” on page 143 of this Report for details.</p> <p>(2) Paper towels and paper cups provided by the Company on its planes, boarding passes, and paper used in the office area all utilize paper certified by the FSC or PEFC forest-certified paper.</p> <p>(3) For spare parts of the office building, we purchase products with environmental protection labels in accordance with the ISO environmental and energy management system so as to reduce the impact of the Company's operations on the environment.</p> <p>(4) The Company collaborate with suppliers to develop ecoTHREAD™ environmentally-friendly blankets. Each blanket is made from 100%</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>recycled plastic bottles. In addition to reducing plastic waste, it also reduces weight, which in turn reduces the use of aviation fuel and the carbon emission.</p> <p>(5)Response to international plastic reduction goals:</p> <p>EVA Air has collaborated with suppliers to jointly develop and design service supplies and products that use recyclable and reusable materials, aiming to reduce the use of packaging materials.</p> <ul style="list-style-type: none"> <li>➤ In 2020, plastic straws were no longer provided on the plane.</li> <li>➤ From July 2022, the Company has stopped using plastic wrap on its newly developed public relations gifts.</li> <li>➤ The inflight plastic cups have been replaced with paper cups, and plastic swizzle sticks have been gradually replaced with birch wood swizzle sticks across all routes.</li> <li>➤ In line with the redesign of the new tableware for the premium economy class, some plastic materials were replaced by environmentally friendly materials</li> <li>➤ Starting in 2024, the packaging</li> </ul>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
(3) Does the Company evaluate its present and future potential risks and opportunities to the climate change and take corresponding measures issues?	V		<p>material of headphones in Royal Laurel Class, Laurel Class, and Business Class has been changed to paper bands, replacing the previous plastic material, across all routes.</p> <p>The Company’s total green procurement amount in 2024 was approximately NT\$125.9 million.</p> <p>The Company implemented the four main core elements of TCFD disclosures, which identify and control high risk factors caused by climate change and extreme climates, and expend risk monitoring to all environmental aspects, assess the negative impact, the impact target, and the impact strength of major environmental risk in the phase of our operations, and discloses response measures for all identified environmental risks and opportunities from the aspects of “the highest level of management and duties, the strategic plan, the risk management action, and the goal”, properly and timely pursue any development opportunities with potential short, mid-, or long-term benefits to the Company’s business. Please refer to page 91 of this chapter for details.</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
(4) Does the Company calculate the greenhouse gas emission, water consumption and total weight of waste in the past two years, and establish policies for greenhouse gas and water consumption reduction or other waste management?	V		<p>1. GHG emission inventory and reduction:</p> <p>(1) Starting from 2011, the Company has been carrying out GHG inventory operations. The Company performs GHG inventory operations in accordance with ISO 14064-1 and completes the required third-party verification every year since 2016. The quantification of GHG emissions is mainly targeted at aviation fuel, gasoline, and diesel for vehicles and the total electricity consumption of offices at various sites. In compliance with the Financial Supervisory Commission’s Sustainable Development Roadmap for TWSE and TPEX-listed Companies since 2022, we have been assisting subsidiaries listed in EVA Air’s consolidated financial statements about GHG inventories, and providing inventory and practical experience sharing.</p> <p>(2) The Company has, through the “Environmental Committee”, continued to monitor the progress of relevant domestic and foreign laws and regulations as well as reduction targets, and has actively participated in various international</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>GHG emission reduction plans to fully support the common carbon reduction goals of the aviation industry. Based on the two main axes of “flight operations” and “ground operations”, short-, medium-, and long-term goals have been planned and action plans have been actively promoted to achieve the Company's “Net-zero Carbon Emission by 2050” goal.</p> <p>For GHG inventory and verification, relevant management practices, goals and achievements in the last two fiscal years, please refer to pages 95 to 96 of this chapter.</p> <p>2. Water Consumption Management:</p> <p>The Company has continued to track water consumption as detailed in Note 3. In addition to the original rainwater recovery system and condensation recovery system in Nankan Park, we also introduced a cooling tower water recovery and reuse system to increase the reuse efficiency of water resources. When purchasing kitchen and bathroom equipment in each office building, priority is given to the purchase of products with water-saving labels. From time to time, the concept of water conservation is promoted among the employees to optimize the utilization of water</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>resources. For relevant goals, achievements and water consumption status, please refer to chapter 6 of the 2024 Sustainability Report for details.</p> <p>3. Waste Management:</p> <p>(1) Through the operation of the ISO 14001 Environmental Management System, the Company has long-term monitored and tracked the amount of its waste, hazardous industrial waste and recycled waste as detailed in Note 4, so as to self-manage and ensure that there is no abnormal increase in the output of waste. The Company adheres to the 5R principles of Refuse, Reduce, Reuse, Recycle and Repair, to gradually implement waste management.</p> <p>(2) As for the waste generated on the aircraft, we are continuing to promote paperless publications. In addition, in response to international plastic reduction goals and policies, the Company is committed to reducing waste from the source, and gradually using lighter, more environmentally friendly products for offering services. The Company also keep tabs on the status of packaging materials to stay on top of our resource usage status. We have</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>committed to reduce 90% of single-use plastic products consumption by 2030, compared with the base year of 2019. EVA Air use our corporate influence to inspire passengers and suppliers to respond to environmental protection.</p> <p>For relevant goals and achievements, waste output and recycled amount, please refer to chapter 6 of the 2024 Sustainability Report for details.</p>	
<p>4. Social Issues</p> <p>(1) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	V		<p>In compliance with the International Bill of Human Rights, “UN Universal Declaration of Human Rights” and the fundamental conventions of the “International Labor Organization”, and relevant rules and various labor-related laws and regulations, the Company set up working rules and employee management regulations as the basis of its management. For the employment worldwide, the Company strictly follows the statutory labor laws and regulations of respective areas or countries, and never hires child labor or forces compulsory labor. The Company provides a diversified and equal working environment as well as an equitable salary system. There is no differential treatment or discrimination resulting from the issues of gender, ethnicity,</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>nationality, physical conditions, religion, political affiliation, marital status, etc.</p> <p>For the purpose of sustainable operation and fulfilling corporate responsibility, the Company has formulated the “EVA Airways Code of Conduct”. The Company also formulated the “EVA Airways Corporation Human Rights Policy Statement” to fulfill the protection of human rights, since it regards human rights as one of its core values in sustainable development. The EVA Airways Human Rights Statement was incorporated into the annual e-learning courses on “Code of Conduct”, “Ethics”, and “Prevention of Insider Trading”, disseminated to all employees. For relevant human rights management and risk mitigation measures, please refer to chapter 5 of the 2024 Sustainability Report for details.</p> <p>To protect gender equality in employment, eliminate gender discrimination and prevent sexual harassment, the Company has announced the matters regarding “the prevention of sexual harassment at work sites” on its internal website. The Company continued to offer courses related to the Act of Gender Equality in Employment and sexual harassment prevention in 2024, in which female labor and maternal health protection</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			were added to course contents, aiming to actively promote gender equality and sexual harassment prevention. If sexual discrimination or harassment occurred, the employee may fill out the “Employee sexual harassment complaint form” and “Sexual Harassment Complaint Form” or file the complaint through the sexual discrimination and harassment complaint hotline or email in accordance with the “EVA Airways Measures for Prevention, Reporting, and Punishment of Sexual Harassment” to promptly report the incident to the head of the Responsible Unit Supervisor. In order to establish a friendly workplace, the Company has a reporting channel for wrongful workplace actions. If employees have suffered from threat, bullying or being ostracized, they may file the complaint through the email, complaint hotline or line to promptly report the incident.	
(2) Does the Company formulate and implement reasonable employee welfare measures, including remuneration, leave and other benefits, and appropriately reflect business performance or results in employee	V		The Company's relevant leave system is in line with laws and regulations. Various welfare measures are in place to improve employee welfare. To enhance employee welfare, the “Employee Welfare Committee” was established for organizing employee benefits-related matters. The Company’s adoption of remuneration policies based on	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
<p>remuneration?</p> <p>(3) Does the Company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?</p>	V		<p>characteristics of each position, living costs, company management performance, and remuneration provided by competitors. The Company takes reasonable factors such as fulfilling social responsibility into consideration. Details can be found on chapter 5 of the Company’s 2024 Sustainability Report.</p> <p>1. The departments of the Company conduct “Workplace Hazard Identification and Risk Assessment” at least once a year, and identify the possible operation hazards based on the working environment, location, work content, and personnel qualifications, as well as machines, equipment, tools, energy and chemical substances that may be used or contacted. In addition, the existing engineering control, management control and personal protective equipment are checked to assess the hazard risk level, and further plan appropriate preventive measures to reduce the risk of occupational accidents and diseases, providing employees with a safe and healthy working environment. The Company implements occupational safety and health education and training in accordance with the laws. The annual training time required for new</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>employees is 3 hours, and that for current employees is 1 hour.</p> <p>2. The Company obtained TOSHMS and OHSAS 18001 Occupational Safety and Health Management System Certification on December 25, 2015. In 2018, OHSAS 18001 was converted to ISO 45001, and re-verification was required every three years according to the specifications, which was completed in 2024. Both the certificates of ISO 45001: 2018 and TOSHMS are valid until December 24, 2027. The scope of the certification covers the civil air transportation services for passengers and cargos in Taiwan.</p> <p>3. Statistics as of January 8, 2025, the number of disability injuries caused in the course of performance of duties decreased by 18.6% compared with that in the preceding year. There were no occupational fatalities. In 2024, there were 152 cases involving one or more lost work day (including traffic accidents on the way to work and getting off from work), accounting for about 1.47% of the total number of employees. Among the occupational accident cases, cabin crew members still accounted for a higher percentage of 77.63%. In addition to assisting employees affected by occupational</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>injuries to return to work through the rehabilitation/work allocation plan, EVA Air secures compliance with accurate work processes by providing reminders during the "Pre-Duty Briefing". These actions result in increased cabin crew awareness as occupational injury case promotions are produced every quarter, and relevant information is posted in the internal "Occupational Safety and Health Blog". In addition, upholding the concept of maintaining a safe and healthy workplace environment, the Company has implemented the “One Step at a Time to Keep Us All Safe-workplace inspection plan” since September 2023. Our employees with occupational safety and health expertise conduct on-site inspections, then discuss with the departments how to improve safety and health in their work environments, avoid occupational accidents, and ensure health. Considering that the highest incidences of occupational accidents are among cabin crew members, we prioritize them in the workplace inspection plan. In 2024, the plan was expanded to Airport Division, where occupational accident numbers are relatively high. Inspection results are submitted to the Occupational Safety</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>and Health Committee. If related suggestions or events arise, responsible units will conduct an assessment and implement appropriate measures.</p> <p>4. The Company’s fire-fighting equipment is inspected and maintained periodically by contractors. Employees also conduct weekly inspections on workplace fire-fighting facilities, then responsible departments are notified immediately by fire protection manager when abnormalities are detected. This helps ensure that facilities can be effectively operated in the event of a fire. Besides, the Company conducts fire prevention and disaster education training biannually to increase employees' disaster awareness and emergency response capability. In 2024, there’s no fire incidents required fire department assistance happened, and the rate of employee injuries/casualties due to fire was 0%.</p>	
(4) Does the Company provide its employees with career development and training sessions?	V		The Company provides employees with well-packaged career development training. Details can be found on chapter 5 of the Company’s 2024 Sustainability Report.	None
(5) Does the Company comply	V		1. The services or products provided by	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
with relevant laws and international standards, and formulate relevant consumer or customer rights protection policies and grievance procedures for issues such as customer health and safety, customer privacy, marketing and labelling that are related to products and services?			<p>the Company are in compliance with relevant laws and regulations of various countries and international standards, such as the Commodity Labeling Act, and regulations of the Civil Aeronautics Administration (CAA), the International Flight Services Association (IFSA), etc.</p> <p>2. Regarding the consumer rights policy, the Company has stipulated customer commitments and conditions of carriage in accordance with the laws; to protect information security and customer privacy, the “Information Security Policy” and the “Privacy Policy” were established, and relevant information is disclosed on the Company's official website. In addition, to ensure the rights and interests of consumers and avoid consumer disputes, FAQs and customer service chatbot are set up on the official website to facilitate inquiries and provide consumers with real-time information.</p> <p>3. The Company provides a variety of complaint channels. Consumers can express their opinions by contacting our service representatives at various branches/offices around the world either in person or via the phone, or through the Company's official website (including Traveling</p>	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
(6) Does the Company formulate the supplier management policy that requires the supplier to follow relevant regulations on issues such as environmental protection, occupational safety and health or labor rights, and their implementation?	V		<p>Experience Feedback, Stakeholder Interest area), and mail. All complaints and opinions are handled systematically. Responses will be provided to consumers after the required procedures and follow-up investigation.</p> <p>1. The Company refers to relevant international norms such as UN Global Compact, ILO, OECD, SA8000, ISO26000, GRI, and the UN Guiding Principles on Business and Human Rights to formulate the “Supplier Code of Conduct” and issue it to all suppliers requesting their joint compliance therewith. The relevant specifications have included topics such as environmental protection, occupational safety and health, and labor rights.</p> <p>2. Implementation of supplier management policy and compliance standards:</p> <p>(1)A “Sustainability Assessment Questionnaire” has been implemented to understand supplier’s situation on related issues. Based on the investigation results, audits are conducted on high-risk and critical suppliers. In 2024, a third-party organization was introduced to conduct an audit,</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			<p>thereby implementing supplier sustainability risk management.</p> <p>(2)Supplier conference and supplier education and training are held annually to improve the sustainable performance of suppliers.</p> <p>(3)To encourage our partner suppliers to join us in working to reduce carbon emissions, the three-year “Green Supply Chain Program” was launched, the winning suppliers are presented with awards at the supplier conference, where they are also given opportunities to share their carbon reduction achievements.</p>	
5. Does the Company refer to the internationally accepted standards or guidelines to prepare reports, such as the sustainability report, that disclose non-financial information of the company? Has the report mentioned previously obtained the assurance or verification statement from a third-party verification body?	V		<p>The Company has formulated the “Operating Procedures for the Preparation and Verification of Sustainability Reports” in accordance with the provisions of the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies”, and incorporated these operating procedures into the internal control system.</p> <p>The sustainability report prepared by the Company conforms to GRI Standards 2021 and Sustainability Accounting Standards Board (SASB) Standards, and discloses ESG related information such as identified material economic, environmental, and social issues. The</p>	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			Company’s 2023 Sustainability Report passed the AA1000 AS v3 Type II high-level assurance standard verified by Bureau Veritas Certification (Taiwan) Co., Ltd. The third-party verification statement can be found in the appendix of the 2023 Sustainability Report; the 2024 Sustainability Report is expected to obtain a third-party verification statement in June 2025.	
<p>6. If the company has established its own code of sustainable development in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please describe the differences between the operation of the established code and the mentioned Best Practice Principles:</p> <p>In order to implement the concept of corporate sustainable development and cooperate with the government in the promotion of the “Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies”, the Company has revised its “Corporate Sustainability Best Practice Principles” and “Corporate Sustainability Policy” in accordance with the revised “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, declaring the Company's commitment to issues of the environment, society and the economy, including corporate governance (ESG), and promoting corporate sustainable development based on the principles of “implementing corporate governance”, “developing a sustainable environment”, “maintaining social welfare” and “strengthening corporate social responsibility information disclosure”. There is no difference between the actual operation and the Best Practice Principles mentioned above. For relevant information, please refer to the Company's ESG website.</p> <p>7. Other important information to help understand the implementation of sustainable development:</p> <p>(1) In 2024, we were selected as a constituent of the “Dow Jones Best-in-Class Emerging Markets Indices” for the first time.</p> <p>(2) In February 2025, S&amp;P Global released the Sustainability Yearbook 2025 based on the results of the Corporate Sustainability Assessment, and the Company was awarded the “Top 1% S&amp;P Global ESG Score”, winning international recognition. It also demonstrates the determination of the Company to continuously improve its corporate sustainability governance performance and become a global benchmark enterprise.</p> <p>(3) At the “2024 7<sup>th</sup> Annual Global Corporate Sustainability Awards (GCSA)” and the “2024 17<sup>th</sup> Taiwan Corporate Sustainability Awards (TCSA)”, both organized by Taiwan Institute for Sustainable Energy</p>				

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

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

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

- Responding to the UN Sustainable Development Goals' focus on children's right to survival and development, the Company initiated the “Let Me Fly with You” children's charity dream program in 2023 in collaboration with the Taiwan Fund for Children and Families (TFCF). In 2024, the Company expanded collaboration with the two major foundations, TFCF and Eden Social Welfare Foundation, to sponsor a documentary highlighting the lives of children with developmental delays in remote islands and rural areas, resulting in increased public awareness and support for these "D.D. Angels". On May 10, 2024, EVA Air invited 109 D.D. Angels and volunteers to visit the EVA Air headquarters campus, enabling them to learn about airline operations and flight safety. Donations and employee fundraising from affiliates such as Evergreen Aviation Technologies Corp., Evergreen Sky Catering Corp., Evergreen Airline Services Corp., Evergreen Air Cargo Services Corp., and EverFun Travel Services Corp., along with contributions from the EVA Air Marathon, resulted in approximately NT\$5.54 million. These funds will be used to purchase vehicles and medical aids, as well as early intervention learning toys needed for the care of D.D. Angels in remote islands and rural areas.
- In the EVA Air Marathon, more than 20,000 runners from home and abroad were invited to experience the beauty of Taipei on foot. We have also combined the “Let Me Fly with You” children's charity dream program and donated NT\$1.2 million to the two major foundations, TFCF and the Eden Social Welfare Foundation. To encourage more youth to challenge themselves, we continue to hold the “Campus Development Tour” in Penghu and Nantou. This tour's coaching of professional athletes helps strengthen students' expertise and skills, and helps develop the next “Taiwanese pride”, with nearly 200 students from 8 schools participated. For these efforts, EVA Air invested over NT\$500 thousand in transportation, food, and accommodation for coaches.
- In order to promote development of arts and culture in Taiwan, EVA Air invested NT\$9.8 million and three airfares worth more than NT\$110 thousand for the Evergreen Symphony Orchestra’s 2024 “Classical Music Feast”, the Golden Melody Awards, the Golden Horse Awards, the Golden Bell Awards, and the movie *Daughter's Daughter*. In addition, over NT\$2.16 million has been invested in

ticket discounts, cash, and excess baggage fees to support domestic arts and cultural groups to shine on the international stage. These actions assist the Evergreen Symphony Orchestra's performances in Bangkok and Vietnam, and the OneSong Orchestra's performances in the United States.

- EVA Air is based in Taoyuan City, and has offices in Taipei, Taichung, Hsinchu, and Kaohsiung. In order to beautify our office surroundings and neighborhoods, since 2023, we have agreed with the Freeway Bureau to adopt a highway, investing about NT\$540 thousand every year to beautify the slopes of the Nankan Interchange. To revitalize local tourism and promote community development, we invested NT\$2 million to sponsor the Taoyuan City New Year's Eve Countdown Party.
- In order to promote development of local tourism in Taiwan, EVA Air invested more than NT\$5.9 million, 39 airfares worth about NT\$3 million, and supplies worth about NT\$170 thousand to various events: the New Taipei City's Christmasland Festival, the Taitung Chishang Autumn Rice Harvest Festival, the Taiwan International Balloon Festival, the New Taipei Theater film festival, and the EVA Air Marathon pre-race warm-up run.
- When outstanding domestic athletes participate in overseas competitions, they can build competition experiences and bring glory to Taiwan. To help them accomplish this, EVA Air has donated more than 250 airfares worth about NT\$101.6 million and overweight baggage fees worth about NT\$2.4 million to athletes in badminton, golf, swimming, weightlifting, tennis, long-distance running, table tennis, and athletes of the Chinese Taipei national team. We have also donated NT\$1 million and 29 airfares worth NT\$7.45 million to specific sports events: the Taipei Marathon, the EVA Air Marathon, 2024 Orient Golf & Country Club Membership Cup, and 2024 WBSC Premier 12. EVA Air was given the highest honors of both "Gold Medal Award" and "Long-term Sponsorship Award" at the Sports Administration's Sports Promoter Awards.

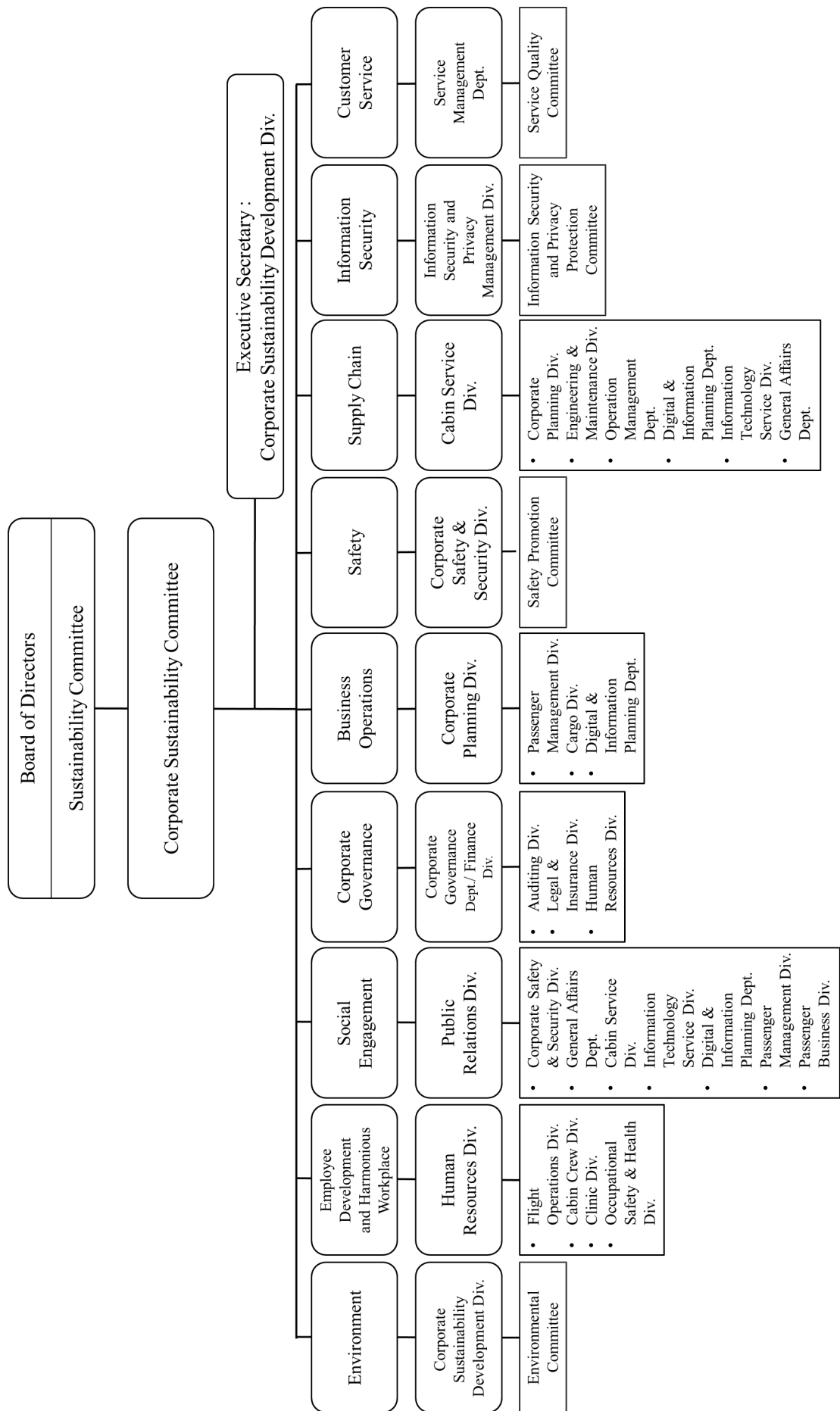
For more information on social welfare events, please refer to the Company's ESG website.

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

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

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

**Note 2** EVA Air Corporate Sustainability Committee Organizational Chart



Note 3:

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

Note 4:

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

Note: All the hazardous commercial waste is medical waste.

#### Implementation of Climate-Related Information

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

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

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

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

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

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

### Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

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

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

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

### Greenhouse Gas Assurance Information

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

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

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

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

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

## 2.3.7 Ethical Corporate Management and Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and reasons

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1. Establishment of ethical corporate management policies and programs				
(1) Does the Company formulate its ethical corporate management policies approved by the Board of Directors and declare the policies and procedures in its guidelines and external documents, as well as the commitment from its board and senior management to implement the policies?	V		The Company has formulated “ECM Best-Practice Principles” approved by the Board of Directors and declared the principles on its internal and external corporate website. It can be used by the staffs for reference and self-examination. In order to promote ethical behavior in business, the Company disclosed ideas of ethical management and fair trade in its Sustainability Report.	None
(2) Does the Company establish a risk assessment	V		The Company has incorporated procedures for ethical management and	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>mechanism for unethical conduct to regularly analyze and assess operating activities that pose a higher risk of unethical conduct within its business scope, as well as develop preventive plans based on such analysis and assessment which at least includes preventive measures against activities stated in Article 7, Paragraph 2 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies?</p>			<p>guidelines for conduct in “ECM Best-Practice Principles”. Moreover, for business activities with higher risks of unethical behavior within the scope of business, a pre-evaluation is conducted, prevention indicators are formulated, an evaluation mechanism is established, and stipulated by “ECM Best-Practice Principles for TWSE/TPEX Listed Companies” Article 7, Paragraph 2.</p>	
<p>(3) Does the Company clearly state relevant procedures, guidelines of conduct, punishment for violation, rules of appeal on policies of preventing unethical conduct which are committed to implement and reviewed periodically?</p>	V		<p>The Company has formulated “ECM Best-Practice Principles”, “Codes of Ethical Conduct” as well as concerning code of conduct and appeal process for implementation purpose. To assist the Company’s ethical corporate management policy, the Company has set “Antitrust Policy and Guidelines” that are implemented in internal management and external business activities.</p>	None
<p>2. Fulfill operations integrity policy</p> <p>(1) Does the Company evaluate business partners’ ethical records and include ethics-</p>	V		<p>The Company engages in commercial activities in a fair and transparent manner. Prior to any commercial dealings, the</p>	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
related clauses in business contracts?			Company takes into account legality of its agents, suppliers, clients or other trading counterparties, and if any unethical conduct was involved. It is advisable to avoid doing any business with any party with any record of unethical conduct. Contract contents are based on “ECM Best-Practice Principles” and contained the provision for termination at the time the trading counterparties get involved in any unethical conduct.	
(2) Does the Company establish a dedicated unit supervised by the Board to be in charge of corporate integrity, and regularly (at least once a year) report the development and implementation, under supervision, of ethical management policies and preventive measures to the Board of Directors?	V		Human Resources Division is in charge of promoting ethical corporate management and rendering the report to the Board of Directors annually.	None
(3) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		Following “Codes of Ethical Conduct”, the Company demanded that the staffs shall avoid conflict of interest and automatically explain whether or not there is any latent conflict of interest. The Company has set up regulations governing appeal and channels for declaration.	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(4) Has the Company established effective systems for both accounting and internal control to facilitate ethical corporate management, and are they audited, after formulating relevant audit plans based on the assessment results of the risk of unethical conduct, by either internal auditors or CPA on a regular basis?	V		The Company has established accounting system, internal control system and internal audit implementation rules. It is audited by internal and external auditors (including ISO verification organization and CPA) regularly to fully implement ethical corporate management.	None
(5) Does the Company regularly hold internal and external educational trainings on operational integrity?	V		All new employees are informed of “Codes of Ethical Conduct” and corporate ethics and participate in orientation. Guidelines can be found on the corporate website. Regular internal training has been implemented since 2020. On September 10, 2024, the Company conducted online training on integrity management related issues (including morality and EVA spirit, Code of Ethical Conduct & ECM Best-Practice Principles, Antitrust Policy and Guidelines and Prevention of Insider Trading) for all employees worldwide. A total of 11,434 people attended the training, with a completion rate of 100%. Once training was complete, related departments were also scheduled to undergo an Integrity Risk Self-Assessment Questionnaire Review. This ensures that	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			our employees always maintain correct concepts, and implement them in their work.	
3. Operation of the integrity reporting channel				
(1) Does the Company establish both a reward/punishment system and an integrity channel? Can the accused be reached by an appropriate person for follow-up?	V		1. The Company has formulated regulations according to “ECM Best-Practice Principles” governing appeal and clearly states its impeachment policy, system and the ad hoc person. 2. The integrity channel information is as follow: A. Mailbox for reporting violations: evapsn@evaair.com B. Accepted by Human Resources Division.	None
(2) Does the Company establish standard operating procedures for investigation, follow-up measures after investigation, and confidential reporting on investigating accusation cases?	V		The Company has established standardized investigation process, follow-up measures after investigation, and impeacher protection policy based on “ECM Best-Practice Principles”.	None
(3) Does the Company provide proper whistleblower protection?	V		Following “ECM Best-Practice Principles”, the Company protects whistleblower from any improper treatment due to the impeachment case.	None
4. Strengthening information disclosure				
Does the Company disclose its ethical corporate	V		The Company discloses its “ECM Best-Practice Principles” on its internal and	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
management policies and the results of its implementation on the Company’s website and MOPS?			external corporate websites. The results of our implementation are disclosed in Market Observation Post System and Sustainability Report.	
5. If the Company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: None.				
6. Other important information to facilitate a better understanding of the Company’s ethical corporate management policies (e.g., review and amend its policies): None.				

### 2.3.8 Important information in understanding corporate governance management:

1. The Company was ranked in the range of 6% to 20% of all listed companies of the 11<sup>th</sup> Corporate Governance Evaluation, which demonstrates the good performance of the Company in corporate governance implementation.
2. Implementation of establishing the "Sustainable Information Management" of Internal Control System: To increase the quality of sustainability information disclosure and meet legal requirements, the Board of Directors of the Company approved the "Sustainability Information Management" of Internal Control System on December 27, 2024.
3. The status of management level attending corporate governance related continuing education / training:

Name	Professional Organization	Training Sessions and Hours
President Sun, Chia-Ming	Taiwan Corporate Governance Association	The Trend in Labor Capital-Relations from an ESG Perspective - The Approach for Taiwanese Enterprises (3 Hours)
		Global Risks in Future & Opportunities of Sustainability Transitions (1.5 Hours)
		Global Economic Trends and Industry Outlook (1.5 Hours)
Tsai, Ta-Wei (Financial Officer)	Taiwan Corporate Governance Association	Global Risks in Future & Opportunities of Sustainability Transitions (1.5 Hours)
		Global Economic Trends and Industry Outlook (1.5 Hours)

4. The Company and personnel relevant to the transparency of financial information obtain the licenses designated by professional organization or the competent authorities as follows:

(1) Internal Auditor:

Name	Professional Organization	Training Sessions and Hours
Lee, Yi-Chung (Chief Internal Auditor)	The Institute of Internal Auditors - Chinese Taiwan	Analysis of Regulations and Audit Focus for the Board of Directors and Functional Committees (Audit, Compensation) (6 Hours)
		Analysis of Sustainability Information Disclosure Policies and Discussion on Key Points of Internal Control and Internal Audit (6 Hours)

The status of internal auditors that acquired certification designated by government authority:

(A) CIA (Certified Internal Auditor): 3 auditors

(B) CCSA (Certification in Control Self-Assessment): 1 auditor

(C) ISO9001 Leading Auditor: 8 auditors

(D) Auditing Test of Corporate Internal Control Basic Capacity held by Securities and Futures Institute: 1 auditor

(E) CFE(Certified Fraud Examiner): 1 auditor

(F) ISO/IEC 27001 Leading Auditor: 1 auditor

(2) Accounting Officer:

Name	Professional Organization	Training Sessions and Hours
Chiang, Chin-Lan	Accounting Research and Development Foundation	Accounting Supervisor Continuing Education Course (Accounting, Ethics and Legal Responsibility, Corporate Governance, and Finance) (12 Hours)
	Taiwan Corporate Governance Association	Global Risks in Future & Opportunities of Sustainability Transitions (1.5 Hours)
		Global Economic Trends and Industry Outlook (1.5 Hours)

### 2.3.9 Internal Control System Execution Status:

## **EVA Airways Corporation Internal Control System Statement**

Date: March 12, 2025

The Company states the following with regard to its internal control system during fiscal year 2024, based on the findings of a self-assessment:

1. The Company is fully aware that establishing, operating, and maintaining an internal control system are the responsibility of its Board of Directors and management. The Company has established such a system aimed at providing reasonable assurance of the achievement of objectives in the effectiveness and efficiency of operations (including profit, performance, and safeguard of asset security), reliability, timeliness, transparency, and regulatory compliance of our reporting, and compliance with applicable laws, regulations, and bylaw.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing the three goals mentioned above. Furthermore, the effectiveness of an internal control system may change along with changes in environment or circumstances. The internal control system of the Company contains self-monitoring mechanisms, however, and the Company takes corrective actions as soon as a deficiency is identified.
3. The Company judges the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the "Regulations"). The internal control system judgment criteria adopted by the Regulations divide internal control into five elements based on the process of management control: 1.control environment 2.risk assessment 3.control activities 4.information and communications 5.monitoring. Each element further contains several items. Please refer to the Regulations for details.
4. The Company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid criteria.
5. Based on the findings of the evaluation mentioned in the preceding paragraph, the Company believes that as of December 31, 2024 its internal control system (including its supervision and management of our subsidiaries), encompassing internal controls for knowledge of the degree of achievement of operational effectiveness and efficiency, reliability, timeliness, transparency and regulatory compliance of reporting, and compliance with applicable laws, regulations and bylaw, is effectively designed and operating, and reasonably assures the achievement of the above-stated objectives.
6. This statement will become a major part of the content of the Company's Annual Report and Prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
7. This statement has been passed by the Board of Directors Meeting of the Company held on March 12, 2025, with none of the nine attending directors expressing dissenting opinions, and the remainder all affirmed the content of this Statement.

**If the Company designated CPA to audit internal control system, CPA audit report should be disclosed:** Not applicable.

### 2.3.10 Major Resolutions of Shareholders' Meeting and Board Meetings

#### 1. Major Shareholders' Meeting Resolutions

Date of Meeting	Summary of Important Proposals	Execution
May 29, 2024	1. To approve 2023 earnings distribution.	The cash dividends to shareholders was NT\$1.8 per share with a total amount of NT\$9,720,799,803. Cash dividends was completely distributed on Aug. 8, 2024.
	2. To amend the "Rules and Procedures of Shareholders' Meeting".	The related actions on behalf of the Company were conducted in accordance with revised "Rules and Procedures of Shareholders' Meeting".
	3. To amend the "Regulations for Electing Directors".	The related actions on behalf of the Company were conducted in accordance with revised "Regulations for Electing Directors".

#### 2. Major resolutions of the Board of Directors and functional committees (Audit Committee, Remuneration Committee, and Sustainability Committee)

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
Mar. 13, 2024 (The 6 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To approve 2023 employees' compensation. 2. To approve 2023 directors' remuneration. 3. To amend "Charter of Remuneration Committee".	Mar. 13, 2024 The 3 <sup>rd</sup> meeting of the 5 <sup>th</sup> Remuneration Committee 1. Deliberation result: Approved unanimously by Remuneration Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.
	4. To approve 2023 Business Report. 5. To approve 2023 Parent-Company-Only Financial Statements and Consolidated Financial Statements.	Mar. 13, 2024 The 4 <sup>th</sup> meeting of the 3 <sup>rd</sup> Audit Committee 1. Deliberation result: Approved

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	6. To approve the earnings distribution of 2023. 7. To change the counterparty of the cabin upgrade of 777-300ER aircraft. 8. To approve the sale of three A330-200 aircraft. 9. To approve the "2023 Internal Control System Statement". 10. To amend "Internal Control System" and "Internal Audit Implementation Rules". 11. To amend "Charter of Audit Committee".	unanimously by Audit Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.
	12. To amend "Rules and Procedures of Shareholders' Meeting". 13. To amend "Regulations for Electing Directors". 14. To amend "Rules of Procedure for Board of Directors Meetings". 15. To amend "Corporate Governance Best Practice Principles". 16. To amend "Implementation of Key Points for the Continuing Education of Directors". 17. To convene 2024 Annual General Shareholders' Meeting.	-
May 10, 2024 (The 7 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To purchase four 787-10 aircraft from The Boeing Company. 2. To purchase one spare engine from the GE Aerospace. 3. To approve 2024 Q1 Consolidated Financial Statements. 4. To amend "Internal Control System" and "Internal Audit Implementation Rules".	May 10, 2024 The 5 <sup>th</sup> meeting of the 3 <sup>rd</sup> Audit Committee 1. Deliberation result: Approved unanimously by Audit Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	5. To approve 2023 Sustainability Report. 6. To approve 2024 "Modern Slavery Act Statement". 7. To amend "Corporate Sustainability Best Practice Principles".	May 10, 2024 The 2 <sup>nd</sup> meeting of the 2 <sup>nd</sup> Sustainability Committee 1. Deliberation result: Approved unanimously by Sustainability Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.
	8. To change bank account authorized person of the Company's Clark Branch in Philippine.	-
Jun. 26, 2024 (The 8 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To purchase shares from "Evergreen International Corporation". <u>Recusal of Directors and voting situation of Board of Directors</u> ● Director Ko, Lee-Ching, Director Wu, Jiang-Ming and Director Chu, Wen-Hui have direct personal interest conflicts to the proposal. ● Except for the directors who recused themselves from the discussion and resolution, all 6 attendance directors agreed and approved the proposal.	Jun. 26, 2024 The 6 <sup>th</sup> meeting of the 3 <sup>rd</sup> Audit Committee 1. Deliberation result: Approved unanimously by Audit Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.
	2. To change bank account and electronic banking authorized person of the Company's Kuala Lumpur Branch in Malaysia.	-
Aug. 9, 2024 (The 9 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To purchase two leased 777-300ER aircraft from "BOC Aviation Limited". 2. To approve the lease of eight passenger aircraft to "UNI Airways Corp". <u>Recusal of Directors and voting situation of</u>	Aug. 9, 2024 The 7 <sup>th</sup> meeting of the 3 <sup>rd</sup> Audit Committee 1. Deliberation result: Approved unanimously by Audit

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	<u>Board of Directors</u> <ul style="list-style-type: none"> <li>● Chairman Lin, Bou-Shiu and Director Sun, Chia-Ming also served as directors of "UNI Airways Corp".</li> <li>● Except for the directors who recused themselves from the discussion and resolution, all 6 attendance directors agreed and approved the proposal.</li> </ul>	<p>Committee members.</p> <p>2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.</p>
	<p>3. To approve 2024 Q2 Consolidated Financial Statements.</p> <p>4. To amend the "Pre-approval Policy for Non-Assurance Services by Certified Public Accountants Firms".</p> <p>5. To change the representative of Germany Branch.</p> <p>6. To change the representative of Korea Branch.</p>	-
Nov. 13, 2024 (The 10 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	<p>1. To increase capital investment in the subsidiary "EVA Flight Training Academy".</p> <p>2. To renew the office lease agreement with "Evergreen Marine Corp. (Taiwan) Limited".</p> <p>3. To extend the lease agreement of five 777-300ER aircraft with "AerCap Ireland Limited".</p> <p>4. To approve 2024 Q3 Consolidated Financial Statements.</p>	<p>Nov. 13, 2024</p> <p>The 8<sup>th</sup> meeting of the 3<sup>rd</sup> Audit Committee</p> <p>1. Deliberation result: Approved unanimously by Audit Committee members.</p> <p>2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.</p>
	<p>5. To change bank account authorized person of the Company's Clark Branch in Philippine.</p> <p>6. To change the authorized person for financial institutions and derivative transactions.</p>	-

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
Dec. 27, 2024 (The 11 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To lease the office from the subsidiary “Evergreen Aviation Technologies Corporation”. 2. To amend “Internal Control System” and “Internal Audit Implementation Rules”. 3. To appoint the Company’s certified public accountants and determine their remuneration.	Dec. 27, 2024 The 9 <sup>th</sup> meeting of the 3 <sup>rd</sup> Audit Committee 1. Deliberation result: Approved unanimously by Audit Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company’s response to the opinions: None.
	4. To amend the attachment “Salary and Compensation Structure for Management Level” of the “Payment Regulations of Management Compensation”. <u>Recusal of Directors and voting situation of Board of Directors</u> ● Director Sun, Chia-Ming has direct personal interest conflicts to the proposal. ● Except for the director who recused himself from the discussion and resolution, all 8 attendance directors agreed and approved the proposal. 5. To approve the 2024 bonus for management. <u>Recusal of Directors and voting situation of Board of Directors</u> ● Director Sun, Chia-Ming has direct personal interest conflicts to the proposal. ● Except for the director who recused himself from the discussion and resolution, all 8 attendance directors agreed and approved the proposal.	Dec. 27, 2024 The 4 <sup>th</sup> meeting of the 5 <sup>th</sup> Remuneration Committee 1. Deliberation result: Approved unanimously by Remuneration Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company’s response to the opinions: None.

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	<p>6. To approve 2025 compensation for management.</p> <p><u>Recusal of Directors and voting situation of Board of Directors</u></p> <ul style="list-style-type: none"> <li>● Director Sun, Chia-Ming has direct personal interest conflicts to the proposal.</li> <li>● Except for the director who recused himself from the discussion and resolution, all 8 attendance directors agreed and approved the proposal.</li> </ul> <p>7. To approve 2024 Chairman's bonus.</p> <p><u>Recusal of Directors and voting situation of Board of Directors</u></p> <ul style="list-style-type: none"> <li>● Chairman Lin, Bou-Shiu has direct personal interest conflicts to the proposal.</li> <li>● Except for the director who recused himself from the discussion and resolution, all 8 attendance directors agreed and approved the proposal.</li> </ul> <p>8. To approve 2025 Chairman's compensation.</p> <p><u>Recusal of Directors and voting situation of Board of Directors</u></p> <ul style="list-style-type: none"> <li>● Chairman Lin, Bou-Shiu has direct personal interest conflicts to the proposal.</li> <li>● Except for the director who recused himself from the discussion and resolution, all 8 attendance directors agreed and approved the proposal.</li> </ul>	
	<p>9. To amend "Charter of Sustainability Committee".</p>	<p>Dec. 27, 2024</p> <p>The 3<sup>rd</sup> meeting of the 2<sup>nd</sup> Sustainability Committee</p> <p>1. Deliberation result: Approved unanimously by Sustainability Committee members.</p> <p>2. Adverse opinion, qualified opinion, or major</p>

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
		recommendation raised by independent directors and the Company's response to the opinions: None.
	10. To formulate the "2025 Internal Audit Plan". 11. To amend the "Occupational Safety and Health Policy". 12. To approve 2025 operation plan and budget.	-
Feb. 14, 2025 (The 12 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To change the representative of the Macau Branch. 2. To make proposal on 2025 Annual General Shareholders' Meeting to release the restriction of competitive activities of the director. 3. To convene 2025 Annual General Shareholders' Meeting.	-
Mar. 12, 2025 (The 13 <sup>th</sup> meeting of the 16 <sup>th</sup> Board of Directors)	1. To approve 2024 employees' compensation. 2. To approve 2024 directors' remuneration.	Mar. 12, 2025 The 5 <sup>th</sup> meeting of the 5 <sup>th</sup> Remuneration Committee 1. Deliberation result: Approved unanimously by Remuneration Committee members. 2. Adverse opinion, qualified opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.
	3. To approve 2024 Business Report. 4. To approve 2024 Parent-Company-Only Financial Statements and Consolidated Financial Statements. 5. To approve the earnings distribution of 2024. 6. To exercise options for six A350-1000	Mar. 12, 2025 The 10 <sup>th</sup> meeting of the 3 <sup>rd</sup> Audit Committee 1. Deliberation result: Approved unanimously by Audit Committee members. 2. Adverse opinion, qualified

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	aircraft and purchase three A321neo aircraft from Airbus S.A.S. 7. To approve the "2024 Internal Control System Statement". 8. To amend "Internal Control System" and "Internal Audit Implementation Rules".	opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.
	9. To amend the Company's "Articles of Incorporation". 10. To formulate the scope of non-executive employees in the amended Article 26, Paragraph 1 of the Company's "Articles of Incorporation". 11. To change the electronic banking authorized person of the Company's Kuala Lumpur Branch in Malaysia. 12. To amend the agenda of 2025 Annual General Shareholders' Meeting.	-

**2.3.11 Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Director: None.**

## 2.4 Information Regarding the Company's Audit Fee and Independence

### 2.4.1 Audit Fee

Unit: NT\$ thousands

Accounting Firm	Names of CPA	Period Covered by CPA's Audit	Audit Fee	Non-audit Fee	Total	Remarks
KPMG	Chen, Ya-Ling	01 Jan.~ 31 Dec., 2024	7,040	4,607	11,647	The main components of non-audit service are as follows: 1.Tax certification 2.Country-by-Country Reporting, Master File, and Transfer Pricing Report 3.Business tax certification of dual-status business entities 4.Legal consult 5.Agreed-upon procedures for U.S. airport tax 6.IFRS Sustainability Disclosure Standards consulting services
	Su, Yen-Ta					

Note: If the Company changed its CPAs or accounting firm during the fiscal year, list the audit periods before and after the change separately, and specify the reason for the change in the "Remarks" column and disclose sequentially the audit and non-audit fees paid. For non-audit fees, additionally specify the content of the services.

**2.4.2 If The Company Changes its Accounting Firm and The Audit Fees Charged by The New Firm Are Less Than Those for The Previous Fiscal Year, the Amounts of the Audit Fees Before and After The Change and the Reasons Should be Disclosed:** None.

**2.4.3 If The Audit Fees Are Lower Than Those for The Previous Fiscal Year by 10% or More, the Reduction Amounts, Reduction Percentage, and Reasons Should be Disclosed:** None.

**2.5 Replacement of CPA:** None.

### 2.6 Audit Independence

The Company's Chairman, Chief Executive Officer, Chief Finance Officer, and managers in charge of its finance and accounting operations did not hold any positions in the Company's independent auditing firm or its affiliates during 2024.

## 2.7 Changes in Shareholding of Directors, Managerial Officers and Major Shareholders and Information of Stock Transfer or Stock Pledge:

### 2.7.1 Changes in Shareholding of Directors, Managerial Officers and Major Shareholders

Title	Name	2024		As of March 25, 2025	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman	Evergreen Marine Corp. (Taiwan) Ltd.	0	0	0	0
	Representative: Lin, Bou-Shiu	0	0	0	0
Director	Evergreen International Corp.	(147,100,000)	0	0	0
	Representative: Ko, Lee-Ching	0	0	0	0
Director	Evergreen Marine Corp. (Taiwan) Ltd.	0	0	0	0
	Representative: Tai, Jiin-Chyuan	0	0	0	0
Director & President	Sun, Chia-Ming	0	0	0	0
Director	Shine Glow Investments Ltd.	0	0	0	0
	Representative: Wu, Jiang-Ming	0	0	0	0
	Representative: Chu, Wen-Hui	0	0	0	0
Independent Director	Chien, You-Hsin	0	0	0	0
	Hsu, Shun-Hsiung	0	0	0	0
	Wu, Chung-Pao	0	0	0	0
Chief Executive Vice President	Liao, Chi-Wei	0	0	0	0
Executive Vice President	Hsu, Hui-Sen	0	0	0	0
Executive Vice President	Chen, Yao-Min	(5,000)	0	0	0
Executive Vice President	Pu, Wei-Ping	0	0	0	0
Executive Vice President (Finance Officer)	Tsai, Ta-Wei	0	0	0	0
Executive Vice President	Pan, Hsin-Hsiu	0	0	0	0
Executive Vice President	Wang, Chen-Hsing	0	0	0	0
Executive Vice President	Lu, Yu-Chuan	0	0	0	0
Executive Vice President	Chuang, Shih-Hsiung	0	0	0	0

Title	Name	2024		As of March 25, 2025	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Executive Vice President	Lee, Cheng-Chieh	0	0	0	0
Executive Vice President	Hsiao, Chin-Lung	0	0	0	0
Executive Vice President	Fang, Tian-Hwai	0	0	0	0
Executive Vice President	Yu, Chia-Chieh	(2,000)	0	0	0
Executive Vice President	Hou, Hsien-Yu	0	0	0	0
Executive Vice President	Su, Wei-Jen	0	0	0	0
Vice President	Chou, Yu-Chuan	0	0	0	0
Vice President	Lee, Yi-Chung	0	0	0	0
Vice President	Chen, Tzu-Ling	0	0	0	0
Vice President	Peng, Bo-Chou	0	0	0	0
Vice President	Wang, Yuan-Shyang	0	0	0	0
Vice President (Accounting Officer)	Chiang, Chin-Lan	0	0	0	0
Vice President	Lu, Ming-Jiuan	0	0	0	0
Vice President	Ho, Li-Cheng	0	0	0	0
Vice President	Chiang, Wei-Du	0	0	0	0
Vice President	Lin, Shu-Fen	0	0	0	0
Vice President	Chen, Shih-Ming	0	0	0	0
Vice President	Chung, Kai-Cheng	0	0	0	0
Vice President	Hsu, Ping	0	0	0	0
Vice President (Chief Information Security Officer)	Yen, Wu-Han	0	0	0	0
Vice President	Liu, Chia-Wen	0	0	0	0
Vice President	Chang, Yu-Heng	0	0	0	0
Vice President	Peng, Tsui-Li	0	0	0	0

Title	Name	2024		As of March 25, 2025	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Vice President	Liu, Yuan-Kuan (Effective Date: 2025.01.01)	-	-	0	0
Vice President	Chiu, Chung-Yu	0	0	0	0
Vice President	Ting, Lu-Lan	0	0	0	0
Vice President	Tseng, Yi-Tang	0	0	0	0
Vice President	Liu, Hsin-Cheng	0	0	0	0
Vice President	Liu, Ying	0	0	0	0
Vice President	Lin, Hsuan-Hsiu	0	0	0	0
Vice President	Chen, Yu-Hou	(10,000)	0	0	0
Vice President	Chen, Shui-Feng	0	0	0	0
Vice President	Wu, Shang-Jung	0	0	0	0
Vice President	Chang, Ming-Hung	0	0	0	0
Vice President	Liu, Ying-Chun	0	0	0	0
Vice President	Chang, Heng	(3,000)	0	0	0
Vice President	Kuo, Ming-Cheng	0	0	0	0
Vice President	Yang, Hsiu-Huey	0	0	0	0
Vice President	Lee, Kang	0	0	0	0
Vice President	Lee, Chia-Fang	0	0	0	0
Vice President	Wang, Pei-Chi	2,583	0	0	0
Vice President	Lin, Chi-Hsien	0	0	0	0
Vice President	Cheng, Hong-Tzue	0	0	0	0
Vice President	Wang, Li-Wei	0	0	0	0
Vice President	Wu, Shu-Ping	0	0	0	0
Vice President	Huang, Chun-Hsiung	0	0	0	0
Vice President	Wang, Hwa-Tsai	0	0	0	0
Vice President	Hsu, Shu-Ching	(27,000)	0	0	0
Vice President	Tseng, Chao-Hui	(10,000)	0	0	0

Title	Name	2024		As of March 25, 2025	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Vice President	Chen, Chia-Chuan	0	0	0	0
Vice President	Chang, Chung-Chieh	(1,000)	0	0	0
Vice President	Chen, Chien-Wen (Effective Date: 2025.01.01)	-	-	0	0
Vice President	Yeh, Vanessa	0	0	0	0
Vice President	Lee, Ping-Yu	0	0	0	0
Vice President	Chen, Chi-Wei	0	0	0	0
Vice President	Kang, Tsai-Yi	0	0	0	0
Junior Vice President (Corporate Governance Officer)	Yang, Hsiu-Hui	0	0	0	0

Note: The major shareholders that holds more than 10% shares of the Company should be disclosed separately.

#### 2.7.2 Information of Stock Transfer: NIL.

#### 2.7.3 Information of Stock Pledged: NIL.

### 2.8 Relationships Among the Top Ten Shareholders

MAR 25, 2025

Name (Note 1)	Present Shareholdings		Shares Held by Spouses & minor children		Shares Held by nominee arrangements		Name and Relationship to any of the other Top Ten Shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Re- marks
	Shares	%	Shares	%	Shares	%	Title (or Name)	Relationship	
Capital Tip Customized Taiwan Select High Dividend Exchange Traded Fund	462,644,000	8.57	N/A		0	0	None	None	None
Evergreen Marine Corp. (Taiwan) Ltd.	401,139,111	7.43	N/A		0	0	Evergreen International Corp.	Reinvestment company of Major shareholders of Evergreen Marine Corp. (Taiwan) Ltd.	None
							Evergreen Steel Corp.	Director of Evergreen Marine Corp. (Taiwan) Ltd.	
Representative: Chang, Yen-I	0	0	0	0	0	0	None	None	None

Name (Note 1)	Present Shareholdings		Shares Held by Spouses & minor children		Shares Held by nominee arrangements		Name and Relationship to any of the other Top Ten Shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Re- marks
	Shares	%	Shares	%	Shares	%	Title (or Name)	Relationship	
Evergreen International Corp.	385,196,304	7.13	N/A		0	0	Evergreen Marine Corp. (Taiwan) Ltd.	Reinvestment company of Major shareholders of Evergreen International Corp.	None
Representative: Yeh, Jia-Chyuan	0	0	0	0	0	0	None	None	None
Yuanta/P-shares Taiwan Dividend Plus ETF	259,363,978	4.80	N/A		0	0	None	None	None
Evergreen Steel Corp.	196,202,763	3.63	N/A		0	0	Evergreen Marine Corp. (Taiwan) Ltd.	Director of Evergreen Steel Corp.	None
Representative: Lin, Keng-Li	200,000	0	0	0	0	0	None	None	None
Hua Nan Commercial Bank, Ltd. in custody for Yuanta Taiwan Value High Dividend ETF	137,584,000	2.55	N/A		0	0	None	None	None
Chang, Yung-Fa (Deceased)	131,970,122	2.44	0	0	0	0	None	None	None
New Labor Pension Fund	110,573,098	2.05	N/A		0	0	None	None	None
Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF	83,791,000	1.55	N/A		0	0	None	None	None
KGI Taiwan Premium Selection High Dividend 30 ETF	71,643,000	1.33	N/A		0	0	None	None	None

Note 1: All the top 10 shareholders should be listed. If any of them is an institute shareholder, the name of the institute and its representatives should be disclosed separately.

Note 2: Shareholding percentage is calculated by the shares owned by the shareholders himself/herself, spouse and minor children, or through nominees.

Note 3: The relationship of the shareholders (including institute and natural person) should be disclosed in accordance with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

## 2.9 Ownership of Shares in Affiliated Enterprises

As of DEC 31, 2024

Unit: Shares / %

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors, Supervisors, Managerial officers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Sky Castle Investment Ltd.	5,500,000	100.00	0	0	5,500,000	100.00
Evergreen Airways Service (Macau) Ltd.	Stock Unissued	99.00	Stock Unissued	0	Stock Unissued	99.00
PT Perdana Andalan Air Service	40,800	51.00	0	0	40,800	51.00
EVA Flight Training Academy	10,000,000	100.00	0	0	10,000,000	100.00
Evergreen Aviation Technologies Corp.	206,189,241	55.05	10,173	0	206,199,414	55.05
Evergreen Airline Services Corp.	53,932,371	76.33	168,957	0.24	54,101,328	76.57
Evergreen Sky Catering Corp.	114,990,415	74.80	0	0	114,990,415	74.80
Evergreen Air Cargo Services Corp.	86,399,392	72.00	0	0	86,399,392	72.00
Hsiang-Li Investment Corp.	2,680,000	100.00	0	0	2,680,000	100.00
UNI Airways Corp.	37,606,277	9.98	88,487,748	23.49	126,094,025	33.47
EverFun Travel Services Corp.	4,110,374	25.18	3,731	0.02	4,114,105	25.20

Note: The affiliated enterprises are accounted for using equity method.

### III. Capital Overview

#### 3.1 Capital and Shares

##### 3.1.1 Source of Capital

###### A. Issued Shares

Unit: thousand shares; NT\$ thousands

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remark		
		Shares	Amount	Shares	Amount	Sources of Capital (NT\$ thousands)	Capital Increased by Assets Other than Cash	Approval Date and Document No. by Ministry of Economic Affairs
Mar, 2008	10	4,000,000	40,000,000	3,906,815	39,068,150	Corporate Bond Conversion 318,356	-	Apr 11, 2008. Jing-Shou-Shang Zi No. 09701085730
Apr, 2008	10	4,000,000	40,000,000	3,942,677	39,426,773	Corporate Bond Conversion 358,623	-	Jun 30, 2008. Jing-Shou-Shang Zi No. 09701154430
Jul, 2009	10	4,000,000	40,000,000	2,262,677	22,626,773	Capital Reduction 16,800,000	-	Jul 24, 2009. Jing-Shou-Shang Zi No. 09801165370
Sep, 2009	10	4,000,000	40,000,000	2,962,677	29,626,773	Cash Subscription 7,000,000	-	Oct 12, 2009 Jing-Shou-Shang Zi No. 09801233470
Sep, 2011	10	4,000,000	40,000,000	3,258,945	32,589,450	Capitalization of Retained Earnings 2,962,677	-	Oct 20, 2011 Jing-Shou-Shang Zi No. 10001239600
Feb, 2015	10	4,000,000	40,000,000	3,858,945	38,589,450	Cash Subscription 6,000,000	-	Mar 06, 2015 Jing-Shou-Shang Zi No. 10401028870
Aug, 2016	10	4,500,000	45,000,000	4,051,892	40,518,923	Capitalization of Retained Earnings 1,929,473	-	Sep 29, 2016 Jing-Shou-Shang Zi No. 10501233140
Sep, 2017	10	4,500,000	45,000,000	4,173,449	41,734,490	Capitalization of Retained Earnings 1,215,567	-	Sep 13, 2017 Jing-Shou-Shang Zi No. 10601131380
Sep, 2018	10	4,500,000	45,000,000	4,382,121	43,821,215	Capitalization of Retained Earnings 2,086,725	-	Oct 01, 2018 Jing-Shou-Shang Zi No. 10701123880
Jan, 2019	10	5,500,000	55,000,000	4,682,121	46,821,215	Cash Subscription 3,000,000	-	Feb 22, 2019 Jing-Shou-Shang Zi No. 10801015500
Mar, 2019	10	5,500,000	55,000,000	4,687,087	46,870,877	Corporate Bond Conversion 49,662	-	Apr 24, 2019 Jing-Shou-Shang Zi No. 10801047840
May, 2019	10	5,500,000	55,000,000	4,712,950	47,129,507	Corporate Bond Conversion 258,630	-	Jun 04, 2019 Jing-Shou-Shang Zi No. 10801062800
Sep, 2019	10	7,000,000	70,000,000	4,853,569	48,535,695	Capitalization of Retained Earnings 1,406,188	-	Oct 04, 2019 Jing-Shou-Shang Zi No. 10801136110
Mar, 2021	10	7,000,000	70,000,000	4,923,497	49,234,980	Corporate Bond Conversion 699,285	-	Apr 16, 2021 Jing-Shou-Shang Zi No. 11001062140
May, 2021	10	7,000,000	70,000,000	5,030,220	50,302,209	Corporate Bond Conversion 1,067,229	-	Jun 08, 2021 Jing-Shou-Shang Zi No. 11001089530

Month/ Year	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remark		
		Shares	Amount	Shares	Amount	Sources of Capital (NT\$ thousands)	Capital Increased by Assets Other than Cash	Approval Date and Document No. by Ministry of Economic Affairs
Aug, 2021	10	7,000,000	70,000,000	5,130,768	51,307,686	Corporate Bond Conversion 1,005,477	-	Sep 14, 2021 Jing-Shou-Shang Zi No. 11001151290
Nov, 2021	10	7,000,000	70,000,000	5,138,538	51,385,387	Corporate Bond Conversion 77,701	-	Dec 01, 2021 Jing-Shou-Shang Zi No. 11001216300
Mar, 2022	10	7,000,000	70,000,000	5,272,220	52,722,209	Corporate Bond Conversion 1,336,822	-	Apr 07, 2022 Jing-Shou-Shang Zi No. 11101052700
May, 2022	10	7,000,000	70,000,000	5,287,293	52,872,938	Corporate Bond Conversion 150,729	-	May 30, 2022 Jing-Shou-Shang Zi No. 11101087180
Aug, 2022	10	7,000,000	70,000,000	5,346,225	53,462,260	Corporate Bond Conversion 589,322	-	Aug 24, 2022 Jing-Shou-Shang Zi No. 11101162600
Nov, 2022	10	7,000,000	70,000,000	5,358,125	53,581,255	Corporate Bond Conversion 118,995	-	Nov 24, 2022 Jing-Shou-Shang Zi No. 11101220460
Mar, 2023	10	7,000,000	70,000,000	5,362,887	53,628,874	Corporate Bond Conversion 47,619	-	Apr 07, 2023 Jing-Shou-Shang Zi No. 11230053490
Jun, 2023	10	7,000,000	70,000,000	5,369,125	53,691,254	Corporate Bond Conversion 62,380	-	Jul 26, 2023 Jing-Shou-Shang Zi No. 11230135680
Aug, 2023	10	7,000,000	70,000,000	5,399,341	53,993,416	Corporate Bond Conversion 302,162	-	Sep 07, 2023 Jing-Shou-Shang Zi No. 11230168030
Nov, 2023	10	7,000,000	70,000,000	5,400,444	54,004,443	Corporate Bond Conversion 11,027	-	Dec 07, 2023 Jing-Shou-Shang Zi No. 11230224680

## B. Type of Stock

Unit: thousand shares

Share Type	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total Shares	
Common Stock	5,400,444	1,599,556	7,000,000	Shares of TWSE Listed Companies

Note: Shares approved by Ministry of Economic Affairs.

### 3.1.2 List of Major Shareholders

As of MAR 25, 2025 (Shareholders' meeting book closure date)

Shareholder's name	Shareholding	Number of Shares	Percentage (%)
Capital Tip Customized Taiwan Select High Dividend Exchange Traded Fund		462,644,000	8.57
Evergreen Marine Corp. (Taiwan) Ltd.		401,139,111	7.43
Evergreen International Corp.		385,196,304	7.13
Yuanta/P-shares Taiwan Dividend Plus ETF		259,363,978	4.80
Evergreen Steel Corp.		196,202,763	3.63
Hua Nan Commercial Bank, Ltd. in custody for Yuanta Taiwan Value High Dividend ETF		137,584,000	2.55
Chang, Yung-Fa (deceased)		131,970,122	2.44
New Labor Pension Fund		110,573,098	2.05
Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF		83,791,000	1.55
KGI Taiwan Premium Selection High Dividend 30 ETF		71,643,000	1.33

### 3.1.3 Dividend Policy and Implementation Status

#### A. Dividend Policy

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.

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.

#### B. Proposed Distribution of Dividend

The distribution of 2024 earnings was approved at the Board meeting on March 12, 2025 and a report of such distribution will be submitted to the Annual General Shareholders' Meeting on May 23, 2025.

Cash Dividends to Common Shareholders	NT\$2.4 / per share	NT\$12,961,066,404
---------------------------------------	---------------------	--------------------

### 3.1.4 Impact of Stock Dividends issuance on the Company's Business Performance and Earnings per Share: Not applicable.

### 3.1.5 Employees' Compensation and Directors' Remuneration

A. According to the Article 26 of the Company's Articles of Incorporation, 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. However, in case the Company has accumulated losses, the Company shall reserve an amount to offset accumulated losses beforehand. The employees' compensation and the 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.

B. The basis for estimating the amount of employees' compensation and directors' remuneration, for calculating the number of shares to be distributed as employees' compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

The Company appropriated 2024 employees' compensation and directors' remuneration according to the regulation of Article of Incorporation. Once the actual distribution amount is different from the estimation amount, the differences shall be accounted for as changes in accounting estimates and recognized in profit or loss in the distribution year.

C. Appropriation for Employees' Compensation and Directors' Remuneration:

a. If company distributes employees' compensation in the form of cash or stock and directors' remuneration, the discrepancy, reason and how it is treated should be disclosed if the amounts distributed vary from the amounts recognized:

The Board of Directors resolved to distribute 2024 employees' compensation and directors' remuneration on March 12, 2025, the distribution amount are as follows:

Item	Resolution of Board of Directors (March 12, 2025)
Employees' Compensation (Cash)	NT\$1,900,000,000
Directors' Remuneration (Cash)	NT\$9,500,000

b. The amount of employees' compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employees' compensation: Not applicable.

D. The Distribution Status of Employees' Compensation and Directors' Remuneration of previous year (including distributed shares, amount and stock price) and, if the amounts distributed vary from the amounts recognized, additionally the discrepancy, reason and how it is treated:

The Company distributed employees' compensation of NT\$1,130,000,000 and directors' remuneration of NT\$9,500,000 of year 2023. The amounts distributed are in line with the resolution of Board of the Meeting.

**3.1.6 Buyback of Treasury Stock:** None.

**3.2 Corporate Bond:** None.

**3.3 Preferred Stock:** None.

**3.4 Global Depository Receipts:** None.

**3.5 Employee Stock Options:** None.

**3.6 New Restricted Employee Shares:** None.

**3.7 Status of New Shares Issuance in Connection with Mergers and Acquisitions:** None.

**3.8 Financing Plans and Implementation:**

As of March 25, 2025, the use of funds raised from all previously securities issuance was carried out according to the planned progress and was in line with the expected benefits.

## IV. Operational Highlights

### 4.1 Business Activities

#### 4.1.1 Business Scope

##### A. Main areas of business operations

The business activities of the Company and its subsidiaries are

- (1) civil aviation transportation and general aviation business
- (2) wholesale and retail sale of medical devices
- (3) maintenance, manufacture and sales of aircraft, parts and engine
- (4) ground service at airports
- (5) catering service, food manufacturing
- (6) air cargo entrepot
- (7) to carry out any business which is not forbidden or restricted by the applicable laws and regulations, excluding those requiring licensing.

##### B. Revenue distribution

Unit: NT\$ thousands

Year \ Item	Passenger		Cargo		Other		Total	
	Amount	%	Amount	%	Amount	%	Amount	%
2024	144,941,191	65%	52,172,384	24%	23,895,453	11%	221,009,028	100%
2023	135,792,149	68%	41,381,246	21%	23,183,128	11%	200,356,523	100%

##### C. The business activities provided by EVA Air and its subsidiaries

- (1) Passenger services: international air transportation of passenger, periodically and non-periodically charter flights.
- (2) Cargo services: transportation of international freight, express, mail and parcel.
- (3) Sky shop services: in-flight duty free sales.
- (4) Maintenance services: maintenance, manufacture and sales of aircraft, parts and engine.
- (5) Ground services: providing luggage and freight loading and unloading service, aircraft cleanness and aircraft ground-infrastructure support.
- (6) Catering services: providing in-flight meals for airlines, food manufacturing and processing.
- (7) Air cargo entrepot services: providing import, export and transit cargo storage, container stuffing and stripping.
- (8) Training services: pilot training.

##### D. New services planned to be developed

- (1) The 787-9 fleet adds 3-classes service from 2025, providing passengers with diverse options and premium services.

(2) To enhance passenger experience and strengthen the market competitiveness of the narrow-body fleet, the current seventeen A321-200 aircraft will be equipped with an in-flight wireless entertainment system, which will be gradually provided starting from April, 2025.

(3) Enhance website/mobile channels capability

- Since August 2024, the airline has launched a new version of the online ticketing system on the official website and App in global markets. In addition to optimizing UI/UX, several new features have been added, including a Mobile First design concept for handheld devices, dynamic presentation of precise fare rules, and the ability to adjust shopping cart contents freely. These actions result in increased passenger satisfaction and higher conversion rates.
- Starting from June 2024, all payments for transactions on the official website and App are conducted through Hosted Payment Page. This action results in increased passenger payment security by ensuring the system of the Company does not touch, process, or retain credit card information, thereby reducing the risk of data leakage.
- Provide more payment options in markets with lower credit card penetration. Starting from June 2024, the IATA Pay feature was launched in France, Netherlands, Austria, Germany, Italy, United Kingdom, Hong Kong, Thailand, Malaysia, and Vietnam. By connecting with local mainstream banks and payment tools through IATA's operations, passengers can make instant transfers and complete transactions, resulting in reduced fees associated with credit card payments.
- The checked baggage calculator was launched on the official website in August 2024. Passengers can check free baggage allowance and excess baggage fees in a more intuitive and simple way by selecting destinations, flight classes, and combining membership status.

(4) Continued promotion of automation services

- In 2024, the airline introduced an online baggage damage/loss self-service in twelve additional languages, which simplifies airport operation processes and increases passenger convenience.
- Enhance the service for group passengers by enabling check-in and seat selection via the official website or mobile App, incorporating an automatic boarding pass issuance feature to improve the overall service experience for group passengers.
- London (LHR), Fukuoka (FUK), and Paris (CDG) have introduced self check-in and baggage drop-off facilities. These services result in increased passenger satisfaction and improved baggage handling efficiency.

- Hangzhou Airport is the first in Mainland China to implement electronic boarding pass clearance services, resulting in a measurable improvement in the automated airport experience for passengers.
- (5) E-service
- Persist in advancing the EVA e-Library by introducing a children's section, resulting in enriched digital library content and increased reading options for users.
  - Established a global customer service center that operates 24/7 year-round, providing services in both Chinese and English.
- (6) Optimize the mileage data exchange process with airlines in Star Alliance to enhance member services and accumulation accuracy.
- Increase the efficiency of the mileage data exchange process to accelerate member mileage accumulation, resulting in real-time redemption capabilities for members.
  - Enhance mileage accumulation data comparison and secure real-time verification of member names and card numbers to improve the accuracy of mileage accumulation, while offering corresponding services for premium members during flights.
- (7) Trendy co-branding for refined products, introducing new products for inflight services
- Introduced new in-flight toiletries in collaboration with the internationally renowned brand IDEOLOGY.
  - The new boarding and landing music provides passengers with a completely new experience.
- (8) In-flight service items are consistently advancing in plastic reduction. Eco-friendly toothbrushes and beverages in Tetra Pak cartons with paper straws are provided in flights.

#### **4.1.2 Industry Overview**

##### **A. Current status and development of the industry**

###### **(1) Passenger market**

IATA forecasts that passengers will reach 5.2 billion in 2025. Expanded seat capacity and intensified competition are projected to reduce passenger yield by 3.4%, resulting in more affordable air travel while sustaining long-term market growth.

###### **(2) Cargo market**

IATA forecasts that air cargo volume in 2025 will grow by 5.8% annually, with the cargo market maintaining steady growth. Most domestic and international authoritative institutions also expect the global economy to recover steadily, driving cross-border trade

and subsequently boosting air cargo demand. However, the increase in passenger flight and the expansion of belly cargo capacity, market competition is expected to intensify.

#### **B. Relevance of the Upstream, Midstream and Downstream Industry**

The major services provided by the air transport service industry are mainly passenger and cargo transportation, which rely on the support of, and cooperation between, the upstream, midstream, and downstream industries to realize the provision of complete, integrated services and to satisfy customers' needs. The correlations among the upstream, midstream, and downstream industries of EVA Air:

##### **Upstream Industries:**

Aircraft Manufacturing Industry and Refitting Factories, Aircraft Engine Manufacturing Industry, Ground Handling Equipment Manufacturing Industry, Aircraft Lease Industry, etc.

##### **Midstream Industries:**

Petroleum Industry, Aircraft Maintenance Industry, Sky Catering Industry, Ground Service Industry, Passenger/Cargo Transport Industry, etc.

##### **Downstream Industries:**

General public, Travel agencies, Air forwarder industry, Courier industry, etc.

#### **C. Development trends of products**

- (1) The aviation industry accelerates decarbonization to enhance environmental sustainability

Governments worldwide are strengthening environmental protections and enacting Sustainable Aviation Fuel (SAF) regulations to drive aviation's carbon reduction efforts. With increasingly stringent regulatory demands, SAF is pivotal for the industry's sustainable development. Airlines have to proactively adopt innovative solutions to meet the decarbonization targets.

- (2) Steady growth in business travel demand is evident, with this increase fueling significant enhancements in cabin service and marketing strategies

The Global Business Travel Association (GBTA)'s "2025 Global Business Travel Forecast" indicates strong growth in the global business travel market, resulting in positive impacts on the aviation industry. To bolster competitiveness and broaden the customer base, the airline will upgrade in-flight hardware, improve the quality of supplies, and enhancing meal services, offering passengers a superior travel experience.

(3) Digitalizing of the cargo system and diversifying air cargo sources

(A) In alignment with IATA's introduction of the IATA ONE Record digital initiative, EVA Air completed the ONE Record Pilot Run in December 2024, becoming the first airline in Taiwan to conduct a pilot verification of the latest cargo messaging standard.

(B) With global economic recovery and evolving consumer behavior, fast fashion and cross-border e-commerce shipments have surged. In addition to traditional cargo types, emerging technology applications such as AI, semiconductor equipment, and electronic components continue to expand, along with cold chain temperature-controlled products and sea-to-air shipments also contribute to a more diversified air cargo sources.

(4) Accelerate digital transformation to meet the demand for personalized services

The increasing adoption of artificial intelligence is empowering businesses to leverage big data, AI, and cloud computing, enabling airlines to analyze customer needs and deliver highly personalized product and service experiences.

D. Product competition situation

According to statistics of CAA, the Company is on the top of the list among international airlines by passenger loading factor.

Statistics of Passenger & Cargo Traffic Volume of International and Cross-Strait Airlines in Taiwan

Name of Airline	2024			
	Passenger Operation		Cargo Operation	
	Passenger Capacity	PLF (%)	Tons	LF (%)
EVA Airways	13,275,276	81.2	712,637	71.6
China Airlines	11,288,178	78.4	838,862	68.4
STARLUX Airlines	4,070,315	83.3	44,135	59.9
Tigerair Taiwan	2,871,052	86.2	617	47.5
Mandarin Airlines	314,847	70.4	6,413	33.0
UNI Air	139,887	65.2	4,823	81.1
Other Foreign Carriers	21,356,858	78.0	720,971	N/A
Total	53,316,413	79.5	2,328,458	N/A

Data source: Monthly Digest of Statistics, December 2024, CAA. The number of passengers includes transit passengers.

#### 4.1.3. Research and Development

##### A. The amount invested and product successfully developed by the Company in recent year and by the printed date of annual report.

The Company has invested NT\$193 million on the development of following research products.

Research Product	Explanation
Next generation online ticketing system rollout project	In response to the booming aviation business and rapid changes in market demand, the Company has introduced a new generation online booking system. The system provides shopping cart services to enhance passenger's digital experience. It also integrates Amadeus Anytime Merchandising product which enables business units to implement dynamic price adjustment and various package products in real time, thereby achieving product differentiation and rapid product launch to meet market changes.
Global corporate membership system deployment project	As the service scope and global corporate membership continue to expand, the Company has launched a brand-new global corporate membership website to enhance its brand image and support sustainable growth. Built with a modern UX/UI design and responsive web development technology, the website offers members a more seamless and convenient user experience. Simultaneously, the management system has been upgraded to improve operational efficiency, enhance the flexibility of reward programs, and support the stable and diversified development of corporate membership services.
Terminal device software auditing automation project	The systematic function for software auditing on computer has been built to automate report generation and subsequent confirmation. This feature enhances information security by reducing manual audits while improving audit efficiency and data correction rates.
Taiwan region network structure adjustment and replacement project	Migrating the distribution layer network switches in office building of Taiwan, as well as the communication devices, including the Wide Area Network (WAN) equipment in each branch office, we ensure the information security and the overall effectiveness and reliability of network operation. We also improve the stability of network service and optimize the backup mechanism as well as the security level of group control policy.

Research Product	Explanation
International network structure and security control project	Replacing the network devices in HDQ and branch offices by implementing next-generation Wide Area Network (WAN) infrastructure with Software-Defined Wide Area Network (SD-WAN) technology and cloud services, which reduces the deployment time for new offices and also improves cybersecurity, network management, and operational continuity.
Green Transportation development	In response to the promotion of the “Green Transportation” Carbon Offset Project, the cargo global website of the Company has introduced a dedicated carbon emissions section. This platform enables cargo agents to query and download detailed data at any time and precisely monitor the carbon emissions resulting from the delivery of goods. By participating in the use of Sustainable Aviation Fuel (SAF), we are collaboratively working to achieve our carbon reduction objectives.
Air Cargo Advance Screening (ACAS) in the United States	In alignment with the emergency notice issued by the United States Transportation Security Administration (TSA), which calls for Air Cargo Advance Screening (ACAS), we require that shipments destined for the United States provide comprehensive shipper and consignee details, as specified on the air waybill (AWB), at the time of obtaining the loading permit to ensure full compliance with customs regulations.

## B. Future Research Plan

(1) In 2025, the Company is estimated to invest NT\$279 million on following research items.

Research Product	Explanation	Estimated Completion Time
Global aircraft apron operations control system development project	Develop the global aircraft apron operation control system, integrating real-time loading operations, passenger seating, baggage, catering, and refueling information to achieve apron operation information sharing and real-time monitoring. Through digital management to reduce human communication errors, optimize various operation processes, and ensure on-time flight departures and arrivals. The system also provides complete data feedback and analysis to assist management units in continuously improving service quality, creating an intelligent air transportation operation environment.	MAY, 2026 1% Completion

Research Product	Explanation	Estimated Completion Time
Corporate membership cross-industry collaboration platform project	Establish a cross-industry collaboration product management platform to increase global supplier cooperation willingness and add product diversity. The Company will introduce convenient product exchange services for corporate travelers, resulting in increased corporate member loyalty and achieving stable development of membership-related affairs.	MAR, 2026 3% Completion
Generative AI text robots and multi-channel customer service system implementation	<ol style="list-style-type: none"> <li>1. Apply Generative AI skills to introduce a new generation of customer service robots, combining Retrieval-Augmented Generation (RAG) skills to solve the hallucination problem of large language models, providing passengers with accurate answers within the limited scope of aviation knowledge.</li> <li>2. Establish a multilingual live text customer service mechanism, utilizing the existing global cloud customer service dispatch system to allocate to personnel capable of responding in the respective language, to achieve the objective of multi-channel service.</li> </ol>	DEC, 2025 20% Completion
Cargo AWB Inspection Sampling System development	In response to the continuous improvement of operational performance, establish 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 operations.	AUG, 2025 45% Completion
Cybersecurity detection tools procurement and implementation	Upgrade the cybersecurity detection tool platform with advanced alerting capabilities for anticipated file modifications, ensuring robust protection of web servers. Enhance the deployment architecture to strengthen intrusion defense, accelerate threat detection, and proactively prevent data breaches, thereby ensuring effective security management of web services.	DEC, 2025 10% Completion

Research Product	Explanation	Estimated Completion Time
Intelligent digital technology implementation project	Implement generative AI tools and develop an enterprise intelligent support system as a dedicated EVA Air employee assistant to boost employee work efficiency and productivity.	DEC, 2025 30% Completion
Robotic Process Automation (RPA) tool implementation and enablement project	Deploy a new RPA software solution to drive employee adoption and enable business teams to independently develop required automation workflows. This initiative aims to reduce manual operations, enhance operational efficiency, and accelerate business process execution. Additionally, it fosters digital proficiency across various departments, driving innovation and transformation within the organization.	DEC, 2025 20% Completion
Information security tools implement and rollout project	Introducing new technologies and products improve the security control of identification service system. The project enhance the security level via searching and patching the vulnerabilities through the cycling recheck mechanism. Additionally, a workflow structure which combines tool characteristics with monitoring mechanisms will be designed for security control and operations. The project is expected to enhance the overall security of the identification service.	DEC, 2025 40% Completion
Main office campus firewall and Internet bandwidth upgrade project	In coordination with the promotion of cloud service and network security segmentation project, we upgrade the firewall system architecture and extend the Internet bandwidth of the main office campus. This project increases the availability and security level of the overall information infrastructure environment.	DEC, 2026 10% Completion
Third-party component management tool implementation for application systems	Implement a third-party component management tool for application systems to effectively oversee and assess the security of third-party components. This initiative mitigates cybersecurity risks associated with third-party dependencies and enhances the overall security defense capabilities of the information systems.	DEC, 2025 10% Completion

(2) Key Reasons for Successful Research In The Future:

- (A) Fully support of management team
- (B) Strictly execute research projects management

- (C) Well control project budgets
- (D) Control and verify new technology
- (E) Great support from in charge departments
- (F) Fully understand of research projects

#### 4.1.4 Long-term and Short-term Business Strategies

##### A. Short-term strategies

- (1) Maintain network stability while positioning the brand in niche markets actively.
- (2) Flexibly allocate fleet arrangement to increase operations efficiency.
- (3) Expand network connectivity by strengthening the development of codeshare service.  
Strengthen ties in interline cooperation.
- (4) Secure core cargo sources to the United States through charter flights and block space agreements.
- (5) Capture high-value urgent shipment demand to increase cargo profitability.

##### B. Long-term plan

- (1) Implement rigorous safety management measures to uphold flight safety standards.
- (2) Upgrade cabin service quality to enhance passenger experience.
- (3) Continuously optimize passenger and cargo networks to strengthen market competitiveness.
- (4) In alignment with international regulations to achieve net-zero carbon emissions.
- (5) Promote environmental and social initiatives to build a sustainable brand image.

## 4.2 Market and Sales Overview

### 4.2.1 Market Analysis

#### A. Main Sales (Service) Regions and Key Performance Indicators (KPI)

##### Passenger Operations:

Item Region	2023			2024		
	No. of Passenger	RPK (Million)	Revenue (NT\$ Million)	No. of Passenger	RPK (Million)	Revenue (NT\$ Million)
America	2,391,235	26,386	62,871	2,503,091	27,604	64,262
Europe	1,269,825	9,890	20,968	1,290,800	9,918	21,957
Asia	7,524,478	13,765	50,702	9,281,066	16,376	57,528
Oceania	85,681	579	1,251	85,864	580	1,194
Total	11,271,219	50,620	135,792	13,160,821	54,478	144,941

Note: RPK (Revenue Passenger Kilometers) = The number of revenue passengers carried multiplied by the distance travelled in kilometers.

### Cargo Operations:

Item Region	2023			2024		
	Cargo Carried (Tons)	FTK (Million)	Revenue (NT\$ Million)	Cargo Carried (Tons)	FTK (Million)	Revenue (NT\$ Million)
America	253,434	2,911	26,905	285,269	3,309	37,012
Europe	42,827	429	3,820	48,351	473	4,379
Asia	401,119	648	10,371	453,393	732	10,583
Oceania	4,561	31	285	3,327	22	198
Total	701,941	4,019	41,381	790,340	4,536	52,172

Note: FTK (Freight Tonne Kilometers) = The weight of cargo in tons multiplied by the distance travelled in kilometers.

### B. Market Share of Taiwan on International Routes in the Last Two Years

Passenger & Cargo Market Share of Taiwanese Airlines on International Routes in the Last Two Years

Unit: %

Airline Year	2023		2024	
	Passenger	Cargo	Passenger	Cargo
EVA Airways	27.80	29.67	24.90	30.61
China Airlines	23.17	38.27	21.17	36.03
STARLUX Airlines	6.50	1.41	7.63	1.90
Tigerair Taiwan	5.39	0.03	5.38	0.03
Mandarin Airlines	0.52	0.29	0.59	0.28
UNI Airways	0.26	0.18	0.26	0.21

Data Source: Monthly Digest of Statistics, December 2023 and December 2024, CAA.

### C. Market supply and demand and growth in the future

- (1) IATA forecasts that revenue passenger kilometer (RPK) will grow by 8.0% in 2025 compared with 2024, and available seat kilometer (ASK) will grow by 7.5%. Additionally, the Asia-Pacific region is expected to experience an 11.7% growth in RPK and 10.8% growth in ASK in 2025, indicating optimism about the outlook on passenger growth in the region.
- (2) IATA's global air cargo profit forecast indicates that despite ongoing cost and supply chain challenges, air cargo volume is expected to grow by 5.8% in 2025. The growth is primarily driven by persistent sea freight delays, insufficient freighter capacity, and strong cross-border e-commerce demand. Meanwhile, according to Boeing's 2024 World Air Cargo Forecast (WACF) predicts, a positive long-term outlook for the cargo market, estimating the global freighter fleet will expand to 3,900 aircraft by 2043, highlighting an optimistic outlook for the cargo market.

#### D. Competitive Edge

- (1) Utilize and leverage Star Alliance resources to strategically develop and expand cooperation.

Achieve Star Alliance objectives, and introduce diverse services; deepen Interline cooperation, enhance flight network competitive and elevate overall travel experience.

- (2) Strong cargo demand supporting Taiwan's export volume.

The e-commerce cargo boom, and rising demand for charter flights and dedicated cargo space have increased the need for advanced semiconductor manufacturing. Alongside emerging technologies like artificial intelligence (AI) and high-performance supporting steady growth in Taiwan's manufacturing output.

- (3) Balanced passenger and cargo growth to increase cargo capacity.

Maintain a balanced strategy that emphasizes both passenger and cargo operation, optimize the combination of freighter routes and belly cargo space in passenger flight, and aims to balanced development of passenger and cargo transport to maximize overall efficiency.

#### E. Favorable & Unfavorable Factors in Prospects and Countermeasures

##### ■ Favorable Factors

- (1) Steady growth in passengers resulting in a vibrant market.
- (2) Growth in business travel is optimistic in Asian emerging markets.
- (3) Strong consumer demand continues to support e-commerce.
- (4) Easing inflation stimulates consumption.
- (5) Strong demand for charter flights drives rate higher.
- (6) Expanding technology applications sustain air cargo demand.

##### ■ Unfavorable Factors

- (1) Supply chain disruptions persist, with labor and material shortages unsolved.
- (2) Crowded hub airports limit the potential of network expansion.
- (3) Extreme weather conditions increase fuel consumption during flights.
- (4) Global tariff conflicts results in increased economic risks.
- (5) Geopolitical risks put pressure on air cargo.
- (6) The surge in protectionism has restricted export momentum.
- (7) The expansion of passenger and cargo capacity intensifies market competition.

##### ■ Countermeasures

- (1) Adjust fleet arrangement to optimize operational efficiency.
- (2) Strengthen interline cooperation to cement network resilience.
- (3) Optimize freighter route networks to expand market share.

- (4) Seize charter flight business opportunities to maximize revenue.
- (5) Commit to sustainable development and fulfill social responsibility.

#### 4.2.2 Production Procedures of Main Products

##### A. Major products and their main uses

Major Products	Main Uses
Passenger Services	International Air Transport, scheduled, non-scheduled and charter flights.
Cargo Services	International cargo, express, mail and parcel transportation.
Others Services	In-flight duty free sales and aircraft maintenance services.

##### B. Major production of main products

The Group mainly focus on air transport related industries. Therefore, there is no major production process.

#### 4.2.3 Supply Status of Main Materials

The Group mainly focus on air transportation service and maintenance of airframe, aircraft parts and engine. Aviation fuel is the main material for operation. We signed fuel contracts with world-renowned fuel suppliers to insure steady fuel supply. Our maintenance business mainly includes materials required for airframes.

#### 4.2.4 Major Suppliers in the Last Two Calendar Years

A. Major customers: The Group provide air transport service to the public.

B. Major suppliers: Formosa Petrochemical Corp., CPC Corp., GE Engine Services, LLC., etc.

##### Major Supplier in the Last Two Calendar Years

Unit: NT\$ thousands

Item	2023				2024			
	Company Name	Amount	(%)	Relationship with EVA Air	Company Name	Amount	(%)	Relationship with EVA Air
1	Formosa Petrochemical Corp.	17,993,193	24.69	None	Formosa Petrochemical Corp.	17,712,177	23.56	None
2	GE Engine Services, LLC.	9,711,360	13.33	None	CPC Corp.	8,760,011	11.65	None
3	CPC Corp.	8,086,624	11.10	None	GE Engine Services, LLC.	8,674,840	11.54	None

Item	2023				2024			
	Company Name	Amount	(%)	Relationship with EVA Air	Company Name	Amount	(%)	Relationship with EVA Air
4	Chevron Products Company	7,411,004	10.17	None	-	-	-	-
	Others	29,678,134	40.71		Others	40,016,659	53.25	
	Net Total	72,880,315	100.00		Net Total	75,163,687	100.00	

Note: The table above listed the names of suppliers with more than 10% of the total purchases in the recent two years and their purchase amounts and proportions. However, if the name of the suppliers or the transaction object must not be disclosed due to the contractual agreement, or the transaction object is an individual and non-related person, the Company is allowed to use a code name.

Analysis of deviation:

Fuel is the Company's primary operating costs. Among our fuel suppliers, Formosa Petrochemical Corp. and CPC Corp. are main domestic suppliers. Due to the strong demand for passenger and cargo flights, fuel cost increased in 2024.

### 4.3 Human Resources

Year		2023	2024	As of MAR 25, 2025
Number of Employees	Male	9,770	10,520	10,791
	Female	8,164	8,650	8,634
	Total	17,934	19,170	19,425
Average Age		38.3	38.2	38.5
Average Years of Service		10.4	11.3	11.5
Education (%)	Ph.D.	0.1	0.1	0.1
	Masters	5.4	5.5	5.4
	Bachelor's Degree	79.4	80.4	80.2
	Senior High School	11.6	12.0	12.2
	Below Senior High School	3.5	2.0	2.1

#### **4.4 Environmental Protection Expenditure**

##### **4.4.1 The loss or penalty caused by environmental pollution during the latest year and up to the printed date of this annual report:**

A. Order No. 21-113-020158 dated February 7, 2024: Violation of Article 40, Paragraph 3 of the Air Pollution Control Act for entering the air quality maintenance zones in a diesel vehicle without obtaining a valid label from the competent authority indicating an air quality level of superior (or its equivalent) or above. Sanction: A penalty of NT\$2,000.

Countermeasures: Official vehicles are required to complete emissions testing one month before the testing date. For official vehicles operating in Taipei, it is essential to confirm in advance if they have passed the smoke emissions test. Vehicles not passing the test are not allowed to perform delivery operations.

The above is the disciplinary action taken against our consolidated subsidiary EGAS for violation of environmental laws and regulations; however, the incident did not cause any environmental pollution.

##### **4.4.2 Countermeasures and Improvements for current and future environmental protection**

A. In cooperation of company energy management policies to promote the best efficiency in facility operations, reduce unnecessary power load and fuel consumption, and get achievement of reducing carbon dioxide emissions.

B. Continuous to establish an improving management and good working environment.

(1) The waste collected from buildings is stored into recycling. Reusable and industrial waste collected by the recyclers or waste companies approval from Environment Protection Administration (EPA). The relevant department will trace and audit periodically to make sure all the procedure legally.

(2) The consolidated subsidiary Evergreen Aviation Technologies Corp. (EGAT):

To utilize the use of rooftops in various plants and facilities and realize the sustainable green energy value of the enterprise, EGAT has begun to plan the installation of solar photovoltaic systems in phases. In 2022, a total of 697 kW of solar photovoltaic systems were installed on the rooftops of the new engine factory and the fourth floor of the manufacturing business's plant. In 2023, a 499 kW solar photovoltaic system was installed and interconnected to the grid on the roof of the fourth aircraft maintenance hangar.

To further enhance carbon reduction benefits, in 2024, EGAT adjusted its solar photovoltaic development strategy and switched to a self-generation and self-consumption model, installing a 499kW solar photovoltaic system on the rooftop

of the third floor of the manufacturing business's plant, allowing renewable energy to directly supply the plants and facilities' electricity needs. The total amount of solar photovoltaic capacity in 2024 reached 325,280 kWh, of which the proportion of self-generation and self-consumption of renewable energy increased to 19.00%.

(3)The consolidated subsidiary Evergreen Airline Services Corp. (EGAS):

- EGAS has equipped with sewage disposal facilities in Changxing Park and Factory Office Building in order to comply with the sewage emission standards regulated by EPA and spare no effort to protect the environment.
- In response to the government's green energy policy, the Changxing Park and Factory Office Building are equipped with Solar Power Generation System to achieve the effect of saving and reducing carbon emissions. The total electricity generated in 2024 was 288,348 kWh and 487,392 kWh, respectively.

(4)The consolidated subsidiary Evergreen Sky Catering Corp. (EGSC):

- EGSC has established Wastewater Treatment System and rinsing machines in Unit II facility to comply with the Water Pollution Control Act and Air Pollution Control Act regulated by EPA, so as to carry out our obligation in environment protection.
- The establishment of Water Chiller Unit with constant frequency control can automatically adjust the load, improve the air conditioning efficiency, achieve energy conservation, and use environmental refrigerant to reduce the impact on the environment.
- The usage of Liquefied Natural Gas (LNG) in steam boiler installations can reduce nitrogen oxide emissions and depletion of ozone layer.
- The workspace lighting now uses low-wattage, high-lumen LED fixtures, resulting in energy and electricity savings, and reducing greenhouse gas carbon emissions.
- In response to the government's green energy policy, EGSC installed "Solar Power Generation System" on the top floor of the Unit I facility and the Unit II facility. The total electricity generated in 2024 was 283,456 kWh and 472,224 kWh, respectively.
- Planning to replace the fixed-frequency air compressor with a variable-frequency model and introduce lower horsepower water pumps in the tap water pump room in 2025. These actions aim to save energy and reduce consumption, resulting in decreased greenhouse gas and carbon emissions. Additionally, EGSC plans to gradually replace small passenger vehicles in the airport operations control area with electric vehicles.
- Subsidiary Everfamily International Foods Corp. adopt Liquefied Petroleum Gas (LPG) in fuel equipment to reduce nitrogen oxide emissions and ozone layer

depletion; purchase a highly energy-efficient air compressor for use with the pasta maker to save energy and reduce carbon emissions.

#### C. Airport Noise Management

In order to comply with noise control regulations of airports around the world and reduce the impact of aviation noise on surrounding areas, the International Civil Aviation Organization (ICAO) and the Federal Aviation Regulations (FAR) provide strict certification standards for aircraft noise levels. Aircraft manufacturers, such as Boeing and Airbus, have optimized their engine system and fuselage designs to make takeoff and landing quieter. All of the Company's fleets, including the 787-9/-10, 777-300ER/F, A330-300, and A321-200 meet the ICAO and FAR Chapter 4 noise standard, which is considered more stringent. As the issue of green sustainability continuously thrives, the airplanes certified as Chapter 4 standard play more important roles in aviation industry. Certain airport authorities confine the number of takeoff and landing by ICAO and/or FAR noise standard. The Company strictly follows the designated noise abatement policies and procedures of each airport for takeoff and landing operations, and minimizes the noise impact on surrounding airports to improve the quality of life for local residents.

#### D. Introduction of ISO 14001 Environment Management System and ISO 50001 Energy Management System

In order to ensure the effectiveness of the Company's environment and energy management systems and to accord with domestic and international regulations, the Company has established and obtained certification of the ISO 50001 Energy Management System since 2015 and ISO 14001 Environmental Management System since 2016. In 2024, the Company completed the triennial certification validation in accordance with regulations. The ISO 50001 certificate is valid until December 1, 2027 and the ISO 14001 certificate is valid until January 3, 2028, with the scope of validation standard covering the Company's Nankan Park and Taipei Building. The Company continues to adopt a systematic management mindset in identifying risks and opportunities in various environmental areas, and promote environmental protection-related management solutions and action plans to constantly move toward a sustainable green enterprise.

#### E. Greenhouse Gas (GHG) Emission Inventory and Reduction

##### (1) GHG emission inventory according to ISO 14064-1 standards

In order to control the emission of GHG, the Company has been conducting voluntary inventory of GHG emissions since 2011, and has completed a third-party verification of GHG emission data with ISO 14064-1 standards every year since 2016. The quantified data mainly include aviation fuel, automobile gasoline

and diesel fuels, and each office's total power consumption. In regard to the GHG emission of 2023 and 2024, please refer to "Corporate Governance Operation" page 95 of this Report for details.

In addition, in compliance with the Financial Supervisory Commission's Sustainable Development Roadmap for TWSE- and TPEX-listed Companies, subsidiaries listed in EVA Air's consolidated financial statements must complete GHG emissions inventories by 2025, and complete verification by 2027. In accordance with regulations, the Company reports to the Board of Directors on a quarterly basis regarding implementation, and it continues to monitor the GHG emissions inventory and verification timetable of its subsidiaries.

(2) The operation of Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)

Since 2018, the Company has been following the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), promoted by the International Civil Aviation Organization (ICAO) and the Civil Aviation Administration, and has formulated and submitted an Emission Monitoring Plan (EMP). Starting from 2019, the Company monitors annual fuel consumption based on the EMP and compiles the carbon emission report (ER), which is submitted to the Civil Aviation Administration after third-party verification to ensure compliance with the carbon offsetting and mitigation requirements in the global aviation industry.

(3) The operation of EU Emissions Trading Scheme (EU ETS) and UK Emissions Trading Scheme (UK ETS)

In order to comply with the EU ETS and UK ETS, the Company continuously monitors the GHG emissions of its aircraft operating within the EU and between the EU and the UK on an annual basis, and reports its annual emissions to the administering authority and surrendering carbon credits respectively.

(4) RefuelEU Aviation

In October 2023, the European Parliament approved the "ReFuelEU" Regulation, which is part of the EU's "Fit for 55" package. Under this regulation, commencing in 2025, aircraft operators are required to provide detailed reports on aviation fuel consumption at EU airports to the EU regulatory authorities and the European Union Aviation Safety Agency (EASA) by March 31<sup>st</sup> annually. This measure aims to prevent additional GHG emissions caused by carrying excessive fuel, which increases aircraft's weight. The Company will comply with the regulatory requirements by submitting fuel usage reports and adhering to fuel consumption regulations.

#### (5) Fuel conservation measures

With the expansion of routes and the increase of business scale, EVA Air has made various fuel conservation measures to monitor the fuel efficiency of various aircraft types. Meanwhile, the action plans involve topics such as weight reduction of aircraft, efficiency improvement of flight operations and aircraft maintenance in order to implement the carbon reduction strategy of IATA and respond to the government's demand for energy conservation and carbon reduction to reduce GHG emissions.

The Company is implementing its fleet modernization plan and evaluating the introduction of new, fuel-efficient aircraft to replace aging ones, in response to evolving market demand. In recent years, EVA Air has consistently introduced the Boeing 787 Dreamliner, and starting in 2027, EVA Air plans to introduce the Airbus A350-1000 and A321neo. The new fleet is expected to reduce fuel consumption and carbon emissions by up to 25% compared to the previous generation of aircraft.

Furthermore, in August 2024, EVA Air introduced advanced technology by applying the bionic film AeroSHARK, co-developed by Lufthansa Technik and German chemical giant BASF, to the fuselage and nacelles of Boeing 777F freighter. This innovation optimizes airflow, reduces drag, and contributes to fuel savings and carbon reduction. AeroSHARK has been trialed on one 777F freighter, and the technology is set to be expanded to the entire 777F fleet in the future. Based on the operations of nine Boeing 777F freighters, it is expected that this will result in annual fuel savings of at least 2,500 tons and a reduction in carbon emissions of over 7,800 tons.

#### F. The “Environmental Committee” of EVA Air

In 2015, EVA Air established the “Environmental Committee”, which serves as the highest decision-making supervisory unit for environment management policy. The Committee is responsible for planning and overseeing strategies, targets, and policies related to environmental sustainability, energy management, Sustainable Aviation Fuel usage, and carbon credit. Additionally, it spearheads various initiatives aimed at achieving the Company's goal of "net-zero carbon emissions by 2050." The Committee holds quarterly meetings to review and discuss the implementation and performance of these policies, ensuring the effectiveness of the Company's environmental, energy, and fuel management strategies. The primary objectives are to reduce the negative impact of GHG emissions on the global environment and to cultivate a strong international reputation for EVA Air as a sustainable and environmentally responsible enterprise.

#### G. Risks and Opportunities of Climate Change

EVA Air introduces the four main core elements of TCFD (Task Force on Climate-Related Financial Disclosures), which identify and control high risk factors caused by climate change and extreme climates, and expand risk monitoring to all environmental aspects. We fully grasp potential climate impacts and response costs through educational trainings, workshops, and interviews. In addition to the elimination or reduction of the impact brought by climate change, EVA Air identifies opportunities for the Company's operations resulting from climate change. We actively establish strategies and management measures to timely pursue any development opportunities with potential benefits to the Company's business. In regard to the climate-related information of the Company, please refer to "Corporate Governance Operation" pages 90 to 96 of this Report for details.

#### H. Science Based Targets initiative (SBTi)

In June 2022, EVA Air signed the Science Based Targets initiative (SBTi) commitment letter and set near-term targets in accordance with the SBTi's Aviation sector methodology. In July 2024, the targets were officially verified, with the aim of reducing aviation fuel scope 1 and scope 3 carbon emissions intensity by 40% compared to 2019 levels by 2031. Moving forward, the Company will continue to track progress in its carbon reduction efforts to ensure target achievement.

#### I. The use of Sustainable Aviation Fuel (SAF)

EVA Air has committed to achieving net-zero emissions by 2050, and has set targets for the use of SAF: 0.5% in the short-term (2025), 10% in the mid-term (2035) and reach net zero emissions by 2050 for long-term goal. At present, countries around the world are gradually incorporating SAF into their regulations. EVA Air will continue to track different countries' laws and regulations, and to communicate with fuel suppliers to gradually increase the use of SAF and to maintain our regulatory compliance.

#### J. The use of Renewable Energy

GHG emissions from jet fuel constitute a significant portion of EVA Air's total emissions. In addition, the primary source of GHG emissions for ground operations is purchased electricity. Therefore, with reference to Taiwan's Pathway to Net-Zero Emissions in 2050, and taking stock of our own electricity consumption, EVA Air has set targets for the use of renewable energy: 10% in the short-term (2025), 50% in the mid-term (2035) and 100% in the long-term (2050).

#### 4.4.3 Restriction of Hazardous Substances (RoHS) information

The Company is air transportation industry, which is not applicable to RoHS regulations.

#### 4.4.4 The Expenditure on Environmental Protection of Year 2024 and 2025

Unit: NT\$ thousands

Item / Year	2024	2025 (Estimated)
Cleaning fee of litter	100,631	97,565
Aircraft noise prevention charge	167,127	170,630
International carbon emissions management and processing fees	1,200	506
Expenses for the environmental and energy management system and program	36,271	3,692
Disposal fee of polluted water	19,427	19,747
Pollution prevention facility	7,560	9,683
Environmental protection and energy saving facility	67,255	137,462

#### 4.5 Labor Relations

##### 4.5.1 Employee benefits, implementation status of further education, training, and retirement system, labor-management negotiation, and protection of various employees' rights.

###### A. Employee Benefits

(1) The Employee Welfare Committee of EVA Air was established on 30 October, 1997. The Company and employees, with a registration certificate No. 225031 issued by the Taoyuan City Government, set aside welfare funds to handle and process the following welfare businesses pursuant to the Employee Welfare Fund Act:

- (A) Marriage allowance
- (B) Funeral allowance
- (C) Childbirth allowance
- (D) Injury and sickness consolation cash benefit
- (E) Festival vouchers or gifts
- (F) Recreation and fitness facilities
- (G) Library service, Employee Welfare course

(2) The Company provides lunch and overtime meal allowance for all employees, in addition, breakfast and evening meal allowance for shift personnel.

(3) The Company provides laundry service of uniforms and other accessories.

- (4) The Company provides commute buses for all employees as well as transport allowance for shift personnel.
- (5) The Company provides wedding cash gift, burial allowance, injury or sickness benefits, settlement allowance for international job transfer, and allowance for domestic job transfer.
- (6) The Company gives year-end bonus and employee compensation based on its operation performance every year.
- (7) The Company sets up Clinic Div. to provide medical interview and medicine prescription by doctors, in addition, regularly arrange free health check.
- (8) The Company covers workers by Labor Insurance, National Health Insurance, group accident insurance, hospitalization and injury medical insurance for those on overseas business trips, and provides group term life insurance preferential premium rate.
- (9) The Company offers psychological consultation for employees, and individual services for those in need.
- (10) The Company provides massage service to relieve the tension and fatigue from work of employees.
- (11) Employee and retiree reduced fare tickets.
- (12) Sports and leisure club allowance.
- (13) Maternal Health Protection Program (breastfeeding rooms, maternity parking, priority seating in cafeteria, intrapartum and postpartum care visits, and employee welfare contracts for infant daycare centers and kindergartens).

#### B. Implementation Status of Further Education, Training, and Retirement System

##### (1) Ground Staff Training

Since it was founded, the Company has been continuously endeavored to improve employees' quality, management capability and professional knowledge to achieve higher business performance. Entire training programs were standardized and divided into three categories: competency training, annual training and international civil aviation organization training.

##### (A) Competency Training

Training courses held by each division for request of employees' profession according to its responsibilities includes departmental functional training, management training, general training to advance soft skill, Code of Conduct, Ethical Integrity and Insider Trading Prevention.

(B) Annual Training

In order to improve employees’ professional knowledge, skills, and service attitude so as to provide high-quality services for passengers, the Company provides professional training for operational characteristics of ground staff, including Reservation & Ticketing Course, Passenger and Cargo Service Course, Load Control Course, Baggage Service Course, Dangerous Goods Regulations Course, Frequent Flyer Program (Infinity MileageLands) Training Course, Enterprise Data Warehouse Course, Digital Marketing Course, E-commerce Course, Aircraft Operator Security Programme Course, etc.

(C) International Civil Aviation Organization Training

Depending on the requirement for ground staff developing needs, employees will be assigned to attend relevant training programs organized by international civil aviation organization, such as IATA and Star Alliance, or aircraft manufacturing company.

(D) Statistics of Ground Staff Completing Training Course in 2024:

Number of Trainees	Total Training Hours	Total Training Expenditure (NT\$ thousands)
67,899	200,413	18,847

(2) Cabin Crew Training

Each new-hired cabin crew trainee must receive basic ground training for three months. The courses mainly focus on the operation of all sorts of emergency equipment on an aircraft, countermeasures during emergency situation, as well as learning the techniques and professional knowledge of all service procedures. The cabin crew trainee must pass the evaluation of the ground courses to be qualified for operating duty.

For the cabin crew, EVA Air provides the following trainings, and the 2024 training performance statistics are as follows:

Courses	Completed Counts	Training Hours (per person)
Initial New Hire Training	177	464
Recurrent Training	4,082	24
B777 Transition Training	8	19.5
B787 Transition Training	276	24
A330 Transition Training	343	19

Courses	Completed Counts	Training Hours (per person)
A321 Transition Training	116	16
AP Promotion Training (Taiwanese Crew)	63	32
AP Promotion Training (Alien Crew)	62	48
Substitute of CP Training	25	8

### (3) Flight Crew Training

For the flight crew, EVA Air provides the following trainings, and the 2024 training performance statistics are as follows:

Types of Training	Completed Counts	Training Hours (per person)
Initial New Hire	61	234
Transition Training-simulator phase	44	136
On-type Upgrade (Senior First Officer to Captain)	47	34
Upgrade (First Officer to Senior First Officer)	49	8
Requalification Training	30	14
Recurrent Simulator Training	2,661	6
Annual Ground School	1,389	30
CRM-Joint Emergency Training	1,389	7

### (4) Retirement System

The Company has established an employee retirement plan, in accordance with the Labor Standards Act and the Labor Pension Act, covering full-time employees in ROC.

- (A) Employees who are applicable to the pension regulations of the Labor Standards Act Labor pension funds appropriated in accordance with the Labor Standards Act are generally coordinated and managed by the Bureau of Labor Funds, Ministry of Labor. Each employee receives 2 bases for each full service year from year 1 to year 15, and 1 base for each additional year thereafter, subject to a maximum of 45 bases. Payments of retirement benefits are based on the employee's average monthly salary for the last six months before retirement and

the number of bases accumulated by the employee according to his/her years of service.

(B) Employees who are applicable to the Labor Pension Act

In accordance with the Labor Pension Act, enacted from July 1, 2005, labor pension appropriated monthly by the Company is 6% of the worker's monthly wages.

C. Protection of Various Employees' Rights:

(1) Continue to reinforce the operation of personnel system:

Attempting to attract and retain talent, and increase their competitiveness, the Company continues to strengthen integration of corporate structure, rationalize the manpower allocation, review personnel system and duty allowances, smooth promotion channels, and nurture international talents.

(2) Signing of Collective Agreement/Agreement:

(A) The Company has entered into a collective agreement/agreement with multiple labor unions in accordance with working conditions agreed upon as shown in the table below, which covers approximately 40.1% of the employees (based on the number of union members who signed the collective agreement divided by the total number of domestic ground staff and flight crew members as of December 31, 2024). Employees who are not members of the labor unions will also be equally treated in terms of compensation, benefits and management.

Nature of Contract	Union	Contract Period	Main Content	Restrictions
Collective Agreement	Taoyuan Flight Attendants Union	Jul. 6, 2022 ~ Jul. 5, 2025	Working and employment conditions	1. The union agrees that no dispute activities (including but not limited to strikes and sabotage) will be initiated on domestic routes. 2. No dispute activities (including but not limited to strikes and sabotage) will be initiated during the contract period.
	EVA Airways Corporation Affiliated Enterprises Union	Nov. 1, 2022 ~ Oct. 31, 2025	Working and employment conditions	No dispute activities (including but not limited to strikes and sabotage) will be initiated during the contract period.

Nature of Contract	Union	Contract Period	Main Content	Restrictions
Agreement	Taoyuan Union of Pilots	Jan. 28, 2024 ~ May 31, 2026	Compensation conditions	No further dispute activities regarding the three strike disputes (increase in pilot pay, increase in per diem, and moratorium on hiring foreign pilots) shall be initiated during the contract period.

(B) Negotiating a collective agreement with the EVA Airways Corporation Enterprises Union is in the process.

(3) Maintain an unimpeded Labor-Management Communication:

The Company utilizes various communication channels to forge a consensus and enhance the sense of cohesion among our employees, including regularly holding management meeting, department meeting, and interview with employees, conveying the Company's future development, operation strategy and objective, significant information and measures, and innovations so that employees can fully understand operation status and give their feedback and opinions, and make suggestions. Moreover, the Company has established mechanisms for regular communication with multiple labor unions in order to maintain positive labor-management interactions.

**4.5.2 Until the printing date of the annual report, the actual or estimated losses caused by labor disputes and the countermeasures:**

- A. The loss due to civil action is estimated about NT\$3.55 million, and it will not have great impact on shareholders' equity and stock prices of the Company.
- B. After the labor inspection, the total amount of fines imposed by the labor authority is NT\$2.09 million. The details are as follows:

Disposition Date	Disposition Number	Violated Article	Violated Article Content
Feb. 16, 2024	Taoyuan Labor Inspection No. 1130041117	Labor Standards Act Article 32 Paragraph 2	1. When an employer has a necessity to have his/her employee to perform the work besides regular working hours, he/ she, with the consent of a labor union, or if there is no labor union exists in a business entity, with the approval of a labor-management conference, may extend the working hours. 2. The extension of working hours referred to in the preceding paragraph, combined with the regular working hours shall not exceed twelve hours a day; the total number of overtime shall not exceed forty-six hours a month; however, the extension of working hours, with the consent of a labor union, or if there is no labor union exists in a business entity, with the approval of a labor-management conference, shall not exceed fifty-four hours a month and one hundred and thirty-eight hours every three months.
Jan. 06, 2025	Taoyuan Labor Inspection No. 11303760251		
Feb. 05, 2025	Taoyuan Labor Inspection No. 11400283241		
Mar. 04, 2025	Taoyuan Labor Inspection No. 1140052443		
Feb. 13, 2025	Taoyuan Labor Inspection No. 1140029690	Labor Standards Act Article 36 Paragraph 1	A worker shall have two regular days off every seven days. One day is a regular leave and the other one is a rest day.

C. Response measures: EVA Air communicates and interacts with employees on different topics through various channels such as concern discussions, interactive meetings, and the employee welfare committee. Different work problems can be communicated through multiple communication channels. To protect employees' rights and interests, the Company established labor complaint handling regulation. Employees may reflect problems through the appealing channel and the Company will communicate with the employee properly to achieve consensus. The new cases are mainly about disputes over compensation criteria, the Company will enhance the communication about employment conditions to prevent disputes.

#### **4.5.3 Codes of Conduct or Ethics for Employees and Protection Measures for Working Environment and Personnel Safety**

##### **A. Codes of Conduct or Ethics for Employees**

Service principles for employees standardized by the Company's Management Rules.

- (1) Comply with the Company's regulations and work procedures, devote to work, and obey managers' orders, commands, and supervision.
- (2) Sign in (out) within the prescribed time, unless there is special case stated and approved.
- (3) Leave working position only when all document files are put in order after work.
- (4) Be scrupulous in separating business from personal matters, discreet in word and deed, honest, and incorruptible. Protect the honor of the Company, get rid of all bad habits, show respect to colleagues and get along well with each other.
- (5) Hold firm to own position, decentralize responsibilities, and stay intensive connection with related departments to make concerted efforts in finishing works undertaken for execution of business.
- (6) Pay attention to the workplace neatness, aesthetic, and safety at all times.
- (7) Be modest and courteous toward customers, must not treat them with frivolousness, arrogance, perfunctoriness or disregard.
- (8) Avoid using business phone for personal purposes, and make calls short.
- (9) Before bringing out public property, obtain a release pass from a department manager and accept examination of security officer.

The Company has formulated "Codes of Ethical Conduct" and "Ethical Corporate Management Best-Practice Principles". The former standardizes the ways employees carry out their daily actions with ethics, and makes the Company's ethical criterion understood and adhered by all stakeholders. The latter revealed that the Company upholds the business philosophy of honest, transparent and responsible, bases on ethics, and establishes a sound corporate governance system and risk control mechanism so as to create a business environment for sustainable development.

##### **B. Protection Measures for Working Environment and Personnel Safety**

- (1) Located at office park in Nankan Village and with convenient communications, broad area and elegant environment, the Company provides employees many recreation and fitness facilities such as indoor heated swimming pool, gym, table tennis room, and badminton court for recreations or activities with colleagues.

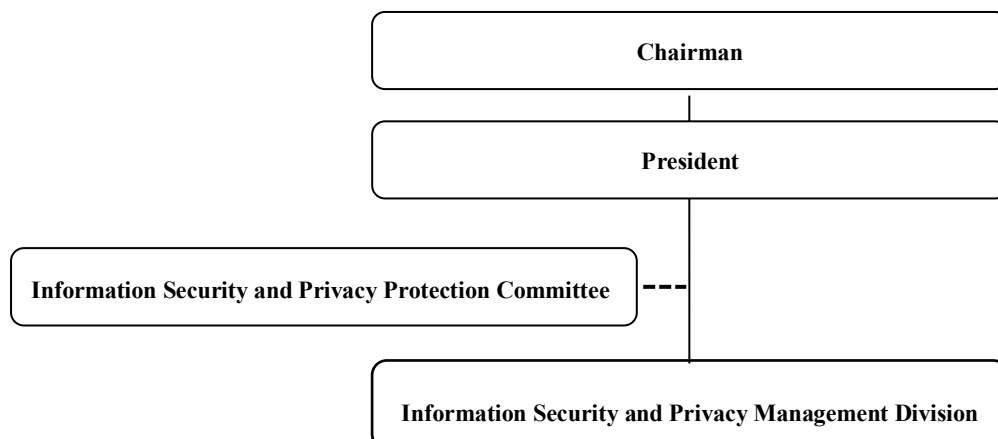
- (2) For the sake of employees' safety, the Company implements not only Labor Insurance and National Health Insurance, but also accident and injury insurance, medical insurance and so forth for those on overseas business trips and overseas dispatch.
- (3) The Company sets up Clinic Div. to regularly arrange health check, medical consultation, on-site health services and interview, and the rest to ensure employees' health.
- (4) The Company executes inspection of fire security and public facilities on a regular time schedule to safeguard environment safety.
- (5) We have established the Occupational Safety & Health Div., and formulated safety and health work rules. We hold occupational safety and health committee meetings at least once every three months, and handle occupational accident investigation reports and analyze statistics.
- (6) The Company conducts occupational safety and health educational training for new employees and annual safety and health educational training for existing employees, with additional fire-fighting lectures and practical training held periodically.

## 4.6 Information Security Management

### 4.6.1 Information security management strategy and framework

#### A. Information security risk management framework

The Company has long been committed to the establishment of information security systems and compliance with laws and regulations. In order to ensure independent supervision and checks and balances of information security governance, the Company established its "Information Security and Privacy Management Division", which is dedicated to the management and supervision of information security and privacy protection. The "Information Security and Privacy Protection Committee" was set up to balance risk control and business development.

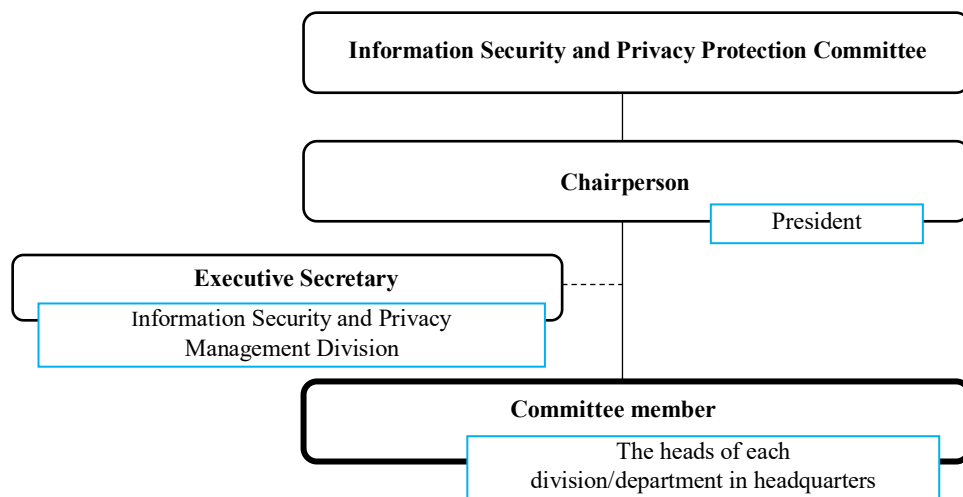


(1) Information Security and Privacy Management Division

It is responsible for the planning and management of information security and privacy protection policy making, promotion of laws and regulations, operation of information security management system, prevention and response to information security incidents, and training, advocacy and promotion sessions, etc., implement to all business responsible units to formulate the enforcement rules according to their respective attributes, and improve the information security management mechanism by reviewing the effectiveness assessment. The Information Security and Privacy Management Division is headed by the Chief Information Security Officer, who oversees the promotion of information security and privacy policies, and resource scheduling and allocation, and reports to the Board of Directors every year on performance and planning of information security governance.

(2) Information Security and Privacy Protection Committee

In response to the trend of information security and privacy protection development and to shape awareness and culture of the organization, the Company established its “Information Security and Privacy Protection Committee” in 2022 and meetings are held on a bi-annually basis. Through the participation of the senior management and senior executives of each department by reviewing information security and privacy-related policies, development planning and implementation effectiveness, implement information security governance and privacy protection regulations and maintaining the continuity and resilience of the management system. In addition, the Committee continues to ensure the confidentiality, integrity and availability of the Company’s information assets with the continuity and resilience of the Company’s information security system, and further fulfills its social responsibility to achieve the goal of sustainable operation.



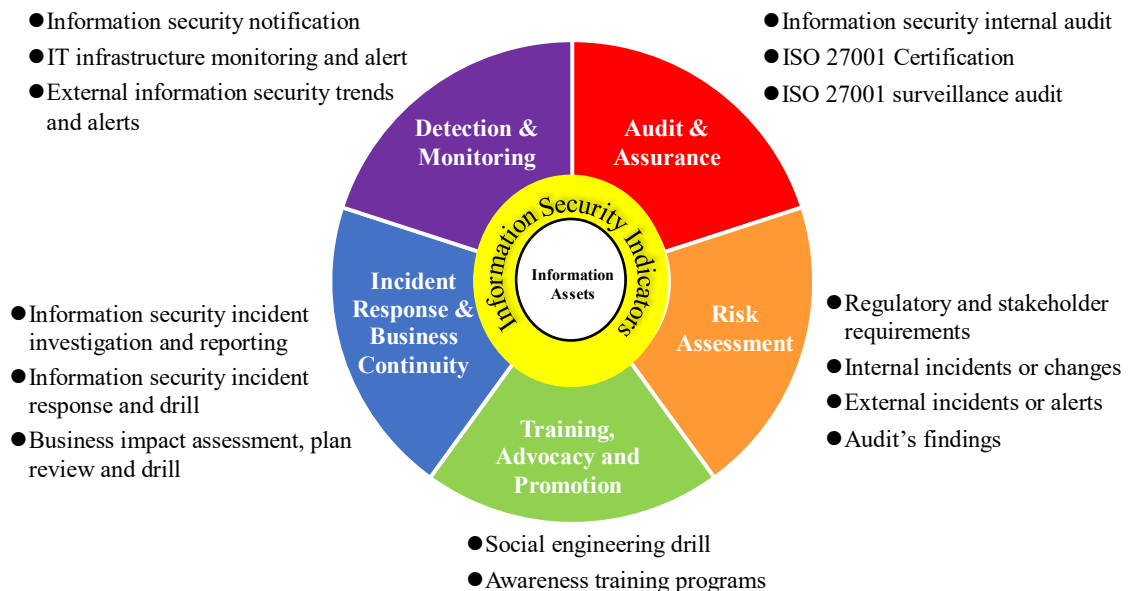
## B. Information security policies

In consideration of the Company's business development needs, an information security policy of "Ensuring the confidentiality, integrity, and availability of information assets to protect the Company from internal and external threats, whether it's intentional or accidental" has been established. In addition, all of the Company's employees, companies with whom the Company has business dealings, their employees and temporary workers are required to comply with this policy, as well as the regulations and procedures of the related management mechanism. Apart from the above, the information security and privacy protection policy is also disclosed on the Company's official website to demonstrate its commitment to information security and personal data protection.

## C. Concrete management programs

### (1) Information security management system

The Company has implemented an information security management system based on ISO 27001, the scope of verification covers flight safety, aviation safety, the core business of passengers and cargo, personal data, and information networking infrastructure, etc. In addition, the British Standards Institution (BSI) has also been adopted for verification and regular audit trail reviews to ensure the effectiveness of the information security management system. The certificate remains valid until Oct. 31, 2025.

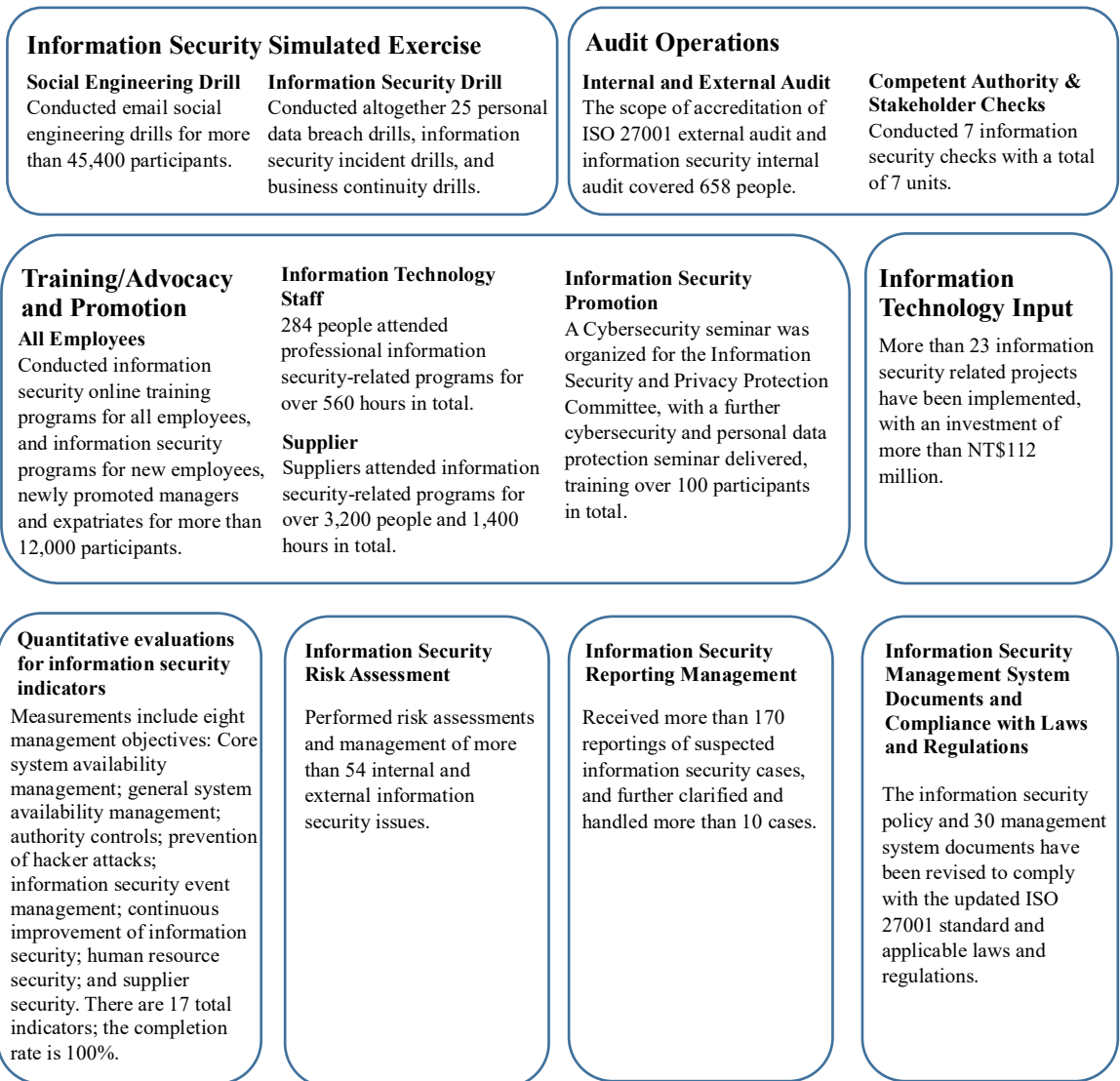


(2) Information security management and control summary

Aspect of control	Measures
Information security indicators	<ul style="list-style-type: none"><li>● Formulate and regularly review key indicators in accordance with the operation and development of information security management system.</li><li>● Carry out review and risk handling of information security indicators results.</li></ul>
Information security incidents response	<ul style="list-style-type: none"><li>● Formulate rules for information security incident reporting, severity, response organizations, and handling procedures.</li><li>● Implement regular drills to optimize appropriateness of response procedures.</li></ul>
Business continuity management	<ul style="list-style-type: none"><li>● Make sure critical services have corresponding business continuity plan against system service interruption; and define activation procedures, roles and responsibilities.</li><li>● Implement regular drills to assess operational continuity plan appropriateness, and to mitigate losses caused by incidents.</li></ul>
Network security	<ul style="list-style-type: none"><li>● Install firewall and IPS (Intrusion Prevention System) to detect and block network attacks.</li><li>● Regulate website traffic and performance management to resist Distributed Denial-of-Service (DDoS) attacks.</li><li>● Information security log detection and analysis to strengthen the information control of and response to internal and external threats.</li></ul>
Endpoint security	<ul style="list-style-type: none"><li>● Deploy endpoints by installing security control software to enhance device security.</li><li>● Regular software updates, and vulnerability scanning and detection to prevent vulnerabilities and threats.</li></ul>

Aspect of control	Measures
Application system security	<ul style="list-style-type: none"> <li>● Formulate development processes and design specifications for software and system, and manage version control.</li> <li>● Perform source code security analysis, penetration testing and security patches installation to prevent vulnerabilities and threats.</li> </ul>
Data protection	<ul style="list-style-type: none"> <li>● Implement information asset classification and privacy protection management to protect important company data.</li> <li>● Perform data encryption and access rights control to ensure data security.</li> <li>● Formulate a system data backup and restoration strategy to ensure data availability.</li> </ul>
Supply chain information security requirements	<ul style="list-style-type: none"> <li>● Formulate rules related to information security that suppliers must abide by, and establish an assessment mechanism to ensure supply chain information security.</li> </ul>
Human resources	<ul style="list-style-type: none"> <li>● Organize social engineering drills to strengthen employees' awareness of information security threats.</li> <li>● Request that new employees sign confidentiality agreements and explain their responsibilities for information security.</li> <li>● Organize training courses in accordance to different personnel and suppliers.</li> </ul>

#### D. Resources devoted to information security management



#### 4.6.2 Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant information security incidents, the possible impacts therefrom, and measures being or to be taken:

In April 2024, the Company detected a security breach involving unauthorized access to our web site using passenger information from unknown sources via malicious IP addresses, potentially exposing passenger data to improper access. Upon discovery, the Company immediately activated incident response procedures and implemented critical security measures. We promptly reported the incident to the regulatory authorities as legally mandated, issued a material disclosure, and notified potentially affected passengers. The Company fully cooperated with the regulatory authorities' administrative investigation, reviewed and reinforced our system security, and ensured that cybersecurity defenses have been fortified.

## 4.7 Important Contracts

### A. Leasing Contracts, Purchasing Contracts & Conversion Agreement

Contract Type	Counterparty	Contract Period	Major Contents	Restrictions
Leasing Contracts	BBAM Freighter B Leane 28 Limited	2024.03~2030.03	A321-200 (B-16208)	-
	Laf Leasing Ireland 2 Ltd.	2017.08~2030.11	A321-200 (B-16209)	-
	Jackson Square Aviation Ireland Ltd.	2016.09~2030.07	A321-200 (B-16211)	-
	Jackson Square Aviation Ireland Ltd.	2016.09~2030.09	A321-200 (B-16212)	-
	Eos Aviation 11 (Ireland) Limited	2022.07~2030.10	A321-200 (B-16213)	-
	BOC Aviation Ltd.	2015.03~2031.03	A321-200 (B-16215)	-
	BOC Aviation Ltd.	2015.04~2031.04	A321-200 (B-16216)	-
	BOC Aviation Ltd.	2015.05~2031.05	A321-200 (B-16217)	-
	BOC Aviation Ltd.	2015.06~2031.06	A321-200 (B-16218)	-
	BOC Aviation Ltd.	2015.07~2031.07	A321-200 (B-16219)	-
	BOC Aviation Ltd.	2015.08~2031.08	A321-200 (B-16220)	-
	BOC Aviation Ltd.	2016.01~2032.01	A321-200 (B-16221)	-
	BOC Aviation Ltd.	2016.02~2032.02	A321-200 (B-16222)	-
	BOC Aviation Ltd.	2016.04~2032.04	A321-200 (B-16223)	-
	BOC Aviation Ltd.	2016.05~2032.05	A321-200 (B-16225)	-
	BOC Aviation Ltd.	2016.09~2032.09	A321-200 (B-16226)	-
	BOC Aviation Ltd.	2016.10~2032.10	A321-200 (B-16227)	-
	CIT Aerospace International Unlimited Company	2011.10~2026.12	A330-300 (B-16331)	-
	CIT Aerospace International Unlimited Company	2011.11~2028.04	A330-300 (B-16332)	-
	CIT Aerospace International Unlimited Company	2011.12~2028.12	A330-300 (B-16333)	-
	Avation Taiwan Leasing III Pte. Ltd.	2017.12~2027.11	A330-300 (B-16335)	-
	Wilmington Trust SP Services (Dublin) Limited	2018.11~2027.12	A330-300 (B-16336)	-
	OAS Aviation (UK) Limited	2018.09~2029.01	A330-300 (B-16337)	-
	Wilmington Trust SP Services (Dublin) Limited	2025.03~2029.03	A330-300 (B-16338)	-
	BOC Aviation Ltd.	2017.06~2029.06	A330-300 (B-16339)	-
	BOC Aviation Ltd.	2017.10~2029.10	A330-300 (B-16340)	-

Contract Type	Counterparty	Contract Period	Major Contents	Restrictions
Leasing Contracts	Sprite Aviation Netherlands No.1 B.V.	2018.05~2026.07	777-300ER (B-16712)	-
	ALC B773 44554, LLC	2015.11~2028.06	777-300ER (B-16725)	-
	ALC B773 44552, LLC	2016.01~2028.02	777-300ER (B-16726)	-
	Pegasus Jet Leasing 2 Ltd.	2019.11~2028.07	777-300ER (B-16728)	-
	ALC B773 61601, LLC	2016.09~2028.09	777-300ER (B-16729)	-
	Celestial Aviation Trading 2 Ltd.	2016.09~2036.09	777-300ER (B-16730)	-
	Celestial Aviation Trading 44 Ltd.	2016.09~2036.09	777-300ER (B-16731)	-
	Celestial Aviation Trading 43 Ltd.	2016.10~2036.10	777-300ER (B-16732)	-
	ALC B773 61600, LLC	2017.01~2029.02	777-300ER (B-16733)	-
	Celestial Aviation Trading 56 Ltd.	2017.03~2037.03	777-300ER (B-16736)	-
	Celestial Aviation Trading 68 Ltd.	2017.06~2037.06	777-300ER (B-16738)	-
	ALC B879 72018, LLC	2018.09~2030.10	787-9 (B-17881)	-
	ALC B879 102018, LLC	2018.10~2030.11	787-9 (B-17882)	-
	ALC B879 22019, LLC	2019.02~2031.03	787-9 (B-17883)	-
	ALC B879 42019, LLC	2019.05~2031.06	787-9 (B-17885)	-
	ALC B8710 62019, LLC	2019.07~2031.08	787-10 (B-17802)	-
	ALC B8710 12020, LLC	2020.02~2032.03	787-10 (B-17806)	-
	UNI Airways Corp.	2019.01~2030.09	787-9 (B-17881)	-
	UNI Airways Corp.	2022.10~2029.10	A330-300 (B-16340)	-
	UNI Airways Corp.	2022.10~2027.03	777-300ER (B-16707)	-
	UNI Airways Corp.	2022.10~2030.10	A321-200 (B-16213)	-
	UNI Airways Corp.	2022.10~2031.07	A321-200 (B-16219)	-
	UNI Airways Corp.	2022.10~2031.08	A321-200 (B-16220)	-
	UNI Airways Corp.	2022.10~2032.01	A321-200 (B-16221)	-
	UNI Airways Corp.	2022.10~2032.02	A321-200 (B-16222)	-
	UNI Airways Corp.	2022.10~2032.10	A321-200 (B-16227)	-
	Taoyuan International Airport Corp.	2023.01~2025.12	Land and House Lease	-
	Taoyuan International Airport Corp.	2015.07~2025.07		-
	CAA Taipei International Airport	2023.01~2025.12		-
	Evergreen Aviation Technologies Corp.	2014.10~written notice of termination	Bonded Warehouse and Open Platform	-

Contract Type	Counterparty	Contract Period	Major Contents	Restrictions
Purchasing Contract	The Boeing Company	Contract Signing Date 2015.11	787-10, 787-9 and 777F	-
	AIRBUS S.A.S.	Contract Signing Date 2023.12	A350-1000 and A321neo	-
	AIRBUS S.A.S.	Contract Signing Date 2025.03	A350-1000 and A321neo	-
Conversion Agreement	Israel Aerospace Industries Ltd.	Contract Signing Date 2022.03	Conversion of Boeing 777-300ER from passenger to freighter configuration	-

## B. Loan Contract

Contract Type	Institution	Loan period	Type of Loans	Restrictions
Loan Contracts	Cathay United Bank	2017.09~2029.09	Secured Loans (Aircraft Type: 777-300ER)	-
	Mega International Commercial Bank	2021.02~2026.02		-
	E.SUN Bank	2018.02~2030.02	Secured Loans (Aircraft Type: 777F)	-
	Chang Hwa Commercial Bank	2018.12~2030.12		-
	Taiwan Business Bank	2019.01~2031.01		-
	Bank of Taiwan	2019.06~2031.06		-
	Bank of Taiwan	2022.02~2034.02		-
	The Export-Import Bank of the Republic of China	2022.03~2034.03		-
	First Commercial Bank	2023.03~2035.03		-
	Bank of Taiwan	2019.08~2031.08	Secured Loans (Aircraft Type: 787-10)	-
	Yuanta Commercial Bank	2019.09~2031.09		-
	Hua Nan Commercial Bank	2019.12~2031.12		-
	Bank of Taiwan	2024.01~2036.01		-
	Agricultural Bank of Taiwan	2024.05~2036.05		-
	Chang Hwa Commercial Bank	2024.07~2036.07		-
	Bank of Taiwan	2020.09~2027.09	Secured Loans Land & Buildings	-
	KGI Bank	2020.12~2027.12		-

Contract Type	Institution	Loan period	Type of Loans	Restrictions
Loan Contracts	Cathay United Bank	2023.02~2028.02	Unsecured Loans	-
	Bank of Communications	2023.04~2025.12		-
	The Export-Import Bank of the Republic of China	2023.12~2028.12		-
	Far Eastern International Bank	2024.04~2029.04		-

## V. Review of Financial Conditions, Financial Performance, and Risk Management

### 5.1 Analysis of Financial Status (Consolidated)

Unit: NT\$ thousands

Item \ Year	2024	2023	Difference	
			Amount	%
Current Assets	96,044,041	86,586,382	9,457,659	10.92
Property, Plant and Equipment	142,766,822	135,811,698	6,955,124	5.12
Intangible Assets	900,288	1,039,030	(138,742)	(13.35)
Other Assets	113,973,255	106,745,197	7,228,058	6.77
<b>Total Assets</b>	<b>353,684,406</b>	<b>330,182,307</b>	<b>23,502,099</b>	<b>7.12</b>
Current Liabilities	84,290,590	86,278,593	(1,988,003)	(2.30)
Non-current Liabilities	137,649,176	126,883,575	10,765,601	8.48
<b>Total Liabilities</b>	<b>221,939,766</b>	<b>213,162,168</b>	<b>8,777,598</b>	<b>4.12</b>
Equity Attributable to Owners of Parent	123,202,410	106,983,677	16,218,733	15.16
Capital Stock	54,004,443	54,004,443	-	-
Capital Surplus	12,940,301	13,860,196	(919,895)	(6.64)
Retained Earnings	57,765,901	37,590,051	20,175,850	53.67
Other Equity	(1,508,235)	1,528,987	(3,037,222)	(198.64)
Non-controlling Interests	8,542,230	10,036,462	(1,494,232)	(14.89)
<b>Total Equity</b>	<b>131,744,640</b>	<b>117,020,139</b>	<b>14,724,501</b>	<b>12.58</b>

#### Analysis of deviation:

- (1) Retained Earnings: Mainly due to the higher profit in 2024.
- (2) Other Equity: Mainly due to the unrealized loss on hedging instruments caused by exchange rate fluctuations.

**Future response action:** The above deviation has no significant impact on the Company and its subsidiaries.

## 5.2 Analysis of Financial Performance (Consolidated)

Unit: NT\$ thousands

Item \ Year	2024	2023	Increase (Decrease) Amount	Change (%)
Operating Revenue	221,009,028	200,356,523	20,652,505	10.31
Operating Cost	166,987,179	157,079,650	9,907,529	6.31
Gross Profit	54,021,849	43,276,873	10,744,976	24.83
Operating Expenses	15,340,271	13,710,608	1,629,663	11.89
Operating Income(Loss)	38,681,578	29,566,265	9,115,313	30.83
Non-operating Income and Expenses	(293,389)	(726,510)	433,121	59.62
Profit(Loss) before Tax	38,388,189	28,839,755	9,548,434	33.11
Income Tax Benefit (Expenses)	(7,972,206)	(5,736,501)	(2,235,705)	(38.97)
Profit(Loss)	30,415,983	23,103,254	7,312,729	31.65

### Analysis of deviation:

(1) Gross profit, operating income, profit before tax and profit:

Benefiting from strong tourism demand in 2024 and the boost in cargo driven by AI servers, new energy-related products, and e-commerce air cargo demand contributed to continued growth in both passenger and cargo revenue, resulting in profit.

(2) Decrease in non-operating expenses: Mainly due to the increase in gains on disposal of property, plant and equipment.

(3) Increase in income tax expenses: Due to the higher profit in 2024.

### 5.3 Analysis of Cash Flow (Consolidated)

#### 5.3.1 Cash Flow Analysis for the Current Year

Unit: NT\$ thousands

Item \ Year	2024	2023	Increase (Decrease) Amount	Change (%)
Cash and cash equivalents at the beginning of year	66,805,070	67,410,754	(605,684)	(0.90)
Net cash flows from (used in) operating activities	58,051,185	68,204,840	(10,153,655)	(14.89)
Net cash flows from (used in) investing activities	(23,722,123)	(21,834,296)	(1,887,827)	(8.65)
Net cash flows from (used in) financing activities	(26,678,038)	(46,978,936)	20,300,898	43.21
Effect of exchange rate changes	21,697	2,708	18,989	701.22
Cash and cash equivalents at the end of year	74,477,791	66,805,070	7,672,721	11.49

#### Analysis of deviation:

A. Financing activities: Mainly due to the decrease in repayments of long-term borrowings in 2024.

B. Effect of exchange rate changes: Due to the exchange rate fluctuations.

**Remedy Measures of Inadequate Liquidity:** Not required.

#### 5.3.2 Cash Flow Analysis for the Coming Year

Unit: NT\$ thousands

Cash and Cash Equivalents at Beginning of Year (1)	Estimated Net Cash Flow from Operating Activities (2)	Estimated Cash Outflow (3)	Cash Surplus (1)+(2)-(3)	Preparation for Liquidity Shortfall	
				Investment Plans	Financing Plans
74,477,791	49,033,651	50,173,957	73,337,485	-	-

#### Analysis of cash flow deviation of year 2025:

A. Operating activities: The estimated net cash generated by operating activities.

B. Investing activities: Primarily for purchase of aircraft and business facilities.

C. Financing activities: The cash flow used in financing activities mainly for redemption of bank borrowings and distribution of cash dividends.

**Leverage of Cash Deficit:** Not applicable.

## **5.4 Major Capital Expenditure Items (The Parent-Company-Only)**

- A. In November 2015, the Company entered into aircraft purchase contracts with Boeing Company for eighteen Boeing 787-10 aircraft. In August 2020, the Company made amendments to the contracts and changed seven Boeing 787-10 aircraft (not yet delivered) into four Boeing 787-9 aircraft and three Boeing 777 freighters. In May 2022 and March 2023 and May 2024, the Company entered into an additional aircraft purchase contract with Boeing Company for one Boeing 777 freighter, five Boeing 787-9 aircraft and four Boeing 787-10 aircraft, respectively. The total contract price is US\$10.59 billion. As of December 31, 2024, fourteen Boeing aircraft had not yet been delivered by Boeing Company. The Company has partially prepaid the price of NT\$9.78 billion.
- B. In March 2022, the Company entered into a contract with Israel Aerospace Industries Ltd. For the conversion of three 777-300ER passenger aircraft into freighters at a total contract price of US\$120 million. As of December 31, 2024, three converted freighters had not yet been delivered by Israel Aerospace Industries Ltd. The Company has partially prepaid the price of NT\$286 million.
- C. In December 2023, the Company entered into aircraft purchase contracts with Airbus S.A.S. for fifteen A321neo aircraft, eighteen A350-1000 aircraft and an option to purchase six A350-1000 aircraft. In March 2025, the Company amended the contracts with Airbus S.A.S. to purchase additional three A321neo aircraft and exercised the option to purchase six A350-1000 aircraft. The total contract price is US\$13.16 billion. As of March 31, 2025, all aircraft had not yet been delivered by Airbus S.A.S.. The Company has partially prepaid the price of NT\$7.48 billion.
- D. In May 2024, the Company entered into a purchase contract with Rolls-Royce PLC for five Trent XWB97 spare engines. The total contract price is US\$282 million. The Company has partially prepaid the price of NT\$987 million.
- E. The purchase of upgrading fourteen 777-300ER aircraft with related equipment suppliers was approved at the Board meeting on December 2023 and March 2024. The total contract price is US\$354 million. The Company has partially prepaid the price of NT\$210 million.
- F. In May 2024, the Company entered into a purchase contract with GE Aerospace for a GENx-1B74/75 spare engine. The total contract price is US\$37 million.

## **5.5 Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and the Investment Plans for the Coming Year**

The Company's reinvested companies are mainly in aviation-related industries, including maintenance, manufacturing of aircraft, parts and engines, ground handling services, air cargo entrepot, in-flight catering services, food manufacturing and processing, aviation flight school, travel agency, etc. so as to ensure the competitive advantage of a complete service chain for the aviation business, and to seek the maximum benefits for the Company and shareholders.

In the year 2024, the total recognized investment income from subsidiaries and associates was NT\$2,025 million, and the recognized investment loss from associates by the consolidated company was NT\$201 million in the same period.

## **5.6 The evaluation of risks by the Company in recent year and by the printed date of annual report**

### **A. Effects of changes in interest rates, foreign exchange rates and inflation on corporate finance, and future response measures:**

As for interest rate, the Company and its subsidiaries periodically and flexibility evaluate the financing interest rate, by issuing fixed rate corporate bond, acquiring fixed rate loan or buying fixed interest rate swap to lock in interest rates for some loans within a reasonable range. If the interest rate increases (decreases) by 0.25% with all other factors that remain constant, the profit before tax of the Company and its subsidiaries would have changed NT\$128 million in 2024.

As for exchange rate, the Company and its subsidiaries operating revenue are mainly from international transportation income. In principle, foreign currency income is sufficient to cover the demand for foreign currency expenditures, thus achieving a natural hedging effect. Additional USD positions are monitored for exchange rate fluctuations and trends, and adjustments are made by buying or selling USD in the spot market to regulate USD positions, or by engaging in foreign exchange derivative transactions to mitigate risks. A strengthening (weakening) of 1% of the TWD against USD, EUR, JPY, CNY and HKD as of December 31, 2024 with all other factors remaining constant, the Company and its subsidiaries' financial assets or liabilities affected by exchange rate fluctuations would have changed the profit before tax by NT\$205 million.

Looking ahead, while major central banks may cut interest rates and uncertainties in global trade, the Company remains attentive to global economic and financial trends, and will take appropriate actions in response to evolving market conditions.

### **B. Policies, main causes of gain or loss and future response measures with respect to high-risk, high-leveraged investments, lending or endorsement guarantees, and derivatives transactions:**

(1)The Company does not engage in any high-risk or high-leveraged investments.

(2)The Company does not provide any lending or endorsement guarantees. The related procedures are based on the Company's policy "Procedure for Funds Lending, Endorsement and Guarantee".

(3)The Company chooses derivative products, such as fuel swap, option agreement and forward exchange contracts, to avoid market risks. Each transaction is followed the Company's "Procedures for Transaction of Derivative Products" to evaluate risks and performance so as to reach the goal of risk management control.

C. Future research & development projects and estimated budget:

- (1) Global aircraft apron operations control system development project
- (2) Corporate membership cross-industry collaboration platform project
- (3) Generative AI text robots and multi-channel customer service system implementation
- (4) Cargo AWB Inspection Sampling System development
- (5) Cybersecurity detection tools procurement and implementation
- (6) Intelligent digital technology implementation project
- (7) Robotic Process Automation (RPA) tool implementation and enablement project
- (8) Information security tools implement and rollout project
- (9) Main office campus firewall and Internet bandwidth upgrade project
- (10) Third-party component management tool implementation for application systems

It is budgeted to spend NT\$279 million for the projects.

D. Effects of and response to changes in policies and regulations relating to corporate finance and sales:

Each responsible unit of the Company effectively monitors and adheres to significant policy and legal changes both domestically and internationally, promptly implementing necessary measures. In 2024 and by the printed date of this annual report, important changes in domestic and foreign policies and laws have no significant impact on the Company's finances and operations.

E. Effects of and response to changes in technology (including information security risks) and the industry relating to corporate finance and sales:

The Company adopts a proactive strategy and approach to prevent and deal with looming potential information security threats in today's business environment. In addition to the multi-layered protection by contemporary technology, an adequate information security management system (ISMS) is implemented and maintained to discover, assess and mitigate potential risks. However, attacks from external forces are inevitable as these information security threats are constantly evolving. To reduce the impact of information security incidents on the Company's operations, the Company has established a business continuity plan as well as the information security incident reporting and response mechanism, and drills are regularly conducted to optimize efficiency and suitability. Resilience derived from the ISMS framework will be able to cope with information security risks, mitigate the effect of business interruption and ensure sustainability of the Company.

F. The impact of changes in corporate image on corporate risk management, and the Company's response measures:

The Company upholds its corporate spirit of "Challenge, Innovation and Teamwork", insisting on rigorous aviation safety management and service quality, and formulates sustainable development strategies in conjunction with ESG based on its core values of "Safety, Service, and Sustainability". Our active efforts in the fields of corporate governance, environment, and

society have been recognized by many domestic and international awards. Under effective internal control systems, solid emergency response plans are established. Through regular simulation drills, it is confirmed that the crisis management procedures are robust enough to respond to various emergencies. If major negative news or events that would affect the Company's image occur, relevant departments are able to promptly initiate response measures as soon as possible. The Public Relations Division takes charge of external explanations, issuing material information or holding press conferences in accordance with regulations to reduce negative effects. As of the printed date of this annual report, no incidents have occurred that would endanger or change the Company's corporate image.

G. Expected benefits from, risks relating to and response to merger and acquisition plans: None.

H. Expected benefits from, risks relating to and response to factory expansion plans: None.

I. Risks relating to and response to excessive concentration of purchasing sources and excessive customer concentration:

The Company has no related risks to excessive concentration of purchasing sources and excessive customer concentration.

J. Effects of risks relating to and response to large share transfers or changes in shareholdings by directors or shareholders with shareholdings of over 10%: None.

K. Effects of risks relating to and response to the changes in management rights: None.

L. Litigation or non-litigation matters:

There is no material litigation, non-litigation and administrative litigation cases which have been decided or are still pending of the Company that may have a significant impact on shareholders' equity or securities prices.

M. Other major risks and responses:

(1) The evaluation of credit risks and responses:

Credit risk refers to the risk of financial loss to the Company arising from default by the clients or counterparties of financial instruments on the contract obligations. The Company manages the credit risk by evaluating each customer's financial situation and requiring them to provide collaterals. Moreover, the Company only trades with financial institutions and entities with well credit quality to ensure the low credit risk of accounts receivable or investments.

(2) The evaluation of liquidity risks and responses:

With the principle of steady operation and healthy financial status, the Company periodically arranges short-term and long-term operating funds and applies for financing from financial institutions. Meanwhile, depending on capital market conditions, the Company evaluates to have cash subscription, issue domestic ordinary corporate bond, and convertible bond for the major capital expenditure and redeem loans to improve the financial structure. Therefore, the Company's assets and operating funds are sufficient to execute all contracts.

(3)The evaluation of operational risks and corresponding responses:

The EVA Safety Promotion Committee (SPC) serves as the highest authority for safety decision-making and supervision. Its primary responsibilities include ensuring the effectiveness of the Company's Safety Management System (SMS), achieving safety objectives, and conducting safety risk assessments along with corresponding mitigation measures to manage corporate safety risks.

Under this committee, eight Safety Management System (SMS) action teams have been established based on the Company's departmental functions. These teams operate the system using a data-driven, evidence-based, and systematic approach, with a proactive and forward-thinking philosophy. They also incorporate intelligent analytics and artificial intelligence applications to recognize the operational risks of the Company, thus developing optimal risk mitigations to ensure flight safety and hoping to meet passengers' safety requirements for every takeoff and landing of each flight.

(4)Assessment on and response strategies for emerging risks:

With the increasing regulatory requirements of global aviation authorities, climate change, information security, political influence, the rapid development of emerging technologies, etc., the risks faced by enterprises are accompanied by uncertainties. Furthermore, “emerging risks” are undoubtedly one of the important issues that require airlines to be cautious with the assessment, which needs further identification, analysis, and formulation of response measures in order to respond to new forms of potential risks as well as to reduce the impact on operations.

With reference to the “The Global Risks Report” published by the World Economic Forum (WEF) at the beginning of each year, the sub-committee of the Corporate Sustainability Committee (CSC) of the Company will identify possible emerging risks. In the first quarter of each year, a risk factor survey will be conducted for each department to establish risk mitigating actions, and the results will be reported regularly to the Sustainability Committee and the Board of Directors.

a. Emerging risk identification process

Step 1	Step 2	Step 3	Step 4
Initiate emerging risk assessment procedures	Identify emerging risks by each sub-committee	Identify and screen emerging risks by the CSC	Report to the Sustainability Committee and the Board of Directors, and formulate mitigating actions

b. Emerging risk identification results

Title	Information Security and Misinformation	Geoeconomic Confrontation
Category	Technology	Geopolitics
Description	The rapid development of applied technologies in modern society, such as artificial intelligence, has enhanced work efficiency and fostered innovation. However, it also led to the emergence of new forms of misinformation, such as videos, images, and misleading links, resulting in the widespread of false information. This weakens the ability of individuals or businesses to detect and prevent misinformation, posing a substantial risk to the Company's operations and corporate reputation.	In recent years, the international political and economic landscape has been marked by growing uncertainty, increasing geoeconomic risks. The rise of trade barriers, the frequent imposition economic sanctions, and increasing restrictions on capital flows are being used by countries as instruments to contain rival powers and extend geopolitical influence. These actions have contributed to greater unpredictability into global development and further exacerbated volatility and risks in international markets.
Impact on Our Operations	Using emerging technologies, such as artificial intelligence, to process large volumes of data increases efficiency; however, excessive reliance or improper application may lead to suboptimal decision-making and result in significant adverse impacts. Furthermore, the increasing prevalence of misleading information in recent years could lead to additional operational risks or financial losses, particularly if employees lack adequate media literacy or do not verify the accuracy of information.	Geoeconomic tensions may lead to heightened trade barriers, resulting in market contraction. Economic sanctions may affect route planning and pose risks to operational continuity. Political and economic changes may result in new policies or sanctions, affecting supply chain operations, aviation materials, fuel costs, and import-export restrictions. These changes may increase operating costs and result in uncertainties to flight operations and the Company's long-term development.

Mitigating Actions	<p>1.To prevent social engineering attacks, the Company employs email security tools to proactively block potentially harmful messages. Additionally, external emails are flagged with a warning header to facilitate identification by employees.</p> <p>2.Conduct regular social engineering drills for all employees and design a variety of simulated scenarios. These exercises include post-interaction training modules to enhance employees’ ability to recognize disinformation and reinforce cybersecurity awareness. By verifying information sources in their daily tasks, employees reduce the likelihood of decision-making errors caused by misinformation.</p> <p>3.A dedicated webpage on the official website has been established to promote self-protection in online security and raise awareness of phishing among stakeholders, including customers and suppliers. In addition, anti-fraud messages have been incorporated into emails communications to remind passengers to avoid engaging with suspicious emails and to remain vigilant against online scams.</p>	<p>1.Consistently monitor aviation safety information from the United States Federal Aviation Administration (FAA), the European Union Aviation Safety Agency (EASA) and other relevant authorities to ensure aircraft safety. Adapt passenger capacity flexibly based on market demand fluctuations, optimize frequencies on existing routes, and continuously expand into emerging markets. Strengthen the development of the global flight network, optimize flight connections, deepen alliance cooperation, and expand network coverage to address changes in political and economic environments.</p> <p>2.For countries or regions severely impacted by geopolitical tensions (such as those under trade sanctions), actively identify alternative suppliers and establish stable, long-term partnerships to reduce dependence on a single source.</p> <p>3.Establish contingency inventory management for key raw materials and maintain sufficient stock levels to mitigate the impact of unexpected supply disruptions. Shift procurement strategies to local sourcing to reduce shipment costs and associated risks.</p>
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#### N. Risk Management Teams and Units-In-Charge

In order to improve and implement the risk management mechanism, the Company has formulated the “Risk Management Policies and Procedures” to carry out risk management aimed at uncertain factors that may threaten the Company's operations, improve the efficiency in division of labor in risk management, and ensure the achievement of the Company's operational goals.

The Board of Directors is the highest governing body for risk management, responsible for approving risk management policies and management structures. It conducts annual internal control self-assessments and commissions third-party verification agencies for external audits every two years. These actions ensure the compliance and effectiveness of the Company's risk management process, consistently overseeing the effective functioning of the risk management mechanism.

The Company has established the Sustainability Committee under the Board of Directors responsible for reviewing and formulating risk management policies and overseeing the implementation of risk management practices. The Corporate Sustainability Committee is to be responsible for implementing risk management related matters, supervising the implementation of risk management policies as well as the implementation and improvement progress of risk control by various competent departments in quarterly meetings, and reporting the operational status to the Sustainability Committee and the Board of Directors on a regular basis every year. For the implementation of risk and opportunity management, please refer to chapter 4 of the 2024 Sustainability Report for details.

#### **5.7 Other Important Items:** None.

## **VI. Special Disclosure**

### **6.1 Summary of Affiliated Companies**

Please visit Market Observation Post System > Single Company > Electronic Document Download > Affiliated Enterprises Disclosure Reports Section ([https://mopsov.twse.com.tw/mops/web/t57sb01\\_q10](https://mopsov.twse.com.tw/mops/web/t57sb01_q10)) for further details.

### **6.2 Private Placement Securities in the Most Recent Years:** None.

### **6.3 Other Supplementary Information to be Disclosed:** None.

### **6.4 Until the Printing Date of the Annual Report, the Items That Have Great Impact on the Company's Shareholders' Interests or Stock Prices Which Related to Securities and Exchange Act Article 36 Paragraph 3 Section 2:** None.



