Stock Code: 2618

EVA AIR | STAR ALLIANCE

2025 ANNUAL REPORT

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.

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EVA Airways Corporation
No.376, Sec.1, Hsin-Nan Rd., Luchu District, Taoyuan City, Taiwan
Tel: 886-3-351-5151
Internet Address: https://www.evaair.com

Taipei Office
No.117, Sec.2, Chang An E. Rd., Zhongshan Dist., Taipei, Taiwan
Tel: 886-2-8500-2345

Spokesman
Chen, Yao-Min
Executive Vice President, Public Relations Div.
Tel: 886-2-2500-1122

Deputy Spokesman
Wang, Jui-Yu
Junior Vice President, Public Relations Div.
Tel: 886-2-2500-1122

Shareholder Services
Address: 2F, No.166, Sec.2, Minsheng E. Rd., Zhongshan Dist., Taipei, Taiwan
Tel: 886-2-2500-4100
Internet Address: https://www.evaair.com

Auditors
KPMG
68F, No.7, Sec. 5, Xinyi Rd., Taipei, Taiwan (Taipei 101 Tower)
Tel: 886-2-8101-6666
Internet Address: www.kpmg.com.tw

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I. Letter to Shareholders

Dear Shareholders,

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

2025 Results

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

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

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

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

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

In 2025, EVA Air continued to launch new routes to strengthen the resilience of flight network. First, EVA Air launched the Taoyuan to Kobe route in April, and subsequently launched Taoyuan to Dallas and Taoyuan to Busan services in October. In addition, EVA Air also increased the flight frequencies on routes from Taoyuan to Seattle, Bangkok, and Seoul, as well as from Kaohsiung to Osaka, actively expanding our market presence. Furthermore, EVA Air effectively utilized the fleet capacity to enhance the frequency of flights to popular destinations during peak seasons to improve operational efficiency.

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

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

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

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

■ **Investments and earnings**

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

<u>Results vs. Projections</u>

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

<u>Analysis of Financial Results and Profitability</u>

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

Profitability analysis (consolidated):

Return on assets: 8.6%

Return on equity: 19.7%

Profit margin: 12.5%

Earnings per share: NT$4.84

Research and Development

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

Corporate Sustainability Development

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

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

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

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

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

■ **Achieving Net-Zero Carbon Emissions by 2050**

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

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

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

2026 Preview

Operating Objectives

1. Steadily expand potential routes and deeply ingrain competitive advantages in the market
   In response to the strong market demand, EVA Air sustains fleet capacity through new acquisitions and lease extensions, steadily expands potential routes, broadens the network coverage, optimizes flight connection efficiency, and deeply cultivates niche market operations to enhance overall operational synergy.
2. The cabin upgrade of our fleet is an ongoing initiative aimed at enhancing service quality
   In line with the trends in aviation industry, we are implementing the upgrade of the Boeing 777-300ER's cabin. This comprehensive update will include improvements to seats in all classes, the in-flight entertainment system, and the rearrangement of the cabin layout, all intended to continuously elevate the quality of service we provide.
3. Enhance seamless connectivity experiences for passengers and strengthen global brand value
   Upgrading software offerings, promoting diverse product content, and gradually introducing smart applications to enhance passenger experience and service efficiency. Actively participating in public welfare activities to extend brand influence and steadily cultivate brand value.

Sales Estimate and Statistics

Passenger:

In 2026, EVA Air forecasts carrying 13.64 million passengers, representing a 2% increase compared with 2025. International Air Transport Association (IATA) estimates that worldwide passenger will surpass 5.2 billion in 2026, with a 4.4% growth compared with 2025. The passenger load factor will reach an unprecedented high of 83.8%.

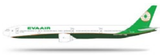
Cargo:

In 2026, we project a cargo volume 860,000 tons, a 2% increase compared to the previous year. IATA forecasts that air cargo volume will reach 71.6 million tons, reflecting a 2.4% annual growth rate. The global shipment of AI servers and semiconductor equipment remains strong, coupled with the rising exports of automotive parts, electronic products, and garments from Southeast Asia region, continue to fuel steady growth in overall air cargo demand.

Future Development Strategies and Important Marketing Policies

1. Optimizing fleet composition to improve service quality.

   The number of aircraft is as shown in the following table:

	Aircraft Type	2025.12.31	2026.12.31	Diff.
	777-300ER	33	32	-1
	787-9	8	10	+2
	787-10	13	13	-
	A330-300	9	8	-1
	A321-200	17	17	-
	777F	9	9	-
	Total	89	89	0

2. Comprehensive network coverage drives revenue growth.
   (1) Expanding the North American network and leveraging our strengths on Asia-Pacific routes to meet market demands.
   (2) Promoting digital services, optimizing product content to facilitate market growth.
3. Expand alliance cooperation and leverage hub advantages.
   (1) Focus on political and economic changes, striving for potential air traffic rights, and deepening interline cooperation.
   (2) Strengthening alliance partnership, expanding cargo and passenger networks, and enhancing transshipment efficiency.
4. Enhance service experience and cultivate brand image.
   (1) Expanding the membership landscape, upgrading in-flight services, and creating a seamless connectivity experience.
   (2) Supporting public welfare activities, actively promoting sports events, and fulfilling social responsibility.

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

External Competition

1. The delivery of new aircraft by competitors has captured market share.
2. Delays in aviation supply chains have led to increased maintenance costs.
3. The congestion at the hub airports restricts the optimization of the flight network.
4. The release of scarce resources has intensified competition among airlines seeking to secure strategic advantages.

Regulatory Environment

In recent years, the gradual tightening of international and regional regulations has had significant impacts on the operating models, cost structures, and competitive conditions of the aviation industry, particularly in response to regulations related to climate change. Such regulations not only impose compliance requirements but also serve as critical external factors driving industry transformation and operational adjustments.

In terms of regional regulations, the European Union officially implemented the “ReFuelEU Aviation” regulation starting January 2025, which requires a gradual increase in the use of SAF to support the EU’s climate targets for 2030 and 2050 while maintaining a level playing field in the aviation market. This regulation has structural impacts on airlines’ fuel procurement strategies, operational costs, and supply chain management for specific regional flights. It also prompts the aviation industry to proactively address the challenges posed by the fuel transition.

Furthermore, the first phase of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is implemented from 2024 to 2026. As a result, certain routes operated by the Company are subject to offsetting requirements, with the corresponding emissions units required to be canceled by April 30, 2028. The fluctuations in relevant regulations and carbon pricing have increased uncertainty in the short- to medium-term operating costs and strategic planning for airlines, while also reflecting the long-term trend of the international aviation industry towards carbon reduction and emissions management.

In terms of financial disclosure and governance, in accordance with the Financial Supervisory Commission’s “Roadmap for Taiwan listed companies to align with IFRS Sustainability Disclosure Standards”, the Company is proactively implementing the introduction of IFRS Sustainability Disclosure Standards as planned. We are gradually incorporating climate-related risks and opportunities into our risk management, business strategy, and long-term planning, while enhancing the transparency of sustainability-related financial information to respond to investors’ and the capital

market's expectations for consistency and comparability of climate information.
In response to the increasingly stringent and evolving regulatory environment, EVA Air will continue to closely monitor relevant regulations developments and adjustments, assess their potential impact on the aviation industry value chain and our own operations, and appropriately adjust our strategies to balance compliance requirements, operational stability, and long-term development targets.

Overall Operating Environment

1. Geopolitical fragmentation increases risks in the industry.
2. The persistence of tariff barriers and the uneven slowing of inflation.
3. The economy is experiencing steady growth, with strong consumer momentum.
4. The AI infrastructure is thriving, and the demand for air cargo is on the rise.

Looking ahead to 2026, facing complex challenges such as global geopolitical and economic stalemates, delays in aviation supply chains, rising operational costs, and extreme climate conditions, EVA Air will adhere to the strategy of "precise resource allocation, optimizing cost structure, and enhancing operational efficiency". Based on controllable risks, we will transform challenges into opportunities, strengthen resilience and profitability, and steadily promote corporate growth, creating sustainable value for all stakeholders.

Chairman

Lin, Bou-Shiu

II. Corporate Governance Report

The excellent corporate governance is the basis of corporate sustainable operation. Based on this principle, 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 is actively promoted. 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 12th Corporate Governance Evaluation Award for TWSE-listed and TPEx-listed Companies of year 2025, EVA Air was ranked in the range of 6% to 20% of all listed companies. In 2025, we participated in the S&P Global Corporate Sustainability Assessment (CSA), standing out among 57 evaluated airlines worldwide. We were recognized for being in the top 5% of CSA scores globally and were selected for inclusion in the 2026 S&P Global Sustainability Yearbook. In addition, the Company was awarded the "Sustainability Reporting Award – Silver Class" in the Global Corporate Sustainability Awards (GCSA), and the "Taiwan Top 100 Sustainable Enterprises Award – Corporate Sustainable Comprehensive Performance Category", the "Platinum Award for Transportation Industry – Sustainability Report Category", the "Innovative Growth Leadership Award", the "Sustainable Supply Chain Leadership Award", the "Climate Leadership Award", and the "Social Inclusion Leadership Award" 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 Board of Directors' operations. 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.

There are three functional committees subordinated under Board of Directors:

1. Remuneration Committee: The Committee is composed of all Independent Directors. The main function of the Remuneration Committee is to establish and periodically review the remuneration policies for directors and managers, ensuring that remuneration is reasonable based on their contributions to the Company's operations.
2. Audit Committee: The Committee is composed of all Independent Directors. The main function of the Audit Committee is to supervise the fair presentation of financial reports, oversee the appointment, independence, and performance of CPAs, and ensure the effective implementation of the internal control system and risk management practices.
3. Sustainability Committee: The Committee is composed of five members, with more than half being Independent Directors. The main function of the Sustainability Committee is to review and formulate policies, procedures, structures, strategies, and management guidelines regarding corporate sustainability (including risk management of threats and opportunities), as well as to review the annual work plan for corporate sustainability and to oversee and track its progress and results, ensuring that these efforts align with the principles of sustainable management and comprehensive corporate governance.

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 and Management Team

2.1.1 Directors

March 31, 2026

Title (Note 1)	Nation-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	
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			-
	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	**Chairman:** Hsiang-Li Investment Corp. **Director:** Evergreen Aviation Technologies Corp., UNI Airways Corp., Evergreen Sky Catering Corp., Evergreen Air Cargo Services Corp., Evergreen Airline Services Corp., GE Evergreen Engine 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			-
	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	**Director:** Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage &Transport Corp., Evergreen Steel Corp., Evergreen Aviation Technologies Corp., Evergreen Security Corp., Charng Yang Development Co., Ltd. **Supervisor:** Evergreen Sky Catering Corp., Evergreen Air Cargo Services Corp., Evergreen Airline Services Corp., Hsin Yung Enterprise Corp., Ever Ecove Corp., Ever Reward Logistics Corp.	-	-	-	-

Title (Note 1)	Nation-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	
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	**Chairman:** Central Reinsurance Corp. **Director:** Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage & Transport Corp., Evergreen Steel Corp., Evergreen Sky Catering Corp., Evergreen Security Corp., Ever Accord Construction Corp., CTBC Grand Corp., Ever Ecove Corp., Super Max Engineering Enterprise Co., Ltd., Taipei Port Container Terminal Corp. **Supervisor:** Evergreen International 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	**President:** EVA Airways Corp. **Director:** Evergreen Aviation Technologies Corp., UNI Airways Corp., Evergreen Sky Catering Corp., Evergreen Air Cargo Services Corp., Evergreen Airline Services Corp.	-	-	-	-
Director	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	**Chairman:** 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	**Vice President:** Administration Department of Chang Yung-Fa Charity Foundation	-	-	-	-

Title (Note 1)	Nation-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 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	**Director:** ECOVE Environment Corp.	-	-	-	-
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 **Director:** 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	**Chairman:** Protech Systems Co., Ltd. **Independent Director:** Marketech International Corp. **Director:** Chenbro Micom Co., Ltd.	-	-	-	-

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 serves 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 2026 shareholders' meeting (2026.03.31) 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 31, 2026

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 ETF (7.28%) Yuanta/P-shares Taiwan Dividend Plus ETF (4.37%) Chang, Sheng-En (4.12%) Chang, Yung-Fa(deceased) (3.20%) Hua Nan Commercial Bank Ltd. in custody for Yuanta Taiwan Value High Dividend ETF (2.13%) Cathay United Bank Trust Account – Yang, Mei-Chen (2.11%) Chang, Kuo-Hua (1.50%) Aurora Holdings Incorporated (1.32%) Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF (1.31%)
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 Commercial Bank Ltd.) (6.99%) Chang Yung-Fa Charity Foundation (5.00%) Chang, Yung-Fa(deceased) (5.00%) Yang, Mei-Chen (4.60%) Scept Corporation (0.50%) Lee, Yu-Mei (0.15%)
Shine Glow Investments Ltd.	Chang, Kuo-Cheng (95.50%) Tseng, Chiung-Hui (4.50%)

Note 1: If the directors 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 31, 2026

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 ETF	N/A
	Yuanta/P-shares Taiwan Dividend Plus ETF	N/A
	Hua Nan Commercial Bank Ltd. in custody for Yuanta Taiwan Value High Dividend ETF	N/A
	Cathay United Bank. Trust Account – Yang, Mei-Chen	N/A
	Aurora Holdings Incorporated	Y.T.Chen Charitable Trust (35.00%) Chen, Yung-Tai (23.00%) Ni Sheng Investment Co., Ltd. (20.00%) Yuan, Hui-Hua (10.00%) Y.T.Chen Cultural and Educational Foundation (5.20%) Chen, Tu-Chiang Foundation (5.00%) Y.T.Chen Sustainable Management Foundation (1.80%)
	Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF	N/A

Legal Entity (Note 1)	Name of Institutional Shareholders (Note 2)	Major Shareholders of Institutional Shareholders (Note 3)
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. Eversafty Container Terminal Corp. Evermaster Industrial Corp. Evergenius Computer Information Corp. Everlaural Trading Corp. Ltd. Uniglory Marine Corp.
	Shine Glow Investments Ltd.	Chang, Kuo-Cheng (95.50%) Tseng, Chiung-Hui (4.50%)
	Trust Account by Lee, Yu-Mei (Hua Nan Commercial Bank Ltd.)	N/A
	Chang Yung-Fa Charity Foundation (Note 7)	Chang, Yung-Fa(deceased) (33.33%) 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 31, 2026

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)	■ Education: Bachelor of Computer Science and Information Engineering, Tamkang University ■ 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. ■ No violations of Article 30 of the Company Act.	N/A	0
Director Ko, Lee-Ching	■ Education: Keelung Girls' Senior High School ■ Professional qualifications and experiences: Serves as a Director of Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage & Transport Corp., Evergreen Aviation Technologies Corp., Evergreen Steel Corp., and was previously the Vice Group Chairman of the Evergreen Group and the Chairman of Evergreen International Corp. ■ No violations of Article 30 of the Company Act.	N/A	0
Director Tai, Jiin- Chyuan	■ Education: Master of Maritime Law, National Taiwan Ocean University ■ Professional qualifications and experiences: Serves as the Chairman of Central Reinsurance Corp., and a Director of	N/A	0

Name and Title \ Qualification	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
	Evergreen Marine Corp. (Taiwan) Ltd., Evergreen International Storage & Transport Corp., Evergreen Steel Corp., Evergreen Sky Catering Corp., and was previously the Executive Vice President of Legal & Insurance Div. of the Company, a Director and the President of Evergreen International Corp. ■ No violations of Article 30 of the Company Act.		
Director Sun, Chia-Ming (Member of the Sustainability Committee)	■ Education: Bachelor of International Trade, Chinese Cultural University ■ Professional qualifications and experiences: Serves currently as the President of the Company, and a Director of Evergreen Aviation Technologies Corp., UNI Airways Corp., Evergreen Sky Catering Corp., and was previously the Executive Vice President of Passenger Management Div. of the Company. ■ No violations of Article 30 of the Company Act.	N/A	0
Director Wu, Jiang-Ming	■ Education: Fu Jen University Major: English Language and Literature Minor: Mass Communication ■ 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. ■ No violations of Article 30 of the Company Act.	N/A	0

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
Director Chu, Wen-Hui	■ Education: Bachelor of Business Administration, National Cheng Kung University ■ 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. ■ No violations of Article 30 of the Company Act.	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)	■Education: Ph. D. Aeronautics and Astronautics, New York University, U. S. A.; B.S. Mechanical Engineering, National Taiwan University ■Professional qualifications and experiences: Serves currently as an advisor of the National Climate Change Committee of the Presidential Office, 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), and the Professor and Dean of College of Engineering of Tamkang University. ■No violations of Article 30 of the Company Act.	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	■ Education: Master of Accounting, National Taiwan University; Bachelor of Transportation & Communication Management Science, National Cheng	Hsu, Shun-Hsiung, an Independent Director, meets the requirement	0

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
Hsu, Shun-Hsiung (Convener of the Audit Committee, Member of the Remuneration Committee and the Sustainability Committee)	Kung University ■ Professional qualifications and 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 YMH International Co., Ltd ,YMH Risk Management Consultant Ltd., and was the 1st and 2nd Chairman of Taiwan Chapter of the Association of Certified Fraud Examiners Taiwan. ■ No violations of Article 30 of the Company Act.	of independence as stipulated in the "Regulations 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)	■ Education: Master of International Business, National Taiwan University ■ Professional qualifications and experiences: Serves currently as the Chairman of Protech Systems Co., Ltd., an Independent Director of Marketech International Corp., and a Director of Chenbro Micom Co., Ltd, and was previously an Independent Director of Trade-Van Information Services Corp., and a Director of CPC Corp., Taiwan ■ No violations of Article 30 of the Company Act.	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)	1 An Independent Director and the convener of the Remuneration Committee of Marketech International Corp.

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 at 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 seats on the board for directors of 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						Indepen-Dence (Note)	Served for less three consecutive terms of Independent Director	Ability									GICS Level 1
	Nationality	Gender	Employee of the Company	Age 51-60	Age 61-70	Age 71-80			Business Manage-ment	Transpor-tation Manage-ment	Finance Account-ing	Law	Tech-nology	Environ-mental Protection	Risk Manage-ment	Govern-ment & Super-vision	Sustaina-bility Manage-ment	
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

Name And Title	Component						Indepen-Dence (Note)	Served for less three consecutive terms of Independent Director	Ability									GICS Level 1
	Nationality	Gender	Employee of the Company	Age					Business Manage-ment	Transpor-tation Manage-ment	Finance Account-ing	Law	Tech-nology	Environ-mental Protection	Risk Manage-ment	Govern-ment & Super-vision	Sustaina-bility Manage-ment	
				51-60	61-70	71-80												
Director Wu, Jiang-Ming	R.O.C.	Male				✓	✓		✓	✓					✓			Industrials/ Financials
Director Chu, Wen-Hui	R.O.C.	Female		✓			✓		✓	✓	✓							Industrials
Independent Director Undertaking Public Welfare Chien, You-Hsin	R.O.C.	Male				✓	✓		✓	✓			✓	✓		✓	✓	Consumer Discretion-ary/ 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 consists of nine directors, of which three are independent directors, accounting for 33.33% of the Board. To enhance 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 could 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. 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

March 31, 2026

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 Sky Catering Corp., Evergreen Air Cargo Services Corp., Evergreen Airline 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, 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: Evergreen Aviation Technologies Corp., 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, Corporate Safety, Security & Quality Div.	R.O.C.	Hsu, Ping	Male	2026.01.01	50,739	0.001	0	0	0	0	Bachelor of Psychology, National Taiwan University	-	-	-	-	-
Executive Vice President, Corporate Planning Div.	R.O.C.	Chung, Kai-Cheng	Male	2026.01.01	29,218	0.001	0	0	0	0	Master of Transportation and Communication Management Science, National Cheng Kung University	-	-	-	-	-
Executive Vice President, Operation Management Dept.	R.O.C.	Chang, Yu-Heng	Male	2026.01.01	727	0.000	0	0	0	0	Master of Arts Management, Department of Cultural and Creative Industries Management, National Taipei University of Education	-	-	-	-	-
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	-	-	-	-	-

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, 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, 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.	Liu, Wen-Jang	Male	2026.01.01	52,128	0.001	0	0	0	0	Department of Electrical Engineering, National Taiwan Institute of Technology 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. (Auditing Officer)	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-Jiuan	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 Safety, Security & Quality 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. (Chief Sustainability Officer)	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, 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.	Chen, Yung-Chieh	Male	2026.01.01	0	0.000	0	0	0	0	Bachelor of Aeronautical Engineering, Feng Chia University Engineering Instructor, Evergreen Aviation Technologies Corp.	-	-	-	-	-
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	-	-	-	-	-
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	-	-	-	-	-

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.	Ou, Chia-Sheng	Male	2026.01.01	0	0.000	0	0	0	0	Bachelor of Applied Foreign Languages, Kun Shan Institute of Technology	-	-	-	-	-
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, Service Management Dept.	R.O.C.	Chen, Chi-Wei	Male	2023.07.01	0	0.000	0	0	0	0	Master of Business Administration, University of Portland	-	-	-	-	-
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, Tamkang 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. Flight Control Dept.	R.O.C.	Cheng, Po-Yu	Male	2026.01.01	30,289	0.001	30,100	0.001	0	0	Bachelor of Mechanical Engineering, Tamkang University Manager, Taiwan Airways	-	-	-	-	-
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	0	0	Bachelor of Traffic Engineering and Management, Feng Chia University	-	-	-	-	-
Vice President, In-Flight Provisions Management Div. In-Flight Catering & Product Planning Dept.	R.O.C.	Lee, Chia-Fang	Female	2018.01.01	2,620	0.000	0	0	0	0	Bachelor of International Business, Tamkang University Secretary (Deputy Manager), Evergreen Sky Catering Corp.	-	-	-	-	-
Vice President, In-Flight Provisions Management Div. In-Flight Catering & Product Planning Dept.	R.O.C.	Tsai, Tsung-Ying	Male	2026.01.01	0	0.000	2,000	0	0	0	Master of The Department of Chemistry, National Tsing Hua University	-	-	-	-	-
Vice President, In-Flight Provisions Management Div. In-Flight Supply Provision Dept.	R.O.C.	Wang, Pei-Chi	Male	2017.01.01	3,000	0.000	0	0	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	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	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	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	0	Department of Tourism, Hsing Wu College of Commerce	-	-	-	-	-
Vice President, Airport Div. Taoyuan Airport Office	R.O.C.	Wang, Hwa-Tsai	Male	2018.01.01	23,487	0.000	0	0	0	0	Bachelor of Banking, Feng Chia University	-	-	-	-	-
Vice President, Airport Div. Taoyuan Airport Office	R.O.C.	Chen, Lung-Chiang	Male	2025.07.01	0	0.000	0	0	0	0	Department of Psychology, Kaohsiung Medical University	-	-	-	-	-
Vice President, Airport Div. Songshan Airport Office	R.O.C.	Hsu, Shu-Ching	Female	2015.01.01	449	0.000	0	0	0	0	Department of Banking and Insurance, Taipei College of Business Public Relations (Junior Vice President), Group Management Head Office	-	-	-	-	-

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, Airport Div. Kaohsiung Airport Office	R.O.C.	Tseng, Chao-Hui	Male	2024.01.01	10,272	0.000	0	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	0	Bachelor of Business Administration, National Chung Hsing University	-	-	-	-	-
Vice President, Information Technology Service Div.	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. Application System Dept. I	R.O.C.	Wei, Hsing-Ju	Female	2026.01.01	10,259	0.000	0	0	0	0	Bachelor of Information Management, National Sun Yat-sen 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.	Huang, Chun-Hsiung	Male	2018.01.01	281	0.000	0	0	0	0	Bachelor of Electrical Engineering, Tamkang University	-	-	-	-	-
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, 2025
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)				Salary, Bonuses, Allowances (E) (Note 5)		Severance Pay (F)		Employees' Compensation (G) (Note 6)						
		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)	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	Cash	Stock			
Chairman	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Lin, Bou-Shiu	10,894	10,894	-	-	2,000	4,500	60	102	12,954 0.05%	15,496 0.06%	-	-	-	-	-	-	-	-	12,954 0.05%	15,496 0.06%	1,927
Director	Evergreen International Corp. Representative: Ko, Lee-Ching	-	-	-	-	1,500	3,395	36	60	1,536 0.01%	3,455 0.01%	-	-	-	-	-	-	-	-	1,536 0.01%	3,455 0.01%	None
Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Tai, Jiin-Chyuan	-	-	-	-	1,500	2,000	30	30	1,530 0.01%	2,030 0.01%	-	-	-	-	-	-	-	-	1,530 0.01%	2,030 0.01%	8,904
Director	Sun, Chia-Ming	-	-	-	-	1,500	3,529	60	96	1,560 0.01%	3,625 0.01%	7,807	7,807	-	-	-	-	-	-	9,367 0.04%	11,432 0.04%	500
Director	Shine Glow Investments Ltd. Representative: Wu, Jiang-Ming	-	-	-	-	1,500	1,500	36	36	1,536 0.01%	1,536 0.01%	-	-	-	-	-	-	-	-	1,536 0.01%	1,536 0.01%	None
Director	Shine Glow Investments Ltd. Representative: Chu, Wen-Hui	-	-	-	-	1,500	1,500	36	36	1,536 0.01%	1,536 0.01%	-	-	-	-	-	-	-	-	1,536 0.01%	1,536 0.01%	None
Independent Director undertaking Public Welfare	Chien, You-Hsin	1,440	1,440	-	-	-	-	102	102	1,542 0.01%	1,542 0.01%	-	-	-	-	-	-	-	-	1,542 0.01%	1,542 0.01%	None
Independent Director	Hsu, Shun-Hsiung	1,440	1,440	-	-	-	-	102	102	1,542 0.01%	1,542 0.01%	-	-	-	-	-	-	-	-	1,542 0.01%	1,542 0.01%	None
Independent Director	Wu, Chung-Pao	1,440	1,440	-	-	-	-	102	102	1,542 0.01%	1,542 0.01%	-	-	-	-	-	-	-	-	1,542 0.01%	1,542 0.01%	None

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 attended.

Furthermore, the Company may consider the results of the performance evaluation of the Board of Directors as a reference for determining the remuneration of independent directors.

(2)The Company periodically reviews the remuneration standards and structure for independent directors considering factors such as 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.

2.2.2 Remuneration of the President and Executive Vice President

As of December 31, 2025
Unit: NT$ thousands

Title	Name	Salary (A) (Note 2)		Severance Pay (B)		Bonuses and Allowances (C) (Note 3)		Employees' Compensation (D) (Note 4)				Total compensation and ratio of total compensation (A+B+C+D) to net income (%) (Note 8)		Compensation from investee enterprises other than subsidiaries or from the parent company (Note 9)
		EVA Air	All consolidated entities (Note 5)	EVA Air	All consolidated entities (Note 5)	EVA Air	All consolidated entities (Note 5)	EVA Air		All consolidated entities (Note 5)		EVA Air	All consolidated entities (Note 5)	
								Cash	Stock	Cash	Stock			
President	Sun, Chia-Ming	4,800	4,800	-	-	4,567	6,632	-	-	-	-	9,367 0.04%	11,432 0.04%	500
Chief Executive Vice President	Liao, Chi-Wei	3,420	3,420	271	271	1,957	1,957	453	-	453	-	6,101 0.02%	6,101 0.02%	None
Executive Vice President	Su, Wei-Jen	3,922	3,922	110	110	3,245	3,245	469	-	469	-	7,746 0.03%	7,746 0.03%	None
	Tsai, Ta-Wei	3,342	3,342	5	5	1,895	2,813	461	-	461	-	5,703 0.02%	6,621 0.03%	250
	Chuang, Shih-Hsiung	3,224	3,224	111	111	1,891	1,891	441	-	441	-	5,667 0.02%	5,667 0.02%	None
	Hsu, Hui-Sen Chen, Yao-Min Pu, Wei-Ping Pan, Hsin-Hsiu Wang, Chen-Hsing Lee, Cheng-Chieh Hsiao, Chin-Lung Fang, Tian-Hwai Hou, Hsien-Yu Yu, Chia-Chieh	32,037	32,037	1,047	1,047	18,055	18,055	3,457	-	3,457	-	54,596 0.21%	54,596 0.21%	None

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	-	-
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.)	-	-
NT$5,000,000(incl.) ~ NT$10,000,000(excl.)	Hsu, Hui-Sen Chen, Yao-Min Pu, Wei-Ping Pan, Hsin-Hsiu Wang, Chen-Hsing Lee, Cheng-Chieh Hsiao, Chin-Lung Fang, Tian-Hwai Hou, Hsien-Yu Yu, Chia-Chieh	Hsu, Hui-Sen Chen, Yao-Min Pu, Wei-Ping Pan, Hsin-Hsiu Wang, Chen-Hsing Lee, Cheng-Chieh Hsiao, Chin-Lung Fang, Tian-Hwai Hou, Hsien-Yu Yu, Chia-Chieh
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, 2025 / Unit: NT$ thousands

	Title (Note 1)	Name (Note 1)	Employees' Compensation – in Stock	Employees' Compensation – in Cash	Total	Ratio of Total Amount to Net Income (%)
Managerial Officers	Chief Executive Vice President	Liao, Chi-Wei	0	21,738	21,738	0.08%
	Executive Vice President	Hsu, Hui-Sen				
	Executive Vice President	Chen, Yao-Min				
	Executive Vice President (Financial Officer)	Tsai, Ta-Wei				
	Executive Vice President	Pan, Hsin-Hsiu				
	Executive Vice President	Wang, Chen-Hsing				
	Executive Vice President	Chuang, Shih-Hsiung				
	Executive Vice President	Lee, Cheng-Chieh				
	Executive Vice President	Hsiao, Chin-Lung				
	Executive Vice President	Yu, Chia-Chieh				
	Executive Vice President	Hou, Hsien-Yu				
	Executive Vice President	Su, Wei-Jen				
	Vice President	Chou, Yu-Chuan				
	Vice President (Auditing Officer)	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-Jiuan				
	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				
	Vice President (Chief Sustainability Officer)	Liu, Chia-Wen				
	Vice President	Chang, Yu-Heng				

	Title (Note 1)	Name (Note 1)	Employees' Compensation – in Stock	Employees' Compensation – in Cash	Total	Ratio of Total Amount to Net Income (%)
Managerial Officers	Vice President	Peng, Tsui-Li	0	21,738	21,738	0.08%
	Vice President	Liu, Yuan-Kuan				
	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	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	Wang, Li-Wei				
	Vice President	Wu, Shu-Ping				
	Vice President	Chen, Lung-Chiang				
	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				
	Vice President	Chang, Chung-Chieh				
	Vice President	Chen, Chien-Wen				
	Vice President	Yeh, Vanessa				

	Title (Note 1)	Name (Note 1)	Employees' Compensation – in Stock	Employees' Compensation – in Cash	Total	Ratio of Total Amount to Net Income (%)
Managerial Officers	Vice President	Lee, Ping-Yu	0	21,738	21,738	0.08%
	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:

a. President and equivalent level positions
b. Executive Vice Presidents and equivalent level positions
c. Vice Presidents and equivalent level positions
d. Finance Officer
e. Accounting Officer
f. 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, Presidents and Executive Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, Presidents and Executive Vice Presidents

1. 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, 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	
	2024	2025	2024	2025
Directors	0.11%	0.13%	0.13%	0.15%
President and Executive Vice Presidents	0.29%	0.34%	0.29%	0.35%

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

(1) Directors

According to the "Articles of Incorporation" and the "Payment Regulations of Directors" of the Company, the director's payment includes compensation, remuneration, allowances, and severance.

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

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

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

(2) Managers

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. No less than 45% of the employees' compensation shall be reserved for non-executive employees. 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 2025. 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	6	0	100%	
Director	Evergreen Marine Corp. (Taiwan) Ltd. Representative: Tai, Jiin-Chyuan	5	1	83.33%	
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	6	0	100%	
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 112 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 112 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, 2025 to Dec. 31, 2025 and the evaluation results was reported to the Board Meeting on Mar. 12, 2026.
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)	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. 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. 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 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 4.99.

	3. Self-evaluation of performance of the Audit Committee: Excellent, the average score is 5. 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 4.99.

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 2025 to 31 December 2025.

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) The Company has purchased liability insurance for directors in order to disperse the risk of legal responsibility and improve the ability of corporate governance.

(2) 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.

(3) To enhance the information transparency, the Company voluntarily publishes important resolutions of Board Meetings and establishes corporate governance page, ESG page, stakeholders interest page and investor relations page on the Company's website.

(4) 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 2025 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.

(5) The Company was ranked in the range of 6% to 20% of all listed companies of the 12th Corporate Governance Evaluation, which illustrated the Company had good performance during operation.

(6) The Company has established the Audit Committee and the Remuneration Committee in accordance with the law. To enhance sustainable governance and risk management, the Board of Directors resolved to establish the "Sustainability Committee" on December 23, 2022.

Note 1: For directors 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 Company's financial reports, accounting and internal control system, major asset transactions, endorsements and guarantees, and the offering or issuance of securities.

B. Annual Tasks of the Audit Committee in 2025:

(A) Review financial reports:

The Company's annual business report, financial reports, and surplus distribution proposals were reviewed by the Audit Committee and submitted to the Board for approval. 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 approval.

(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 the Audit Committee regularly and submits amendments to the internal control system and the internal control system statement for review by the Audit Committee. Besides, the Audit Committee and the audit unit hold at least 4 closed-door communication meetings each 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 remuneration for certified public accountants based on Audit Quality Indicators (AQIs). The proposal to appoint Ms. Chen, Ya-Ling and Ms. Yang, Yun-Chu, the CPAs of KPMG, as the Company's CPAs for 2026 was reviewed by the Audit Committee on its 14th meeting of the 3rd session and approved by the Board. Besides, CPAs have at least 4 closed-door communication meetings with the Audit Committee each year to discuss matters related to the financial reports.

C. A total of 5 (A) meetings of the Audit Committee were held in 2025. The attendance of the committee members was as follows.

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】 (Note)	Remarks
Independent Director (Convener)	Hsu, Shun-Hsiung	5	0	100%	-
Independent Director	Chien, You-Hsin	5	0	100%	
Independent Director	Wu, Chung-Pao	5	0	100%	

Other mentionable items:

1. 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:
   (1) The items listed in Article 14-5 of Securities and Exchange Act: Please refer to pages 104 to 112 (Major resolutions of the Board of Directors and functional committees).
   (2) Except for the proposal mentioned above, other resolutions which are not approved by Audit Committee but are approved by two-third of directors: None.
2. 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 112 (Major resolutions of the Board of Directors and functional committees).
3. 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 hold at least 4 closed-door communication meetings each year. The Independent Directors and the chief internal auditor held 5 closed-door communication meetings in 2025, to report the results of execution of internal audit and operation of internal control.

B. The summaries of communication in 2025:

NO.	Date	Communication Content	The Company's Response
1	Mar. 12 Audit Committee	1. Reviewing the internal auditor's reports which completed during Nov. to Dec. 2024 and Jan. 2025. 2. Reviewing and approving amendments to "Internal Control System" and "Implementation Rules for Internal Audits". 3. Establishing effective and continuous communication reports with the Audit Committee through the Audit Dashboard.	1. Reported to Board of Directors meeting. 2. After being approved, the proposal was submitted to Board of Directors meeting for approval. 3. Acknowledged.
2	May 13 Audit Committee	1. Reviewing the internal auditor's reports which completed during Feb. to Mar. 2025. 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 approval.
3	Aug. 12 Audit Committee	Reviewing the internal auditor's reports which completed during Mar. to Jun. 2025.	Reported to Board of Directors meeting.
4	Nov. 11 Audit Committee	Reviewing the internal auditor's reports which completed during Jun. to Sep. 2025.	Reported to Board of Directors meeting.
5	Dec. 26 Audit Committee	1. Reviewing the internal auditor's reports which completed during Sep. to Nov. 2025. 2. Reviewing and approving amendments to "Internal Control System" and "Implementation Rules for Internal Audits". 3. Key explanations of Internal Audit Plan for 2026 and prospects for the Audit Dashboard.	1. Reported to Board of Directors meeting. 2. After being approved, the proposal was submitted to Board of Directors meeting for approval. 3. Acknowledged.

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

A. Communication method

The Independent Directors and CPAs hold at least 4 closed-door communication meetings each year. In the case of emergency, the meeting may be convened at any time. The Independent Directors and CPAs held 4 closed-door communication meetings in 2025, 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 2025:

NO.	Date	Communication Content	The Company's Response
1	Mar. 12 Audit Committee	1. CPAs Report: 2024 Financial Statement Report audit scope, results, Key Audit Matters (KAMs) and non-assurance services pre-approval. 2. CPAs discussed and communicated the problems raised by the independent directors.	Reported to Board of Directors meeting.
2	May 13 Audit Committee	1. CPAs Report: 2025 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. 12 Audit Committee	1. CPAs Report: 2025 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. 11 Audit Committee	1. CPAs Report: 2025 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

The Remuneration Committee of the Company is composed of three Independent Directors. For information on their professional qualifications and experience, independence, and the number of other public companies where the members concurrently serve on the Remuneration Committee, please refer to pages 104 to 112 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 2025:

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 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 term of office of current Remuneration Committee is from May 24, 2023 to May 23, 2026.
2. A total of 2 (A) meetings were held in 2025. Please refer to pages 104 to 112 for the resolutions made by the Remuneration Committee (Major resolutions of the Board of Directors and functional committees) and the attendance of the committee members was 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, procedures, structures, strategies, and management guidelines related to corporate sustainability, including risk management of threats and opportunities.
2. Reviewing the corporate sustainability annual work plan.
3. Supervising and tracking the implementation, progress, results, and other matters related to the ESG Committee's work plan.
4. Reviewing the Sustainability Report and the sustainability-related information chapter of the Annual 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 term of office of the current Sustainability Committee is from May 24, 2023 to May 23, 2026.
2. A total of 4 (A) meetings were held in 2025, the attendance of the committee member was 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"	4	0	100%	-
Independent Director	Chien, You-Hsin		4	0	100%	
Independent Director	Hsu, Shun-Hsiung		4	0	100%	
Independent Director	Wu, Chung-Pao		4	0	100%	
Director and President	Sun, Chia-Ming		4	0	100%	

3. The major resolutions:

Date of Meeting	Report Items	Discussion Items
Feb. 14	The implementation report of corporate sustainability development. 1. Tracking of EVA Air and subsidiaries' greenhouse gas (GHG) inventory and verification. 2. Implementation Status of the International Financial Reporting Standards (IFRS) Sustainable Disclosure Standards Integration Plan.	Amendment to the "Corporate Sustainability Committee Organizational Guidelines". ● Approved unanimously and reported to the Board of Directors meeting.
May 13	1. The implementation report of corporate sustainability development. (1)Tracking of EVA Air and subsidiaries' GHG inventory and verification. (2)Implementation Status of the IFRS Sustainable Disclosure Standards Integration Plan. 2. The execution report of risk management.	2025 "Modern Slavery Act" Statement.
Aug. 12	1. The implementation report of corporate sustainability development. (1)Tracking of EVA Air and subsidiaries' GHG inventory and verification. (2)Implementation Status of the IFRS Sustainable Disclosure Standards Integration Plan. 2. The execution report of risk management. 3. The report of appointment of Chief Sustainability Officer.	1. 2024 Sustainability Report. 2. Amendment to the "Environmental and Energy Policy".

<table>
<tr><th>Date of Meeting</th><th>Report Items</th><th>Discussion Items</th></tr>
<tr><td>Dec. 26</td><td>1. The implementation report of corporate sustainability development.
(1)Implementation of corporate sustainability and communication with stakeholders in 2025.
(2)Implementation Status of the IFRS Sustainable Disclosure Standards Integration Plan.
(3)The results of identification of material topics.
2. The execution report of risk management.</td><td>The corporate sustainability main work plan in 2026.
● Approved unanimously and reported to the Board of Directors meeting.</td></tr>
<tr><td colspan="3">1. Report Items have all been reported to the Board of Directors meeting.
2. Discussion Items: 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 112 for resolutions status (Major resolutions of the Board of Directors and functional committees).</td></tr>
</table>

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 the Company’s website.	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 establish 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	
			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 provides the directors with the meeting dates and closed periods for the following year at the end of each year. Prior to the start of the closed period (February 8, April 26, July 24 and October 23, 2025), the Company notified the directors the closed period of the securities through email and reminded the directors to be comply with relevant regulations. 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. 2. To ensure that the directors and managers of the Company fully understand the relevant rules and penalties regarding "internal trading" in a timely manner, the Company provides the directors and managers with the Q&A on insider trading prohibitions monthly, and also forwards the information of insider trading prevention from time to time. 3. The Company promotes the code of ethics and integrity management for	

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
			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 Oct. 7, 2025, 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 11,707 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 establishing the Remuneration Committee and the Audit Committee in accordance with the law, to strengthen sustainable governance and risk management, the Company has established the Sustainability Committee	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Illustration	
	V		under the Board of Directors through the resolution of the Board of Directors on Dec. 23, 2022 responsible for reviewing and formulating policies, procedures, structures, strategies, management guidelines, and the annual work plan related to corporate sustainability (including risk management of threats and opportunities). The committee is composed of five members, with more than half of them being Independent Directors.	
(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		1. The Company established the “Regulations Governing Board Performance Evaluations”, which are disclosed on the Company’s website. 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 evaluator at least once every three years. 3. Please refer to pages 39 to 40 for the 2025 evaluation results of the performance of the Board of Directors and the date reported to the Board of Directors. 4. The annual evaluation results of the performance of the Board of Directors are also the basis for Individual Directors’ remuneration and the nomination of directors.	None
(4) Does the Company regularly evaluate the independence of CPAs?	V		The Audit Committee of the Company annually evaluates the professionalism, independence, suitability, and	None

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
			reasonableness of remuneration for CPAs, using Audit Quality Indicators (AQIs) as a reference, and the CPAs have completed independent reports for the appointed auditing affair. The assignment and remuneration of CPAs for 2026 has been approved by the Board of Directors on Dec. 26, 2025. 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 authorities for independent judgment. Please refer to Table 1 for the CPAs independence evaluation.	
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 necessary information, assist directors 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	V		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's functions. Junior Vice President Yang, Hsiu-Hui currently serves as the chief corporate governance officer of the Company. She has managed 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.	None

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
preparation)?			2. The main duties of the chief corporate governance officer of the Company are as follows: (1)Handle matters relating to board meetings and shareholders' meetings according to laws. (2)Produce minutes of board meetings and shareholders' meetings. (3)Assist in onboarding and continuous development of Directors. (4)Furnish information required for business execution by directors. (5)Assist Directors with legal compliance. (6)Report the results to the Board of Directors regarding the review of the qualifications of Independent Directors to ensure compliance with relevant regulations during nomination, election and their tenure. (7)Handle matters related to changes in directors. (8)Other matters stipulated in the "Articles of Incorporation" or contracts. 3. The business development in 2025 is as follows: (1)Furnish Directors with relevant information and regulations to perform their duties and hold the Directors training courses: a. Furnish Directors with the latest regulations of corporate governance irregularly. b. Furnish Directors with the information to perform their	

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
			duties and maintain smooth communication between Directors and departments. c. 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. d. Hold two Directors training courses (3 hours each). (2)Handle matters related to functional committees, board meetings and shareholders' meetings according to laws: a. Notify the meeting agendas to each director at least seven days in advance, provide materials, remind the director to recuse himself/herself from discussing or voting on agenda items if he/she has an interest in them, and distribute the minutes to each director within 20 days after the meeting. b. Assist in announcing the material information after board meetings, ensuring the legality and correctness of material information to protect the equivalence of investor transaction information. c. Register the date of the shareholders' meeting in accordance with laws, and produce meeting notices,	

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
			handbooks and minutes. (3)Handle matters related to the change of directors: a. Regularly review (once a year) whether the qualifications of Independent Directors comply with relevant regulations, and report to Board of Directors meeting. b. Provide the required information for changes in directors and handle announcements and declarations in accordance with the law when there are changes. 4. Please refer to Table 2 for chief corporate governance officer training records in 2025.	
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 the stakeholder interest section on the website (URL: https://www.evaair.com/en-global/about-eva-air/stakeholder-interest/) to facilitate a communication channel between investors, suppliers, customers, and employees. The Company also reports "Communication with stakeholders" to the Board of Directors once a year. Relevant information has been disclosed on the Company's website and chapter 2 of the Sustainability Report on stakeholder communication results.	None
6. Does the Company appoint a professional shareholder service agency to deal with shareholder affairs?		V	The Company does not assign any agency 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

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
				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:https://www.evaair.com) and designated appropriate people to monitor and keep it up-to-date with current information on operations, marketing, finance, and business for consumers, suppliers, and shareholders. 2. Corporate governance status: The Company has set up corporate governance page on website (URL: https://www.evaair.com/en-global/about-eva-air/corporate-governance/), disclosing the 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.	None
(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		The Company has established an English website (URL: https://evaair.com/en-global/index.html) 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.	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 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	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: https://emops.twse.com.tw/server-java/t58query).	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 employee wellness	V		Please refer to Chapter 4 "Labor Relations" for more information.	None
(2) Investor relations	V		The Company has set up investor relations page on website (URL: https://www.evaair.com/en-global/about-eva-air/investor-relations/) 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	None

Evaluation Item	Implementation Status			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Illustration	
			for Directors of TWSE Listed and TPEx Listed Companies". Please refer to MOPS and the Company's website for training information of directors.	
(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 a cornerstone of our service optimization strategy. To ensure a comprehensive understanding of passenger expectations, the Company actively solicits feedback through post-flight email surveys and our official website. These insights enable us to refine our service offerings and align our operations with evolving customer needs. For 2025, we established a Net Promoter Score (NPS) benchmark of ≥69.50 as a key performance indicator (KPI) for global competitiveness. During the survey period from January 1 to December 31, 2025, the Company achieved an NPS of 72.82. Surpassing our established target, this accomplishment underscores the high level of market recognition and the exceptional quality of our passenger services.	None
(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 12th 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 2025

Date	Professional Organization	Training sessions	Training hours
Mar. 20 ~ Mar. 21, 2025	Securities and Futures Institute	Sustainable Disclosure Practice Training for TWSE/TPEx Listed Companies	9 Hours
Jul. 10, 2025	Taiwan Corporate Governance Association	Risk Management – Natural Risk Analysis and Circular Economy	3 Hours
Oct. 29, 2025		Trump 2.0 – Global Economic and Industrial Outlook	3 Hours
Dec. 29, 2025		Sustainability, ESG and Competition Law	1 Hour
Total Training hours in 2025			16 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 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 "ESG Committee" is the implementation unit to promote sustainable development; for details regarding the organizational chart, please refer to Note 2 for details. "Sustainability Committee" is comprised of five members including the Chairman, three Independent Directors and the Director & President, and the Chairman serves as the convener. The committee is in charge of reviewing the Company's policies, procedures, structures, strategies, and management	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			guidelines related to corporate sustainability (including risk management of threats and opportunities); reviewing the Sustainability Report, the sustainability-related financial information in annual report and the corporate sustainability annual work plan; as well as supervising and tracking the progress and results, and submitting them to the Board of Directors for discussions or reporting on them. Starting from August 2025, the Company has appointed the head of the Corporate Sustainability Development Division as the Chief Sustainability Officer (CSO) to promote sustainability strategy planning and risk management. At the operational level, the "ESG Committee", chaired by the President, serves as the core, 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 sustainable action plan and reports to the Board of Directors annually on the implementation of sustainable development. The content of the proposals reported to the Board of Directors quarterly in 2025 including the implementation of corporate sustainability and	

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			communication with stakeholders in 2025, tracking of the Company and subsidiaries’ greenhouse gas (GHG) inventory and verification, and the corporate sustainability work plan in 2026, etc., and the 2024 Sustainability Report was approved by the Board of Directors on Aug 12. 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 “risk identification, risk assessment, risk management, and risk disclosure and communication” to evaluate the risks of environmental, social and economy (including corporate governance) issues related to operations according to the principle of materiality, and the material topics will be integrated into EVA’s Enterprise Risk Management. The Company has formulated the “Risk Management Policies and Procedures” by reference to the “TWSE/TPEx Listed Companies Risk Management Best Practice Principles”, which has been	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			approved by the Board of Directors. In implementation, the ESG 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 26, 2025, the operation of risk management, the identification of emerging risks and the corresponding countermeasures, and the identification of material issues for 2025 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 168 to 173 of this Report, and chapter 2 of the Sustainability Report disclosing significance assessment process, management approaches and targets for material topics, and communications with stakeholders for details.	
3. Environmental Issues (1) Does the Company establish proper environmental management systems based on the characteristics of their industries?	V		The Company’s environmental management organization and system: 1. The “Environmental Committee” was established in 2015 as the highest level of decision-making and supervisory unit for the environmental management policy, and meetings are	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			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 (SAF) and carbon credit, and for promoting various action plans to achieve the Company's "Net-zero Carbon Emission by 2050" goal. 2. To 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 certificate is valid until December 1, 2027 and the ISO 14001 certificate is valid until January 3, 2028.	
(2) Does the Company	V		The Company promotes environmental	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
endeavor to improve energy efficiency and use renewable materials which have low impact on the environment?			and energy management in accordance with the "Environment and Energy Policy," and formulates the "Biodiversity and Zero-Deforestation Commitments." The improvement of energy use efficiency and the use of recycled materials with low impact on the environment are described as follows: 1. The enhancement of the environment and energy efficiency: (1)The Company continues to monitor the fuel efficiency of all aircraft types and carry out various fuel conservation plans based on topics such as weight reduction, flight operation, and aircraft maintenance to fulfill the IATA's joint carbon reduction strategy, achieving the Company's goal of "Net-zero Carbon Emission by 2050". (2)The Company continually modernizes 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. (3)The Company partnered with GE Aerospace in July 2025 to adopt GE 360 Foam Wash technology, an	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			advanced cleaning method for jet engines. This technique utilizes a special chemical solution that soaks and gently rotates to remove deposits from engine blades, thereby enhancing the efficiency of the high-pressure compressor (HPC), reducing engine fuel consumption, extending the lifespan of components, and minimizing the frequency of engine cleaning. This technology will be applied to specific engines of our Boeing 777 and 787 aircraft, and is expected to improve fuel efficiency and reduce carbon emissions compared to traditional water washing. (4)The Company is gradually replacing gasoline cars with hybrid cars, with 8 units expected to be phased out in 2025. Began implementing renewable energy (green electricity) in September 2024, and a total of 2,606 renewable energy certificates (RECs) were obtained in 2025. (5)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	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			the "e-freight" project initiated by IATA, and fully adopting electronic tickets. 2. Purchase environment friendly raw materials: (1)Set the short-, medium-, and long-term goals of SAF usage, please refer to "Environmental Protection Expenditures" on page 144 of this Report for details. (2)Paper towels and paper cups provided in flight, boarding passes, and paper used in the office area all utilize paper certified by the FSC or PEFC forest-certified paper. For office supplies, we purchase products with environmental protection labels as much as possible to reduce the impact of the Company's operations on the environment. The Company's total green procurement amount in 2025 was approximately NT$136.23 million. (3)The Company collaborate with suppliers to develop ecoTHREAD™ environmentally-friendly blankets. Each blanket is made from 100% recycled plastic bottles. In addition to reducing plastic waste, it also reduces weight, which in turn reduces the use of aviation fuel and carbon emission.	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			(4)Response to international plastic reduction goals: The Company has collaborated with suppliers to jointly develop and design service supplies and products that use recyclable and reusable materials, aiming to reduce the use of packaging materials. ➢ In 2020, plastic straws were no longer provided on the plane. ➢ 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. ➢ Starting in 2025, the packaging material of headphones in Royal Laurel Class, Laurel Class, and Business Class has been changed to paper bands, replacing the previous plastic material, across all routes. The total amount of plastic reduction over 1.2 million pieces throughout the year.	
(3) Does the Company evaluate its present and future potential risks and opportunities to the climate change and take	V		The Company implemented the four main core elements of TCFD disclosures, which identify and control high risk factors caused by climate change and extreme climates, and	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
corresponding measures issues?			expand 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 90 of this chapter for details.	
(4) Does the Company calculate the greenhouse gas emission, water consumption and total weight of waste in the past two years, and establish policies for greenhouse gas and water consumption reduction or other waste management?	V		1. GHG emission inventory and reduction: (1)Starting from 2011, the Company has been carrying out GHG inventory. The Company performs GHG inventory in accordance with ISO 14064-1 and completes the third-party verification every year since 2016. Starting from 2025, the inventory method switched to the GHG Protocol, with a focus on quantifying aviation fuel, gasoline, diesel for vehicles and the total electricity consumption of offices. (2)Through the Environmental	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			Committee, the Company continuously monitors the progress of relevant domestic and international regulations as well as reduction targets, and actively participates in various international GHG emission reduction plans to fully support the common carbon reduction goals of the aviation industry. Based on the two major aspects of "aircraft operations" and "ground operations", short-, medium-, and long-term goals have been planned, and action plans have been actively promoted to achieve the Company's "Net-zero Carbon Emission by 2050" goal. For GHG inventory and verification, relevant management practices, goals and achievements in the last two fiscal years, please refer to pages 95 to 96 of this chapter. 2. Water Consumption Management: The Company has continued to track water consumption as detailed in Note 3 and has established the original rainwater recovery system and condensation recovery system in Nankan Park. 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	

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

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			tabs on the status of packaging materials to stay on top of our resource usage status, and continuously promote the reduction of single-use plastic products on board. The Company uses our corporate influence to inspire passengers and suppliers to respond to environmental protection. For relevant goals and achievements, waste output and recycled amount, please refer to chapter 6 of the Sustainability Report for details.	
4. Social Issues (1) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		The Company adheres to international human rights conventions, including the International Bill of Human Rights, the International Labor Organization-Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, the International human rights conventions such as the OECD Guidelines for Multinational Enterprises and the Ten Principles of the United Nations Global Compact, in addition to abiding by the laws and regulations of the country where the company operates. Accordingly, we have established the "EVA Airways Corporation Human Rights Policy Statement," which explicitly prohibits human trafficking, forced labor, and child labor. This policy is publicly disclosed on the Company's	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
			internal and external websites and covers all employees, suppliers, customers, and partners (such as subsidiaries). Furthermore, the Human Rights Policy Statement was incorporated into the annual e-learning courses on “Code of Conduct”, “Ethics”, “Prevention of Insider Trading”, and “Anti-Discrimination and Anti-Harassment Policy”, disseminated to all employees. In addition, under the ESG Committee, relevant sub-committees and executing units are tasked with paying attention to social trends and current events. The Company has established a human rights due diligence process and regularly conducts it to review its operations, management, business and other related activities or behaviors through data analysis and questionnaire surveys, to identify human rights risk groups and potential human rights issues. This is all in an effort to establish a human rights issue risk matrix according to the probability of occurrence and degree of impact, in order to formulate system/procedures related to human rights issues, continuously monitoring the implementation results, improve accordingly, and safeguard an environment that ensures human rights protection, that is based on protection,	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			respect and compensation. The results of human rights due diligence and the effectiveness of human rights governance implementation are regularly reported to the ESG Committee, and are periodically disclosed on the ESG website and in the Sustainability Report. According to the results of the 2025 human rights due diligence and risk identification conducted for employees, suppliers, customers, and partners, salient human rights issues with a risk level of medium or higher include overtime working, fair salary, occupational safety & health, and discrimination/ harassment/ workplace unlawful infringement. To mitigate these risks, the Company has implemented system optimization, facility upgrades, regulatory basis, education and awareness-raising campaign and early warning system. With respect to remediation and mitigation measures, the Company has initiated corrective actions, provided assistance to restore affected parties to conditions equivalent to those prior to the adverse impacts, and offered both financial and non-financial compensation. To protect gender equality in employment, eliminate gender discrimination and prevent sexual harassment, the Company has advocated	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			"Sexual Harassment Prevention - Maintain Boundaries, Strictly Prohibit Sexual Harassment" through the Occupational Safety and Health Promotion. The Company continued to offer courses related to the Act of Gender Equality in Employment and sexual harassment prevention in 2025, aiming to actively promote gender equality and sexual harassment prevention. In order to establish a friendly workplace, the Company has a reporting channel for suspected workplace unlawful infringement. If employees have suffered from threat, bullying or being ostracized, they may file the complaint through the email, complaint hotline or team+ to promptly report the incident.	
(2) Does the Company formulate and implement reasonable employee welfare measures, including remuneration, leave and other benefits, and appropriately reflect business performance or results in employee remuneration?	V		The Company's relevant leave system is in line with laws or exceed the legal regulations. Various welfare measures are in place to improve employee welfare. To enhance employee welfare, the "Employee Welfare Committee" was established for organizing employee benefits-related matters. The Company's adoption of remuneration policies based on characteristics of each position, living costs, company performance, and industry salaries, as well as reasonable	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
	V		factors such as fulfilling social responsibility. Within the labor-intensive aviation industry, the Company has established a comprehensive performance appraisal system. Annual evaluations are conducted based on the assessment standards for each job category, with the results serving as the basis for salary adjustments in conjunction with the overall compensation policy. Furthermore, year-end bonuses are issued annually based on operational performance and individual employee contributions to boost morale and incentivize diligence. This ensures a clear link between effort and remuneration, effectively retaining top-tier talent within the industry. Furthermore, 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. No less than 45% of the employees’ compensation shall be reserved for non-executive employees.	
(3) Does the Company provide a healthy and safe working environment and organize training on health and safety for its employees on	V		1. The departments of the Company conduct “Workplace Hazard Identification and Risk Assessment” at least once a year, and identify the possible operation hazards based on	None

Evaluation Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and reasons
	Yes	No	Abstract Explanation	
a regular basis?			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 employees is 3 hours, and that for current employees is 1 hour. 2. The Company obtained TOSHMS and OHSAS 18001 Occupational Safety and Health Management System Certification on December 25, 2015. In 2018, OHSAS 18001 was converted to ISO 45001, and re-verification was required every three years according to the specifications, which was completed in 2024. Both the certificates of ISO 45001: 2018 and TOSHMS are valid until December 24, 2027. The scope of the	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			certification covers the civil air transportation services for passengers and cargos in Taiwan. 3. Statistics as of January 12, 2026, the number of disability injuries caused in the course of performance of duties decreased by 27.2% compared with that in the preceding year. There were no occupational fatalities. In 2025, there were 115 cases (114 people) involving one or more lost work day (including commuting accidents), accounting for about 1.06% of the total number of employees at the end of 2025. To assist employees affected by occupational injuries to return to work, the Company provides the rehabilitation/work allocation plan. 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,	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			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. Units equipped with "special operating equipment" were expanded in 2025 to care for colleagues/contractors who may encounter risks in the workplace and provide necessary assistance. Inspection results are submitted to the Occupational Safety and Health Committee. If related suggestions or events arise, responsible units will conduct an assessment and implement appropriate measures. 4. The Company's fire-fighting equipment is inspected and maintained periodically by contractors. Employees also conduct weekly inspections on workplace fire-fighting facilities, then responsible departments are notified immediately by fire protection manager when abnormalities are detected. This helps ensure that facilities can be effectively	

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
			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 2025, there's no fire incidents that required fire department assistance happened, and the rate of employee injuries/casualties due to fire was 0%.	
(4) Does the Company provide its employees with career development and training sessions?	V		The Company provides employees with well-packaged career development training. Details can be found in chapter 5 of the Sustainability Report.	None
(5) Does the Company comply with relevant laws and international standards, and formulate relevant consumer or customer rights protection policies and grievance procedures for issues such as customer health and safety, customer privacy, marketing and labelling that are related to products and services?	V		1. The services or products provided by the Company are in compliance with relevant laws and regulations of various countries and international standards, such as the Commodity Labeling Act, and regulations of the Civil Aeronautics Administration (CAA), the International Flight Services Association (IFSA), etc. 2. Regarding the consumer rights policy, the Company has stipulated customer commitments and conditions of carriage in accordance with the laws; to protect information security and customer privacy, the "Information Security Policy" and the "Privacy Policy" were established, and relevant	None

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

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
health or labor rights, and their implementation?			compliance therewith. The relevant specifications have included topics such as environmental protection, occupational safety and health, and labor rights. 2. Implementation of supplier management policy and compliance standards: (1)A "Sustainability Assessment Questionnaire" has been implemented to understand supplier's situation on related issues. Based on the investigation results, audits are conducted on high-risk and critical suppliers, thereby implementing supplier sustainability risk management. (2)Supplier conference and supplier education and training are held annually to improve the sustainable performance of suppliers. (3)To encourage our partner suppliers to join us in working to reduce carbon emissions, the three-year "Green Supply Chain Program" was launched, the winning suppliers are presented with awards at the supplier conference, where they are also given opportunities to share their carbon reduction achievements.	
5. Does the Company refer to the internationally accepted	V		The Company has formulated the "Procedures for the Preparation and	None

Evaluation Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Abstract Explanation	
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?			Verification of Sustainability Reports" in accordance with the provisions of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", and incorporated these operating procedures into the internal control system. The sustainability report prepared by the Company conforms to GRI Standards 2021 and Sustainability Accounting Standards Board (SASB) Standards, and discloses ESG related information such as identified material economic, environmental, and social issues. The Company's 2024 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 2024 Sustainability Report; the 2025 Sustainability Report is expected to obtain a third-party verification statement in June 2026.	
6. If the company has established its own code of sustainable development in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please describe the differences between the operation of the established code and the mentioned Best Practice Principles: In order to implement the concept of corporate sustainable development and cooperate with the government in the promotion of the "Sustainable Development Action Plans for TWSE- and TPEx-Listed Companies", the Company has revised its "Corporate Sustainability Best Practice Principles" and "Corporate Sustainability Policy" in accordance with the revised "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", declaring the Company's commitment to issues of the environment, society and the economy, including corporate governance (ESG), and promoting corporate sustainable development				

based on the principles of "implementing corporate governance", "developing a sustainable environment", "maintaining social welfare" and "strengthening corporate social responsibility information disclosure". There is no difference between the actual operation and the Best Practice Principles mentioned above. For relevant information, please refer to the Company's ESG website.

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

(1) In February 2026, S&P Global released the Sustainability Yearbook 2026 based on the results of the Corporate Sustainability Assessment, and the Company was awarded the "Top 5% S&P Global CSA Score", winning international recognition. It demonstrates the determination of the Company to continuously improve its corporate sustainability governance performance and become a global benchmark enterprise.

(2) At the "2025 8th Annual Global Corporate Sustainability Awards (GCSA)" and the "2025 18th Taiwan Corporate Sustainability Awards (TCSA)", both organized by Taiwan Institute for Sustainable Energy (TAISE), the Company was awarded the "Sustainability Reporting Award – Silver Class" in the GCSA, and the "Taiwan Top 100 Sustainable Enterprises Award – Corporate Sustainable Comprehensive Performance Category", the "Platinum Award for Transportation Industry – Sustainability Report Category", the "Innovative Growth Leadership Award", the "Sustainable Supply Chain Leadership Award", the "Climate Leadership Award", and the "Social Inclusion Leadership Award" in the TCSA. In total, we won seven GCSAs and TCSAs, these accolades comprehensively demonstrate our excellent performance and industry-leading achievements across various areas of sustainable development.

(3) The Company has been selected multiple times as a constituent of the "FTSE4Good TIP Taiwan ESG Index" over the years. The selection again in 2025 demonstrates that our performance in environmental, social, and governance aspects exceeds the industry average. Additionally, we have received an AAA rating in the aviation sector from the MSCI ESG Ratings.

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

- Responding to the UN Sustainable Development Goals' focus on children's right to survival and development, the Company initiated the "Let Me Fly with You" children's charity dream program in 2023 in collaboration with the Taiwan Fund for Children and Families (TFCF). In 2025, the Company collaborated with the two major foundations, Syin-Lu 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 3, 2025, EVA Air invited 30 families of D.D. Angels and volunteers to visit the zoo, along with contributions from the EVA Air Marathon, resulted in approximately NT$7.06 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 2025, the Company was awarded the Gold Class at the "2025 5th Taiwan Sustainability Action Awards" for the "Let Me Fly with You – Children's Early Intervention Support Program" focusing on children with developmental delays and the "Air Container Reborn • Flying into the Future" aviation pallet and container upcycling design competition, both supporting the United Nations Sustainable

Development Goals (SDGs). Additionally, the documentaries for these two activities received the Gold and Bronze Awards at the "2025 9th Taipei Golden Eagle Micro Movie Festival" for sustainable micro-movies.

- 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 Matsu and Hualien in 2025. This tour's coaching of professional athletes helps strengthen students' expertise and skills, and helps develop the next "Taiwanese pride", with nearly 270 students from 14 schools, Hualien Faith-Hope-Love Academy and Matsu Service Center of TFCF participated. For these efforts, the Company invested over NT$700 thousand in transportation, food, and accommodation for coaches.
- In order to promote development of arts and culture in Taiwan, the Company invested NT$11.3 million and four airfares worth more than NT$1.6 million for the Evergreen Symphony Orchestra's 2025 "Classical Music Feast", the Golden Melody Awards, the Golden Horse Awards, and the Golden Bell Awards. In addition, we invested NT$500 thousand and twelve airfares worth more than NT$800 thousand to support domestic arts and cultural groups to shine on the international stage. These actions assist the Evergreen Symphony Orchestra's performances in Malaysia, and the U-Theatre's performances in Europe.
- The Company 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, the Company invested more than NT$12.5 million, 51 airfares worth about NT$4.14 million to various events: the Christmasland in New Taipei City, the Taitung Chishang Autumn Rice Harvest Arts Festival, the Taiwan International Balloon Festival, the Tree Doctor Clinic: The Case of Taitung's Tea-Serving Tree, the Taipei Lantern Festival, the Taipei New Year's Eve Countdown Party, the Nuit Blanche Taipei, the Taoyuan Flower Festival, and the one-day Hualien tour on Future Sightseeing Train.
- When outstanding domestic athletes participate in overseas competitions, they can build competition experiences and bring glory to Taiwan. To help them accomplish this, the Company has donated more than 138 airfares worth over NT$75 million to 12 athletes in badminton, golf, swimming, weightlifting, tennis, long-distance running, and table tennis. We have also donated NT$100 thousand and 92 airfares worth NT$24.1 million to specific sports events: the Taipei Marathon, the EVA Air Marathon, 2024 Orient Golf & Country Club Membership Cup, Taiwan International Professional Tennis Development Association, and the 2025 World Baseball Classic Qualifiers. The Company was given the highest honors of both "Gold Medal Award" and "Long-term Sponsorship Award" at the Sports

Administration's Sports Promoter Awards.

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

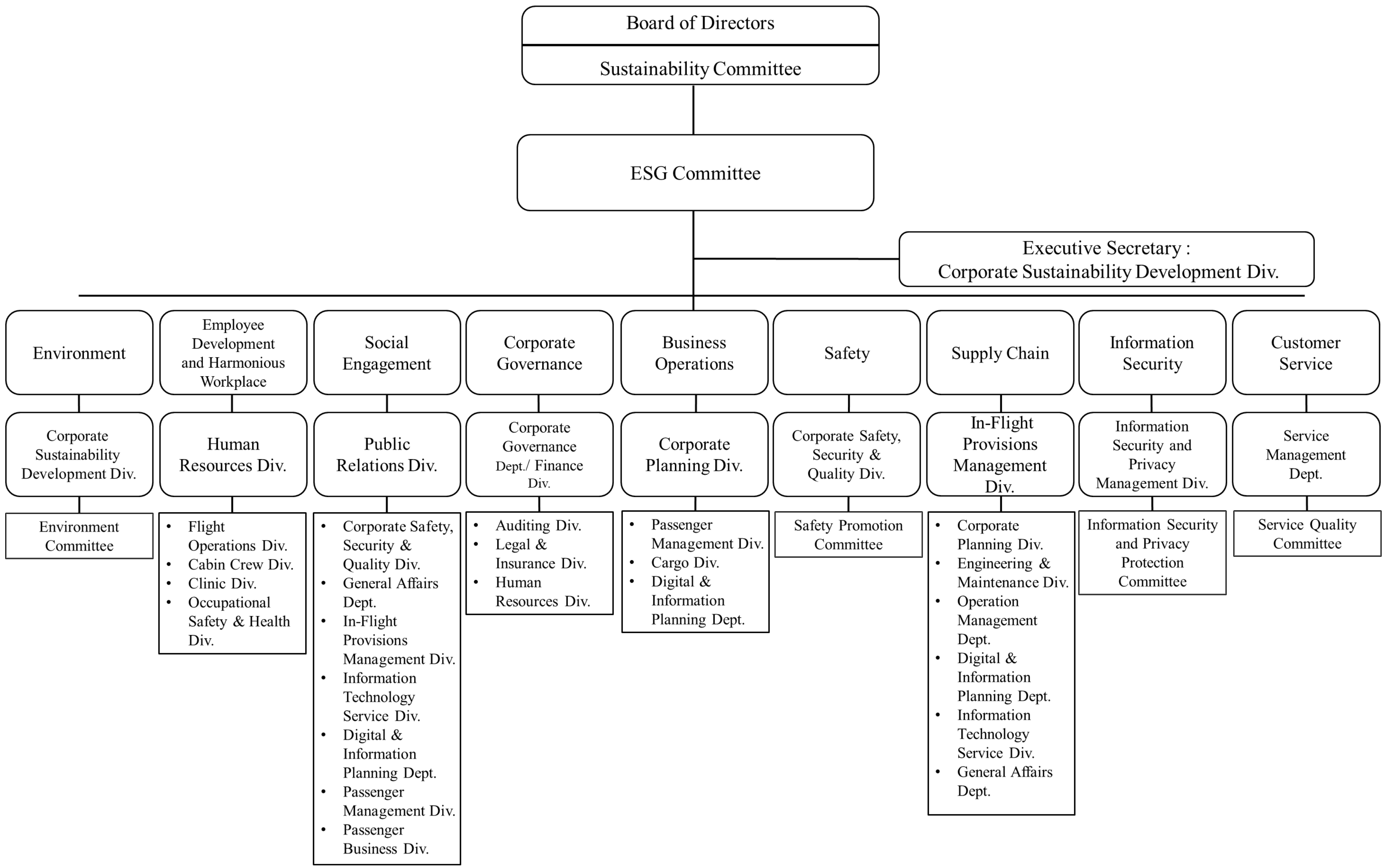
(5)The Company cooperated with the bank in taking out transformation-linked credit loans. Under these agreements, the sustainable development indicators disclosed on the Company's Sustainability Report are reviewed every year. If the targets are achieved, the bank will give lower loan interest rates;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

(6)The consolidated subsidiary Evergreen Sky Catering Corp. acquired a new investment of NT$20 million in green bond issued by Taiwan Semiconductor Manufacturing Co., Ltd (TSMC) (P13 TSMC 1A, B618DT) in 2025. The bond has been officially certified as green bond by the Taipei Exchange.

(7)In 2025, the issuance of 64,395 e-invoices contributed to a reduction of approximately 27 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 ESG Committee Organizational Chart



Note 3:

Total Water Consumption (Unit: m^3)	2024	2025
Tap Water	149,140	167,114
Condensate and rainwater recycling	9,450	13,356
Total	158,590	180,470

Note 4:

Waste Production and Recycled Quantity (Unit: tonne)	2024	2025
Recycled	61.32	89.90
Incinerated (with energy recovery)	220.60	241.47
Incinerated (without energy recovery)	0.10	0.11
Landfilled	0	0
Unknown disposal method	0	0

Note: Waste statistics include values for the headquarters in Nankan Park and EVA Air Taipei Building.

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

Item	Implementation status
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company has referred to International Financial Reporting Standard (IFRS) S2 Climate-related Disclosures and adopted the framework of TCFD to regularly identify climate-related risks and opportunities in the value chain. The Company 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 Sustainability Report for details.
3. Describe the financial impact of extreme weather events and transformative actions.	The Company identifies climate risks and opportunities based on TCFD-aligned indicators. The main risk sources that affect the Company are as follows: (1)Physical risks of extreme weather: Extreme weather events, including typhoons, floods, and blizzards, may lead to increased flight time, flight delays, and the need to divert to alternate airports, thereby increasing operating costs and expenses for fuel, crew scheduling, accommodation and meals for stranded passengers, aircraft de-icing, etc. In 2025, a small number of flights were delayed or diverted due to weather factors such as typhoons, thunderstorms, ice, and snow, but this did not cause any significant operational impact. (2)Transition risks: To improve aviation fuel efficiency and reduce GHG emissions, the Company must increase its use of SAF and purchase a new generation of passenger aircraft. These transition actions will increase fuel and aircraft procurement costs. The introduction of five Boeing 787 aircraft in 2025 has already been included in capital expenditures. Additionally, the Company has been using SAF since 2024. In 2025, the sites for using SAF have expanded to destinations in Taiwan and Europe, along with some sites in America and Asia, resulting in an annual usage exceeding 10,000 tons, setting a new

Item	Implementation status
	historical record. Looking ahead to 2026, we will continue to steadily promote the incorporation of SAF in accordance with our operational scale and supply conditions, with the expected additional costs of purchasing SAF will account for approximately 0.44% of the Company's operating cost in 2025.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has established the "Risk Management Policies and Procedures" to implement enterprise risk management, carried out risk identification, assessment, management, and disclosure for the risks that may be faced during business operation in terms of the economy (including corporate governance), environment, society, and risks related to material topics. Environmental risk is one of the five major risk categories, including risks related to issues of GHG emission management, carbon rights management, energy management, biodiversity, natural resources and others derived from the theme of coping with climate change and natural disasters. The identified climate-related risks and opportunities are integrated into ERM framework, and regularly report the implementation status to the Sustainability Committee and Board of Directors.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company uses scenario analysis to assist in identifying the short-, medium-, and long-term potential pathways and trends in climate risks, which serve as references for determining the Company's climate resilience strategy. The relevant risk factors and scenario analysis methods are as follows: (1)Transition risks (carbon price risks): This analysis is based on the Net Zero Emissions by 2050 Scenario (NZE) and Stated Policies Scenario (STEPS) of the International Energy Agency (IEA), as well as the carbon emission costs that companies might face by 2030 under the Science Based Targets initiative (SBTi)'s 1.5°C carbon reduction pathway.

Item	Implementation status
	(2)Physical risks (flood risks and drought risks): For physical risks, the climate change scenarios of the National Science & Technology Center for Disaster Reduction and the World Resources Institute (WRI) were adopted to analyze the flooding risks and drought risks of domestic and overseas operating sites as well as important supplier sites. The results revealed that some of the Company's operating sites and some important supplier sites are located in areas that are at medium or high-risk for flooding or drought by the middle or end of the century. In the future, the Company will take additional steps to build adaptation strategies focused on addressing infrastructure fragility at its own at-risk operating sites, as well as improving suppliers' water resource management capabilities.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	(1)Transition risks: The Company has constructed a low-carbon transition plan by referencing IATA's reduction strategy blueprint. In the aviation industry, primary and key carbon emissions are generated from the use of aircraft fuel, which accounts for 99% or more of the total Scope 1 and Scope 2 GHG emissions. Therefore, the Company's primary carbon reduction actions focus on improving the efficiency of flight operations and achieving aircraft weight reduction, fuel efficiency improvement, and fleet modernization. Please refer to chapter 6 of the Sustainability Report for details. (2)Management indicators: The Company's management indicators align with the SBTi methodology for the aviation industry, which uses RTK as the decarbonization management indicator. Other common indicators such as greenhouse gases, water resource management, and waste management are also used as the Company's operational eco-efficiency indicators.

Item	Implementation status
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is a significant regulation for carbon emissions in the aviation industry. According to this regulation, carbon emissions from international flights subject to offsetting obligations must be reduced by purchasing Eligible Missions Units. The Company has set an internal carbon price of US$20.8 per ton, based on the carbon price scenario analysis provided by the International Civil Aviation Organization (ICAO) at its 232nd Council meeting. This internal carbon price is used to assess the potential financial impact of CORSIA. In the future, the Company will dynamically adjust the internal carbon price based on the latest analysis data.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If 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.	The Company 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 climate action indicators and targets and facilitate relevant resource planning. The primary management goals are as follows: (1)Climate management indicators: The Company's management indicators are aligned with the SBTi methodology for the aviation industry, using 1.5°C as the temperature scenario and RTK as the decarbonization rate management indicator. By 2031, the Company must improve its fuel efficiency by 40% compared to the base year of 2019. (2)Sustainable Aviation Fuel (SAF) use: In response to the trend of low-carbon transformation in the aviation industry, SAF has become one of the key strategies for carbon reduction. The Company has set a phased goal of achieving a SAF usage ratio of 5% by 2030, and had added over 10,000 tons of SAF in 2025, setting a record high and continuously demonstrating tangible results in promoting low-carbon transformation. In the future, we will comprehensively consider the

Item	Implementation status
	regulatory requirements applicable to various routes, international market mechanisms, and the stability and cost factors of SAF supply. Going forward, we will conduct rolling reviews and flexibly adjust our usage strategies and target values to balance carbon reduction benefits with operational resilience. (3)Other applicability indicators: GHG emissions, water resource management, and waste management, are also used as the Company's operational eco-efficiency indicators. (4)Scope of carbon emission calculation: The carbon emission inventory standard is based on ISO 14064-1 or GHG Protocol, 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 Sustainability Report for details. (5)Carbon Emission Intensity Indicator in 2025: The GHG emission intensity of passenger transport was 0.112 kg CO_2/RPK, and the GHG emission intensity of cargo transport was 0.246 kg CO_2/FTK (the lower indicates' value, the lower GHG emissions.)
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Please refer to 1-1 and 1-2.

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

Greenhouse Gas Inventory Information

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

Item	2024		2025	
Scope 1	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)
EVA Air	7,076,259		7,226,412	
Subsidiaries	23,040		27,058	
Total	7,099,299	32.12	7,253,470	32.92
Scope 2	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)	Emissions (ton CO_2e)	Intensity (ton CO_2e / NT$ million)
EVA Air	13,419		11,806	
Subsidiaries	38,926		36,846	
Total	52,345	0.24	48,651	0.22
Scope 3	Emissions (ton CO_2e)		Emissions (ton CO_2e)	
EVA Air	1,531,253		1,679,361	
Subsidiaries			19,604	
Total			1,698,966	

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 other indirect emissions (Scope 3) includes capital goods, fuel and energy related activities, employee commuting and business travel.

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.

2024	2025
The Company and subsidiaries 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 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 June 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	
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? (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?	 V		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. 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.	 None
2. Fulfill operations integrity policy (1) Does the Company evaluate business partners’ ethical records and include ethics-	V		The Company engages in commercial activities in a fair and transparent manner. Prior to any commercial dealings, the	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 October 7, 2025, 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 11,707 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 EVAreport@wplaw.net 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				

Evaluation Item	Implementation Status			Deviations from "the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
Does the Company disclose its ethical corporate management policies and the results of its implementation on the Company's website and MOPS?	V		The Company discloses its "ECM Best-Practice Principles" on its internal and external corporate websites. The results of our implementation are disclosed in Market Observation Post System and Sustainability Report.	None
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 12th Corporate Governance Evaluation, which demonstrates the good performance of the Company in corporate governance implementation.
2. 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	Risk Management – Natural Risk Analysis and Circular Economy (3 Hours)
		Trump 2.0 – Global Economic and Industrial Outlook (3 Hours)
Tsai, Ta-Wei (Financial Officer)	Securities and Futures Institute	2025 Annual Insider Equity Transaction Legal Compliance Publicity Briefing (3 Hours)
		Taiwan's Asset Management Era: Opportunities and Challenges of Family Offices (3 Hours)
	Taiwan Corporate Governance Association	Risk Management – Natural Risk Analysis and Circular Economy (3 Hours)
		Trump 2.0 – Global Economic and Industrial Outlook (3 Hours)

3. 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:

<table>
<tr><th>Name</th><th>Professional Organization</th><th>Training Sessions and Hours</th></tr>
<tr><td rowspan="2">Lee, Yi-Chung
(Chief Internal Auditor)</td><td rowspan="2">The Institute of Internal Auditors - Chinese Taiwan</td><td>Key Regulatory Compliance and Internal Control Focus Areas in Internal Auditing Practice (6 Hours)</td></tr>
<tr><td>Comprehensive Review of the Global Internal Audit Standards (6 Hours)</td></tr>
</table>

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

(A) CIA (Certified Internal Auditor): 2 auditors

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

(C) ISO9001 Leading Auditor: 9 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:

<table>
<tr><th>Name</th><th>Professional Organization</th><th>Training Sessions and Hours</th></tr>
<tr><td rowspan="3">Chiang, Chin-Lan</td><td>Accounting Research and Development Foundation</td><td>Accounting Supervisor Continuing Education Course (Accounting, Ethics and Legal Responsibility, and Finance) (12 Hours)</td></tr>
<tr><td rowspan="2">Taiwan Corporate Governance Association</td><td>Risk Management – Natural Risk Analysis and Circular Economy (3 Hours)</td></tr>
<tr><td>Trump 2.0 – Global Economic and Industrial Outlook (3 Hours)</td></tr>
</table>

2.3.9 Internal Control System Execution Status:

EVA Airways Corporation
Internal Control System Statement

Date: March 12, 2026

The Company states the following with regard to its internal control system during fiscal year 2025, 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, 2025 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, 2026, 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 23, 2025	1. To approve 2024 earnings distribution.	The cash dividends to shareholders was NT$2.4 per share with a total amount of NT$12,961,066,404. Cash dividends was completely distributed on Aug. 8, 2025.
	2. To amend "Articles of Incorporation".	The amended "Articles of Incorporation" was approved by Ministry of Economic Affairs (No.11430086810) and the related actions have been conducted in accordance with the revised "Articles of Incorporation".
	3. To release the restrictions of competitive activities of the Director.	The related actions have been conducted in accordance with the resolution.

2. Major Resolutions of 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
Feb. 14, 2025 (The 12th meeting of the 16th 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 13th meeting of the 16th Board of Directors)	1. To approve 2024 employees' compensation. 2. To approve 2024 directors' remuneration.	Mar. 12, 2025 The 5th meeting of the 5th Remuneration Committee 1.Deliberation result: Approved unanimously by Remuneration 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
		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 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".	Mar. 12, 2025 The 10th meeting of the 3rd 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.
	9. To amend the Company's "Articles of Incorporation". 10. To formulate the scope of non-executive employees in the amended Article 26, Paragraph 1of 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.	-
May 13, 2025 (The 14th meeting of the 16th Board of Directors)	1. To purchase one spare engine from Rolls-Royce PLC. 2. To approve 2025 Q1 Consolidated Financial Statements. 3. To amend "Internal Control System" and "Internal Audit Implementation Rules".	May 13, 2025 The 11th meeting of the 3rd Audit Committee 1. Deliberation result: Approved unanimously by Audit Committee members. 2. Adverse opinion, qualified

<table>
<tr><th>Date of Board of Director Meeting</th><th>Major Proposals</th><th>Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions</th></tr>
<tr><td rowspan="2"></td><td></td><td>opinion, or major recommendation raised by independent directors and the Company's response to the opinions: None.</td></tr>
<tr><td>4. To approve 2025 "Modern Slavery Act Statement".</td><td>May 13, 2025
The 5th meeting of the 2nd 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.</td></tr>
<tr><td rowspan="2">Aug. 12, 2025
(The 15th meeting of the 16th Board of Directors)</td><td>1. To lease the office from the related party "Evergreen Marine (UK) Ltd.".
2. To renew the office lease from the related party "Ever Shine (Shanghai) Enterprise Management Consulting Co., Ltd.".
3. To approve 2025 Q2 Consolidated Financial Statements.</td><td>Aug. 12, 2025
The 12th meeting of the 3rd 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.</td></tr>
<tr><td>4. To approve 2024 Sustainability Report.
5. To amend "Environmental and Energy Policy".</td><td>Aug. 12, 2025
The 6th meeting of the 2nd Sustainability Committee
1. Deliberation result: Approved unanimously by Sustainability Committee members.
2. Adverse opinion, qualified opinion, or major</td></tr>
</table>

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.
	6. To amend "Corporate Governance Best Practice Principles". 7. To amend "Implementation of Key Points for the Continuing Education of Directors". 8. To amend "Ethical Corporate Management Best Practice Principles". 9. To amend "Procedures for Ethical Management and Guidelines for Conduct". 10. To amend "Code of Conduct". 11. To change the representative of the Macau Branch.	-
Nov. 11, 2025 (The 16th meeting of the 16th Board of Directors)	1. To purchase one spare engine from General Electric Company. 2. To renew the office lease from the related party "Ever Shine (Shenzhen) Enterprise Management Consulting Co., Ltd.". 3. To approve 2025 Q3 Consolidated Financial Statements.	Nov. 11, 2025 The 13th meeting of the 3rd 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
Dec. 26, 2025 (The 17th meeting of the 16th Board of Directors)	1. To adjust the lease rental of the A321-200 Aircraft to UNI Airways Corp. <u>Recusal of Directors and voting situation of Board of Directors</u> ● Chairman Lin, Bou-Shiu and Director Sun, Chia-Ming also served as the directors of UNI Airways Corp. ● Except for the directors who recused themselves from the discussion and resolution, all 7 attendance directors agreed and approved the proposal. 2. To purchase four 787-9 aircraft from The Boeing Company. 3. To extend the lease term of four 777-300ER aircraft from Air Lease Corporation. 4. To increase the number of cabin upgrade of 777-300ER aircraft. 5. To amend "Internal Control System" and "Internal Audit Implementation Rules". 6. To amend "Procedures for Acquiring and Disposing of Assets". 7. To amend the "Pre-approval Policy for Non-Assurance Services by Certified Public Accountants Firms". 8. To appoint the Company's 2026 certified public accountants and determine their remuneration.	Dec. 26, 2025 The 14th meeting of the 3rd 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.
	9. 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.	Dec. 26, 2025 The 6th meeting of the 5th Remuneration Committee 1. Deliberation result: Approved unanimously by Remuneration Committee members. 2. Adverse opinion, qualified opinion, or major

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	● Except for the director who recused himself from the discussion and resolution, all 8 attendance directors agreed and approved the proposal. 10. To approve the 2025 bonus for management. Recusal of Directors and voting situation of Board of Directors ● 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. 11. To approve 2026 compensation for management. Recusal of Directors and voting situation of Board of Directors ● 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. 12. To approve 2025 Chairman's bonus. Recusal of Directors and voting situation of Board of Directors ● Chairman Lin, Bou-Shiu 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. 13. To approve 2026 Chairman's compensation.	recommendation raised by independent directors and the Company's response to the opinions: None.

<table>
<tr><th>Date of Board of Director Meeting</th><th>Major Proposals</th><th>Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions</th></tr>
<tr><td rowspan="2"></td><td>Recusal of Directors and voting situation of Board of Directors
● Chairman Lin, Bou-Shiu 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.</td><td></td></tr>
<tr><td>14. To change the representative of the Italy Branch.
15. To formulate the "2026 Internal Audit Plan".
16. To approve 2026 operation plan and budget.</td><td>-</td></tr>
<tr><td>Mar. 12, 2026
(The 18th meeting of the 16th Board of Directors)</td><td>1. To approve 2025 employees' compensation.
Recusal of Directors and voting situation of Board of Directors
● 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.
2. To approve 2025 directors' remuneration.
Recusal of Directors and voting situation of Board of Directors
●Chairman Lin, Bou-Shiu, Director Ko, Lee-Ching, Director Tai, Jiin- Chyuan, Director Sun, Chia-Ming, 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 3 attendance directors agreed and approved the proposal.</td><td>Mar. 11, 2026
The 7th meeting of the 5th 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.</td></tr>
</table>

<table>
<tr><th>Date of Board of Director Meeting</th><th>Major Proposals</th><th>Date, Independent Directors’ Opinions, Resolution of Functional Committees and the Company’s Response to the Opinions</th></tr>
<tr><td></td><td>3. To approve 2025 Business Report.
4. To approve 2025 Parent-Company-Only Financial Statements and Consolidated Financial Statements.
5. To approve the earnings distribution of 2025.
6. To approve the “2025 Internal Control System Statement”.
7. To amend “Internal Control System” and “Internal Audit Implementation Rules”.
8. To nominate 9 directors candidates.
<u>Recusal of Directors and voting situation of Board of Directors</u>
● Chairman Lin, Bou-Shiu, Director Ko, Lee-Ching, Director Tai, Jiin- Chyuan, and Director Sun, Chia-Ming have direct personal interest conflicts to the proposal.
● Except for the directors who recused themselves from the discussion and resolution, the remaining 5 directors in attendance, 3 of whom agreed and approved the proposal.
9. To make proposal on 2026 Annual General Shareholders’ Meeting to release the restriction of competitive activities of the Directors to be elected.
<u>Recusal of Directors and voting situation of Board of Directors</u>
● Chairman Lin, Bou-Shiu, and Director Sun, Chia-Ming have direct personal interest conflicts to the proposal.
● Except for the directors who recused themselves from the discussion and resolution, all 7 attendance directors agreed and approved the proposal.</td><td>Mar. 11, 2026
The 15th meeting of the 3rd 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.</td></tr>
</table>

Date of Board of Director Meeting	Major Proposals	Date, Independent Directors' Opinions, Resolution of Functional Committees and the Company's Response to the Opinions
	10. To amend "Risk Management Policies and Procedures". 11. To amend "Corporate Sustainability Best Practice Principles". 12. To amend "Charter of Sustainability Committee".	Mar. 12, 2026 The 8th meeting of the 2nd 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.
	13. To evaluate the scope of non-executive employees in Article 26, Paragraph 1 of the Company's "Articles of Incorporation". 14. To make proposal on 2026 Annual General Shareholders' Meeting to elect the directors. 15. To convene 2026 Annual General Shareholders' Meeting.	-

2.3.11 Major Issues of Record or Written Statements Made by Any Director 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 Yang, Yun-Chu	01 Jan~ 31 Dec, 2025	8,090	6,425	14,515	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.Agreed-upon procedures for U.S. airport tax 5.IFRS Sustainability Disclosure Standards consulting services 6.Greenhouse gas assurance services

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

2.5.1 Regarding the former CPA

<table>
<tr><td>Replacement Date</td><td colspan="4">December 27, 2024</td></tr>
<tr><td>Replacement reasons and explanations</td><td colspan="4">Job rotation within the accounting firm.</td></tr>
<tr><td rowspan="3">Describe whether the Company terminated or the CPA did not accept the appointment</td><td colspan="2">Parties
Status</td><td>CPA</td><td>The Company</td></tr>
<tr><td colspan="2">Termination of appointment</td><td colspan="2" rowspan="2">None</td></tr>
<tr><td colspan="2">No longer accepted (continued) appointment</td></tr>
<tr><td>Other issues (except for unqualified issues) in the audit reports within the last two years</td><td colspan="4">None</td></tr>
<tr><td rowspan="6">Differences with the company</td><td rowspan="4">Yes</td><td>-</td><td colspan="2">Accounting principles or practices</td></tr>
<tr><td>-</td><td colspan="2">Disclosure of Financial Statements</td></tr>
<tr><td>-</td><td colspan="2">Audit scope or steps</td></tr>
<tr><td>-</td><td colspan="2">Others</td></tr>
<tr><td>None</td><td colspan="3">✓</td></tr>
<tr><td colspan="4">Remarks/specify details:</td></tr>
<tr><td>Other Revealed Matters</td><td colspan="4">None</td></tr>
</table>

2.5.2 Regarding the successor CPA

Name of accounting firm	KPMG
Name of CPA	Chen, Ya-Ling, Yang, Yun-Chu
Date of appointment	December 27, 2024
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the company's financial reports that the CPA might issue prior to the engagement	None
Succeeding CPA’s written opinion of disagreement toward the former CPA	None

2.5.3 The former CPA relies by letter to base on the Article 10 subparagraph 6 item 1 and item 2-3 of the Regulations Governing Information to be Published in Annual Reports of Public Companies: 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 2025.

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	2025		As of March 31, 2026	
		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.	0	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 and 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	0	0	0	0
Executive Vice President (Financial Officer)	Tsai, Ta-Wei	0	0	0	0
Executive Vice President	Hsu, Ping	0	0	0	0
Executive Vice President	Chung, Kai-Cheng	0	0	0	0
Executive Vice President	Chang, Yu-Heng	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	Chuang, Shih-Hsiung	0	0	0	0

Title	Name	2025		As of March 31, 2026	
		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	Liu, Wen-Jang (Effective Date: 2026.01.01)	-	-	0	0
Executive Vice President	Yu, Chia-Chieh	0	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 (Auditing Officer)	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 (Chief Information Security Officer)	Yen, Wu-Han	0	0	0	0
Vice President (Chief Sustainability Officer)	Liu, Chia-Wen	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	Chen, Yung-Chieh (Effective Date: 2026.01.01)	-	-	0	0
Vice President	Peng, Tsui-Li	0	0	0	0
Vice President	Liu, Yuan-Kuan	0	0	0	0
Vice President	Chiu, Chung-Yu	0	0	0	0

Title	Name	2025		As of March 31, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Vice President	Ting, Lu-Lan	0	0	0	0
Vice President	Tseng, Yi-Tang	0	0	0	0
Vice President	Ou, Chia-Sheng (Effective Date: 2026.01.01)	-	-	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, Chi-Wei	0	0	0	0
Vice President	Chen, Yu-Hou	0	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	0	0	0	0
Vice President	Cheng, Po-Yu (Effective Date: 2026.01.01)	-	-	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	Tsai, Tsung-Ying (Effective Date: 2026.01.01)	-	-	0	0
Vice President	Wang, Pei-Chi	0	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	Wang, Hwa-Tsai	0	0	0	0
Vice President	Chen, Lung-Chiang	0	0	0	0

Title	Name	2025		As of March 31, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Vice President	Hsu, Shu-Ching	(6,607)	0	0	0
Vice President	Tseng, Chao-Hui	0	0	0	0
Vice President	Chen, Chia-Chuan	0	0	0	0
Vice President	Chang, Chung-Chieh	0	0	0	0
Vice President	Wei, Hsing-Ju (Effective Date: 2026.01.01)	-	-	0	0
Vice President	Chen, Chien-Wen	0	0	0	0
Vice President	Yeh, Vanessa	0	0	0	0
Vice President	Lee, Ping-Yu	0	0	0	0
Vice President	Huang, Chun-Hsiung	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

March 31, 2026

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 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
Capital Tip Customized Taiwan Select High Dividend Exchange Traded Fund	292,904,000	5.42	N/A		0	0	None	None	None
Yuanta/P-shares Taiwan Dividend Plus ETF	259,423,545	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
Chang, Yung-Fa (Deceased)	112,847,371	2.09	0	0	0	0	None	None	None
Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF	108,209,000	2.00	N/A		0	0	None	None	None
New Labor Pension Fund	88,949,178	1.65	N/A		0	0	None	None	None
Hua Nan Commercial Bank, Ltd. in custody for Yuanta Taiwan Value High Dividend ETF	65,338,000	1.21	N/A		0	0	None	None	None
Canada Pension Plan Investment Board	47,747,000	0.88	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 December 31, 2025

Unit: Shares / %

Affiliated Enterprises (Note)	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	10,773	0	206,200,014	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	88,489,575	23.49	126,095,852	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 March 31, 2026 (Shareholders' meeting book closure date)

Shareholding / Shareholder's name	Number of Shares	Percentage (%)
Evergreen Marine Corp. (Taiwan) Ltd.	401,139,111	7.43
Evergreen International Corp.	385,196,304	7.13
Capital Tip Customized Taiwan Select High Dividend Exchange Traded Fund	292,904,000	5.42
Yuanta/P-shares Taiwan Dividend Plus ETF	259,423,545	4.80
Evergreen Steel Corp.	196,202,763	3.63
Chang, Yung-Fa(deceased)	112,847,371	2.09
Taiwan Business Bank, Ltd. in custody for United Taiwan High Dividend Recovery 30 ETF	108,209,000	2.00
New Labor Pension Fund	88,949,178	1.65
Hua Nan Commercial Bank, Ltd. in custody for Yuanta Taiwan Value High Dividend ETF	65,338,000	1.21
Canada Pension Plan Investment Board	47,747,000	0.88

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 2025 earnings was approved at the Board meeting on March 12, 2026 and a report of such distribution will be submitted to the Annual General Shareholders' Meeting on May 29, 2026.

Cash Dividends to Common Shareholders	NT$2 / per share	NT$10,800,888,670

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

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

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

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

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 2025 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 2025 employees' compensation and directors' remuneration on March 12, 2026, the distribution amount are as follows:

Item	Resolution of Board of Directors (March 12, 2026)
Employees' Compensation (Cash)	NT$1,380,000,000
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$1,900,000,000 and directors' remuneration of NT$9,500,000 of year 2024. 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:

3.8.1 For the period as of the quarter preceding the date of publication of the annual report, with respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the most recent 3 years but have not yet fully yielded the planned benefits: None.

3.8.2 Plans for the funds usage under the plans referred to in the preceding subparagraph have been realized and the benefits have yielded for the period as of the quarter preceding the date of publication of the annual report.

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

Item / Year	Passenger		Cargo		Other		Total	
	Amount	%	Amount	%	Amount	%	Amount	%
2025	140,343,595	64%	54,758,729	25%	25,231,053	11%	220,333,377	100%
2024	144,941,191	65%	52,172,384	24%	23,895,453	11%	221,009,028	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) EVA Air will introduce a new upgraded cabin on its Boeing 777-300ER fleet starting in 2026, featuring completely redesigned seats across all cabin classes, the in-flight

entertainment system, and the rearrangement of the cabin layout. With the increase in the number of seats in the Royal Laurel class cabin, we aim to create a more comfortable and private environment for passengers while keeping pace with evolving expectations in the premium travel market.

(2) In November 2025, the Company became the first Asian airline to implement the iCoupon service at North American stations. This service enables passengers to quickly redeem vouchers at partner merchants with their boarding passes, thereby eliminating waiting time and ensuring transparent settlement. This initiative has enhanced service efficiency and passenger experience.

(3) The EVA e-Library download service will be expanded, extending the download availability period to seven days prior to departure, thereby enhancing passenger flexibility and optimizing the digital reading experience.

(4) In the first quarter of 2026, a one-stop personalized digital service for VIP lounges will be introduced. Passengers can conveniently access flight information, explore lounge amenities, and browse dining options and digital publications directly via their mobile devices. Additionally, it will provide boarding guidance and estimated walking time to help passengers effectively manage their time.

(5) The new line fit Boeing 787-9 delivered in the first quarter of 2026, feature a new generation of in-flight navigation system (flight map). It allows passengers to keep track of the flight conditions at all times. In addition to a completely new interface that significantly enhances visual effects inside the flight map, it will include information about urban tourist attractions and a children's exploration mode, making in-flight entertainment more enjoyable. Furthermore, the existing Boeing 787 and 777-300ER fleets will be progressively upgraded to offer passengers the experience of the new flight map while in the air.

(6) Launch an AI online customer service, which integrates intelligent semantic recognition and deep knowledge base technology, along with real-time chat services provided by human agents in multiple languages.

(7) Enhance the security of the program “Infinity MileageLands” member accounts by implementing a dual authentication mechanism. Members must complete a one-time password (OTP) verification via their authenticated mobile number when performing actions such as “Nominee Registration” or “Transfer Miles”, to ensure the security of their accounts.

(8) Enhancement of website and mobile App functions

- Starting from September 2025, special indicators have been added on the flight selection page to clearly identify codeshare flights, enhancing the completeness and transparency of information provided during the booking process.

- Starting from December 2025, to better meet customers' needs for detailed information regarding cabin environment and seating experience, a virtual-reality 3D seat map has been introduced during the flight and seat selection steps of the booking process.
- Scheduled to begin in Q2 2026, ticket change services on the website and mobile app will support multiple booking channels and allow rebooking using multiple fare product combinations. Passengers will be able to modify both flight tickets and related paid services simultaneously, expanding the scope of self-service changes. In addition, new features will be introduced to the booking process, including cross-device purchasing capability, options to add ancillary services on the booking confirmation page, and expanded payment methods, all aimed at enhancing customer experience and driving sales growth.
- The revamped "Manage Your Trip" feature on the official website is expected to go live in Q2 2026, with the aim of enhancing operational efficiency and improving the user experience.

(9) Continuous advancement of automated services

- The electronic entry registration function for various countries has been integrated into the online and mobile self-check-in processes, simplifying the operational steps and incorporating the "Travel Advisory" feature, thereby comprehensively enhancing the efficiency and convenience of passengers' immigration and customs clearance.

(10)Optimization of in-flight service items

- New collaboration with Maison Kitsuné featuring new Royal Laurel Class amenity kits, pajama and slipper sets, as well as new TEAOLOGY toiletries for Premium Economy and Economy Class.
- On A321-200 aircraft, passengers can use their personal electronic devices to connect to Inflight Wireless Entertainment System, "EVA Star Gallery," and enjoy movies, TV programs, music and flight information.
- Continue to implement sustainable policies by adopting FSC-certified luggage tags, wood pulp recycled paper napkins, and two-ply paper cups.

4.1.2 Industry Overview

A. Current status and development of the industry

(1) Passenger market

IATA forecasts that global passenger revenue will increase 4.8% in 2026 to US$751 billion. This growth momentum is primarily driven by a 4.9% year-on-year growth in global revenue passenger kilometer (RPK), led by the Asia Pacific region's expansion by

7.3%. However, as the delivery of new aircraft continues to be delayed, the increase in seat supply remains insufficient to meet market demand, with an estimated passenger load factor reaching 83.8%.

(2) Cargo market

IATA forecasts that global air cargo volumes are expected to reach 71.6 million tonnes in 2026. As cargo capacity continues to return to the market, the supply and demand in the market is expected to move toward a balance, leading the cargo yield into a slight adjustment period while still maintaining a robust level, staying 30% above pre-pandemic levels.

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 Leasing 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 rise of the generation with potential consumer spending and the increasing demand for premium cabin classes

As the potential generation gradually becomes the primary consumers, the value of premium cabin services is increasingly recognized. Young consumers place greater emphasis on service experiences in their travel choices and are willing to pay higher fare for meticulous service and convenience. This trend is prompting airlines to continuously enhance the allocation of resources and service offerings in premium cabins, thereby strengthening the market competitiveness of the aviation industry and positively contributing to revenue and brand image.

(2) The rebound in business travel and increase in national holidays are driving a surge in travel demand

As international business collaborations continue to rise, the global business travel market is gradually stabilizing and showing steady growth. The increase in national holidays has incentivized travelers' willingness to travel, driving an overall rise in air travel demand and promoting an increase in passenger load factor, effectively facilitating steady revenue growth.

(3) Cross-border e-commerce drives demand growth, while emerging industries bolster market development

Cross-border e-commerce and fast fashion have driven an increase in air cargo demand. AI infrastructure and the new energy industry are driving growth in semiconductor demand and supporting cargo rates. Geopolitical factors are prompting supply chain diversification, while air cargo responds to the risks of supply chain disruptions flexibly, thereby facilitating market growth.

(4) The wave of AI is driving industrial innovation, accelerating the transformation of the aviation industry

With the advancement of AI technology, the aviation industry is experiencing a digital transformation wave centered around “customized demand”. Concurrently, to implement the CORSIA initiative by International Civil Aviation Organization (ICAO) and the widespread application of Sustainable Aviation Fuel (SAF), the aviation industry is leveraging digital innovation and green technology to provide sustainable development momentum for the industry’s transformation.

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	2025			
	Passenger Operation		Cargo Operation	
	Passenger Capacity	PLF (%)	Tons	LF (%)
EVA Airways	13,508,146	79.2	763,900	71.5
China Airlines	11,590,726	79.9	897,541	67.0
STARLUX Airlines	4,983,042	81.6	74,220	66.3
Tigerair Taiwan	3,102,628	87.2	409	48.9
Mandarin Airlines	333,425	76.8	5,749	28.9
UNI Air	191,833	72.9	6,515	74.4
Other Foreign Carriers	24,626,136	80.1	826,001	N/A
Total	58,335,936	80.3	2,574,335	N/A

Data source: Monthly Digest of Statistics, December 2025, 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$44 million on the development of following research products.

Research Product	Explanation
Generative AI text robots and multi-channel customer service system implementation	To enhance customer experience, optimize customer service operations, and manage the knowledge base of the robots, the Company has applied generative AI technology to customer service robots and provides intelligent bilingual Q&A services in both Chinese and English through the official website and App. Additionally, we have integrated the existing cloud customer service system and established global live text service channels to facilitate the integration of service data and flexible utilization of customer service personnel.

Research Product	Explanation
Cargo AWB Inspection Sampling System development	In response to the continuous improvement of operational performance, we have established Cargo AWB Inspection Sampling System. This system expands the sampling scope and strengthens the systematic verification mechanism, ensuring the accuracy and timeliness of identifying discrepancies. By systematizing the audit mechanism, we accelerate the efficiency of the review process, enhance the quality of internal controls, and thereby optimize the overall inspection process and improve the diversity and comprehensiveness of audit activities.
Intelligent digital technology implementation project	Implemented generative AI tools and developed an enterprise intelligent support system as a dedicated EVA Air employee assistant to boost employee work efficiency and productivity.
Robotic Process Automation (RPA) tool implementation and enablement project	Deployed a new RPA software solution to drive employee adoption and enable business teams to independently develop required automation workflows. This initiative has reduced manual operations, enhanced operational efficiency, and accelerated business process execution. Additionally, it has fostered digital proficiency across various departments, driving innovation and transformation within the organization.

B. Future Research Plan

(1) In 2026, the Company is estimated to invest NT$99 million on following research items.

Research Product	Explanation	Estimated Completion Time
Global aircraft apron operations control system development project	Develop a global aircraft apron operation control system that integrates real-time loading operations, passenger seating arrangements, baggage, catering, and refueling information to achieve information sharing and real-time monitoring of apron operations. Through digital management, this system is expected to reduce human error, optimize operational processes, and ensure on-time flight takeoffs and landings. Furthermore, the system provides comprehensive data feedback and analysis to help management continuously improve service quality and create a smart air transport operating environment.	MAY 2026 70% Completion

Research Product	Explanation	Estimated Completion Time
The revision of the EVA App	Through our intuitive App interface, we will deliver context-aware information and services at every stage of the traveler's journey. By streamlining complex itineraries and ensuring seamless platform performance, we seek to empower travelers to manage their trips effortlessly, thereby elevating the overall travel experience.	SEP 2026 20% Completion
BizFam Exclusive Offer Platform development project	The establishment of the BizFam Exclusive Offer Platform and its related management services aims to enhance cross-industry collaboration, boost global suppliers' participation, and diversify product offerings. The platform offers a streamlined redemption experience for corporate travelers, driving member loyalty and fostering the sustainable growth of the membership program.	MAR 2027 6% Completion
Upgrade and revision of the Cargo Data Analysis System	In response to the expanding demands of the global cargo market and the limitations of legacy systems, the Company will implement a next-generation analytics platform that leverages advanced features such as AI, automated notifications, and embedded integration, thereby enhancing our cargo data analysis capabilities.	DEC 2026 15% Completion
Cargo 1R implementation & promotion project	In alignment with the IATA initiative for 1R (ONE Record), we are implementing open cargo APIs in accordance with 1R specifications. This collaboration with the air cargo industry aims to foster real-time data exchange and integration services, encompassing schedules, bookings, waybills, and shipment status, to accelerate digital transformation. Additionally, we are launching a dedicated 1R section on EVA Airways Cargo Global Website, providing customers with a centralized hub for the latest updates.	DEC 2026 10% Completion
The next-generation office communication and collaboration software M365 procurement project	The implementation of the Microsoft 365 cloud-based communication and collaboration platform integrates email, instant messaging, video conferencing, file sharing, and co-editing functionalities, creating a unified digital environment that enhances cross-departmental communication efficiency and the quality of collaboration. Through cloud services and security controls, it ensures the protection of corporate data	DEC 2026 8% Completion

Research Product	Explanation	Estimated Completion Time
	and compliance, while supporting mobile work to strengthen global team collaboration capabilities. Furthermore, the platform will provide usage behavior and performance data analysis to assist management in continuously optimizing workflows, promoting digital transformation, and developing an intelligent office environment.	
Generative AI applications promotion project	Under safe and controllable conditions, the Company's generative AI development plan adopts a dual-track strategy of "establishing an enterprise AI platform" and "introducing external AI tools". In 2025, we implemented a dedicated enterprise AI platform, laying a foundation for secure governance and internal knowledge application. This year, in addition to accelerating the development of agent-based AI, we will further expand the introduction of external generative AI tools, through comprehensive cybersecurity and governance mechanism to empower employees and enhance overall operational efficiency.	DEC 2026 20% Completion

(2) Key reasons for successful research in the future:

(A) Fully support of management team

(B) Strictly execute research projects management

(C) Well-controlled 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) Develop niche markets to explore potential customer base.

(2) Flexibly allocate fleet arrangement to increase operations efficiency.

(3) Upgrade cabin services to innovate passenger experience.

(4) Expand network connectivity by strengthening the development of codeshare service.

(5) Expand the market in the Asia-Pacific region and align with the supply chain transfer.

(6) Secure project charters to meet market demands.

(7) Capture high-value urgent shipment to increase cargo yield.

B. Long-term plan

(1) Strengthen safety management and strictly adhere to flight regulations.
(2) Pursue steady fleet growth to enhance operational capacity.
(3) Optimize passenger and cargo networks to strengthen market competitiveness.
(4) Convert passenger aircraft to freighter to expand market share.
(5) Adopt AI applications to optimize operational performance.
(6) Comply with regulatory policies and advance net-zero carbon emissions.
(7) Commit to social responsibility and environmental sustainability to create long-term value.

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	2024			2025		
	No. of Passenger	RPK (Million)	Revenue (NT$ Million)	No. of Passenger	RPK (Million)	Revenue (NT$ Million)
America	2,503,091	27,604	64,262	2,340,593	25,818	59,295
Europe	1,290,800	9,918	21,957	1,217,311	9,576	22,119
Asia	9,281,066	16,376	57,528	9,672,471	16,923	57,598
Oceania	85,864	580	1,194	95,643	646	1,332
Total	13,160,821	54,478	144,941	13,326,018	52,964	140,344

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

Cargo Operations:

Item / Region	2024			2025		
	Cargo Carried (Tons)	FTK (Million)	Revenue (NT$ Million)	Cargo Carried (Tons)	FTK (Million)	Revenue (NT$ Million)
America	285,269	3,309	37,012	301,099	3,474	38,932
Europe	48,351	473	4,379	49,138	486	4,106
Asia	453,393	732	10,583	490,953	810	11,523
Oceania	3,327	22	198	3,741	25	198
Total	790,340	4,536	52,172	844,932	4,794	54,759

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	2024		2025	
	Passenger	Cargo	Passenger	Cargo
EVA Airways	24.90	30.61	23.16	29.67
China Airlines	21.17	36.03	19.87	34.86
STARLUX Airlines	7.63	1.90	8.54	2.88
Tigerair Taiwan	5.38	0.03	5.32	0.02
Mandarin Airlines	0.59	0.28	0.57	0.22
UNI Airways	0.26	0.21	0.33	0.25

Data Source: Monthly Digest of Statistics, December 2024 and December 2025, CAA.

C. Market supply and demand and growth in the future

(1) IATA forecasts that global passenger demand is expected to continue its robust growth, with revenue passenger kilometer (RPK) projected to rise by 4.9% year-on-year. The Asia-Pacific region, benefiting from the surge in the middle-class population and strong travel demand, is anticipated to exhibit the most notable growth performance, with RPK and available seat kilometer (ASK) expected to grow by 7.3% and 7.1%, respectively.

(2) According to IATA's forecast, global air cargo volume is expected to reach 71.6 million tons by 2026, reflecting an annual growth rate of 2.4%. The Association of Asia Pacific Airlines (AAPA) is also optimistic about the continued expansion of air cargo demand in the region. Despite facing high uncertainties in global trade policies, airlines have successfully adapted their networks by flexibly adjusting their networks, effectively responding to changes in supply chains and trade structures, thereby playing a key role in supporting the global economy.

D. Competitive Edge

(1) The formation of the new generation fleet has established long-term operational momentum.

As we continue to introduce new-generation aircraft such as the 787-9, 787-10, and the upcoming A350-1000 and A321neo, along with the cabin upgrade of the Boeing 777-300ER starting in 2026, we are consistently enhancing the service experience for premium passengers and improving product competitiveness. This also allows us to more efficiently reduce fuel consumption and carbon emissions, laying an important foundation for sustainable operations.

(2) Strengthening the advantages of hub transformation and deepening the benefits of alliance networks.

With Taoyuan International Airport as the core hub, we flexibly connect the networks across Europe, America, Asia, and Australia. Through the Star Alliance and strategic airline partnerships, we enhance network integration and optimize flight schedules, establishing a high-efficiency, high-density transfer hub.

(3) The dynamic momentum of the high-tech industry is surging, driving an increase in air cargo demand.

Taiwan’s export performance has been exceptional, benefiting from the global demand for AI and the leading edge in semiconductor manufacturing, as well as high-tech precision products. As the relevant industry chain undergoes deep integration, this has driven the export of high-value goods, further enhancing the reliance on and demand for air transportation services.

E. Favorable & Unfavorable Factors in Prospects and Countermeasures

■ Favorable Factors

(1) Passenger growth in the Asia-Pacific region is driving increasing market momentum.
(2) Business activities are vibrant, and business travel demand is strong.
(3) Expansion of technological applications to stimulate air transport capabilities.
(4) Opportunities arising from urgent shipment demand contribute to improved operational performance.

■ Unfavorable Factors

(1) Geopolitical conflicts remain at a stalemate, posing ongoing economic risks.
(2) The expansion of both passenger and cargo capacity has intensified sales competition.
(3) Rising trade barriers are constraining cargo demand.
(4) Unresolved aviation supply chain issues have led to higher maintenance costs.
(5) Stringent environmental regulations have suppressed operating performance.

■ Countermeasures

(1) Adjust fleet allocation to increase profit margins.
(2) Optimize the passenger and cargo networks to enhance competitive advantages.
(3) Expand corporate membership and develop the business travel market.
(4) Seize urgent shipment demand to drive revenue growth.
(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.
Other Services	In-flight duty free sales and aircraft maintenance services.

B. Production process 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 ensure 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., GE Engine Services, LLC., CPC Corp., etc.

Major Supplier in the Last Two Calendar Years

Unit: NT$ thousands

Item	2024				2025			
	Company Name	Amount	(%)	Relationship with EVA Air	Company Name	Amount	(%)	Relationship with EVA Air
1	Formosa Petrochemical Corp.	17,712,177	23.56	None	Formosa Petrochemical Corp.	16,847,249	22.95	None
2	CPC Corp.	8,760,011	11.65	None	GE Engine Services, LLC.	9,594,060	13.07	None
3	GE Engine Services, LLC.	8,674,840	11.54	None	CPC Corp.	7,653,602	10.43	None
	Others	40,016,659	53.25		Others	39,319,199	53.55	
	Net Total	75,163,687	100.00		Net Total	73,414,110	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 stable demand for passenger and cargo flights in 2025, there is no significant difference in fuel costs.

4.3 Human Resources

Year		2024	2025	As of MAR 31, 2026
Number of Employees	Male	10,520	11,122	11,133
	Female	8,650	8,926	8,867
	Total	19,170	20,048	20,000
Average Age		38.2	38.2	38.7
Average Years of Service		11.3	11.9	11.8
Education (%)	Ph.D.	0.1	0.1	0.1
	Masters	5.5	5.4	5.4
	Bachelor's Degree	80.4	80.1	80.1
	Senior High School	12.0	12.5	12.5
	Below Senior High School	2.0	1.9	1.9

4.4 Environmental Protection Expenditure

4.4.1 The loss or penalty incurred by our consolidated subsidiary Evergreen Aviation Technologies Corp. due to environmental pollution is NT$1.12 million during the latest year and up to the printed date of this annual report:

Disposition Date	Disposition Number	Violated Article	Violated Article Content
Jun. 13, 2025	34-114-060007	Article 13, Paragraph 1 of Toxic and Concerned Chemical Substances Control Act	A manufacturer, importer or seller of Class 1, 2, or 3 toxic chemical substances shall apply to the competent authority of the special municipality, the municipality, county, or city competent for a permit, and shall operate in accordance with the content of such permit.
Apr. 10, 2025	40-114-040001	Article 36, Paragraph 1 of Waste Disposal Act Article 5 of Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste	Methods and facilities for the storage, clearance and disposal of industrial waste shall comply with regulations prescribed by the central competent authority. Hazardous industrial waste shall be stored separately from general industrial waste.
	40-114-040002	Article 36, Paragraph 1 of Waste Disposal Act Article 7, Paragraph 1 of Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste	Methods and facilities for the storage, clearance and disposal of industrial waste shall meet regulations designated by the central competent authority. Apart from biomedical waste, sharp implements, and infectious waste, the storage of hazardous waste shall comply with the following regulations: I. Hazardous industrial waste shall be stored separately in accordance with hazardous industrial waste identification methods or its hazardous characteristics. II. Waste shall be sealed in secure packaging materials or containers, placed within storage facilities, assigned classification numbers, and marked with labels indicating the name of the waste-producing enterprise, the

Disposition Date	Disposition Number	Violated Article	Violated Article Content
			storage date, quantity, composition, and the characteristics of the hazardous industrial waste type. III. Storage containers and facilities shall be compatible with the hazardous industrial waste they contain to minimize corrosion or deterioration. IV. Storage containers and packing materials shall be kept in good condition, and shall be replaced promptly if there is a risk of serious rusting, damage or leakage.

Countermeasures:

- The system has implemented warning labels for the import of toxic substances and revised operational procedures. Additionally, through an immediate monitoring system, the total quantity of toxic substances on-site is supervised, along with daily automatic reports to monitor inventory and quantities in transit, thus preventing any single instance or daily total from exceeding the defined operational limits.
- Advocate that all colleagues cooperate in the classification processes by separating organic solvent empty containers from general scrap metal items. Prior to the generation of hazardous industrial waste, hazardous waste warning labels must be posted to comply with regulatory standards.
- Clearly indicate the Chinese name, storage date, quantity, composition, and the classification of hazardous industrial waste characteristics.

4.4.2 Countermeasures and Improvements for current and future environmental protection

A. In alignment with energy management policies, efforts are undertaken to optimize the operational efficiency of equipment, 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) All waste is properly segregated and stored in designated facilities in accordance with applicable regulations. 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):

Starting in 2022, to enhance the utilization of rooftop spaces across various plants and facilities and to achieve the enterprise's sustainable green energy objectives, EGAT began planning the phased installation of solar photovoltaic systems. In 2022, solar photovoltaic systems with a total installed capacity of 697 kW were installed on the rooftops of the new engine factory and on the fourth floor of the manufacturing plant. In 2023, a 499 kW solar photovoltaic system was installed on the rooftop of No. 4 aircraft maintenance hangar and interconnected to the grid.

To further enhance carbon reduction benefits, in 2024, EGAT adjusted its solar photovoltaic development strategy and shifted to a self-generation and self-consumption model by installing a 499 kW solar photovoltaic system on the third-floor rooftop of the manufacturing plant, enabling renewable energy to directly supply electricity to the plants and facilities. In 2025, a new solar photovoltaic system with a capacity of 1,205 kW was constructed on the rooftop of No. 2 aircraft maintenance hangar. During the year, total solar power generation reached 3,137,557 kWh, of which the proportion of self-generated and self-consumed renewable energy increased to 54.37%, effectively strengthening energy efficiency and reducing carbon emissions.

(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 2025 was 302,100 kWh and 505,968 kWh, respectively.

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

- EGSC has established Wastewater Treatment System and rinsing machines in Unit II facility, and has updated the low current blowers 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.

- Install variable frequency drives for the chilled water pumps and air compressors, introduce lower horsepower water pumps in the tap water pump room, automate the operation frequency of the air conditioning cooling water pumps with intelligent energy-saving control systems, and add energy monitoring control mechanisms to the cooling water pump of the refrigeration compressors. 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.
- 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 2025 was 296,808 kWh and 494,448 kWh, respectively.
- 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. In alignment with the global trend of promoting green sustainable development, mitigating aviation noise and preserving environmental quality have become critical priorities in modern airport management. EVA AIR prioritizes the impact of flight operations on neighboring communities and local ecosystems. All flight activities are conducted in strict adherence to the noise abatement procedures and regulations established by respective airports. EVA AIR remains committed to collaborating with regulatory authorities to minimize our environmental footprint and uphold our pledge to corporate social responsibility.

D. Compliance and Management in Response to International Carbon Regulations

The aviation industry has recently faced various international and regional carbon regulation measures, including the Carbon Offsetting and Reduction Scheme for

International Aviation (CORSIA), the EU and UK Emissions Trading Scheme (EU ETS and UK ETS), and the European ReFuelEU Aviation Regulation. The Company continues to monitor, report, and verify fuel usage and greenhouse gas emissions in accordance with these regulations, fulfilling obligations to surrender or cancel carbon credits. These regulations not only impact operational costs and management processes but also serve as significant external drivers for promoting the low-carbon transition of the aviation industry.

E. Enhancement of Fuel Efficiency and Fleet Modernization

Since flight operations are the primary source of greenhouse gas emissions for airlines, the Company continues to advance its modernization program. This involves the gradual introduction of aircraft with higher fuel efficiency and lower carbon emissions, such as Boeing 787, Airbus A350-1000, and A321neo, to replace older aircraft. Simultaneously, the Company is implementing various fuel-saving measures and operational efficiency enhancements to reduce fuel consumption and carbon emission intensity per unit of transport, thereby balancing environmental benefits with operational cost control.

F. Sustainable Aviation Fuel (SAF) Usage

The Company has committed to achieving net-zero emissions by 2050 and has set a plan for the use of SAF. In 2025, the Company achieved a 0.5% SAF blending ratio and signed a Memorandum of Understanding (MOU) with Formosa Petrochemical Corporation (FPC) to secure the procurement of more than 20,000 tonnes of SAF over five years starting in 2026. Simultaneously, the Company is actively cooperating with and participating in the national government’s initiatives to promote SAF.

At present, countries around the world are gradually incorporating SAF into their regulations. The Company will continue to track international legislative trends and maintain close communication with fuel suppliers. Under the premise of regulatory compliance, we will progressively increase the proportion of SAF usage.

G. Greenhouse Gas Management and Science Based Targets initiative (SBTi)

The Company has been actively conducting greenhouse gas inventories and management, continuously enhancing our capacity for quantifying and managing emissions in accordance with international standards, which serve as an important foundation for formulating carbon reduction strategies. Furthermore, in June 2022, we signed the Science Based Targets initiative (SBTi) commitment letter and set Near-Term Targets in accordance with the SBTi’s Aviation sector methodology, which were officially validated in June 2024. The related targets and management practices have been integrated our operational planning and long-term strategic considerations to respond to the expectations of international investors and the capital market regarding climate governance and information disclosure.

H. Ground Operations Energy Management and Renewable Energy Introduction

In addition to flight operations, the Company places significant emphasis on the energy usage and environmental impact arising from ground operations. We continuously invest in relevant environmental protection expenditures to reduce greenhouse gas emissions and environmental risks at our operational sites. To systematically manage environmental and energy-related issues, the Company has implemented and continues to operate the ISO 14001 Environmental Management System and the ISO 50001 Energy Management System, covering our primary operational sites. Through institutionalized processes, we identify risks and opportunities for improvement regarding environmental and energy usage, while promoting various environmental protection and energy conservation initiatives to ensure compliance with relevant domestic and international regulations.

In terms of practical implementation, the Company continues to reduce energy consumption and indirect greenhouse gas emissions from ground operations through energy management systems and power efficiency enhancement measures. Meanwhile, we are progressively introducing renewable energy (green electricity) in response to national energy transition policies. These initiatives not only help mitigate environmental impacts but also enhance the stability of energy usage and strengthen overall operational resilience, serving as an important foundation for the Company's low-carbon transition and sustainable operations.

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 2025 and 2026

Unit: NT$ thousands

Item / Year	2025	2026 (Estimated)
Cleaning fee of litter	111,407	114,267
Aircraft noise prevention charge	175,927	176,475
International carbon emissions management and processing fees	1,650	3,143
Expenses for the environmental and energy management system and program	1,478	1,295
Disposal fee of polluted water	19,888	19,498
Pollution prevention facility	10,115	34,836
Environmental protection and energy saving facility	166,663	172,820

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 2025:

Number of Trainees	Total Training Hours	Total Training Expenditure (NT$ thousands)
73,480	202,740	18,907

(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 flight duties.

EVA Air provides the following training programs for its cabin crew. The training statistics for the year 2025 are summarized below:

Course	Completed Counts	Training Hours (per person)
Initial New Hire Training	178	456
Recurrent Training	4,369	24
B777 Transition Training	113	19.5
B787 Transition Training	383	24
A330 Transition Training	526	19
A321 Transition Training	488	16
DP Promotion Training	29	40
AP Promotion Training (4 days)	204	32
AP Promotion Training (6 days)	135	48
DP Workshop	234	8
Substitute of CP Training	62	8

(3) Flight Crew Training

For the flight crew, EVA Air provides the following trainings, and the 2025 training performance statistics are as follows:

Types of Training	Completed Counts	Training Hours (per person)
Initial Training	59	234
Transition Training	73	136
On–type Upgrade (Senior First Officer to Captain)	8	34

Types of Training	Completed Counts	Training Hours (per person)
Upgrade Training (First Officer to Senior First Officer)	77	8
Requalification Training	29	22
Recurrent Simulator Training	2,751	6
Annual Ground School	1,442	30
CRM-Joint Emergency Training	1,442	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 40.4% 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, 2025). 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. 06, 2025 ~ Jul. 05, 2028	Compensation, benefits, and schedule optimization	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	Dec.16, 2025 ~ Dec.15, 2028	Compensation, benefits, and pilots' employment	No dispute activities (including but not limited to strikes and sabotage) will be initiated during the contract period.
Agreement	Taoyuan Union of Pilots	Jan. 28, 2024 ~ May 31, 2026	Compensation, benefits, and foreign pilots' employment	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$4.48 million. The details are as follows:

<table>
<tr><th>Disposition Date</th><th>Disposition Number</th><th>Violated Article</th><th>Violated Article Content</th></tr>
<tr><td>Jan. 06, 2025</td><td>Taoyuan Labor Inspection No. 11303760251</td><td rowspan="5">Labor Standards Act Article 32 Paragraph 2</td><td rowspan="5">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.</td></tr>
<tr><td>Feb. 05, 2025</td><td>Taoyuan Labor Inspection No. 11400283241</td></tr>
<tr><td>Mar. 04, 2025</td><td>Taoyuan Labor Inspection No. 1140052443</td></tr>
<tr><td>Jul. 01, 2025</td><td>Taoyuan Labor Inspection No. 1140177489</td></tr>
<tr><td>Dec. 19, 2025</td><td>Taoyuan Labor Inspection No. 11403624571</td></tr>
<tr><td>Feb. 13, 2025</td><td>Taoyuan Labor Inspection No. 1140029690</td><td>Labor Standards Act Article 36 Paragraph 1</td><td>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.</td></tr>
<tr><td>Nov. 25, 2025</td><td>Taoyuan Labor Inspection No. 1140340063</td><td>Labor Standards Act Article 35</td><td>A worker shall be permitted to have a break for at least thirty minutes after having worked for four continuous hours; provided, however, that such break may be rescheduled by the employer to be taken within other working hours if a rotation system is adopted or work of a continuous or urgent nature is involved.</td></tr>
</table>

Disposition Date	Disposition Number	Violated Article	Violated Article Content
Dec. 19, 2025	Taoyuan Labor Inspection No. 1140362457	Labor Standards Act Article 30 Paragraph 6	1. Employers shall prepare and keep worker attendance records for five years. 2. The attendance records specified in the preceding Paragraph shall register the attendance of workers on a daily basis to the minute. Employers may not refuse when workers request for duplicates or photocopies of the attendance records.
	Taoyuan Labor Inspection No. 11403624572	Labor Standards Act Article 37	Leaves shall be granted for national holidays, holidays, and Labor Day which are designated as holidays by the Ministry of the Interior and holidays designated by other Central Competent Authority.
	Taoyuan Labor Inspection No. 11403624573	Labor Standards Act Article 43	A worker may take time off for wedding, funeral, sickness or other proper causes. The duration of such leave and the wage standards for leaves other than unspecified casual leave shall be prescribed by the Central Competent Authority.

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 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 return-to-work assessment to ensure employees’ health.

(4)The Company executes inspection of fire security and public facilities on a regular time schedule to safeguard environment safety, with additional fire-fighting lectures and practical training held periodically.

(5)The Occupational Safety & Health Div. is responsible for formulating safety and health work rules, holding occupational safety and health committee meetings at least once every three months, handling occupational accident investigation reports and analyzing statistics, and formulating improvement measures as necessary.

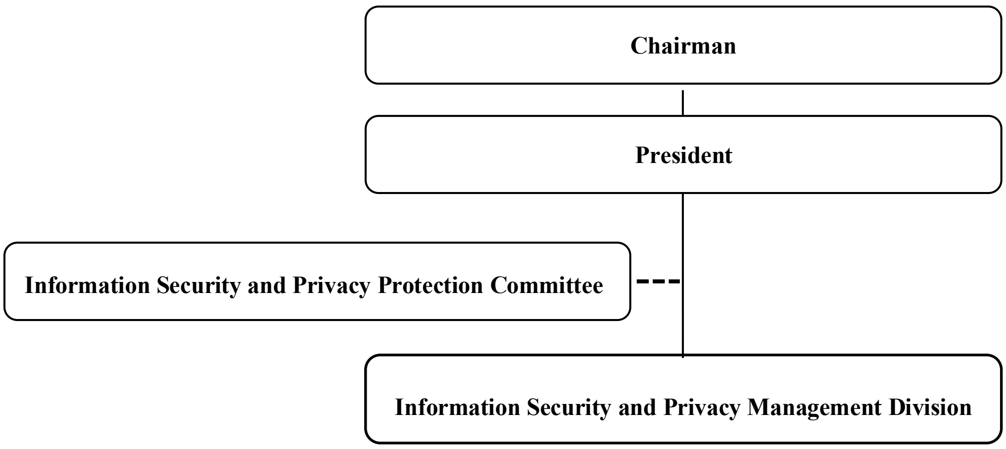
(6)The Company conducts occupational safety and health educational training for new employees and annual safety and health educational training for existing employees.

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.

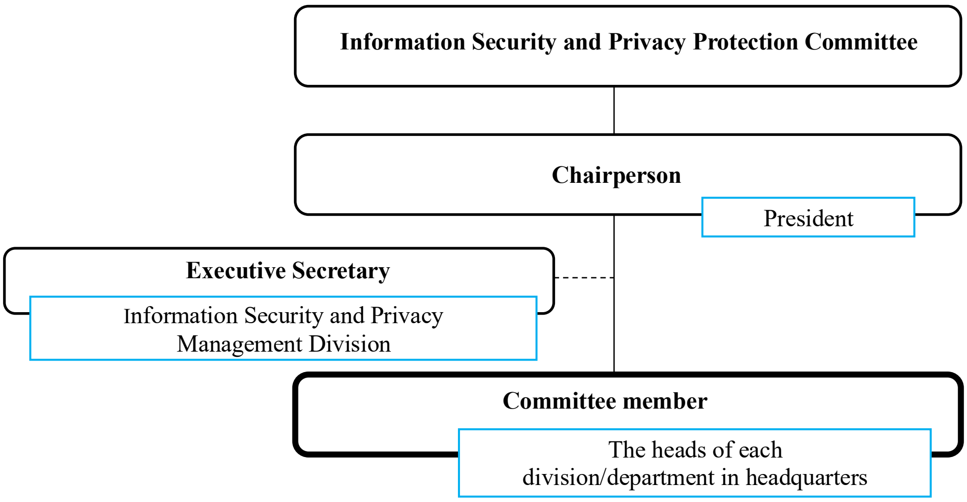


(1)Information Security and Privacy Management Division

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.



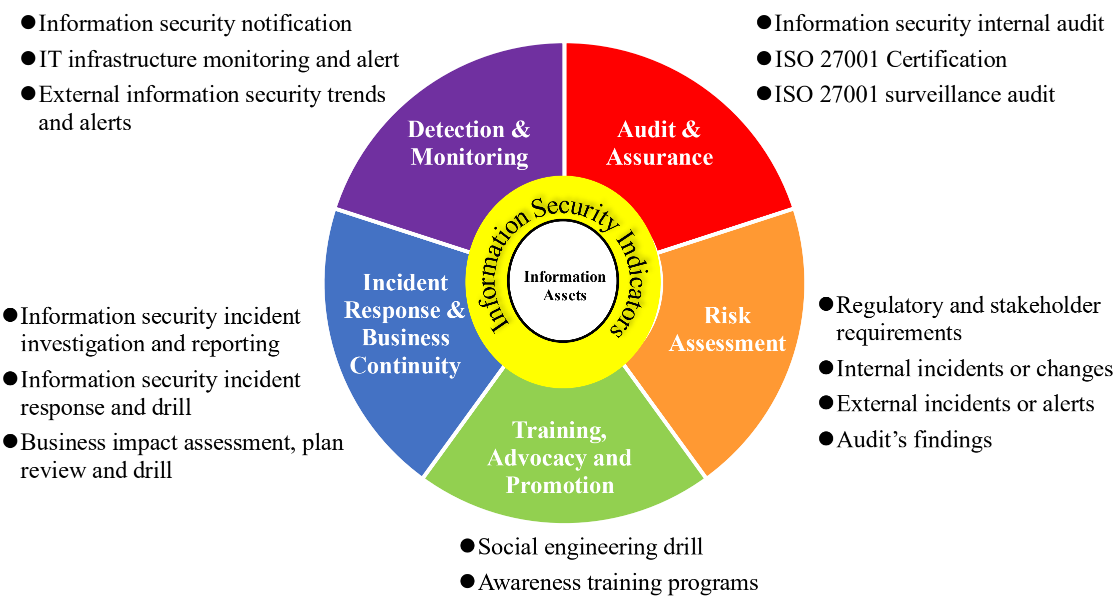
B. Information security policies

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. Furthermore, the Company passed the transition audit in 2025. The certificate remains valid until May 12, 2028.



(2) Information security management and control summary

Aspect of control	Measures
Information security indicators	● Formulate and regularly review key indicators in accordance with the operation and development of information security management system. ● Carry out review and risk handling of information security indicators results.

Aspect of control	Measures
	● Regularly report to management on the execution status to ensure the effectiveness of the operational mechanism.
Information security incidents response	● Formulate rules for information security incident reporting, severity, response organizations, and handling procedures. ● Implement regular drills to optimize appropriateness of response procedures.
Business continuity management	● Make sure critical services have corresponding Business Continuity Plan (BCP) against system service interruption, which includes the establishment of Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO); and define activation procedures, roles and responsibilities. ● Implement regular drills to assess operational continuity plan appropriateness, and to mitigate losses caused by incidents.
Network security	● Install firewall and IPS (Intrusion Prevention System) to detect and block network attacks. ● Regulate website traffic and performance management to resist Distributed Denial-of-Service (DDoS) attacks. ● Establish a Security Operations Center (SOC) for threat detection management, integrating the protection, analysis, detection, and anomaly alerting of the security log functions. ● Join the cybersecurity intelligence sharing organization to enhance the monitoring of cybersecurity alerts, threats, and vulnerabilities.
Endpoint and physical security	● Deploy endpoints by installing security control software to enhance device security. ● Regular software updates, and vulnerability scanning, detection and patching to prevent vulnerabilities and threats. ● Establish management standards for equipment asset lifecycle, data center access control, and environmental monitoring.

Aspect of control	Measures
Application system security	● Formulate development processes and design specifications for software and system, manage version control and confidential data access. ● Perform source code security analysis, penetration testing and security patches installation to prevent vulnerabilities and threats.
Access control	● Establish user credential management policies and implement Multi-Factor Authentication (MFA) to strengthen identity verification. ● Establish system access control policies and perform periodic access reviews for both privileged and non-privileged accounts. ● Establish a remote access control framework to ensure the security of user authentication and communication channels.
Data protection	● Implement information asset classification and privacy protection management to protect important company data. ● Perform data encryption and access rights control to ensure data security. ● Formulate a system data backup and restoration strategy to ensure data availability.
Supplier information security requirements	● Formulate rules and contractual requirements related to information security that suppliers must abide by, and establish an assessment mechanism to ensure suppliers' information security.
Human resources	● Organize social engineering drills to strengthen employees' awareness of information security threats. ● Request that new employees sign confidentiality agreements, outlining their responsibilities for information security, and establish personnel change management procedures. ● Organize training courses in accordance to different personnel and suppliers.

D. Resources devoted to information security management

Information Security Simulated Exercise

Social Engineering Drill
Conducted email social engineering drills for more than 59,000 participants.

Information Security Drill
Conducted altogether 29 personal data breach drills, information security incident drills, and business continuity drills.

Audit Operations

Internal and External Audit
The scope of accreditation of ISO 27001 external audit and information security internal audit covered over 2,200 people.

Competent Authority & Stakeholder Checks
Conducted 5 information security checks with a total of 5 units.

Training/Advocacy and Promotion

All Employees
Conducted information security online training programs for all employees, and information security programs for new employees, newly promoted managers and expatriates for more than 12,900 participants.

Information Technology Staff
295 people attended professional information security-related programs for over 590 hours in total.

Supplier
Suppliers attended information security-related programs for over 3,700 people.

Information Security Promotion
A Cybersecurity seminar was organized for the Information Security and Privacy Protection Committee, training for 35 participants in total.

Information Technology Input

More than 26 information security related projects have been implemented, with an investment of more than NT$100 million.

Quantitative evaluations for information security indicators

Measurements include seven management objectives: Core system availability management; authority controls; prevention of hacker attacks; information security event management; continuous improvement of information security; human resource security; and supplier security. There are 17 total indicators; the completion rate is 100%.

Information System Identification
Complete the annual identification and classification of information systems, totaling 21 critical business systems identified across key domains including flight safety, aviation security, transportation facilitation, privacy, and critical infrastructure.

Information Security Risk Assessment
Risk identification encompasses seven dimensions: personnel and organization changes, business process changes, change operations, information security incident response, stakeholders' requirements, supplier management, and external issues. Risk treatment shall be conducted based on the results of the assessment.

Information Security Reporting Management

Received more than 90 reports of suspected information security cases, and further clarified and handled more than 20 cases.

Information Security Management System Documents and Compliance with Laws and Regulations

The information security policy and 6 management system documents have been revised to comply with the updated ISO 27001 standard and applicable laws and regulations.

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:

The Company reported no material cybersecurity incidents and incurred no losses or impacts resulting from cybersecurity events. The Company remains committed to strengthening its cybersecurity protection and information system security management, while simultaneously requiring its suppliers to adhere to and enhance cybersecurity management measures, in order to safeguard the Company's information security.

4.7 Important Contracts

A. Leasing Contracts, Purchasing Contracts & Conversion Agreement

Contract Type	Counterparty	Contract Period	Major Contents	Restric-tions
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.	2017.12~2031.11	A330-300 (B-16335)	-
	Wilmington Trust SP Services (Dublin) Limited	2018.11~2027.12	A330-300 (B-16336)	-
	OAS Aviation (UK) Limited	2018.09~2033.01	A330-300 (B-16337)	-
	Wilmington Trust SP Services (Dublin) Limited	2025.03~2033.03	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	Restric-tions
Leasing Contracts	Sprite Aviation Netherlands No.1 B.V.	2018.05~2026.07	777-300ER (B-16712)	-
	ALC B773 44554, LLC	2015.11~2036.06	777-300ER (B-16725)	-
	ALC B773 44552, LLC	2016.01~2036.02	777-300ER (B-16726)	-
	Pegasus Jet Leasing 2 Ltd.	2019.11~2028.07	777-300ER (B-16728)	-
	ALC B773 61601, LLC	2016.09~2037.01	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	2017.01~2037.08	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.	2026.01~2028.12	Land and House Lease	-
	Taoyuan International Airport Corp.	2025.07~2030.10		-
	CAA Taipei International Airport	2026.01~2028.12		-
	Evergreen Aviation Technologies Corp.	2014.10~written notice of termination	Bonded Warehouse and Open Platform	-

Contract Type	Counterparty	Contract Period	Major Contents	Restric -tions
Leasing Contracts	Evergreen Aviation Technologies Corp.	2025.01~2029.12	Office Rental	-
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	-
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	Restric -tions
Loan Contracts	Cathay United Bank	2017.09~2029.09	Secured Loans (Aircraft Type: 777-300ER)	-
	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	2019.06~2034.02		-
	The Export-Import Bank of the Republic of China	2022.03~2034.03		-
	First Commercial Bank	2023.03~2035.03		-
	Bank of Taiwan	2019.08~2036.01	Secured Loans (Aircraft Type: 787-10)	-
	Yuanta Commercial Bank	2019.09~2031.09		-
	Hua Nan Commercial Bank	2019.12~2031.12		-
	Agricultural Bank of Taiwan	2024.05~2036.05		-
	Chang Hwa Commercial Bank	2024.07~2036.07		-
	Taiwan Cooperative Bank	2025.08~2037.08		-
	Bank of Taiwan	2025.04~2037.12	Secured Loans (Aircraft Type: 787-9)	-
	Yuanta Commercial Bank	2025.09~2037.09		-

Contract Type	Institution	Loan period	Type of Loans	Restric-tions
Loan Contracts	Bank of Taiwan	2020.09~2027.09	Secured Loans Land & Buildings	-
	KGI Bank	2020.12~2027.12		-
	Cathay United Bank	2023.02~2028.02	Unsecured Loans	-
	Bank of Communications	2025.08~2028.08		-
	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	2025	2024	Difference	
			Amount	%
Current Assets	105,401,646	96,044,041	9,357,605	9.74%
Property, Plant and Equipment	155,287,967	142,766,822	12,521,145	8.77%
Intangible Assets	751,466	900,288	(148,822)	-16.53%
Other Assets	103,380,698	113,973,255	(10,592,557)	-9.29%
Total Assets	364,821,777	353,684,406	11,137,371	3.15%
Current Liabilities	84,880,608	84,290,590	590,018	0.70%
Non-current Liabilities	132,721,285	137,649,176	(4,927,891)	-3.58%
Total Liabilities	217,601,893	221,939,766	(4,337,873)	-1.95%
Equity Attributable to Owners of Parent	138,297,661	123,202,410	15,095,251	12.25%
Capital Stock	54,004,443	54,004,443	-	-
Capital Surplus	12,798,994	12,940,301	(141,307)	-1.09%
Retained Earnings	70,860,717	57,765,901	13,094,816	22.67%
Other Equity	633,507	(1,508,235)	2,141,742	142.00%
Non-controlling Interests	8,922,223	8,542,230	379,993	4.45%
Total Equity	147,219,884	131,744,640	15,475,244	11.75%

Explanation of Material Changes:

(1) The increase in retained earnings was mainly due to the recognition of the parent company's profit in 2025.

(2) The increase in other equity was mainly due to the unrealized gain on hedging instruments caused by exchange rate fluctuations.

Future response action: The above changes have no significant impact on the Company and its subsidiaries.

5.2 Analysis of Financial Performance (Consolidated)

Unit: NT$ thousands

Item \ Year	2025	2024	Increase (Decrease) Amount	Change (%)
Operating Revenue	220,333,377	221,009,028	(675,651)	-0.31%
Operating Costs	168,702,422	166,987,179	1,715,243	1.03%
Gross Profit	51,630,955	54,021,849	(2,390,894)	-4.43%
Operating Expenses	15,398,706	15,340,271	58,435	0.38%
Operating Income(Loss)	36,232,249	38,681,578	(2,449,329)	-6.33%
Non-operating Income and Expenses	(2,215,736)	(293,389)	(1,922,347)	-655.22%
Profit(Loss) before Tax	34,016,513	38,388,189	(4,371,676)	-11.39%
Income Tax Benefit (Expenses)	(6,497,547)	(7,972,206)	1,474,659	18.50%
Profit(Loss)	27,518,966	30,415,983	(2,897,017)	-9.52%

Explanation of Material Changes:

Increase in non-operating expenses: Mainly due to the decrease in gains on disposal of property, plant and equipment and an increase in finance costs.

Sales Volume Forecast and Related Information:

For additional details, please refer to Chapter 1 “Letter to Shareholders”.

Major Impact on Financial Performance:

The above changes had no major impact on financial performance.

Future Plan on Financial Performance: Not applicable.

5.3 Analysis of Cash Flow (Consolidated)

5.3.1 Cash Flow Analysis for the Current Year

Unit: NT$ thousands

Item \ Year	2025	2024	Increase (Decrease) Amount	Change (%)
Cash and cash equivalents at the beginning of year	74,477,791	66,805,070	7,672,721	11.49%
Net cash flows from (used in) operating activities	55,224,615	58,051,185	(2,826,570)	-4.87%
Net cash flows from (used in) investing activities	(24,882,682)	(23,722,123)	(1,160,559)	-4.89%
Net cash flows from (used in) financing activities	(21,150,505)	(26,678,038)	5,527,533	20.72%
Effect of exchange rate changes	(60,857)	21,697	(82,554)	-380.49%
Cash and cash equivalents at the end of year	83,608,362	74,477,791	9,130,571	12.26%

Explanation of Material Changes:

A. Financing activities: Mainly due to the increase in proceeds from long-term borrowings and the decrease in repayments of long-term borrowings in 2025.

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
83,608,362	43,650,892	62,504,296	64,754,958	-	-

Analysis of cash flow deviation of year 2026:

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. In December 2025, the purchase of four Boeing 787-9 aircraft was approved at the Board meeting. The total contract price is US$12.53 billion. As of December 31, 2025, thirteen Boeing aircraft had not yet been delivered by Boeing Company. The Company has partially prepaid the price of NT$5.80 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, 2025, 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 additional option to purchase six A350-1000 aircraft. In March 2025, the Company entered into an additional aircraft purchase contract with Airbus S.A.S. for three A321neo and exercised the option to purchase six A350-1000 aircraft. The total contract price is US$13.16 billion. As of December 31, 2025, all aircraft had not yet been delivered by Airbus S.A.S. The Company has partially prepaid the price of NT$9.34 billion.

D. In May 2024 and 2025, the Company entered into a purchase contract with Rolls-Royce PLC for six Trent XWB97 spare engines. The total contract price is US$355 million. The Company has partially prepaid the price of NT$1.21 billion.

E. The purchase of upgrading twenty 777-300ER aircraft with related equipment suppliers was approved at the Board meeting on December 2023, March 2024 and December 2025. The total contract price is US$506 million. The Company has partially prepaid the price of NT$452 million.

F. In May 2024, the Company entered into a purchase contract with General Electric Company for a GEnx-1B74/75 spare engine. In November 2025, the purchase of GE90-115B spare engine was approved at the Board meeting. The total contract price is US$89 million. The Company has partially prepaid the price of NT$275 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 2025, the total recognized investment income from subsidiaries and associates was NT$2,746 million, and the recognized investment loss from associates by the consolidated company was NT$9 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$145 million in 2025.

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, 2025 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$86 million and the pre-tax other comprehensive income by NT$386 million due to cash flow hedges.

Looking ahead, in the face of escalating geopolitical risks 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)The revision of the EVA App

(3)BizFam exclusive offer platform development project

(4)Upgrade and revision of the Cargo Data Analysis System

(5)Cargo 1R implementation & promotion project

(6)The next-generation office communication and collaboration software M365 procurement project

(7)Generative AI applications promotion project

It is budgeted to spend NT$99 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 2025 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. The continuous effectiveness of operational controls is ensured through rigorous safety assurance program. In addition, advanced analytics and artificial intelligence are leveraged to identify the Company's operational risks, enabling the development of optimal risk mitigations to ensure flight safety. It is our commitment to meet passengers' safety requirements for every takeoff and landing of each flight.

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, including the management of threats and opportunities, aimed at uncertain factors that may affect the Company's operations, improve the efficiency in division of labor in risk management, and ensure the achievement of the Company's sustainable development goals.

The Board of Directors is the highest governing body for risk management, responsible for approving risk management policies and management structures. The Company 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 ESG Committee is responsible for implementing risk management related matters, supervising the implementation of risk management policies as well as the implementation 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 management, please refer to chapter 4 of the Sustainability Report for details.

O. Implementation Status of Intellectual Property Management

(1)Intellectual Property Management Policy

The Company adheres to applicable laws and regulations and establishes systems to ensure that all relevant intellectual property matters operate legally. Additionally, the Company has set forth standards for intellectual property protection to define the ownership of the Company's intellectual property rights and to mitigate the risks of infringement upon any third party right.

(2)Intellectual Property Management Plan

The Company's intellectual property management includes "Patents," "Trademarks," "Trade Secrets," and "Copyrights." To safeguard these intellectual property rights, the Company undertakes the following measures, including but not limited to conducting domestic and international trademark searches and providing training to employees based on business needs.

(3)The implementation status of intellectual property management in 2025

(A) Trademark Management

- The Company has commissioned a trademark office to manage and maintain the Company's trademarks and conduct global trademark monitoring, providing appropriate remedies in cases of infringement.
- As of September 2025, the Company has registered (including pending applications) a total of 420 domestic and international trademarks, of which 47 pending applications, with 40 are expected to obtain registration in the second half of 2026; and 22 trademarks renewals have been completed.

(B) Trade Secret Management

- A Confidentiality Agreement is signed with new employees at the time of onboarding, stipulating that employees have a duty to maintain confidentiality regarding any trade secrets or confidential business information they acquire during their employment.
- In March 2025, the Company issued an announcement "Business Confidentiality and Information Security Regulations" to all employees to protect the Company's trade secrets and prevent employees from violating Trade Secret Act and related regulations.

- In October 2025, online training course on "Code of Conduct, Ethics, Prevention of Insider Trading, Anti-Discrimination and Anti-Harassment Policy" was implemented for all employees to enhance their knowledge and awareness of trade secret protection.
- "Trade Secret Management Regulation" was established to urge all departments within the Company to inventory and manage documents and materials involving trade secrets and to strengthen control mechanisms through awareness campaigns and training sessions.

(C) Copyright Management

- A consent agreement is signed with new employees at the time of onboarding, stipulating that if employees use others' intellectual property rights during employment, they must obtain authorization in advance and use it reasonably; otherwise, they will bear legal liability.
- In July 2025, the Company issued an announcement "Copyright Rules to Note When Using Artificial Intelligence" to inform all employees to prevent inadvertent copyright infringement during business operations.
- In November 2025, the Company issued the "Intellectual Property Training Course – Copyright" to enhance employees' knowledge of copyright-related issues.

(4)The implementation status for 2025 was submitted to the Board of Directors on December 26, 2025.

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) 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.

EVA AIR STAR ALLIANCE