

EGAT ESG REPORT 2024

<https://www.egat.com.tw/zh-hant/>



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Evergreen Aviation Technologies Corporation (hereinafter referred to as the “Company” or “EGAT”) issued its second Sustainability Report for 2025. Through this report, the Company aims to showcase its commitment, actions, and achievements in sustainability issues, and to establish a sound communication and interaction model with stakeholders, demonstrating its proactive approach to sustainable business operations.

In alignment with the ethos of promoting environmental sustainability through reduced paper usage, this report is made available in electronic book format via the Company's website.

Principles for Compilation of the Report

This Report is compiled based on the Global Reporting Initiative (GRI) Standards 2021, discloses relevant content in accordance with the Aerospace & Defence industry disclosure topics and metrics of the Sustainability Accounting Standards Board (SASB) and incorporates recommendations from the Task Force on Climate-Related Financial Disclosures (TCFD).

The financial data presented in this report is derived from publicly available information audited by attesting CPAs and is denominated in New Taiwan Dollars (NT\$). Other data and information are obtained from internal surveys and investigations.

Scope and Boundaries of the Report

The scope of this report encompasses Evergreen Aviation Technologies Corporation and is consistent with the financial reporting scope announced by the Company.



Report Management

Management Unit

The management unit responsible for this report is the Sustainability Committee Executive Team (hereinafter referred to as the “Executive Team”). The Executive Team is composed of department heads, with the President serving as the Chief Executive.

Internal Review and Audit

During the materiality analysis conducted by the Executive Team, sustainability issues were meticulously pinpointed in terms of their impact on the economy, environment, and human rights, both internally and externally. The team took into account the level of stakeholder concern with sustainability matters to identify and prioritize these material issues. These identified issues form the cornerstone for disclosing sustainability information in this report. Each section of this report corresponds to these material issues, encompassing Operational Performance, Integrity Management, Risk and Opportunity Management, Pollution Prevention and Control Management, Product Safety and Quality, Sustainable Supply Chain Management, Customer Rights and Service Quality, Compensation and Benefits and Labor-Management Communication, Occupational Safety and Health Management, and Talent Cultivation and Development. To ensure the accuracy and completeness of the report contents and to meet stakeholder expectations, the Executive Team supervises and manages the preparation and issuance of the report. The data and content disclosed in the report are compiled and collaboratively edited by various departments within EGAT. After review and confirmation by the Executive Team, the content of this report (including materiality analysis) is submitted to the Sustainability Committee and the Board of Directors. Upon approval by the Board of Directors, the report is authorized for publication.

External Certification

Financial Data

KPMG Taiwan conducted an audit and issued an unqualified opinion audit report.

Greenhouse Gas Inventory

BVC Taiwan conducted an ISO 14064-1 Certification.

Occupational Safety and Health Management System

BVC Taiwan conducted an ISO 45001 Certification.

Quality Assurance Management System

BVC Taiwan conducted ISO 9001, AS 9110, AS 9100 Certification.

Information Security Management System

TCIC conducted an ISO 27001 Certification.

Sustainability Report Content

The content of this report is verified by Bureau Veritas Certification (BVC) Taiwan, using AA1000 AS v3 TYPE I moderate assurance level. The independent assurance statement issued by BVC is included in the appendix of this report.

Issuing Unit and Time

This report is the second corporate sustainability report issued by Evergreen Aviation Technologies Corporation, with the disclosed data and content primarily based on the fiscal year 2024 (January 1, 2024, to December 31, 2024). However, for the sake of completeness and comparability of information, some data may be traced back to years prior to 2024 or extended to 2025 to present relevant trends and changes.

Release Date of this Report: June 2025

Scheduled Release Date of Next Report: June 2026

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Sustainability Committee Executive Team

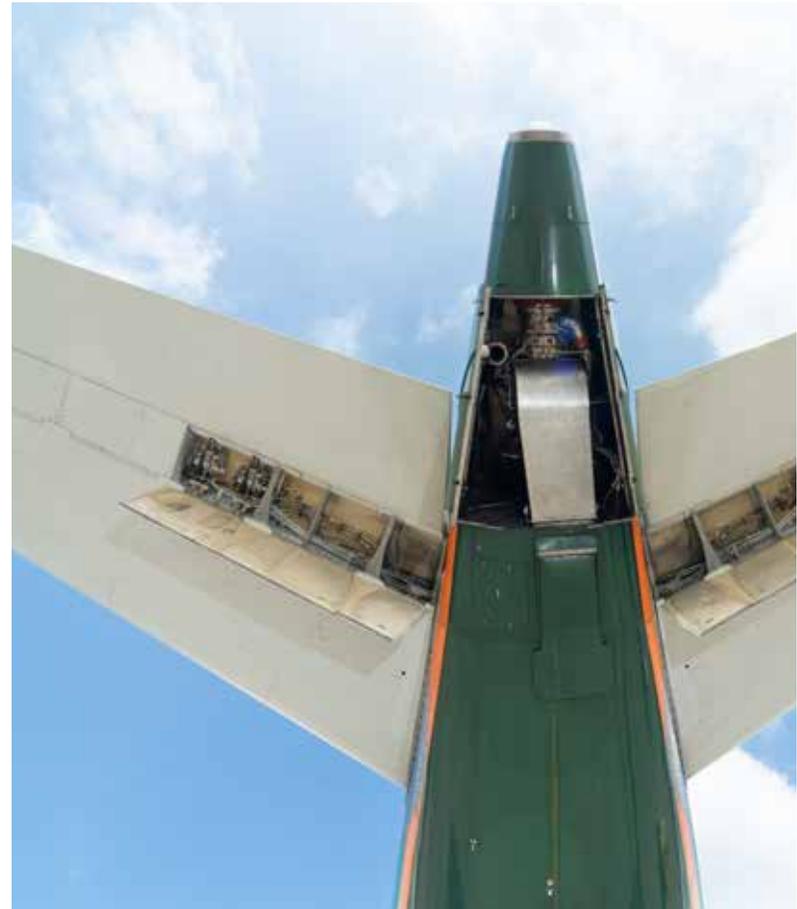
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As the global aviation market steadily rebounds, the demand for aircraft maintenance and parts manufacturing has also regained momentum, bringing fresh growth opportunities across our maintenance and manufacturing businesses. Yet, alongside this market recovery, we face mounting sustainability challenges arising from shifting global geopolitical dynamics, tightening environmental regulations, and the introduction of carbon pricing mechanisms. At EGAT, we recognize that true competitiveness can only be achieved by advancing our business while actively addressing sustainability issues.

Confronting Climate Risks with Robust Carbon-Reduction Strategies

With the global urgency to reduce carbon emissions accelerating, climate-related targets and regulatory requirements have become increasingly stringent. We acknowledge the far-reaching impacts of climate change on our operations and, in alignment with the Task Force on Climate-Related Financial Disclosures (TCFD) framework, have conducted comprehensive assessments of climate-related risks and opportunities. We continue to advance energy conservation and carbon-reduction initiatives by enhancing energy efficiency, optimizing maintenance and manufacturing processes, and improving resource utilization, while progressively incorporating renewable energy into our operations. Moreover, we actively engage with our supply chain partners to promote collaborative carbon-reduction efforts, aiming to reduce the overall environmental impact of our operations. Through these concerted actions, we are not only aligning with global sustainability trends but also reinforcing our corporate resilience, ensuring the long-term sustainability of our business.



Strengthening Risk Management as the Foundation for Sustainable Development

At EGAT, we have always positioned compliance and risk management at the core of our operations. Operating within the highly regulated aviation maintenance and parts manufacturing industry, we are subject to stringent international standards encompassing maintenance quality, parts management, and technical specifications. To this end, we have established a comprehensive compliance management system to ensure that all processes meet the most rigorous international standards and regulatory requirements. However, compliance is not merely the cornerstone of our operations; it also embodies our unwavering commitment to aviation safety and social responsibility. Beyond maintaining rigorous operational standards, we actively foster talent development and technological advancement, strengthening professional capabilities and upholding the highest standards of ethics and professionalism among our workforces. We believe that by upholding robust compliance management and our steadfast commitment to safety, we not only safeguard our competitive edge but also make tangible contributions to the aviation industry and society as a whole.

Advancing Together Toward a Sustainable Future

Looking to the future, we will continue to uphold a principle of prudent management, enhancing our maintenance technologies and service quality while proactively embedding ESG values into every facet of our operations. Our mission goes beyond ensuring the safety and reliability of aircraft maintenance and parts manufacturing; it is about embracing a long-term perspective that integrates corporate growth with environmental stewardship and social responsibility. While the path ahead is filled with challenges, we firmly believe that resilience, disciplined management, and a strong sense of accountability are essential to achieving true corporate sustainability, creating lasting value for industry and society alike.



Chairman
Nan-Horang Huang

黃南宏



President
Shin-Wen Shieh

謝新文

Highlights of the Year

Environmental

- We have incorporated TCFD-aligned scenario analysis to further deepen the quantification of the financial impacts of material climate-related risks and opportunities.
- In terms of renewable energy, we adopted a self-generated and self-consumed model, achieving a total consumption of 1,171.27 gigajoules (GJ) of renewable energy throughout the year.
- We also continued to implement a range of carbon-reduction initiatives, resulting in a total energy saving of 7,244.99 GJ in 2024. Among these, the replacement of the central chiller system at our maintenance facilities and the retrofit of 652 high-bay lights to LED lighting delivered the most significant energy-saving benefits, accounting for 82.93% of the total energy savings, which is equivalent to a reduction of 994.17 metric tons of CO₂ equivalent (tCO₂e) in greenhouse gas emissions.
- Implemented circular economy practices, recycling 73.46 metric tons of scrap metal in 2024, which were sold to recycling facilities for smelting and reuse.

Social

- Employee training totaled 325,045 hours, with an average of 102.38 hours per person.
- All employees received regular performance evaluations.
- A total of 60 training sessions on occupational safety and health were held, with 1,579 participants.
- Non-occupational medical service subsidies amounted to NT\$2,359,938.

Governance

- Total training hours for board members amounted to 69 hours, with an average of approximately 7.67 hours per member.
- 100% completion rate for ethical conduct and integrity management training across all employees.
- Corruption risk assessments were conducted at all operating sites, with no material risks identified.
- Both the Board of Directors and functional committees received an “Excellent” in performance evaluations.
- Successfully obtained ISO/IEC 27001:2022 and CNS 27001:2023 certifications.
- Delivered 3,405 participant sessions in information security awareness campaigns and conducted 3,218 participant sessions in social engineering defense exercises.

Product

- Over 747 cases established in the SMS system, with a total reward of NT\$642,200 issued.
- There were 14 newly qualified suppliers, all of whom have signed the Supplier Code of Conduct.
- Overall customer satisfaction averaged at 9.29/10.

TOP 10 Airframe MROs

EGAT’s airframe maintenance capabilities were recognized by Aviation Week magazine in October 2024, ranking us among the Top 10 airframe MRO providers globally.

	2023 Airframe Labor Hours* (Millions)	2023 Total MRO Labor Hours (Millions)	2023 REVENUE (U.S. \$ Billions)
ST Engineering, Aerospace	13.8	N/A	1.5
HAECO Group	11.4	15.8	2.2
MRO Holdings	9.6	9.6	N/A **
AAR	5.1	6.8	0.93
Gameco	4.4	8.5	0.5-1
Ameco Beijing	4	9.5	1.5
Turkish Technic	4	N/A	1.5
Evergreen Aviation Technologies	2.8	3.8	0.38
Etihad Engineering	1.8	2	N/A
Aviation Technical Services	1.6	1.8	N/A

* Includes only MROs that shared information.

** For AAR’s 2024 fiscal year, ended May 31. This figure is for its Repair & Engineering segment only.

Source: AVIATION WEEK

Finalist, 2024 Taoyuan Golden Award ESG Corporate Governance Category

The Taoyuan Golden Award, the Taiwan’s first ESG award program initiated by a city government, shortlisted EGAT in the ESG Corporate Governance category for our inaugural 2024 Sustainability Report, acknowledging our outstanding performance in ESG governance.



All Members of the Sustainability Committee Executive Team Earned the “Certified Professional in Corporate Sustainability Management” Credentials

Members of the Executive Team successfully completed the Certified Professional in Corporate Sustainability Management training program, jointly organized by our parent company EVA Air and the Taiwan Institute for Sustainable Energy (TAISE), passing the certification examination. This achievement reflects EGAT’s emphasis on enhancing the professionalism and governance capabilities of our sustainability team.



Corresponding Material issue
Operational Performance

1.1 About EGAT

- 1.1.1 Company Profile
- 1.1.2 Products and Services
- 1.1.3 Operations and Financial Status
- 1.1.4 Participation in Industry Associations

1.2 Corporate Sustainability Governance

- 1.2.1 Sustainability Commitment and Organizational Operations
- 1.2.2 Identification of Material Issues and Stakeholder Communication
- 1.2.3 Short, Medium, and Long-term Goals and Action Plans



01 Navigating to Sustainability Future

Policies and Commitments

EGAT places significant emphasis on promoting internal product innovation and efficiency improvements, resulting in robust operational performance. We will continue to devote ourselves to quality management technology innovation, improve customer satisfaction, and continue to pursue excellence to ensure that EGAT maintains a leading position in the supply and demand of new markets in the future.

Annual Actions

EGAT remains firmly committed to strengthening its competitive edge by continuously advancing maintenance capabilities, expanding capacity, securing higher value-added assembly component orders, and obtaining key aviation process certifications. These initiatives aim to consolidate our leadership position within the industry and maximize value creation for our stakeholders.



1.1 About EGAT

GRI: 2-1、2-6、2-28、201-1、201-4 SASB: RT-AE-000.A、RT-AE-510a.2.

1.1.1 Company Profile

Originally established as the Engineering & Maintenance Division of EVA Air Corporation, EGAT was founded in 1997, initially named “Chang An Aviation Technologies Corporation”, before being renamed “Evergreen Aviation Technologies Corporation” in 1999. Evergreen Aviation Technologies Corporation’s primary business scope involves aircraft airframe, parts and components, and powerplant maintenance.

EGAT’s hangar facilities are located near the Taoyuan International Airport, adjacent to the third terminal. All hangar facilities comply with the U.S. TSA C-TPAT (Transportation Security Administration Customs-Trade Partnership Against Terrorism) certification standards. The company currently employs hundreds of licensed aircraft maintenance engineers to provide repair services.

EGAT currently holds maintenance certifications from the Civil Aviation Administration of the Republic of China (CAA), as well as from major civil aviation authorities including the Federal Aviation Administration (FAA) of the United States, the European Union Aviation Safety Agency (EASA), the UK Civil Aviation Authority (CAA), the Japan Civil Aviation Bureau (JCAB), and the Ministry of Land, Infrastructure, and Transport (MOLIT) of South Korea.

EGAT has today become a company with a comprehensive talent pool and mature systems. We have been repeatedly recognized as the best MRO (Maintenance, Repair, Overhaul) facility in the Asia-Pacific region. Not only do we embody the spirit of “challenge, innovation, and teamwork”, but also exemplify the policy of “Safety First, Quality is Everything”. Providing excellent maintenance services to airline operators worldwide, we will continue to uphold the outstanding management philosophy of the Evergreen Group for sustainable development in the future.

Evergreen Aviation Technologies Corporation (Stock Code:2645)

Date of Establishment November 10, 1997

Chairman Huang, Nan-Horang

President Shieh, Shin-Wen

Headquarters No. 6, Hangzhan South Rd., Dayuan District, Taoyuan City, Taiwan (Country of Operations: Republic of China)

Facility Locations Dayuan Maintenance Facility, Taipei Songshan Airport (TSA) Maintenance Department, Guanyin Manufacturing Branch

Market Capitalization NT\$3,745,709,620

Number of Employees 3,175

1.1 About EGAT

1.1.2 Products and Services

EGAT Products and Services

EGAT primarily engages in two main categories of products and services: aircraft maintenance and the manufacture and sale of aircraft parts and components. Approximately 80% of our business is attributed to aircraft maintenance, while the remaining 20% is related to the manufacture and sale of aircraft parts and components.

After an aircraft is introduced from the original manufacturer (Boeing or Airbus), to ensure flight safety and airworthiness, maintenance work must be performed regularly or from time to time, leading to maintenance activities for airframes, engines, and related parts and components. The aviation maintenance business primarily involves maintenance, repair, and overhaul services (MRO), and include the following main activities:

 Maintenance	<p>Conducting aircraft maintenance in accordance with the prescribed procedures and schedules outlined in equipment manufacturer's maintenance manuals.</p>
 Repair	<p>Replacement of parts and components or outsourced repairs requiring inspection, repair, assembly, balancing, and calibration capabilities.</p>
 Overhaul	<p>Mainly to improve or restore the performance of system components, necessitating higher levels of technical expertise.</p>

With a solid foundation in aircraft and engine maintenance, EGAT expanded into the research, development, and manufacturing of parts and components, producing original equipment manufacturer (OEM) products such as aircraft engine components and airframe structural assemblies, supplied to Boeing, Airbus, and other aircraft manufacturers.

For the production and sales volume of EGAT's main products in the past two years, please refer to page 78 of the 2024 annual report.

Market Analysis

Aircraft serve as a global mode of transportation with an indispensable market position. The development of the aviation-related industry, including aircraft-centric design, manufacturing, and maintenance services, significantly impacts a country's economic competitiveness, national defense capabilities, and technological advancement in foundational industries. This prompts governments worldwide to fully support the sustainable development of this critical sector. Benefitting from sustained government backing, EGAT has attained remarkable levels of aviation manufacturing and maintenance technology expertise, quality management, and delivery standards. As a result, we have emerged as a crucial partner for leading international aircraft manufacturers such as Boeing, Airbus, Bombardier, and GE Aviation. Our increasing prominence within the global aviation supply chain not only enhances our technological prowess and market competitiveness of related industries but also generates ancillary advantages.

EGAT has established an extensive supply chain network for related civil aviation products and forged partnerships with renowned aviation manufacturers worldwide, including Boeing, Airbus, Bombardier, GE Aviation, Pratt & Whitney, and Safran. With the aviation industry recovering post-pandemic, there is a resurgence in global aviation transportation demand, consequently driving an increase in the total output value of the aviation-related industry.

1.1 About EGAT

Value chain and Risk Analysis

EGAT's primary products are aircraft maintenance services and the manufacture and sale of aircraft parts and components, positioning it within the midstream and downstream sectors of the industry.

Maintenance of Aircraft

Upstream	Airlines
Midstream	Aircraft Maintenance Facilities Parts Maintenance Facilities
Downstream	Parts Suppliers

Manufacturing and Sales of Aircraft Parts and Components

Upstream	Aircraft Manufacturers Engine Manufacturers
Midstream	Parts Manufacturers Parts Suppliers
Downstream	Outsourced Contractors

Competitive Advantages and Future Outlook

1. EGAT has developed composites repair technology in sync with the latest aircraft models.

In response to the future demand for environmental protection, weight reduction, and fuel efficiency in next-generation aircraft, the trend of diversified applications of composite materials in aircraft has increased. EGAT has long established maintenance capabilities for next-generation aircraft composite materials, including aircraft bodies and large composite parts. Furthermore, the Guanyin Branch of EGAT is equipped with high-performance machinery and facilities compliant with customer specifications, such as clean rooms, autoclaves, automated ultrasonic testing, and phosphoric acid anodizing surface treatment lines, for the production process of large aircraft composite parts.

2. Asia has become an important hub of the global aviation industry.

In recent years, airlines in Europe and North America have considered saving maintenance and operating costs and have begun to send aircraft to Asian aircraft maintenance facilities for maintenance. EGAT will leverage the fleet development plan of its parent company, Evergreen Airlines, to expand aircraft type maintenance capabilities. By combining maintenance capabilities with accumulated fleet experience and timing of other customer executions, EGAT seeks to strengthen its market position.

3. Global aircraft manufacturers are currently adopting a global division of labor.

Global aircraft manufacturing companies currently adopt a global division of labor approach. The aviation manufacturing industry involves a complex division of labor covering design, manufacturing, and assembly processes across various locations worldwide. Supply chains typically span multiple countries and regions, requiring high levels of coordination and cooperation to achieve specialization in division of labor, thereby reducing costs. Emerging countries, supported by their governments, are competing for component processing projects at lower production costs, posing a threat of price war competition. To address this threat, EGAT actively seeks higher-value assembly products and utilizes its extensive experience during product development to maximize efficiency. Simultaneously, it continues to pursue aviation process certifications to improve processes, reduce costs, and enhance market competitiveness.

1.1 About EGAT

1.1.3 Operations and Financial *

Profitability

In 2024, EGAT achieved a new revenue record of NT\$16.285 billion, representing a 10.17% year-on-year increase. This growth was fueled not only by the ongoing recovery of airline passenger services but also by our steadfast efforts in driving internal product innovation and enhancing operational efficiency, enabling us to maintain our competitive advantage and continue creating significant value for our stakeholders.

	FY2022	FY2023	FY2024
Return on Assets (%)	7.63	8.72	8.48
Return on Equity (%)	15.32	15.36	14.03
Profitability			
Net Profit Margin (%)	13.35	12.40	11.28
Pre-tax Net Profit to Paid-in Capital (%)	55.81	59.77	61.20
Earnings per Share (NT\$)	4.48	4.95	4.90
Pre-tax Net Profit (NT\$ thousand)	1,969,003	2,238,859	2,292,544

Note: In 2024, EGAT recorded no revenue from countries rated E or F on Transparency International's Government Defense Integrity Index.

* Source of data: EGAT's individual financial statements which are verified and audited by an independent certified public accountant, and the company's own survey statistics.



Government Subsidies

EGAT has been approved by the Ministry of Economic Affairs and has signed the "A+ Industrial Innovation R&D Program". The program theme is "Advanced Manufacturing Technology Development for Aircraft Engine Combustor Modules" and is scheduled from 2022 to 2023, lasting for two years. Additionally, EGAT has been selected as the Lead Integrator of Military/Commercial-grade Land Surveillance Unmanned Aerial Vehicle (UAV) Systems, demonstrating the government's recognition of the Company's technology and capabilities. The amount of government grants received in the past two years is as follows:

1.1 About EGAT

Program/Project Name	Description	Total Monetary Value of Government Grants and Subsidies
		FY2024
Development Project of Tri-Sensor Payload Module for Medium and Large Dual-Use Unmanned Aerial Vehicles	This project aims to independently develop and manufacture tri-sensor payload modules for unmanned aerial vehicles (UAVs), addressing the domestic technology gap in large optical zoom tri-sensor payload systems. The project integrates optical, gimbal, and UAV technologies to establish a comprehensive supply chain and provide one-stop services, with the goal of creating a Taiwanese brand and expanding into global markets.	13,733

Unit: NT\$ thousand

1.1.4 Participation in Industry Associations

EGAT actively participates in regular or aperiodic meetings organized by industry associations to engage with industry members, seizing opportunities for collaboration and exchange with peers.

Name of Industry Association	Association's Purpose	EGAT's Role
Taiwan Aerospace Industry Association	Assist member companies in seeking support from various sectors to develop a favorable industrial environment.	EGAT Chief Executive Vice President Wang, Cheng-Hsien serves as Executive Director of the International Cooperation Committee.

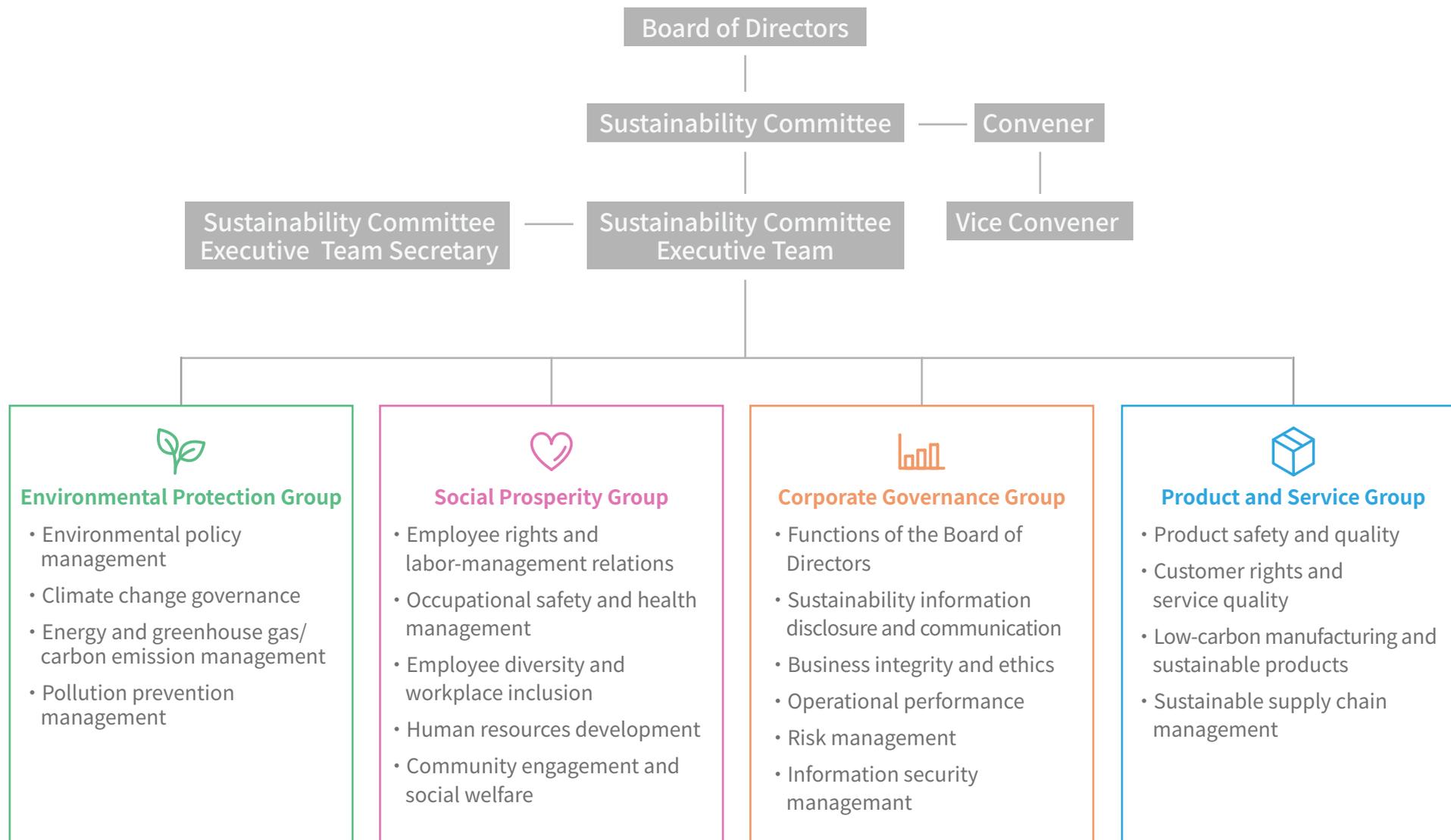


1.2 Corporate Sustainability Governance

GRI: 2-12、2-13、2-16、2-26、2-29、3-1、3-2、3-3

1.2.1 Sustainability Commitment and Organizational Operations

EGAT Sustainability Governance Organizational Chart



1.2 Corporate Sustainability Governance

To enhance sustainable development management, EGAT established a dedicated unit for promoting sustainable development in November 2023, namely the Sustainability Committee, as one of its functional committees. This committee is responsible for reviewing and overseeing the formulation of sustainable development policies, strategies, objectives, or management guidelines, as well as supervising specific implementation plans. The Sustainability Committee is convened by the Chairman of the Board, with three independent directors and the President serving as committee members. The committee has set up an executive team, which in turn has four issue focus groups based on the four major identified issues: Environmental Protection, Social Prosperity, Corporate Governance, and Product and Service. The Executive Team, led by the President as the chief executive, consists of the heads from various departments. It aims to effectively integrate resources and implement the Company's sustainable strategies, jointly promoting environmental protection, social participation, corporate governance, and achieving sustainable development and net-zero goals. The principles for appointing members to the Executive Team mainly consider whether their capabilities can effectively integrate resources and implement the company's sustainable strategies. Executive team members are required to participate in various discussions and educational training sessions intermittently to continuously enhance relevant capabilities.

The Executive Team regularly reports the progress of sustainability initiatives to the Committee, which in turn reports to the Board of Directors. In 2024, the Committee convened four meetings and submitted four reports to the Board of Directors, covering key topics including the 2024 Sustainability Work Progress, Stakeholder Engagement Report, and Risk Management Implementation Report.

EGAT has incorporated the “Procedures for the Preparation and Verification of Sustainability Reports” into its internal control system in 2024 to ensure the accuracy and completeness of sustainability reports.

1.2.2 Identification of Material Issues and Stakeholder Communication

EGAT follows the latest edition of the GRI Sustainability Guidelines, domestic and international sustainability trends, and the development of benchmark aviation sector enterprises in identifying major sustainability issues and stakeholder concerns. The Executive Team collects professional insights on the positive and negative impacts of sustainability issues in economic, environmental, and social aspects, including human rights, as well as the level of concern from seven categories of external stakeholders. These factors are considered in assessing the impacts of sustainability issues on EGAT and external economic, environmental, and social aspects. After identification and assessment, the material topics of EGAT are sorted out. In the future, EGAT will review material topics annually and implement the material topics identification process every two years based on the context of materiality, stakeholder inclusiveness, sustainability context, and completeness. These material topics will be integrated into Enterprise Risk Management (ERM) to more effectively and precisely manage organizational risks and plan short, medium, and long-term sustainable development strategies.

1.2 Corporate Sustainability Governance

Step1 Identification

7 Categories of Stakeholders

Adopting the AA1000SES: 2015 (AccountAbility 1000 Stakeholder Engagement Standard: 2015), stakeholders are categorized based on the five major principles of dependency, responsibility, influence, diversity of perspectives, and tension of concerns, and further defined into 7 major categories: Government/Competent Authorities, Investors/Shareholders, Employees, Customers, Suppliers, Community (including NGOs/NPOs), and Academic Institutions.

16 Sustainability Issues

Referencing international sustainability standards such as the United Nations Sustainable Development Goals (SDGs), United Nations Global Compact (UNGC), Global Reporting Initiative (GRI), Task Force on Climate-Related Financial Disclosures (TCFD), and industry-specific sustainability reports and concerns, 16 sustainability issues are identified.

Environmental

- Climate change governance
- Energy and greenhouse gas/carbon emission management
- Pollution prevention management

Governance

- Business integrity and ethics
- Sustainable supply chain management
- Operational performance
- Risk management
- Information security management (New in 2024)

Social

- Compensation, employee welfare, and labor-management communication
- Occupational safety and health management
- Employee diversity and workplace inclusion
- Talent cultivation and development
- Community engagement and social welfare

Products and Services

- Product safety and quality
- Customer rights and service quality
- Low-carbon manufacturing and sustainable products

When EGAT conducted material topics review in 2024, it took into account the increased attention paid to information security management issues by domestic and foreign peers and trends, so information security management was listed as a sustainability issue independently from customer rights and service quality.

Step2 Assessment

78 Questionnaires on Positive and Negative Impacts

EGAT's management and Executive Team quantitatively assess the probability and magnitude of positive and negative impacts of sustainability issues on the economy, environment, and people (including human rights) to evaluate the associated impacts.

260 Questionnaires on Stakeholder Concerns

Stakeholders from the 7 categories rate their level of concern regarding the issues on a scale of 1-5, providing insight into the concerns of each stakeholder category. 260 questionnaires were collected, including 187 from employees, 18 from suppliers, 15 from investors/shareholders, 15 from academic institutions, 12 from customers, 7 from communities (including NGOs/NPOs), and 6 from government/competent authorities. Based on statistical analysis, the top 5 major topics of concern for external stakeholders, ranked by score, are product safety and quality, occupational health and safety management, customer rights and service quality, operational performance, and risk management.

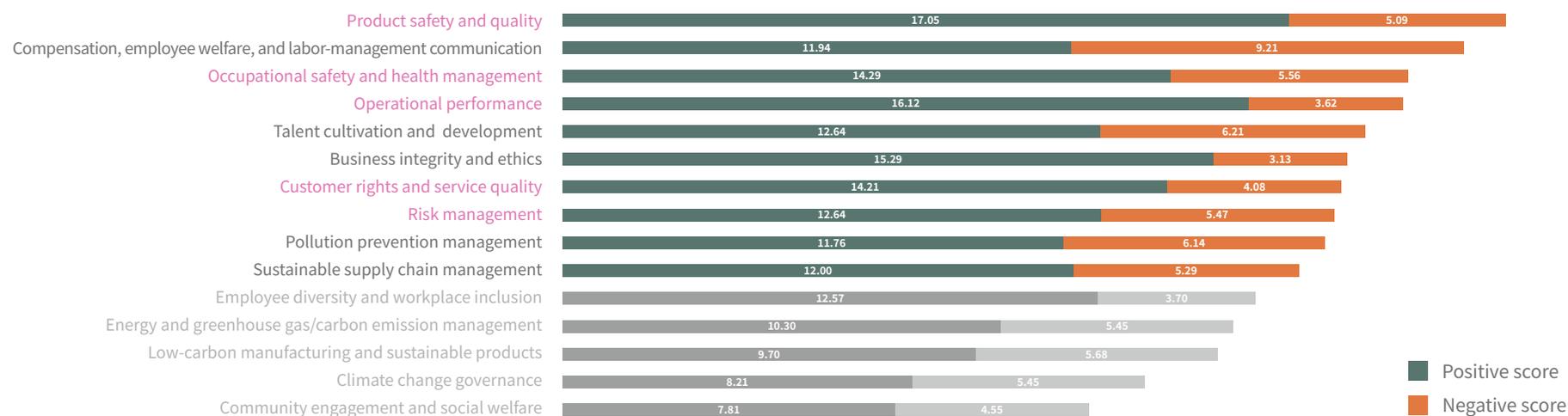
1.2 Corporate Sustainability Governance

Step3 Prioritization

The questionnaires on positive and negative impacts are prioritized based on importance, and the results of the stakeholder concern questionnaires are considered to identify sustainability issues for EGAT. In 2024, the results of the 2023 questionnaire on positive and negative impacts and stakeholder concerns are continued to be used. After discussion between EGAT’s management and the executive team, information security management is added as a material topic to showcase EGAT’s positive actions on this issue.

Step4 Review

The results of the major themes are reviewed and approved by the Company’s highest sustainability governance body — the Board of Directors. Management policies for each major sustainability topic are established, and the statuses of action plans and goals are periodically reviewed.



Note 1: In 2024, Information Security Management was newly identified as a material topic. The management approach, action plans, and key performance indicators (KPIs) related to this topic will be presented in the following sections.

Note 2: The pink topics indicate the top 5 concerns for external stakeholders, ranked by score: Product safety and quality, Occupational health and safety management, Customer rights and service quality, Operational performance, and Risk management.

1.2 Corporate Sustainability Governance

Material Issues and Organizational Impact Boundaries

1. Product Safety and Quality

GRI : 416 / SASB : RT-AE-250a.1 RT-AE-250a.2 RT-AE-250a.3
 Corresponding Sections : 4.1 Product Safety and Quality

Stable product quality management enhances customer satisfaction, increases revenue, and builds brand image. It also ensures flight safety, promotes healthy industry chain development, and further enhances national export earnings. Failure to control product quality effectively may lead to severe impacts on customer health and safety.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

2. Compensation, Employee Welfare, and Labor-Management Communication

GRI : 401 、 402
 Corresponding Sections : 5.1 Attracting and Retaining Talent 、 5.2 Human Rights and Workers' Rights

Providing a good workplace environment attracts and retains talent, promotes workplace harmony, enhances company identity, and solidarity. However, talent loss can lead to capability and knowledge gaps, causing operational disruptions and revenue losses. Deterioration of labor-management relations and increased turnover rates can tarnish the Company's reputation.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

3. Occupational Safety and Health Management

GRI : 403 / Corresponding Sections : 5.4 Occupational Safety and Health

Providing a people-oriented healthy and safe working environment safeguards employees' safety and health rights, reduces the likelihood of work-related injuries, accidents, and occupational diseases, and fulfills the employer's social responsibility. Failure to implement occupational health and safety policies may lead to additional costs, compromise corporate reputation, reduced employee retention, and loss of talent recruitment opportunities.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- Downstream (Parts suppliers / Outsourced contractors)

(Continued on next page)

1.2 Corporate Sustainability Governance

4. Operational Performance

GRI : 201 / SASB : RT-AE-000.A RT-AE-510a.2
 Corresponding Sections : 1.1 About EGAT

Robust operational performance not only benefits shareholders and investors but also enhances the company’s image among the public, job seekers, and other stakeholders, leading to market growth. Poor operational performance can reduce shareholder and investor interests, damage the company’s image, and potentially cause market downturns and mass unemployment.

5. Talent Cultivation and Development

GRI : 404 / Corresponding Sections : 5.3 Talent Cultivation and Development

Establishing employee training and performance evaluation systems can enhance employee competencies and work efficiency, thereby increasing company revenue. Comprehensive education and training, along with career development planning, contribute to boosting employee identification with the Company and fostering organizational solidarity. Failure to implement employee training may result in insufficient employee skills and expertise, potentially impacting work efficiency and output, leading to decreased company revenue and reduced competitiveness. Furthermore, the absence of comprehensive career development plans for employees may diminish their sense of belonging, potentially increasing turnover rates.

6. Business Integrity and Ethics

GRI : 205 、 206 / SASB : RT-AE-510a.3
 Corresponding Sections : 2.3 Business Integrity

Practicing operational integrity and adhering to business ethics helps build a positive corporate image, increases stakeholder trust, and maintains a stable market order, thereby safeguarding stakeholder interests. Instances of unethical conduct or actions that undermine market fairness can damage the Company’s reputation, harm stakeholder interests, and expose it to risks such as lawsuits or divestment of equity.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- Downstream (Parts suppliers / Outsourced contractors)

1.2 Corporate Sustainability Governance

7. Customer Rights and Service Quality

Corresponding Sections : 4.3 Customer Rights and Service Quality

Maintaining open communication channels with customers allows for timely collection of feedback and adjustment of service content, thereby enhancing overall service quality. Failure to inadequate communication channels with customers may lead to delayed response to customer needs, thereby compromising service quality.

8. Risk Management

Corresponding Sections : 2.5 Risk Management

A robust risk and opportunity management mechanism enables enterprises to identify and plan responses to risks early, effectively avoiding or mitigating their impact. It also allows for the timely identification of new business opportunities, increasing long-term profitability. Failure to properly plan risk and opportunity management may make it difficult to preemptively address risks or handle emergency situations, leading to significant customer loss, legal challenges, or missed profit and transition opportunities.

9. Pollution Prevention Management

GRI : 303 \ 306 / SASB : RT-AE-150a.1 RT-AE-150a.2

Corresponding Sections : 3.2 Pollution Prevention Management

Effectively managing water resources and waste throughout the value chain (upstream and downstream) entails reducing resource extraction and increasing resource recirculation rates. This helps to lower resource acquisition costs, mitigate the risk of resource depletion, and safeguard natural ecosystems. Additionally, it can prevent penalties from environmental pollution incidents and enhance the Company's environmental reputation. Failure to manage water resources, waste disposal, and noise control effectively may result in fines, increased operating costs, and missed opportunities for resource recovery and reuse initiatives. This could lead to higher operational and procurement costs and the loss of opportunities in emerging markets.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- Downstream (Parts suppliers / Outsourced contractors)

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

1.2 Corporate Sustainability Governance

10. Sustainable Supply Chain Management

GRI : 204 、 308 、 414 / SASB : RT-AE-510a.3 RT-AE-440a.1
 Corresponding Sections : 4.2 Supply Chain Management

Implementing sustainable management across the supply chain not only enhances the resilience of raw material supply but also reduces the negative impacts of products. It improves the overall sustainability performance of the supply chain, enhances corporate reputation, and reduces the risk of legal violations. Improper supply chain management may lead to a raw material supply crisis, which can reduce profitability and tarnish corporate reputation. It may also result in environmental degradation and human rights violations.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)

11. Information Security Management

GRI : 418 / SASB : RT-AE-230a.1 RT-AE-230a.2
 Corresponding Sections : 2.6 Information Security Management

Establishing a robust information security management framework helps mitigate the risks of breaches involving sensitive customer data and cyberattacks. Inadequate information security management may lead to the leakage of confidential company information and reputational damage, ultimately undermining customer trust.

Within the Organization

- ✓ Evergreen Aviation Technologies Corp (EGAT)

Outside of the Organization

- ✓ Upstream (Airlines / Aircraft manufacturers / Engine manufacturers)
- ✓ Midstream (Aircraft maintenance facilities / Parts maintenance facilities / Parts manufacturers / Parts suppliers)
- ✓ Downstream (Parts suppliers / Outsourced contractors)



1.2 Corporate Sustainability Governance

Stakeholder Communication

1. Employees

Priority Issues of Concern

- Occupational safety and health management
- Product safety and quality
- Customer rights and service quality
- Operational performance
- Risk management

Engagement Methods and Frequency

- Department meetings (monthly)
- Labor-management meetings (quarterly)
- Employee welfare committee (quarterly)
- Occupational safety and health committee (monthly)
- Performance evaluation and interviews (twice a year)
- Employee feedback box
- Confidential complaint hotline

2. Investors / Shareholders

Priority Issues of Concern

- Product safety and quality
- Customer rights and service quality
- Operational performance
- Occupational safety and health management
- Business integrity and ethics

Engagement Methods and Frequency

- Annual general shareholders' meeting (annually)
- Investor conferences (as needed)
- Investor mailbox/spokesperson mailbox (as needed)
- Announcement of material financial and business information according to regulatory requirements on Market Observation Post System (MOPS)
- Investor relations section on the Company website

Specific Contact Information

Human Resources Division egathrd@egat.com.tw

Sexual harassment and sexual discrimination complaint channels:

Human Resources Division

- Dayuan Maintenance Facility:
03-3519437 ameliasung@egat.com.tw
- Guanyin Branch:
03-2826030 susanlin@egat.com.tw

Bullying incident complaint channel:

Occupational Safety and Health Division

- Dayuan Maintenance Facility:
03-3519980 9980@egat.com.tw
- Guanyin Branch:
egatgSHE@egat.com.tw

Communication Frequency and Results

1. Each department conducted a department meeting once a month.
2. Conducted 4 labor-management meetings, 3 employee welfare committee meetings, 12 occupational safety and health committee meetings.
3. Performance evaluations and interviews were conducted twice.

Specific Contact Information

- Spokesperson: Shieh, Shin-Wen Position: President
03-3833268
- Acting spokesperson: Chen, Chi-Min Position: Senior Vice President
03-3833268
spokesman@egat.com.tw

Communication Frequency and Results

1. Conducted 1 annual general shareholders' meeting.
2. Conducted 2 investor conference.
3. A shareholder Q&A mailbox and a dedicated hotline was established to respond to shareholders' inquiries.
4. 16 material information was announced.

1.2 Corporate Sustainability Governance

3. Customers

Priority Issues of Concern

- Customer rights and service quality
- Product safety and quality
- Sustainable supply chain management
- Risk management
- Operational performance

Engagement Methods and Frequency

- Electronic surveys / TCM technical meetings / QRM quality management meetings (irregular)

Specific Contact Information

- Dayuan Maintenance Facility: Business Coordination Division
03-3519473 marinachu@egat.com.tw
- Guanyin Branch: Production Control Department – Sales Team
03-2826020 kevinliu@egat.com.tw

Communication Frequency and Results

1. After major maintenance is completed, electronic surveys are randomly sent to customers for feedback. A total of 16 customer responses were received.
2. Regular face-to-face, video, or online meetings are held with customers every week.

4. Suppliers

Priority Issues of Concern

- Business integrity and ethics
- Product safety and quality
- Sustainable supply chain management
- Operational performance
- Customer rights and service quality

Engagement Methods and Frequency

- Digital questionnaire (annual)

Specific Contact Information

- Dayuan Maintenance Facility: Procurement Department
eliotwu@egat.com.tw
- Guanyin Branch: Materials Department
ericlin@egat.com.tw

Communication Frequency and Results

1. Conducted 2 courses on business integrity and ethics for contractors.
2. Host a supplier conference in January 2025.

5. Community (Including NGOs/NPOs)

Priority Issues of Concern

- Operational performance
- Occupational safety and health management
- Talent development and cultivation
- Pollution prevention management
- Business integrity and ethics

Engagement Methods and Frequency

- Government agency official documents, emails, phone calls (as needed)

Specific Contact Information

- General Affairs Department
- Dayuan Maintenance Facility: 03-3519417 davischen@egat.com.tw
- Guanyin Branch: 03-2826041 itsaisung@egat.com.tw

Communication Frequency and Results

Implementing friendly neighborly relations, participating in social welfare activities.

1.2 Corporate Sustainability Governance

6. Government/Competent Authorities

Priority Issues of Concern

- Customer rights and service quality
- Operational performance
- Product safety and quality
- Sustainable supply chain management
- Risk management

Engagement Methods and Frequency

- Government agency official documents, emails, phone calls, meetings, site visits (as needed)

Specific Contact Information

- Dayuan Maintenance Facility:
Quality Assurance Department
qadmail@egat.com.tw
- Guanyin Branch:
Quality Assurance Department
03-2826090 richardchen@egat.com.tw

Communication Frequency and Results

At least 12 quality coordination meetings are held annually with civil aviation authorities.

7. Academic Institutions

Priority Issues of Concern

- Business integrity and ethics
- Talent cultivation and development
- Occupational safety and health management
- Employee diversity and workplace inclusion
- Customer rights and service quality

Engagement Methods and Frequency

- Company- teacher/student meetings (monthly)

Specific Contact Information

Human Resources Division egathrd@egat.com.tw

Communication Frequency and Results

1. Monthly meetings are conducted to understand student needs, feedback, and responses, making students feel valued and increasing their willingness to stay. A total of 101 meetings were held in 2024.
2. Teachers from various schools conducted a total of 39 on-site visits during the 2024 academic year to understand the internship environment, actual internship situations, exchange opinions with the Company, and jointly guide students according to the schedule planned by each school.

1.2 Corporate Sustainability Governance

1.2.3 Short, Medium, and Long-term Goals and Action Plans

Since 2023, EGAT has set short-term (1–3 years) and medium- to long-term (over 3 years) goals, with annual progress tracking to continuously enhance its sustainable development blueprint.

1. Product Safety and Quality

2024 Implementation Results

- Zero administrative actions received from civil aviation authorities.
- Completed certifications for ISO 9001, AS 9110, and AS 9100.
- Completed audits of customer quality systems (GE S-1000, Boeing QMS).

Short-Term Goals (1-3 years)

- For every one million work hours, the number of occurrences disciplined by civil aviation authorities due to maintenance problems is less than 1.850 per million work hours.
- ISO 9001, AS 9110, and AS 9100 certifications remain valid.
- Effective quality systems as required by customers are maintained.

Medium- to Long-Term Goals (Over 3 Years)

- For every one million work hours, the number of occurrences disciplined by civil aviation authorities due to maintenance problems is less than 1.665 per million work hours.
- ISO 9001, AS 9110, and AS 9100 certifications remain valid.
- Effective quality systems as required by customers are maintained.

2. Compensation, Employee Welfare, and Labor-Management Communication

2024 Implementation Results

- Launched an employee satisfaction survey project in Q4, currently underway and scheduled for completion in Q2 2025.
- Introduced New Year bonuses for duty staff during the New Year holiday period.
- Adjusted allowances for travel per diem, eligibility for family visit airfare subsidies, visa fee reimbursements, and relocation allowances for employees assigned overseas.
- Revised early and night shift duty allowances for shift employees and meal allowances in locations without onsite catering.
- Adjusted rental and home leave subsidies for employees relocated domestically.
- Conducted a review of salary structure, considering the Consumer Price Index (CPI), public sector salary adjustments, peer benchmarking, and the Company's annual operating income, and implemented salary adjustments accordingly.

(Continued on next page)

1.2 Corporate Sustainability Governance

Short-Term Goals (1-3 years)

- Introduction of employee satisfaction surveys to regularly understand employee demands and use them as a reference for optimizing management measures to increase employee identification.
- In addition to providing Lunar New Year red envelopes for rotating staff during the Lunar New Year period, New Year red envelopes for on-duty staff will also be provided during the New Year period starting from 2024.
- Adjustment of the standard meal allowance for business trips, applicable home leave air ticket and visa fee reimbursements, and relocation subsidies for personnel from 2024 to reflect inflation and the consumer price index.
- Adjustment of shift meal fees for on-duty personnel and dinner expenses for areas without provided meals starting from 2024 to alleviate economic pressure on employees.
- Adjustment of housing subsidies and home leave subsidies for domestic transfer personnel starting from 2024.
- Annual assessment of salary structures, considering the consumer price index, salary adjustment rates for civil servants, and industry conditions, adjusting salaries as appropriate based on the Company's annual operating revenue.

Medium- to Long-Term Goals (Over 3 Years)

- Employee satisfaction surveys are conducted biennially.
- Continuous evaluation of existing benefits, considering the consumer price index and market conditions, and timely adjustment of allowances and benefits.
- Addition of relevant allowances and benefits based on business development and operational conditions if permitting.
- The Company's salary competitiveness holds a benchmark position within the industry.

3. Occupational Safety and Health Management

2024 Implementation Results

- Disabling Injury Frequency Rate (FR): 4.36.
- Annual completion rate of employee health check-ups: 100%.
- Conducted 1 diverse health lecture and other health promotion activities 20 sessions.
- Obtained the new verification certification in February 2025.

Short-Term Goals (1-3 years)

- Disabling Injury Frequency Rate (FR) < 6 cases per total work hours*10⁶.
- Annual completion rate of employee health check-ups: 100%.
- Conduct at least 1 diverse health lecture or other health promotion activities: 20 sessions.
- ISO 45001: Annual regular follow-up audits conducted by certification bodies.

Medium- to Long-Term Goals (Over 3 Years)

- Disabling Injury Frequency Rate (FR) < 0 cases per total work hours*10⁶.
- Annual completion rate of employee health check-ups: 100%.
- Conduct at least 1 diverse health lecture or other health promotion activities: 20 sessions.
- ISO 45001: Comprehensive audits conducted by certification bodies every three years for re-certification.

1.2 Corporate Sustainability Governance

4. Operational Performance

2024 Implementation Results

- Completed the review of budget and business targets and reported to the Board of Directors.

Short-Term Goals (1-3 years)

- Annual regular review of budget and operational objectives reported to the Board of Directors.

Medium- to Long-Term Goals (Over 3 Years)

- Annual regular review of budget and operational objectives reported to the Board of Directors.

5. Talent Cultivation and Development

2024 Implementation Results

- Conducted leadership training courses for department-level managers.
- Achieved an annual employee training participation rate of 99.25%.
- Invested NT\$228,900 in employee online foreign language learning platforms and subsidies.
- 38 employees passed the Civil Aviation Administration maintenance engineer license examinations.

Short-Term Goals (1-3 years)

- Conduct at least 1 specific education course annually.
- Annual employee training participation rate > 99%^{*(Note 1)}
- Continuous provision of online foreign language learning platforms and subsidies for employees, and continuous encouragement for employees to obtain diverse certifications.

Medium- to Long-Term Goals (Over 3 Years)

- Conduct at least 2 specific education courses annually.
- Annual employee training participation rate > 99%^{*(Note 1)}
- Continuous provision of online foreign language learning platforms and subsidies for employees, and continuous encouragement for employees to obtain diverse certifications.

6. Business Integrity and Ethics

2024 Implementation Results

- Zero cases of violations of ethical conduct and Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies.
- Achieved 100% participation rate in employee ethical management training courses.
- No whistleblowing cases were filed this year.
- Held business integrity and ethics training courses for contractors at the Guanyin Branch in December 2024 and at the Dayuan Maintenance Facility in January 2025.
- Held two director training sessions in July and October 2024, respectively.
- Completed the internal Board performance evaluation.

(Continued on next page)

1.2 Corporate Sustainability Governance

Short-Term Goals (1-3 years)

- Zero cases of violations of ethical conduct and Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
- Conduct employee integrity and ethical training courses once a year. Employee participation rate: 98%. (Note 2)
- Upon receiving reported cases, process and report according to procedures, and complete internal investigations within 7 days.
- Conduct relevant courses for long-term contractors annually.
- Corporate Governance
 1. Organize director training courses twice a year, each lasting 3 hours.
 2. Conduct internal board performance evaluation operations once a year.

Medium- to Long-Term Goals (Over 3 Years)

- Zero cases of violations of ethical conduct and Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
- Conduct employee integrity and ethical training courses once a year. Employee participation rate: 99%. (Note 2)
- Upon receiving reported cases, process and report according to procedures, and complete internal investigations within 5 days.
- Conduct relevant courses for all contractors annually.
- Corporate Governance
 1. Organize director training courses twice a year, each lasting 3 hours.
 2. Conduct internal board performance evaluation operations once a year.

7. Customer Rights and Service Quality

2024 Implementation Results

- Overall customer satisfaction averaged at 9.29.

Short-Term Goals (1-3 years)

- Customer satisfaction average score > 9.69 (out of 10 points).

Medium- to Long-Term Goals (Over 3 Years)

- Customer satisfaction average score > 9.74 (out of 10 points).

8. Risk Management

2024 Implementation Results

- All departments completed the revision of internal control systems in May 2024, which were reported to and approved by the Board of Directors in August 2024.
- All audit findings issued in 2024 were rectified by the audited departments within the specified deadlines.

Short-Term Goals (1-3 years)

- Regularly inventory and refine internal control systems in each department.
- Audit deficiencies are addressed within the required deadlines.

Medium- to Long-Term Goals (Over 3 Years)

- All potential operational risks are within manageable ranges.

(Continued on next page)

1.2 Corporate Sustainability Governance

9. Pollution Prevention Management

2024 Implementation Results

- Completed the revision of regulatory identification procedures for the manufacturing and maintenance facilities, with quarterly reviews of hazardous chemical and air pollution regulations to follow.
- Recorded rainwater harvesting volumes of 421 metric tons at Hangar 4 and 1,147 metric tons at the New Powerplant Facility, totaling 1,568 metric tons across the entire site.
- Achieved a 42.23% recycling rate of industrial waste at the Dayuan Maintenance Facility.
- Achieved a 25.41% recycling rate of industrial waste at the Guanyin Branch.

Short-Term Goals (1-3 years)

- Quarterly execution of identification of toxic substances and air pollution regulations.
- Conduct water resource inventory in 2024 through water meter installation to understand water resource flow and direction. For example, statistics on rainwater recycling, process, and domestic water usage.
- Dayuan Maintenance Facility: Waste recycling rate 35%. (Note 3)
- Guanyin Branch: Waste recycling rate 31%. (Note 3)

Medium- to Long-Term Goals (Over 3 Years)

- Quarterly execution of identification of toxic substances and air pollution regulations.
- Dayuan Maintenance Facility: Waste recycling rate 40%. (Note 3)
- Guanyin Branch: Waste recycling rate 34%. (Note 3)

10. Sustainable Supply Chain Management

2024 Implementation Results

- Supplier Code of Conduct (SCoC) signing rate: 86%.
- Launched the Sustainable Supply Chain Management Project in Q4 2024, and issued Self-Assessment Questionnaires (SAQ) in Q1 2025 to assess supplier sustainability risks.

Short-Term Goals (1-3 years)

- Supplier Code of Conduct (SCoC) signing rate: 80%.
- Supplier sustainability risk assessment investigation SAQ recovery rate (maintenance parts and components procurement): 70%. Tier 1 suppliers with SAQ scores below 70 are defined as “high-risk suppliers”.

Medium- to Long-Term Goals (Over 3 Years)

- Supplier Code of Conduct (SCoC) signing rate: 90%.
- Supplier sustainability risk assessment investigation SAQ recovery rate (maintenance parts and components procurement): 80%. Tier 1 suppliers with SAQ scores below 75 are defined as “high-risk suppliers”.

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1.2 Corporate Sustainability Governance

11. Information Security Management

2024 Implementation Results

- No incidents of customer privacy violations or data breaches were reported.
- Obtained ISO/IEC 27001: 2022 and CNS 27001:2023 certifications.
- Completed company-wide information security awareness campaigns and general education training courses for all employees.

Short-Term Goals (1-3 years)

- Zero cases of violating customer privacy or data leakage.
- Obtain ISO 27001 certification.
- All employees must complete a 3-hour general information security awareness course annually.

Medium- to Long-Term Goals (Over 3 Years)

- Zero cases of violating customer privacy or data leakage.
- Expand ISO 27001 certification scope.
- All employees must complete a 3-hour general information security awareness course annually.

Note 1: Employee training participation rate = The achievement rate of the training courses that the training system should complete in the current year.

Note 2: Participation rate = Number of employees who have completed training/Total number of current employees.

Note 3: Annual resource recovery volume (metric tons)/Annual output of domestic and business waste (metric tons) x 100%.



Corresponding Material Issue
Business integrity, Risk management,
Information security management

2.1 Composition of the Board of Directors

- 2.1.1 Corporate Governance Framework
- 2.1.2 Functional Committees
- 2.1.3 Composition and Functioning of the Board of Directors
- 2.1.4 Members of the Board of Directors
- 2.1.5 Performance Evaluation of the Board of Directors

2.2 Remuneration Policy

- 2.2.1 Remuneration Policy for Directors
- 2.2.2 Remuneration Policy for Senior Managerial Officers

2.3 Business Integrity

- 2.3.1 Business Integrity and Ethical Code of Conduct
- 2.3.2 Enforcement of Business Integrity

2.4 Legal Compliance

2.5 Risk Management

- 2.5.1 Risk Management Process
- 2.5.2 Risk Identification and Mitigation

2.6 Information Security Management



02 Building Sound Governance

Policies and Commitments

EGAT believes that sound governance is the cornerstone of stable business development. In addition to establishing a clear governance framework and continuously strengthening the functions of the Board of Directors, EGAT has also formulated policies such as the “Corporate Governance Best Practice Principles”, “Ethical Corporate Management Best Practice Principles”, and “Codes of Ethical Conduct” to ensure transparent and robust governance mechanisms. In addition, EGAT has established regulations and layered mechanisms for risk management and internal audit, including the “Policies and Procedures of Risk Management” and the “Regulations Governing Internal Audit Operations”, and formulated the "Information Security Policy" and "Information Security Management Manual" to strengthen information security. These frameworks aim to anticipate opportunities and navigate steadily in the constantly changing business environment.

Annual Actions

Positive Impact Management:

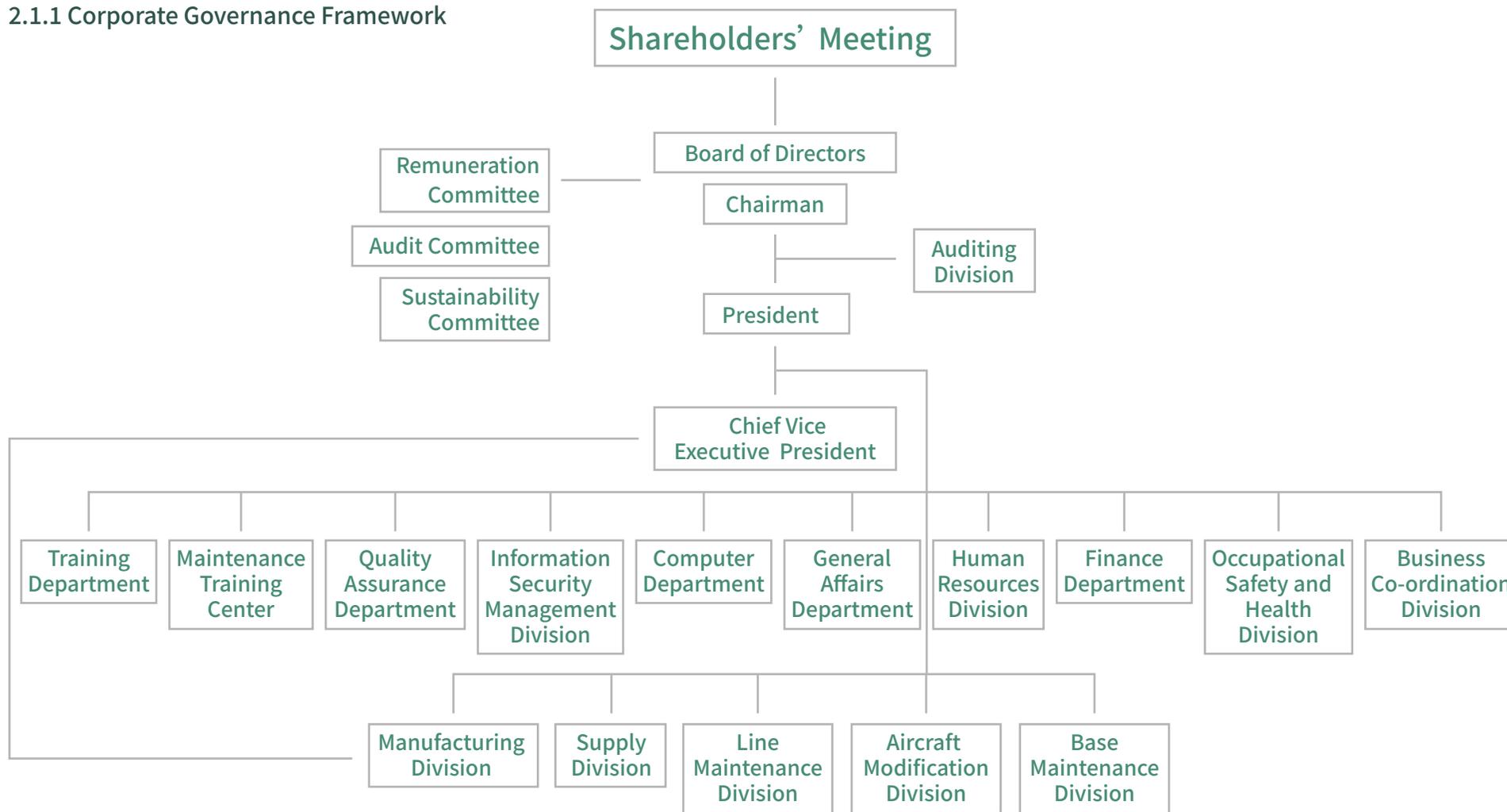
- Integrated the Code of Ethical Conduct and Integrity Management into pre-employment orientation training for new hires.
- Established an Information Security Management System, conducting risk assessments and mitigation through mechanisms such as security objective measurement, internal and external audits, incident reporting, and monitoring. Additionally, conducted regular training and awareness campaigns to strengthen information security awareness and practices.

Negative Impact Management:

- Developed corresponding management measures for identified risk items to mitigate the impact of low-probability risks.
- Conducted regular business continuity drills to ensure the Company can maintain normal operations in the event of an information security incident.

2.1 Composition of the Board of Directors GRI: 2-9 \ 2-10 \ 2-11 \ 2-15 \ 2-17 \ 2-18

2.1.1 Corporate Governance Framework



Sound corporate governance is the foundation for creating sustainable value and trust. EGAT has always operated with integrity and constructed a comprehensive governance structure to supervise organizational operations, ensure decision-making quality, and ensure that all personnel fulfill their duties. EGAT aims to safeguard the interests of all stakeholders and become a trusted enterprise, steadily advancing business development on the right course.

2.1 Composition of the Board of Directors

2.1.2 Corporate Governance Framework

EGAT has established three functional committees under the Board of Directors: the Audit Committee, the Remuneration Committee, and the Sustainability Committee. All three committees include independent directors to ensure independent oversight of the company's financial, remuneration, and sustainability operations.

Audit Committee

To strengthen corporate governance and enhance the functions of the Board of Directors, EGAT established the Audit Committee on January 12, 2022. The committee consists of all independent directors, totaling 3 members, with at least 1 member possessing accounting or financial expertise, serving a term of 3 years.

The main deliberations of the Audit Committee include ensuring the proper presentation of the company's financial statements, appointing CPAs and assessing their independence, and ensuring the effective implementation of the Company's internal control system.

In 2024, the Audit Committee held 6 meetings with a 100% average attendance rate.

Sustainability Committee

To fulfill corporate social responsibilities and establish a comprehensive risk management system to achieve sustainable development goals, EGAT established the Sustainability Committee under the Board of Directors through the Board of Directors' resolution on November 7, 2023. The committee members are appointed by the Board of Directors, with five members, and more than half of them are independent directors. The term of office for committee members is the same as that of the appointing the Board of Directors.

The main responsibilities of the Sustainability Committee include reviewing policies, strategies, objectives, or management guidelines related to sustainable development (including risk management), and reviewing annual work plans for sustainable development, supervising, tracking progress, and related matters.

In 2024, the Sustainability Committee held 4 meetings with a 100% average attendance rate.

Remuneration Committee

To enhance the integrity of the Company's director and executive remuneration system, EGAT established the Remuneration Committee on January 13, 2022. The committee consists of three members appointed by the Board of Directors, all of whom are independent directors. They possess professional qualifications and independence, and no additional remuneration consultants are hired. The term of office for committee members is the same as that of the appointing the Board of Directors.

The main responsibilities of the Remuneration Committee include assisting in the formulation and periodic review of policies, systems, standards, and structures for evaluating the performance and compensation of directors and executives.

In 2024, the Remuneration Committee held 2 meetings with a 100% average attendance rate.

2.1 Composition of the Board of Directors

2.1.3 Composition and Functioning of the Board of Directors

Nomination and Election of Board Members

The Board of Directors is the highest governing body of EGAT, responsible for making important decisions and being accountable to shareholders and stakeholders. According to the Company’s Articles of Incorporation, the Board consists of seven to nine members, including three independent directors, with a term of three years. The election process for directors follows the nomination system as stipulated in Article 192-1 of the Company Act, the EGAT Articles of Incorporation, and the Regulations for Electing Directors. Shareholders holding more than one percent of EGAT’s total issued shares can submit a list of director candidates in writing during the nomination period. Shareholders are required to elect directors from the list of candidates announced by EGAT.

Functioning of the Board of Directors

The operation of the Board of Directors ensures that the overall operation of EGAT is carried out in accordance with the directives of the Board of Directors. The Chairman of EGAT’s Board of Directors does not concurrently hold the position of President.

EGAT convenes a Board of Directors meeting at least once every quarter, adhering to the Company Act, Securities and Exchange Act, the Company’s Articles of Incorporation, and the Rules of Procedure to exercise its authority, and discuss and resolve on the Company’s operational plans and various proposals.

To avoid conflicts of interest, no director of EGAT shall have spousal or second-degree relatives among themselves. In cases where proposals discussed in Board meetings involve potential conflicts of interest for a director, the concerned director shall state the significant content of such interest during that meeting. If the involvement of a director could harm EGAT’s interests, he/she is not allowed to participate in the discussion and voting. He/She shall also recuse him/herself from discussion and voting, and cannot act as proxies for other directors, ensuring that the Board of Directors can independently and objectively execute its duties.

To improve the governance functions of the Board of Directors and enhance operational efficiency, EGAT has established the “Rules Governing the Duties of Independent Directors” to guide independent directors in their duties. Throughout their tenure, independent directors have not established any relationships that would be detrimental to the interests or would impair their judgment with management or related parties of EGAT, and their performance is justifiable. All three independent directors possess the capability to independently and effectively oversee the operations of the Board of Directors. For more information about our corporate governance practices, please visit the Corporate Governance section on our [website](#).

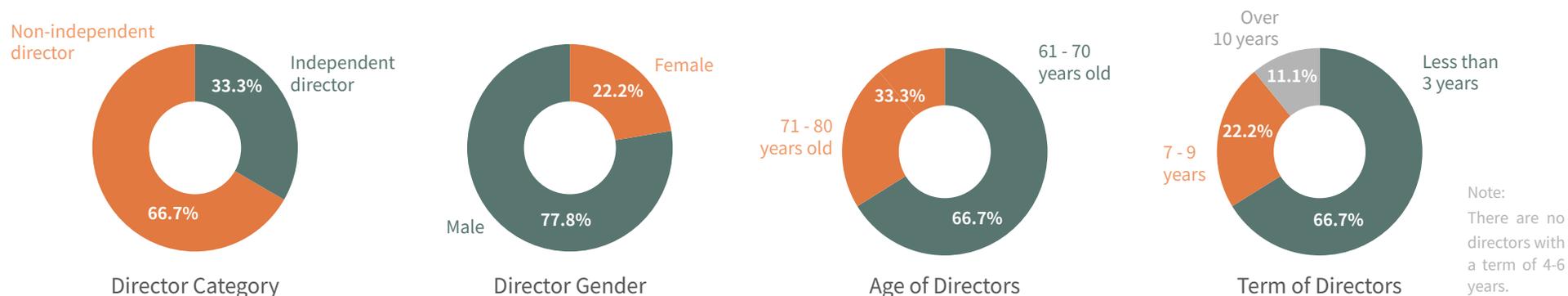
2.1 Composition of the Board of Directors

2.1.4 Members of the Board of Directors

According to Paragraph 3, Article 23 of EGAT’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.

Furthermore, in January 2025, EGAT established the “Succession Plan and Operation Guidelines for Members of the Board of Directors and Key Management,” specifying that the selection of Board member successors shall be planned in reference to the above-mentioned regulations.

EGAT’s Board of Directors consists of nine members, including three independent directors accounting for 33.33% of total Board members. Currently, there are 2 female directors on the Board of Directors, representing 22.22%. The age of the directors is all above 60, with an average continuous tenure of 5 years. Their backgrounds and expertise span not only the relevant industry but also areas such as finance and accounting, insurance, risk management, law, government and supervision, and information technology. This diverse background provides different perspectives for the company’s operation and decision-making, effectively addressing the constantly changing operational needs. Details regarding the directors’ backgrounds, concurrent positions, and other information can be found on pages 16-20 of the 2024 Annual Report.



Continuing Education for Directors

In response to the ever-changing external environment, the directors’ continuous understanding of emerging risks, opportunities, and regulations is key to strengthening the Board’s capabilities. In 2024, Board members participated in 10 training courses, totaling 69 hours. The courses covered various topics including corporate governance, climate change, ESG-related laws, AI applications, industrial relations, etc. All directors meet the training hours requirement for directors of TWSE- and TPEX- listed companies.

2.1 Composition of the Board of Directors

Continuing Education Courses and Course Hours Attended by Directors

ESG Aspects	Course Title	Course Date	Organizer	Number of Participants	Number of Course Hours
 Environmental	Global Emerging Risks and Sustainability Transformation Opportunities	2024/10/15	Taiwan Corporate Governance Association	7	10.5
	Net Zero Carbon Emissions Advocacy Seminar – Taipei Session	2024/9/4	Taiwan Corporate Governance Association	1	3
	2024 Cathay Sustainable Finance and Climate Change Summit	2024/7/3	Taiwan Stock Exchange Corporation	1	6
	The Latest ESG Laws and Regulations, Trends, Impacts, and Responses	2024/6/7	Taiwan Corporate Governance Association	1	3
 Social	Anti-Money Laundering and Anti-Fraud Protection	2024/11/1	Securities and Futures Institute	1	3
	New Trends in Labor-Management Relations from an ESG Perspective – Responses by Taiwanese Enterprises	2024/7/19	Taiwan Corporate Governance Association	8	24
 Governance	Corporate Governance – The Role and Accountability of Controlling Shareholders (Governance Aspect)	2024/11/8	Taipei Foundation of Finance	1	3
	The Impact of IFRS17 on Insurance Industry Business Strategies	2024/11/5	Taiwan Insurance Institute	1	3
	Creating a New AI Future – Sharing of Generative AI Application Cases	2024/11/1	Securities and Futures Institute	1	3
	Global Economic Outlook and Industry Trends	2024/10/15	Taiwan Corporate Governance Association	7	10.5
				Total Training Hours	69

2.1 Composition of the Board of Directors

2.1.5 Performance Evaluation of the Board of Directors

To enhance the functionality and efficiency of the Board of Directors, EGAT has established the “Rules for Performance Evaluation of Board of Directors” according to Article 37 of the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”. This mandates that the Board conducts an internal performance evaluation at least once a year, with the Finance Department overseeing the process. The evaluation scope encompasses performance evaluation of the Board, self-performance evaluation of the Board members, and performance evaluation of functional committees (Audit Committee, Remuneration Committee, Sustainability Committee). Evaluation is conducted through questionnaires filled out by Board members and committee members, with the Finance Department collecting and analyzing the results. The results of the evaluation shall be reported to the Board of Directors by the end of March of the following year and shall serve as a reference for reviewing and enhancing the performance of the Board.

Performance Evaluation Criteria of the Board of Directors

Performance Evaluation of the Board

- 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 Directors
- Implementation of Sustainable Management (ESG)
- Internal Control

Self-Performance Evaluation of the Board Members

- 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
- Internal Control

Performance Evaluation of the Functional Committees (Audit Committee, Remuneration Committee, Sustainability Committee)

- 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
- Internal control

Results of Performance Evaluation of the Board of Directors

The 2024 self-evaluation results for the performance evaluation of the Board, performance evaluation of the Board members, and performance evaluation of functional committees (Audit Committee, Remuneration Committee, and Sustainability Committee) are as follows:

Evaluation Items	Overall Average Score (out of 5)	Self-Evaluation Result
Performance Evaluation of the Board	4.99 points	Excellent
Performance Evaluation of the Board members	4.99 points	Excellent
Performance Evaluation of the Audit Committee	5.00 points	Excellent
Performance Evaluation of the Remuneration Committee	5.00 points	Excellent
Performance Evaluation of the Sustainability Committee	5.00 points	Excellent

Remarks:

A score of 4.5 or above is regarded as excellent, a score of 3.5 or above but less than 4.5 is regarded as good, a score of 2.5 or above but less than 3.5 is regarded as acceptable, and a score less than 2.5 is regarded as improvement needed .

2.2 Remuneration Policy GRI: 2-19 \ 2-20

EGAT' s Remuneration Committee establishes and periodically reviews policies, systems, standards, and structures for evaluating the performance and remuneration of directors and executives, and regularly evaluates and determines the remuneration of directors and executives to ensure the fairness of remuneration payments.

2.2.1 Remuneration Policy for Directors

In accordance with EGAT' s “Articles of Incorporation” and “Payment Regulation of Directors”, if the Company is profitable, directors’ remuneration shall not exceed two percent of net profits. Within the total director remuneration, consideration shall be given to the participation and contribution value of directors to the company’ s operations. The remuneration of directors is subject to review by EGAT’ s Remuneration Committee and approval by the Board of Directors.

2.2.2 Remuneration Policy for Senior Managerial Officers

In accordance with the Company’ s Articles of Incorporation, if the Company makes a profit in a year, no less than one percent of the net profit shall be set aside as employee profit-sharing remuneration. Remuneration for managerial officers shall be governed by the Regulations Governing the Remuneration of Managerial Officers, which shall consist of fixed remuneration and variable remuneration. Fixed remuneration includes salary and allowances. Job titles are determined in accordance with the Company’ s organizational structure, business nature, and job nature. Salary standards for each rank are established with reference to internal and external factors. Various remuneration includes year-end bonuses and employee profit-sharing remuneration. Year-end bonuses for managerial officers are based on performance evaluation, which includes job performance, leadership, adaptability, creativity, knowledge and experience, planning and cost concepts, etc. Bonus amounts are reviewed by the Remuneration Committee of the Company and submitted to the Board of Directors for approval.

2.3 Business Integrity GRI: 2-23 \ 2-24 \ 2-25 \ 2-26 \ 205-1 \ 205-2 \ 205-3 \ 206-1 SASB: RT-AE-510a.3

In the ever-changing business environment, faced with complex decisions, enterprises must constantly make the right choices based on the highest ethical standards. This is to fulfill corporate responsibilities to employees, investors, and society, while complying with legal regulations and establishing a trustworthy image. In light of this, EGAT refers to relevant domestic laws and international standards to formulate regulations such as the “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, “Code of Ethical Conduct”, and “Supplier Code of Conduct”. These guidelines serve as reference points for all employees of the Company, distributors/agents, suppliers, and other business partners in conducting business operations. This collective effort aims to construct a fair and transparent industry environment.

2.3 Business Integrity

2.3.1 Business Integrity and Ethical Code of Conduct

Related Regulations and Policies	Key Summary
Ethical Corporate Management Best Practice Principles Procedures for Ethical Management and Guidelines for Conduct	Measures to prevent the following behaviors: bribery and corruption, illegal political donations, improper charitable donations or sponsorships, providing or accepting unreasonable gifts, entertainment, or other undue benefits, infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights, engaging in unfair competition, and direct or indirect harm to the rights and interests of consumers or other stakeholders in the development, procurement, manufacturing, provision, or sale of products and services, health, and safety.
Code of Ethical Conduct	Avoidance of conflicts of interest, prohibition of seeking personal gain, obligation to maintain confidentiality, prohibition of receiving undue benefits, protection and proper use of company assets, and regulations on handling violations of the code.
Supplier Code of Conduct	Suppliers, contractors, subcontractors, and service providers supplying products or services to EGAT must guarantee human rights and labor conditions, maintain occupational safety and health, protect the environment, comply with business ethics, implement sustainable supply chains, maintain confidentiality and information security, and establish management systems in line with this code.

2.3.2 Enforcement of Business Integrity

To implement ethical operations effectively, the Human Resources Division is responsible for formulating and supervising the implementation of integrity management policies and prevention plans, reporting to the Board of Directors at least annually. The “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, and “Code of Ethical Conduct” are published on the employee portal for compliance, and heads of departments disseminate these principles and viewpoints through regular or ad-hoc meetings or emails to their subordinates ensuring that EGAT personnel’s behavior aligns with ethical standards and integrity regulations.

Starting from September 2023, regulations related to ethical behavior and integrity management have been included in the pre-employment orientation training program for new employees, and E-learning training courses have been provided for existing employees. The themes include the “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, “Code of Ethical Conduct”, and “Prevention of Insider Trading”. In 2024, a total of 3,175 individuals, including new and existing employees, have undergone training, accounting for approximately 100% of the total workforce.

EGAT also conducted corruption risk assessments across all departments, with the 2024 assessment covering all three operating sites, achieving a 100% coverage rate. The assessment results identified no material corruption risks. In 2024, EGAT identified no instances of dishonest or unfair competition practices.

2.3 Business Integrity

Complaints and Whistleblowing System

Directors, managers, employees, appointees, and individuals with substantial control within EGAT and its affiliated companies and organizations are prohibited from directly or indirectly offering, promising, requesting, or accepting any improper benefits or engaging in other dishonest behaviors, such as violating integrity, engaging in unlawful acts, or breaching entrusted duties, in order to obtain or maintain benefits. If there are any violations of integrity in business operations, they can be reported in writing or verbally. Dedicated hotlines and email addresses are provided for both internal and external individuals to use, and rewards may be granted based on the severity of the reported misconduct.

Complaint Reporting Channels

- Reports can be made in writing or verbally
- Email: egathrd@egat.com.tw
- Hotline: 03-3519437

Responsible Units

- Reports involving general employees:
Notify department heads
- Reports involving directors or senior executives:
Report to independent directors

Acceptance Process

- The Company's dedicated unit and notified supervisors or personnel should immediately investigate the relevant facts, with assistance from other relevant departments if deemed necessary.
- If the reported misconduct is confirmed to violate relevant laws or EGAT's integrity management policies and regulations, the reported individual should be immediately instructed to cease the relevant behavior and appropriate actions should be taken. This may include reporting to supervisory authorities, referring the matter to judicial authorities for investigation, or seeking compensation through legal procedures to uphold the Company's reputation and lawful rights.
- Upon verification of the reported misconduct, relevant internal control systems and operating procedures should be reviewed by the Company's related units, and improvement measures should be proposed to prevent the recurrence of similar behavior.

Protection Mechanisms

The identity of the whistleblower and the content of the report will be treated confidentially and responsibly, and anonymous reporting is permitted. Whistleblowers (Complainants) will be protected from any improper actions or retaliation due to their whistleblowing activities.

2.4 Legal Compliance

GRI: 2-23、2-24、2-27、416-2

SASB: RT-AE-250a.4、RT-AE-510a.1.

EGAT is committed to minimizing the environmental, social, and human rights impacts of its operations by establishing various codes of conduct, whistleblowing mechanisms, and internal audit systems to ensure compliance with relevant laws and regulations.

In 2024, EGAT had no material violations (defined as fines exceeding NT\$1 million); however, two incidents involving violations of the Occupational Safety and Health Act occurred, resulting in total fines of NT\$400,000. One of these cases was subject to litigation and was dismissed without indictment. Corrective measures have since been implemented to further enhance workplace safety.

2.5 Risk Management

EGAT's operational management procedures and regulatory measures encompass the establishment of clear corporate policies, quality management procedures, implementation of internal control mechanisms, and conducting risk assessments to ensure the company's compliance and effectiveness. These procedures vary according to the specific requirements of each department. Apart from focusing on enhancing safety, quality, and efficiency, they are supported by comprehensive execution strategies. They are continuously updated to address the evolving civil aviation regulations and customer demands.

2.5.1 Risk Management Process



2.5 Risk Management

EGAT’s risk management process includes: risk identification, risk analysis, risk assessment, risk response, risk supervision and review mechanisms, and risk disclosure and communication.

<p>Risk Identification</p> <p>∨</p>	<ul style="list-style-type: none"> • Each executive unit should identify risks associated with its business operations based on the Company’s strategic objectives and the risk management policies and procedures approved by the Board of Directors. • Additionally, risks related to economic, environmental, social, and other dimensions of corporate governance that may arise during operations should be identified using appropriate methods.
<p>Risk Analysis</p> <p>∨</p>	<ul style="list-style-type: none"> • After identifying potential risk factors, each department analyzes the probability and impact of these factors to assess their effect on the company. This assessment serves as a basis for prioritizing risk management and selecting response measures.
<p>Risk Assessment</p> <p>∨</p>	<ul style="list-style-type: none"> • For quantifiable risks, rigorous statistical analysis methods and techniques should be employed for management and analysis. • For risks that are difficult to quantify, qualitative methods should be used through text to describe the likelihood of occurrence and the extent of its impact.
<p>Risk Response</p> <p>∨</p>	<ul style="list-style-type: none"> • EGAT should develop relevant action plans for risk response to ensure that relevant personnel fully understand and execute them, and continuously monitor the implementation of these plans. • EGAT should consider corporate strategic objectives, perspectives of internal and external stakeholders, risk tolerance, and available resources when selecting risk response methods, aiming to strike a balance between achieving objectives and cost-effectiveness.
<p>Risk Supervision and Review</p> <p>∨</p>	<ul style="list-style-type: none"> • Each department should monitor the risks associated with its business operations, propose response plans, and strive to mitigate risks to an acceptable level.
<p>Risk Disclosure and Communication</p>	<ul style="list-style-type: none"> • The Sustainability Committee should ensure the effective implementation of risk management policies, monitor risk management operations, and convey risk management information to the Board of Directors at least annually.

2.5 Risk Management

2.5.2 Risk Identification and Mitigation

For all identified risk items, EGAT adopted a proactive and prudent approach, with the following mitigation actions in place:

Strategic Risks

Changes in international political and economic situations, industry technological trends, market demand fluctuations, and reliance on a single or few customers may affect the company's operational planning.

Response Measures

1. Expand into new markets and service scopes to reduce reliance on a single or few major customers, diversifying the customer base to mitigate business risks.
2. Monitor changes in international geopolitical developments and economic situations, industry technological trends, and market demand fluctuations closely, adjusting business strategies and operational plans promptly. Conduct market analysis and gather competitive intelligence to respond to changes promptly.
3. Invest in research and development and technological innovation to keep pace with industry trends, maintaining high technical standards and service quality.

Operational Risks 1

Fluctuations in prices of materials, parts, and equipment required for aircraft maintenance or supply chain issues. This may lead to cost increases or supply disruptions, affecting maintenance operations.

Response Measures

Establish sound relationships with suppliers to ensure stable supply of materials and equipment. Besides maintaining regular contact with manufacturers and actively monitoring order delivery status, increase inventory levels for aircraft materials that may affect aircraft release or have longer delivery periods, and place orders in advance according to maintenance plan requirements to secure order sequencing. In emergency situations, besides purchasing from aircraft manufacturers or original equipment manufacturers (OEMs), simultaneously explore alternative sources in the aircraft material market to address urgent needs.

Operational Risks 2

Technological advancements: Continuous development and updates in aircraft technology and equipment may result in changes in maintenance methods and processes. Failure to keep abreast with technological changes may lead to efficiency reduction and customer loss, among other cost risks.

Response Measures

Continuously invest in R&D and technological innovation, adopting advanced technologies, and closely collaborating with international aviation manufacturers, domestic academia, and research institutions to respond to technological changes, enhance competitiveness, and cultivate EGAT's technical capabilities in the aviation industry.

(Continued on next page)

2.5 Risk Management

Operational Risks 3

Regulatory and compliance risk: Aircraft maintenance must comply with strict regulations and standards, requiring resource investment to ensure compliance. Non-compliance may lead to risks such as fines, lawsuits, and reputational damage.

Response Measures

1. Implement an annual product audit plan, with audits conducted by quality assurance personnel.
2. Qualified inspectors perform quality checks and safeguarded product safety during maintenance.
3. Maintenance departments conduct self-inspections to detect and resolve issues early, reducing risk exposure.

Operational Risks 4

Labor market changes: Aircraft maintenance requires skilled workers, which may lead to increased labor costs. Furthermore, there may be instances of workforce instability.

Response Measures

1. Implement comprehensive compensation and benefits policies, provide a conducive work environment, promote labor-management communication, and offer career development plans.
2. Continuously expand and stabilize recruitment channels for human resources, such as strengthening cooperation with vocational education institutions, rehiring retirees, and hiring professional personnel who have resigned, to ensure a stable and qualified workforce, and collaborate with multiple domestic universities and colleges for corporate internship programs.
3. Develop systematic training programs and recruit high-quality employees.

Compliance Risks

Failure to comply with relevant laws, regulations, and requirements of the International Civil Aviation Organization (ICAO), national civil aviation authorities, and regulatory agencies during business operations may result in potential losses. There are also risks associated with the inability to fulfill contractual obligations, including risks arising from the legality of service undertakings and gaps in awareness of applicable international laws, which may lead to financial or reputational impacts.

Response Measures

1. The responsible units should regularly update regulations and have obtained ISO 9001, AS9110, and AS9100 quality system certificates. Additionally, obtain quality system certifications from international aerospace leaders such as Boeing and Airbus to ensure the Company complies with strict regulations and standards. Moreover, they undergo regular third-party audits by the International Civil Aviation Organization (ICAO) to ensure an impartial assessment.
2. EGAT has established a dedicated quality assurance unit responsible for overseeing the quality and legality of aircraft maintenance and aerospace product manufacturing inspections.

2.5 Risk Management

Financial Risks

International exchange (currency) risk, interest rate risk, credit risk, revenue concentration risk, procurement concentration risk, cost risk, etc., pose potential risks of losses.

Response Measures

1. Foreign exchange risk: Adopt a prudent and conservative foreign currency management strategy and maintain close communication with banks to monitor exchange rate trends, thereby minimizing the impact of currency fluctuations.
2. Interest rate risk: Conduct regular interest rate assessments and maintain strong relationships with banks to lower financing costs. Strengthen working capital management to reduce reliance on borrowing and diversify exposure to interest rate volatility.
3. Credit risk: Establish customer credit investigation and authorization procedures, standardizing the review and monitoring process, and manage accounts receivable to optimize EGAT' s credit capacity.
4. Revenue concentration risk: Prior to providing maintenance services, obtaining certification from civil aviation authorities is necessary to meet stringent customer requirements for product safety standards. Actively develop new markets and customers both domestically and internationally to ensure stable and continuous business growth.
5. Procurement concentration risk: Proactively source qualified suppliers and increase inventory levels of critical aerospace materials. Establish supplier evaluation, supplier management, and inventory control procedures to optimize inventory management and mitigate supply concentration risk.
6. Cost risk: Establish internal control systems and standard operating procedures to manage and control costs, ensuring stable business development.

Information Risks

Information system security management, operation, and risks resulting from backup failures. Risks such as data leakage, cyberattacks, information system failures, and knowledge management.

Response Measures

1. Regularly conduct social engineering drills and information security awareness courses to enhance employee awareness of information security.
2. Upon receiving information security intelligence, assess the impact, risks, and resources of the information and determine the most appropriate response, making records accordingly to strengthen the ability to report and respond to cybersecurity incidents.
3. Implement endpoint protection detection management, vulnerability detection, and penetration testing for critical systems to strengthen information security.
4. Establish “Information Asset Management Regulations”, conduct confidential information assets inventories to protect the integrity and availability of the Company' s confidential information assets.

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2.5 Risk Management

Environmental and Climate Change Risks

Address risks related to climate change and natural disasters, such as greenhouse gas emission management, carbon rights management, energy management, and compliance with new environmental regulations and requirements.

Response Measures

1. Established a mechanism for identifying climate-related risks and opportunities, thoroughly assessing the potential operational and financial impacts of extreme weather events, energy management regulations, and carbon management policies on the Company.
 2. Implemented measures such as greenhouse gas inventory and verification, installation of solar photovoltaic systems, and replacement of high energy-consuming equipment to mitigate the impacts of climate change (for details, please refer to Chapter 3 –Fulfilling Green Initiatives).
-

Other Risks

Including other risks not covered by the above categories but which may cause significant losses to the Company, such as negative human rights impacts and infringement incidents, long-term emerging risks (e.g. impacts of AI technology, biodiversity loss), occupational safety risks, and major external, uncontrollable, or non-human-caused hazard events.

Response Measures

In response to occupational safety risks, the following risk mitigation measures have been implemented:

1. Provide sufficient occupational safety training and education for employees to identify and respond to potential hazards and risks in their work.
 2. Convene monthly Occupational Safety Promotion Group meetings and comprehensive safety management meetings to review various occupational safety and health management items, occupational disaster improvement results, and conduct regular and irregular safety and health inspections every month to ensure compliance with safety regulations.
-

Provide high-quality maintenance, assembly, and component services for aircraft, engines, and components is the core business of EGAT. To ensure product safety and quality, a complete management system and operating instructions have been established to implement product safety and quality control. For detailed information, please refer to Chapter 4 - Creating Sustainable Quality.

2.5 Risk Management

Internal Audit Regulations and Processes

In accordance with the Regulations Governing the Establishment of Internal Control Systems by Public Companies, EGAT has established a documented internal control system, including detailed internal audit implementation rules, which have been approved by the Board of Directors and serve as the foundation for executing internal audits.

The Audit Office is an independent unit reporting directly to the Board of Directors. The head of the Audit Office not only reports audit activities regularly to the Audit Committee, but also attends Board meetings to present audit reports. Audit personnel are responsible for the evaluation and supervision of the internal control system. Based on risk assessment results, they formulate the annual audit plan, execute audit activities, and follow up and review corrective actions for internal control deficiencies, ensuring EGAT’s sustainable operations.

In addition to assisting the Board of Directors and management in reviewing and evaluating the effectiveness and efficiency of the internal control system, audit personnel also provide timely improvement recommendations to ensure the system is continuously and effectively implemented, serving as the basis for its ongoing refinement. Moreover, audit personnel promote and oversee the annual self-assessment of the internal control system conducted by each business unit, and review the self-assessment reports. These results serve as a primary reference for the Board of Directors and the President in evaluating the overall effectiveness of the internal control system and issuing the Internal Control System Statement.



2.6 Information Security Management

GRI: 418-1 SASB: RT-AE-230a.1、RT-AE-230a.2.

Information Security Framework and Policy

In recent years, due to the prevalence of global hacking, incessant information security threats may not only lead to significant financial losses for companies but also cause irreparable damage to their reputation. In response to information security risks, EGAT has established a comprehensive information security management system. In addition to implementing the ISO 27001 Information Security Management System (ISMS) and obtaining certification in 2024, EGAT set up the Information Security Management Division, responsible for the planning and promotion of information security and personal data protection affairs. EGAT also established the Information Security Promotion Committee, chaired by the President, to ensure top-down collaboration and clear delegation of authority and responsibility. This structure reinforces information security awareness among all employees and ensures the realization of information security objectives. At the policy level, EGAT adheres to the principles of ISO 27001, formalizing the information security management system through documentation and establishing the Information Security Policy and Information Security Management Manual as the Company's core references for information security management practices. At the management level, EGAT set measurable information security objectives, conducted regular assessments of information security performance, and carried out continuous improvements through mechanisms such as internal and external audits, corrective management, and management review meetings, ensuring the effectiveness of information security management.



EGAT's ISO/IEC 27001 and CNS 27001 certification.

Investment in Information Security Management

Item	Concrete Management Measures
Information Security Metrics	<ul style="list-style-type: none"> Established measurable indicators for key control measures aimed at reducing risks and regularly recorded measurement results. Analyzed and reviewed measurement results for each indicator to assess the effectiveness and adequacy of the control measures.
Information Security Incident Management	<ul style="list-style-type: none"> Formulated reporting procedures for the identification and escalation of information security incidents and events. Established a response and handling process for information security incidents to ensure timely and appropriate management.
Business Continuity Management	<ul style="list-style-type: none"> Developed business continuity plans (BCPs) for critical business operations, including activation and execution procedures. Conducted regular drills to verify the adequacy of the business continuity plans and minimize the impact of disruption events.

(Continued on next page)

2.6 Information Security Management

Item	Concrete Management Measures
Network Security	<ul style="list-style-type: none"> • Advanced technologies are introduced to perform computer scanning and system software updates. • Strengthen firewalls and network access controls to detect and block suspicious threat connections. • Regularly assess or test network system security, promptly rectifying security risks and vulnerabilities in the network operating environment. • Deploy devices for Internet behavior management and filtering to control internet access, prohibiting access to harmful or policy-prohibited network addresses and content. • Implement threat detection and management for information security by providing advanced threat warnings and conducting multidimensional correlation analysis of critical equipment logs (such as firewalls, Intrusion Prevention Systems (IPS), and AD servers). This process helps issue alerts regarding potential ongoing attack threats in real time, while also offering recommendations for post-event defense or emergency response.
Device Security	<ul style="list-style-type: none"> • A network connection mechanism for computer devices is deployed to prevent unauthorized devices from entering the Company’s network. • Endpoint antivirus measures are deployed to enhance detection of malicious software behavior. • Implement threat detection and response managed services, conducting comprehensive risk assessments of computer equipment, including user account behavior investigations, program memory forensics, and network activity analysis. • Restrict administrator privileges for terminal devices to prevent misuse of privileged accounts and thwart the spread and installation of malicious software.
Application System Security	<ul style="list-style-type: none"> • Assign system users access based on the principle of least privilege (PoLP), providing the minimum authorization access required to perform job functions and deleting them after personnel changes or resignations. • Utilized digital electronic signatures during processes to ensure the security and authenticity of signatory information. • Regularly conduct source code inspections to identify web program security vulnerabilities and ensure the security of online system services. • Implement procedures for system account password changes, access monitoring, and log audits.

(Continued on next page)

2.6 Information Security Management

Item	Concrete Management Measures
Data Protection Security	<ul style="list-style-type: none"> • Establish processing regulations for managing and storing classified and sensitive data and set up appropriate protective measures such as outgoing mail control, access permissions, and data encryption and masking. • Strengthen control over portable storage media, usage rules, and regular review mechanisms. • Before decommissioning data equipment, remove storage media and physically destroy them to prevent leakage of personal data and business confidentiality, then process them according to relevant procedures.
Contingency and Recovery Mechanism	<ul style="list-style-type: none"> • Regularly review emergency response plans. • Conduct regular system recovery drills for important systems every year. • Establish a system backup mechanism and implement offsite backups.

Information Security Training

In 2024, EGAT conducted the following information security training programs, offering tailored courses for different employee groups to enhance overall information security awareness and capabilities.

Training Topic	Training Description	Resources Invested
Information Security Awareness Campaign	Raised awareness of information security risks among all employees to protect the EGAT' s digital assets and strengthen cybersecurity resilience.	3,405 persons
Social Engineering Defense	Enhanced employees' awareness and vigilance against phishing emails and social engineering attacks.	3,218 persons
Information Security Competency Courses	Provided specialized training for information security personnel covering strategic, management, and technical aspects of cybersecurity competencies.	182 hours
Professional Information Security Courses	Strengthened IT personnel' s knowledge and skills required for information security management.	776 hours

2.6 Information Security Management

Information Security Reporting Channels

EGAT provided employees with information security incident reporting guidelines, accessible through the Company’s internal enterprise portal, enabling timely reporting and response to information security risk events.

Personal Data Protection

To protect customer rights and ensure compliance with data protection laws and regulations, EGAT has established a “Personal Data File Security Maintenance Plan” outlining operational procedures for personal data protection. In 2024, EGAT received no complaints related to information security or privacy, nor were there any incidents of data breaches.



Corresponding Material Issue
Pollution prevention management

3.1 Climate Action

3.1.1 Climate Change Governance

3.1.2 Climate Risk Management

3.1.3 Climate Scenario Analysis and Response strategies

3.1.4 Indicators and Targets

3.2 Energy and Greenhouse Gas Management

3.3 Pollution Prevention Management

3.3.1 Water Resource Management

3.3.2 Circular Economy and Waste Management



03 Fulfilling Green Initiatives

Policies and Commitments

Water Pollution Management:

We have established the “Regulations Governing Water Pollution Prevention and Control” and relevant work instructions to implement pollution prevention and control operations.

Waste Management:

We have developed a working manual on waste cleaning procedures and implemented waste cleaning operations.

Annual Actions

Positive Impact Management:

- Established a comprehensive recycling system, ensuring that scrap metal generated during operations was collected and sold to recycling companies for smelting and reuse, thereby promoting a circular economy.
- Implemented rainwater harvesting systems to reduce the use of freshwater resources in operations.
- Conducted environmental education for employees to enhance awareness of waste classification and waste reduction.

Negative Impact Management:

- Conducted regular reviews of water pollution and waste disposal regulations to ensure compliance with current operations.
- Monitored wastewater discharge and waste disposal status to ensure compliance with environmental standards, and promptly adjusted management measures as needed.
- Set specific waste reduction targets to mitigate the environmental impact of waste generation.



3.1 Climate Action GRI: 201-2

In response to the impacts and challenges of climate change, governments and organizations worldwide have launched various initiatives and actions. At the beginning of 2025, with the Paris Agreement’s five-year cycle of Nationally Determined Contributions (NDCs) entering a new phase, countries are submitting their updated NDC 3.0 targets, strengthening their climate commitments in an effort to reverse the worsening climate crisis. Taiwan is also expected to follow suit by proposing emission reduction targets for 2032 and 2035, while further enhancing its 2030 reduction target. To address these impacts and challenges, EGAT continues to reinforce its mitigation and adaptation measures and has established a comprehensive climate governance framework to demonstrate its commitment to the environment and sustainable development.

3.1.1 Climate Change Governance

To actively strengthen the sustainability management philosophy and environmental sustainability governance, EGAT has designated the Board of Directors as the highest governance body and, in 2023, approved the establishment of the Sustainability Committee under the Board. The Committee is responsible for overseeing the management and review of sustainability and climate-related issues, integrating climate governance strategies, management systems, and business processes into the Company’s existing governance framework.

Within the Sustainability Committee, the Environmental Protection Group of the Sustainability Committee Executive Team is tasked with managing climate change-related issues. This includes regular monitoring of domestic and international climate policies and environmental regulations, identifying climate-related risks and opportunities, and assessing the potential impacts of climate change on operations. Based on these assessments, EGAT formulates and implements carbon-reduction strategies, energy management, and adaptation measures to ensure the stability and resilience of its operations. In addition, the Sustainability Committee reports the implementation status and results to the Board of Directors on an annual basis and discloses the information externally to enhance corporate transparency and strengthen stakeholder trust, further mitigating the operational impacts of climate-related issues and enhancing the Company’s resilience.

Climate Risk and Opportunity Governance Structure and Actions



3.1 Climate Action

3.1.2 Climate risk management

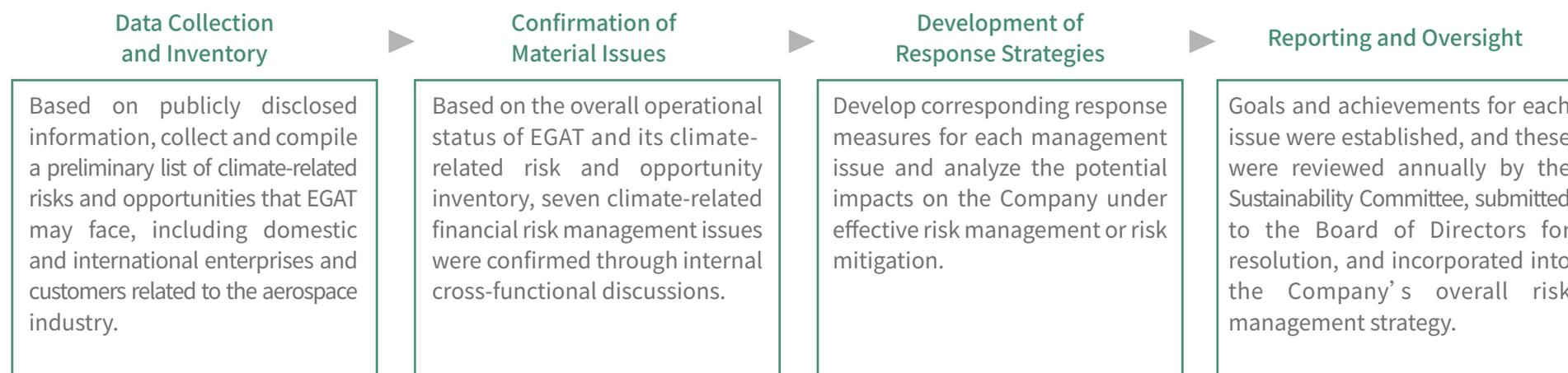
Climate Risk and Opportunity Assessment Process

To identify the impacts of climate change on operations and strategic management, EGAT, through its Executive Team under the Sustainability Committee, established a climate risk management process in 2023. The process identified four climate-related risks and three climate-related opportunities with financial impacts on the Company, and assessed the time horizon^{Note 1} and value chain impact scope^{Note 2} of these risks and opportunities. Based on these assessments, corresponding management measures and targets were formulated. The execution of management measures and achievement of targets are regularly reviewed by the Sustainability Committee and submitted to the Board of Directors for resolution, ensuring alignment between climate risk management and the Company's sustainable development strategy.

Note 1: The impact time horizon is categorized as short-term (1–5 years), medium-term (6–10 years), and long-term (over 10 years).

Note 2: The value chain includes upstream (suppliers), EGAT's own operations, downstream (customers), and investments.

Climate Risk and Opportunity Assessment Process



3.1 Climate Action

Climate Risk and Opportunity Identification Results

Table 3.1: Compilation of Climate Risks and Opportunities

R1 Policy and Regulatory Risk - Changes in the Measures and Supervision of the Carbon Rights Market

Description of Risk	Affected Parties	Location	Timing of Impact
<p>Due to government requirements for overall emission control, companies need to purchase carbon credits through carbon market transactions to offset emissions, or pay fines for exceeding emission limits. As the scope of regulatory oversight and carbon pricing per metric ton of emissions is expected to increase annually, EGAT faces the risk of additional corporate cost pressures.</p> <p>Financial Impact</p> <ul style="list-style-type: none"> • Future obligations to pay carbon fees could increase operating costs. • Increased costs from installing green energy equipment and replacing high-energy-consuming equipment. • The expansion and ongoing updates of verification items will lead to increased cost expenditures. 	The Company's operating activities	Taiwan	Short-term
	<p>Response Measures</p> <ul style="list-style-type: none"> • Implementation of ISO 14064-1 greenhouse gas inventory mechanism. • Replacement of high-energy-consuming equipment (including LED lighting equipment). • Installation of green energy equipment (including solar panels and energy storage equipment). • Continue to monitor regulatory changes to assess potential future financial impacts. 		

R1 Technological Risk - Uncertainty in Energy Transition Power Supply

Description of Risk	Affected Parties	Location	Timing of Impact
<p>As a result of climate change, there is a growing preference in the market for sustainable processes and maintenance services. If a company fails to effectively implement energy transition measures, it could face risks such as an unstable power supply in the electrical grid, resulting in potential power outages or shortages. This, in turn, could disrupt operations, particularly for equipment with extended startup and shutdown times.</p> <p>Financial Impact</p> <ul style="list-style-type: none"> • In the event of a power outage or electricity shortage, operations may be disrupted. • Increased costs from installing green energy equipment and replacing high-energy-consuming equipment. 	Upstream supply chain	Taiwan	Short-term
	<p>Response Measures</p> <ul style="list-style-type: none"> • Adjusting the usage and charging times of high-energy-consuming equipment to off-peak hours (e.g. late at night) to avoid power outages caused by unstable supply and reduce electricity costs. • Installed Phase II rooftop solar photovoltaic (PV) systems at the Guanyin Branch to achieve onsite self-generation and consumption. • Equipped the plant with emergency power generation systems to respond to unexpected power outages. • Adjusted production line schedules to shift operations during off-peak hours, thereby alleviating electricity demand during peak periods. 		

(Continued on next page)

3.1 Climate Action

R3 Reputational Risk - Unrealized Climate Goals

Description of Risk

Failure to adequately address climate issues and proactively respond to customers' sustainability expectations may result in obstacles to business acquisition, potentially impacting revenue performance. Changes in investor attitudes may also reduce access to funding.

Financial Impact

- Failure to actively respond to customers, leading to potential customer loss and reduced revenue.
- Increased costs from installing green energy equipment and replacing high-energy-consuming equipment.
- The expansion and ongoing updates of verification items will lead to increased cost expenditures.

Affected Parties

Investment

Location

Taiwan

Timing of Impact

Short-term

Response Measures

- Implementation of ISO 14064-1 greenhouse gas inventory mechanism.
- Replacement of high-energy-consuming equipment (including LED lighting equipment).
- Installation of green energy equipment (including solar panels and energy storage equipment).
- Gradually implement quantitative financial assessments of climate risks.
- Respond promptly to customer questionnaire requests and actively enhance climate-related disclosures.

R4 Physical Risk - Impact of Extreme Weather

Description of Risk

The intensification of extreme weather events, such as polar vortex-induced snowstorms in the U.S. or typhoons in Taiwan, may lead to flight cancellations, diversions, or damage to operational facilities, directly or indirectly disrupting EGAT's operations through its supply chain.

Financial Impact

- Disruption in the transportation of raw materials due to extreme weather conditions may lead to delayed deliveries, customer demands for compensation, or loss of orders, increasing operating costs.
- Damage to operational equipment and assets due to extreme weather impact.

Affected Parties

The Company's operating activities

Location

Americas / Europe
Taiwan / China

Timing of Impact

Short-term

Response Measures

- Seeking and procuring alternative sources of supply to minimize the risk of manufacturing schedule disruption due to delayed aircraft material deliveries.
- Developing alternative maintenance methods, such as adjusting maintenance sequences to prioritize aircraft with all parts and materials ready, to mitigate the impact of delayed aircraft material deliveries on maintenance schedules.
- Establishing disaster prevention measures at manufacturing sites and implemented typhoon preparedness protocols in accordance with standard guidelines to minimize equipment damage, personnel injury, and financial losses caused by typhoons.
- Investing in disaster insurance to reduce potential financial losses resulting from typhoon impacts.

3.1 Climate Action

01 Resource Use Efficiency - Improvement of Energy Efficiency

Description of Opportunity

Reduce energy waste in operations, replace outdated/aging equipment in office buildings, or introduce smart energy management systems to reduce overall greenhouse gas emissions generated by the Company.

Financial Impact

- Increase energy efficiency to reduce the energy costs generated by the Company's operations.

Affected Parties

The Company's operating activities

Location

Taiwan

Timing of Impact

Short-term

Response Measures

- Replace outdated high-bay lights in the hangars.
- Replace outdated chillers.

02 Resource Use Efficiency - Development of Circular Economy

Description of Opportunity

Through reliability assessment technology improvements on the maintenance side, accurately assess the safe operating time of aircraft equipment to avoid premature scrapping. On the manufacturing side, recycle metal scraps and other resources to improve resource utilization efficiency and reduce carbon emissions from waste disposal.

- Financial Impact**
- Enter the waste recycling market to increase revenue.

Affected Parties

The Company's operating activities

Location

Taiwan / Americas

Timing of Impact

Short-term

Response Measures

- Recycling and selling scraps left over from processing for reuse.

03 Renewable Energy Development - Renewable Energy Development

Description of Opportunity

Increase the proportion of renewable energy use. Increase the use of renewable energy through self-generation and self-use or procurement, or sell renewable energy to create additional business income for the Company.

Financial Impact

- Use solar energy for self-generation and self-use to reduce energy purchase costs.
- Enter the renewable energy market to increase revenue.

Affected Parties

The Company's operating activities

Location

Taiwan

Timing of Impact

Short-term

Response Measures

Construct new solar PV system and transition from "selling surplus electricity" to investing in self-generation and self-use solar energy development starting from 2024, to reduce energy costs and increase income.

3.1 Climate Action

3.1.3 Climate Scenario Analysis and Response Strategies

In 2024, EGAT conducted its first climate scenario analysis to enhance the quantitative assessment of the financial impacts of material climate-related risks and opportunities. Taking into account the appropriateness of a first-time assessment and the potential operational impact of each risk and opportunity, the analysis focused on one physical risk, one transition risk, and one opportunity, in order to evaluate the financial implications of climate change and to inform strategic planning for improving climate resilience.

Transition Risk: Carbon Market Mechanism and Regulatory Changes

Scenario Assumptions

Temperature Scenario: Stated Policies Scenario (STEPS)

Time Horizon: Short-term (1–5 years), with analysis based on the year 2030

Impact Scope: EGAT’s own operations, covering all sites and offices in Taiwan

Scenario Description and Parameters Used

This scenario follows the Climate Change Response Act and evaluates potential costs under future carbon fee mechanisms, considering how various carbon-reduction pathways would affect EGAT’s greenhouse gas (GHG) emissions in 2030 and the resulting financial impact. The evaluation incorporated current policy trends, carbon pricing forecasts, and simulations of emission levels and carbon fee expenditures under different scenarios.

- According to the Executive Yuan’s draft “Fee-Charging Rates of Carbon Fees,” the carbon fee rate projected for 2030 is expected to range from NT\$1,200 to NT\$1,800 per tCO₂e.
- Reduction Pathway 1: No Mitigation Actions
If no additional GHG reduction measures are taken and emissions remain at the 2023 baseline level, regulatory tightening and changes in carbon market mechanisms may result in increased operational costs by 2030.
- Reduction Pathway 2: Achieving Reduction Targets
By implementing carbon-reduction measures, EGAT aims to achieve its 2030 GHG intensity reduction target of 1.00 tCO₂e per NT\$1 million in revenue. Under this scenario, with enhanced carbon market mechanisms and regulatory tightening, EGAT would be subject to lower carbon fee expenditures compared to a business-as-usual pathway.

Analysis Results

Reduction Pathway 1:

Estimated financial impact equivalent to 0.134%–0.201% of 2030 revenue

Reduction Pathway 2:

Estimated financial impact equivalent to 0.120%–0.180% of 2030 revenue

Response Strategies

To mitigate the impact of transition risks on operations, EGAT has actively promoted climate risk mitigation actions. In 2023, the Company officially adopted the ISO 14064 greenhouse gas inventory system and concurrently launched decarbonization initiatives, including the replacement of high energy-consuming equipment and installation of high-efficiency energy-saving systems, to directly reduce GHG emissions from operations. In 2024, EGAT continued to scale up its carbon-reduction efforts, with a total investment of NT\$21.796 million in mechanism implementation, equipment replacement, and renewable energy installation, thereby demonstrating its strong commitment to sustainable development and low-carbon transformation. For details on performance and planning of these measures, please refer to [Chapter 3.2 Energy and Greenhouse Gas Management](#).

3.1 Climate Action

Physical Risk: Impact of Extreme Weather

Scenario Assumptions

Temperature Scenario: SSP5-8.5 (global warming of 4.3°C)

Time Horizon: Short-term (1–5 years), with analysis based on the year 2030

Impact Scope: EGAT’s own operations, covering all sites and offices in Taiwan

Scenario Description and Parameters Used

Under the SSP5-8.5 high-emissions scenario, the frequency of super typhoons is projected to increase, leading to heightened climate risks for EGAT’s operating sites. Extreme rainfall events could cause equipment and machinery damage, resulting in asset losses. In addition, heavy rainfall may carry excess sediment into reservoirs, raising turbidity and potentially disrupting water treatment operations, thus impacting the Company’s business continuity. During typhoons, EGAT must strengthen manpower allocation to respond to operational disruptions. As the frequency of super typhoons increases, the demand for manpower allocation during emergencies is expected to rise, further driving up operational costs.

- Flood Risk Assessment: According to the Climate Change Risk and Adaptation Platform, under the SSP5-8.5 scenario, facilities located in flood-prone areas could suffer asset value impairment during extreme rainfall events (defined as 650 mm within 24 hours) projected to occur by 2030.
- Extreme Rainfall Frequency: Each super typhoon is assumed to result in one extreme rainfall event. The projected frequency of such events in 2030 was estimated based on statistical data from the Climate Change Risk and Adaptation Platform and research published by the National Science and Technology Center for Disaster Reduction (NCDR).
- The primary impact of typhoons on operations was estimated using data from past typhoon events, including equipment repair costs and temporary labor costs for emergency response teams.
- It was assumed that each typhoon causes one full day of operational disruption.

Analysis Results

The estimated total financial impact from extreme weather events in 2030 is approximately 0.238% of projected annual revenue.

Response Strategies

To reduce the operational impact of extreme climate events, EGAT has actively implemented adaptation strategies aimed at directly strengthening disaster response capacity and operational resilience. In terms of maintenance management, the Company developed alternative repair arrangements. On one hand, it implemented a shift system and enforced handover protocols to mitigate operational losses caused by extreme weather-related work stoppages. On the other hand, it coordinated with customers to reschedule aircraft and product delivery timelines, ensuring operational flexibility for the Company. The development of alternative repair methods primarily affects manpower allocation and does not involve additional cost expenditures. In addition, EGAT has installed disaster prevention infrastructure at its facilities to reduce the risks of flooding and water supply interruption, as well as to minimize equipment damage and the likelihood of operational disruption. In 2024, the total investment in climate adaptation measures amounted to approximately NT\$709 thousand. The Company will continue to enhance its capacity to respond to climate-related risks in the years ahead.

3.1 Climate Action

Opportunities_Renewable Energy Development

Scenario Assumptions

Temperature Scenario: Stated Policies Scenario (STEPS)

Time Horizon: Short-term (1–5 years), with analysis based on the year 2030

Impact Scope: EGAT’s own operations, covering all sites and offices in Taiwan

Scenario Description and Parameters Used

To evaluate the impact of solar PV power generation on EGAT’s operating costs and benefits in 2030, the Company conducted an internal analysis to estimate the total renewable energy generation for that year. By referencing Taiwan Power Company’s industrial electricity pricing trends, the analysis assessed the potential financial opportunities and cost-saving benefits that solar energy may bring. In addition, EGAT conducted a supplementary assessment of operation and maintenance expenses and the amortized capital investment in solar PV equipment for the year, to evaluate whether the investment would be cost-effective.

- The Company aims to achieve 100% onsite renewable energy generation and consumption by 2030, thereby reducing electricity expenses and lowering overall operating costs.
- Estimated 2030 Industrial Electricity Rate by Taipower: Using the 2025 industrial electricity rate of NT\$4.29/kWh, as announced by the Ministry of Economic Affairs, along with Taiwan’s projected energy mix and the IEA’s projected electricity cost trends, EGAT estimated the electricity rate under the 2030 national energy structure target.

Analysis Results

- The total estimated benefit from renewable energy adoption in 2030 is projected to account for approximately 0.097% of annual revenue.
- Based on the Executive Yuan’s “Guidelines for the Useful Life of Fixed Assets,” the cost of installation of solar PV power generation equipment was amortized, and annual operation and maintenance costs were included. The estimated management cost associated with renewable energy investments is projected to account for approximately 0.047% of 2030 revenue.

Response Strategies

EGAT continues to advance the installation of solar PV systems to increase the use of renewable energy and reduce operational greenhouse gas (GHG) emissions, thereby contributing to the mitigation of climate change. In 2024, the Company invested NT\$21,796 thousand to install an additional 499.29 kW of solar PV capacity and performed maintenance on existing facilities. Notably, the 499.29 kW system was the first to adopt a self-generation for self-use model, further enhancing renewable energy utilization efficiency. In 2025, EGAT plans to install an additional 1,204.91 kW of solar PV capacity, continuing its transition toward low-carbon operations. For details on renewable energy generation performance and future plans, please refer to [Chapter 3.2 Energy and Greenhouse Gas Management](#).

3.1 Climate Action

3.1.4 Indicators and Targets

EGAT has established short, medium, and long-term performance indicators and targets in response to identified risks and opportunities, along with a monitoring mechanism to regularly track progress toward these goals. Initially, the Company’s climate-related risk and opportunity management focused primarily on GHG emissions reduction targets. However, with the refinement of risk assessments and the evolution of its operational strategy, EGAT further adjusted and strengthened its GHG reduction goals in 2024 and incorporated a broader set of environmental and operational indicators to enhance the comprehensiveness of its climate management strategy. EGAT will continue to evaluate climate-related risks and opportunities and, in alignment with evolving business strategies, review and adjust relevant indicators and targets as needed to ensure the effectiveness of its climate management approach.

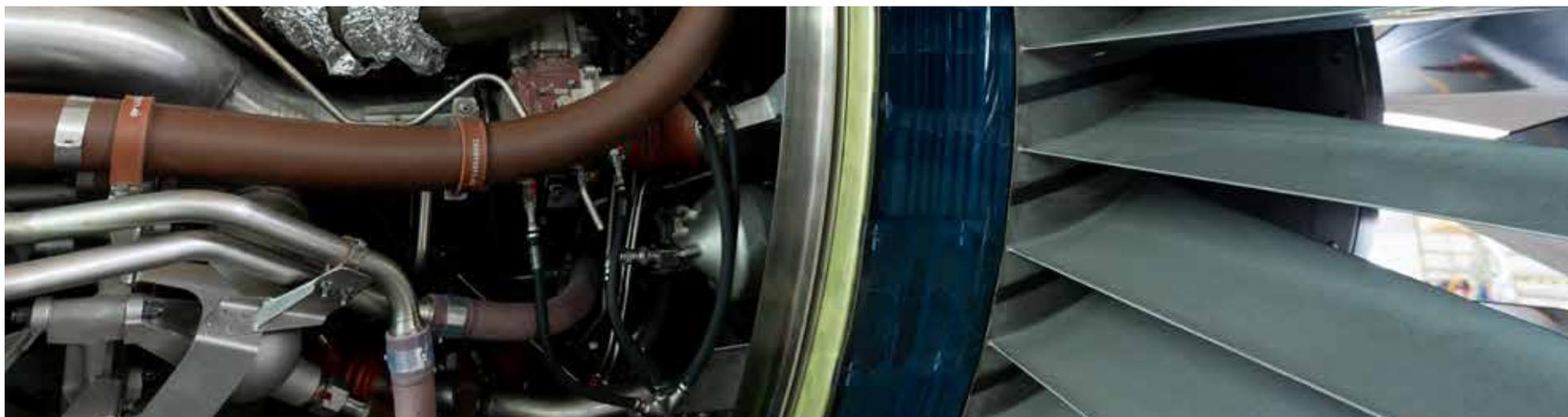
Issue Type	Performance Indicator	Target Baseline Year	Short-Term Goals	Mid and Long-Term Goals	2024 Performance
Changes in the Measures and Supervision of the Carbon Rights Market	GHG Emissions Intensity (Scope 1 & 2)	2023	2026: 1.05 tCO ₂ e/NT\$ million in revenue.	2030: 1.00 tCO ₂ e/NT\$ million in revenue. 2050: 0.00 tCO ₂ e/NT\$ million in revenue.	1.07 tCO ₂ e/NT\$ million in revenue.
Unrealized Climate Goals	GHG Emissions Intensity (Scope 1 & 2)	2023	Formulate GHG reduction pathways.	Ongoing annual review of emissions and evaluation of science-based targets.	1.07 tCO ₂ e/NT\$ million in revenue.
Uncertainty in Energy Transition Power Supply	-	2024	No incidents of unplanned power outages resulting in operational disruption or revenue impact.	No incidents of unplanned power outages resulting in operational disruption or revenue impact.	No incidents of unplanned power outages resulting in operational disruption or revenue impact.
Impact of Extreme Weather	<ul style="list-style-type: none"> Proportion of contracted suppliers that incorporate climate-related considerations Inventory service level rate Number of extreme weather-induced loss events 	2024	<ul style="list-style-type: none"> Maintain a 95% proportion of contracted suppliers that incorporate climate-related considerations. Maintain an inventory service level rate of 90% or higher. Keep the number of extreme weather-induced loss events below five. 	<ul style="list-style-type: none"> Maintain a 95% proportion of contracted suppliers that incorporate climate-related considerations. Maintain an inventory service level rate of 90% or higher. Keep the number of extreme weather-induced loss events below five. 	<ul style="list-style-type: none"> Proportion of contracted suppliers considering climate-related factors: 95.65%. Inventory service level rate: 90%. Number of extreme weather-induced loss events: 1.

(Continued on next page)

3.1 Climate Action

Issue Type	Performance Indicator	Target Baseline Year	Short-Term Goals	Mid and Long-Term Goals	2024 Performance
Energy Resource Efficiency Improvement	Energy Intensity	2023	Reduce energy intensity by 14%.	Reduce energy intensity by 18%.	Reduced by 10.4% compared to 2023.
Development of Circular Economy	Total amount of waste collected for disposal	2024	Reduce total waste volume by 1%.	Reduce total waste volume by 1%.	2024 total waste disposed of: 1,848.27 metric tons.
Renewable Energy Development	Renewable energy used	2023	2026: Achieve 7% renewable energy usage.	2030: Achieve 12% renewable energy usage.	Renewable energy usage ratio reached 1.07%.

Note: Short-term target = 1–5 years; Mid-term target = 6–10 years; Long-term target = over 10 years



3.2 Energy and Greenhouse Gas Management

GRI: 302-1、302-3、302-4、305-1、305-2、305-4、305-5

SASB: RT-AE-130a.1

Following the conclusion of COP29, global climate commitments have been further strengthened, especially in the areas of energy transition and GHG reduction, positioning enterprises as key actors in the low-carbon transformation. The international community is not only emphasizing net-zero targets, but also focusing on improving the transparency of carbon accounting and enhancing decarbonization responsibility across the supply chain. To respond to potential carbon regulations and meet growing expectations from domestic and international clients, EGAT voluntarily adopted ISO 14064-1:2018 organizational-level GHG inventory standards in 2022, and in 2023 introduced third-party verification mechanisms to ensure the integrity and accuracy of carbon-related information, gradually strengthening its carbon-reduction strategy planning.

EGAT’s greenhouse gas emissions are primarily from Scope 2 (purchased electricity). This is mainly due to EGAT’s business scope involving aircraft maintenance and parts manufacturing, with no significant use of fossil fuels. According to the 2024 GHG inventory results, EGAT’s total GHG emissions showed a downward trend, demonstrating the effectiveness of its ongoing emissions management efforts. In particular, the significant decline in emissions intensity reflects improvements in operational efficiency, energy resource utilization, and the effectiveness of EGAT’s carbon-reduction strategies in 2024. Looking ahead, the Company will continue to promote greenhouse gas inventory and reduction measures, and is planning the development of Scope 3 emissions accounting, with the goal of working hand in hand with supply chain partners to realize a shared vision of sustainable development.

Greenhouse Gas Emissions Statistics

Status of Greenhouse Gas Emissions	2022	2023 ^{Note 1}	2024
Scope 1 ^{Note 2} (Unit: tCO ₂ e)	2,985.73	2,978.91	3,151.56
Scope 2 ^{Note 3, Note 4} (Unit: tCO ₂ e)	15,109.78	14,975.67	14,279.99
Scope 1+ Scope 2 emissions (Unit: tCO ₂ e)	18,095.51	17,954.58	17,431.55
Carbon emissions intensity ^{Note 5} (Unit: tCO ₂ e/NT\$ million in revenue)	1.53	1.21	1.07

Note 1:
To ensure consistency in GHG data rounding standards, EGAT revised its 2022 Scope 1 GHG emissions data. The revised 2022 Scope 1 emissions reported in this year’s disclosure are slightly lower than previously published figures, with a variance of less than 0.01%. The 2023 GHG emissions intensity figures have also been adjusted accordingly, resulting in a revised value that is approximately 0.8% lower than previously reported.

Note 2:
GHG emissions were calculated using the operational control method for inventory, with the calculation method being activity data * emission factor * GWP value (emission factor values refer to the 2019 Environmental Protection Administration’s GHG emission factor management table version 6.0.4, and GWP values refer to the IPCC Sixth Assessment Report (2021)). GHG gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3).

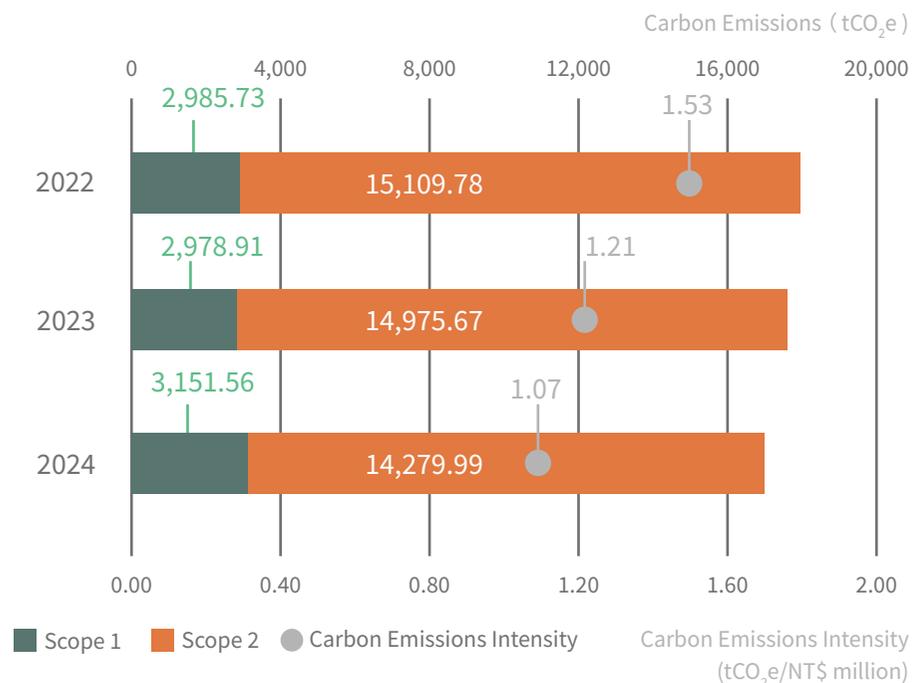
Note 3:
Since the 2024 electricity emission factor had not been announced at the time of conducting the 2024 GHG inventory, EGAT applied the 2023 emission factor of 0.494 kgCO₂e/kWh as the inventory standard. The 2023 inventory was also evaluated using the 2023 electricity emission factor of 0.494 kgCO₂e/kWh. In 2022, Guanyin Branch referenced the Energy Policy and Planning Office’s announcement of the 2021 electricity emission factor of 0.509 kgCO₂e/kWh, while Dayuan Maintenance Facility referenced the 2022 electricity emission factor announcement of 0.495 kg CO₂e/kWh. This was because, when conducting the 2022 greenhouse gas inventory, the 2022 electricity emission factor had not yet been published, so the 2021 factor was used as the inventory standard.

Note 4:
In 2022, the Scope 2 GHG inventory of EGAT Guanyin Branch included electricity consumption from its investee company (Ever Superior Technologies Corporation). Starting in 2023, electricity consumption from the investee company (Ever Superior Technologies Corporation), and GHG emissions from the Taoyuan Airport leased office and TSA Maintenance Department have been included.

Note 5:
Emissions intensity = Scope 1 plus Scope 2 carbon emissions/NT\$ million revenue.

3.2 Energy and Greenhouse Gas Management

Comparison of Greenhouse Gas Emissions and Carbon Intensity



In 2024, EGAT’s total energy consumption amounted to 141,468.36 gigajoules (GJ), comprising purchased electricity, natural gas, gasoline, diesel, and solar energy. Among these, purchased electricity accounted for the largest share, representing 98.89% of total energy consumption. Purchased electricity was primarily used for facility lighting, assembly production, maintenance operations, and air conditioning systems. Based on EGAT’s energy consumption data over the past three years, total energy consumption in 2024 showed a downward trend and was the lowest among the three years. Despite ongoing business growth and an expanded inventory boundary since 2023, energy intensity decreased from 9.70 GJ per NT\$1 million in 2023 to 8.69 GJ in 2024, representing a 10.40% year-on-year reduction—demonstrating a clear improvement in energy utilization efficiency. EGAT will continue to promote equipment energy-saving upgrades and replacements across its operational sites and further expand the use of renewable energy. In 2024, EGAT introduced self-generated renewable energy for the first time, with total consumption reaching 1,171.27 GJ, accounting for 1.07% of total energy usage. The Company is committed to continuously increasing the share of renewable energy in the future.

3.2 Energy and Greenhouse Gas Management

The Company's Energy Consumption Data for the Most Recent Three Years

Item <small>Note 1, Note 2</small>	2022	2023	2024
Purchased Electricity (GJ) <small>Note 3, Note 4</small>	108,519.99	109,270.15	104,088.44
Total Renewable Energy Consumption (GJ)	-	-	1,171.27
Gasoline (GJ)	6,239.05	7,096.12	7,687.17
Diesel (GJ)	17,564.57	17,347.39	17,962.39
Liquefied Natural Gas (GJ)	12,341.72	12,669.72	15,553.08
Green Electricity Sold (GJ)	2,286.58	3,076.48	4,993.99
Total Energy Consumption (GJ)	142,378.75	143,306.90	141,468.36
Energy Intensity (GJ/NT\$ million revenue)	12.02	9.70	8.69

Note 1:
Calorific values were based on the gross calorific values (GCV) published in the IPCC AR6.

Note 2:
EGAT previously calculated energy consumption using the calorific values provided in version 6.0.4 of the Environmental Protection Administration GHG Emission Factor Management Table. To align with the SASB Standards, the Company has adopted gross calorific values (GCV) starting in 2023 for energy consumption derived from fuels and biofuels, and retroactively adjusted past data to ensure consistency. The primary items affected were gasoline, diesel, and liquefied natural gas. Compared to previously reported data, energy consumption from gasoline in 2022 and 2023 increased by 43%, diesel by 28%, and liquefied natural gas by 19%. This adjustment reflects only a change in the calorific value coefficients and does not affect previously reported activity data.

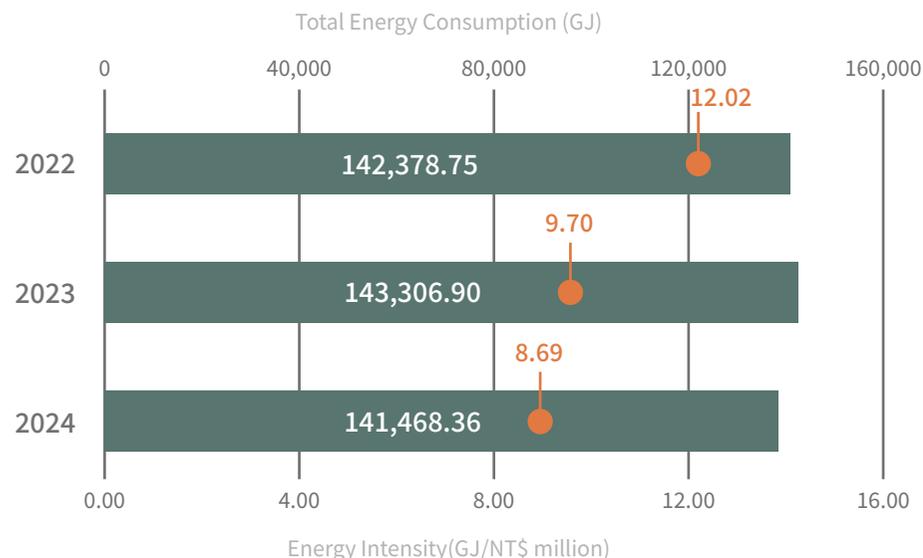
Note 3:
GJ refers to gigajoules.

Note 4:
In 2022, the energy consumption of EGAT Guanyin Branch was the same as the Scope 2 inventory scope of GHG inventory, so the electricity usage of Ever Superior Technologies Corporation is included in the statistics. The 2023 scope excluded the electricity consumption of Ever Superior Technologies Corporation and included the GHG emissions from the Taoyuan Airport leased office and TSA Maintenance Department.



3.2 Energy and Greenhouse Gas Management

Comparison of EGAT's Total Energy Consumption and Intensity



Note: Energy intensity calculation covers electricity, gasoline, diesel, and natural gas consumption.

In 2024, EGAT continued to advance multiple carbon-reduction initiatives, including the replacement of high-efficiency chillers, the phasing out of energy-intensive lighting fixtures, and overall equipment optimization to further enhance energy use efficiency. These measures extended beyond operational sites to include everyday electricity usage in office areas. Improvements included replacing air conditioning systems in employee lounges and installing ice makers to replace the ice-making functions of water dispensers, thereby reducing total energy consumption.

Total energy savings in 2024 amounted to 7,317.52 GJ. Among all measures, the replacement of chillers in the maintenance facility and the installation of 652 LED high-bay lights delivered the most significant results, accounting for 57.18% of total energy savings. The overall energy-saving performance in 2024 was equivalent to a reduction of approximately 918.21 metric tons of CO₂e. Looking ahead, EGAT will continue to refine its carbon-reduction strategies, improve energy efficiency, and move steadily toward a more sustainable operational model.

Annual Carbon Reduction Measures and Results

2024 Carbon Reduction Measures		Annual Energy Saving (kWh)	Annual Energy Saving (GJ)	Greenhouse Gas Reduction (mt CO ₂ e)
Dayuan Maintenance Facility	Waste heat recovery from air compressors (reducing natural gas consumption)	26,476.60 (m ³)	1,059.06	59.41
	Replacement with high-efficiency chillers	675,396.00	2,431.43	333.65
	Replacement of lighting fixtures (replacement of high-bay lights with LEDs)	993,659.00	3,577.17	490.87
Guanyin Branch	Replacement of lighting fixtures (replacement with high-efficiency LED light tubes)	6,758.40	24.33	3.34
	Adjustment of air conditioning systems in operational areas	40,770.00	146.77	20.14
	Switching air conditioning units in employee lounges	1,437.00	5.17	0.71
	Installation of ice makers (disabling the ice-making function of water dispensers)	14,892.00	53.61	7.36
	Adjustment of nighttime lighting in work areas	4,818.00	17.34	2.38
Installation of automatic light switches for outdoor lighting		734.00	2.64	0.36
Total			7,317.52	918.21

Note: The figures for annual energy savings and greenhouse gas reductions have been rounded to the second decimal place.

3.2 Energy and Greenhouse Gas Management

Participation in the Airport Partner Sustainable Action Competition

To promote electricity conservation and encourage airport partners to continue advancing energy-saving and carbon-reduction efforts, Taoyuan International Airport Corporation launched the 2024 Electricity Conservation and Carbon-Reduction Awards, aiming to jointly improve energy efficiency, reduce energy costs, and work toward the vision of net-zero emissions by 2050. EGAT actively participated by submitting both implemented and planned energy-saving and carbon-reduction measures beginning in 2024. The Company received the Excellence Award in the enterprise category. Additionally, two EGAT employees submitted entries in the individual category and received Honorable Mention awards.



Expansion of Onsite EV Charging Stations

EGAT also promoted green commuting by encouraging employees to drive electric vehicles, thereby reducing carbon emissions generated during commuting. With the continued rise in electric vehicle adoption rates, the Company expanded its charging infrastructure in 2024 by installing additional EV charging stations to meet the growing demand and improve charging convenience. As electric vehicle usage rises, it is expected to reduce employees' dependence on fossil fuels during commuting, indirectly lowering EGAT's operational GHG emissions and strengthening overall environmental management performance.



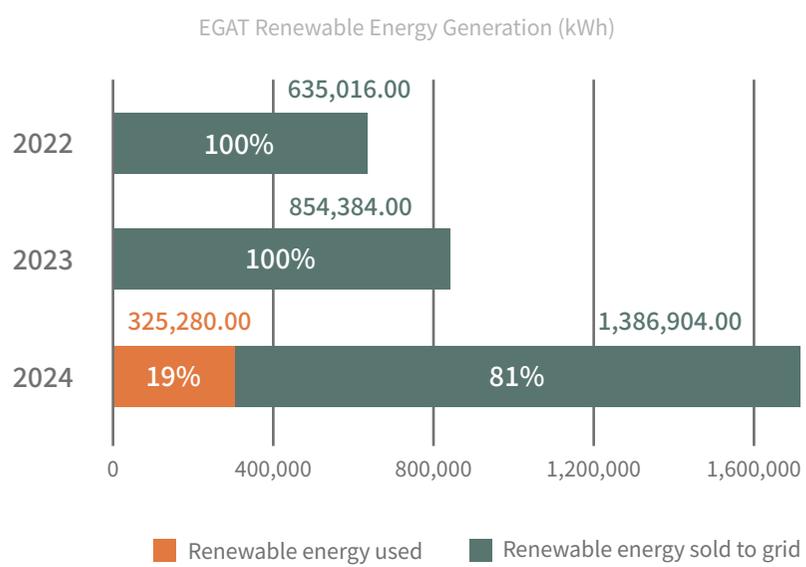
3.2 Energy and Greenhouse Gas Management

Renewable Energy Development

Since 2022, EGAT has been working to enhance the utilization of rooftop space at its facilities and advance its corporate green energy and sustainability goals by gradually planning the installation of solar PV systems in phases. In 2022, a total of 696.96 kW of solar PV systems were installed on the rooftops of the New Powerplant Facility and the fourth floor of the Guanyin Branch. In 2023, a 499.29 kW solar PV system was installed and interconnected to the grid on the roof of the fourth aircraft maintenance hangar.

To further maximize carbon-reduction benefits, EGAT adjusted its solar development strategy in 2024, shifting to a self-generation for self-use model. A 499.29 kW solar PV system was installed on the rooftop of the third floor of the Guanyin Branch, allowing renewable energy to directly support the plant's electricity demand. Total solar power generation reached 325,280.00 kWh in 2024, with the self-use ratio of renewable energy rising to 19.00%.

EGAT remains committed to expanding its use of renewable energy, aiming to achieve 100% self-generated and self-used renewable energy by 2030. Looking ahead, the Company plans to install an additional 1,204.91 kW solar PV system at the aircraft maintenance hangar in 2025. Upon completion, the total installed solar PV capacity across all sites will reach 2,900.45 kW, with an estimated annual power generation of 2,844,930 kWh. This will further support EGAT's carbon-reduction efforts and drive progress toward its sustainable development goals.



3.3 Pollution Prevention Management

GRI: 303-1、303-2、303-3、303-4、303-5、306-1、306-2、306-3、306-4、306-5

SASB: RT-AE-150a.1、RT-AE-150a.2

3.3.1 Water Resource Management

In recent years, faced with increasingly frequent extreme weather events, it is imperative to implement water resource management to address the risk of water scarcity in Taiwan. To mitigate potential risks associated with sourcing water from high water-stress regions, which could impact local ecosystems and community water use, EGAT utilizes the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI) to conduct comprehensive water risk assessments at all operational sites. These assessments are further informed by climate change scenarios ranging from RCP2.6 to RCP8.5. The results indicate that, under both low- and high-emissions scenarios, EGAT's maintenance and manufacturing facilities are located within the medium-to-low risk range. Additionally, the Company has established emergency response procedures to ensure timely and effective actions during major incidents or natural disasters, minimizing potential risks and damages.

All EGAT facilities currently rely on municipal tap water, primarily sourced from the Shimen Reservoir, for various uses including domestic water supply, process water for operations, and cooling tower circulation. To improve water use efficiency, EGAT has installed rainwater harvesting systems at both the maintenance and manufacturing facilities. The collected rainwater is reused for cooling tower operations, floor washing, and other non-potable applications, thereby reinforcing the Company's commitment to water recycling and circular use. In 2024, total rainwater harvested reached 1,568 metric tons. EGAT remains committed to enhancing its water management strategies by optimizing conservation technologies and reducing reliance on natural water sources.



Total water withdrawal in 2024 amounted to 231.80 million liters, representing a 7.13% reduction compared to the previous year, and marking the lowest annual usage in the past three years. Since 2022, the Company's water use intensity has shown a continuous decline, demonstrating that even amidst operational growth, EGAT has successfully improved water efficiency and delivered tangible outcomes in water resource management. In terms of drainage, facility emissions are collected according to local regulations. The drainage from the Dayuan Maintenance Facility is divided into independent discharge outlets into the Puxin River and collected for centralized treatment at the airport sewage treatment plant before discharge, while the Guanyin Branch's drainage is collected via industrial zone sewage pipelines and discharged after treatment at the industrial zone sewage treatment plant.

Note:

This is the result of the overall water risk assessment for each operational site of EGAT using the Aqueduct Water Risk Atlas tool by the World Resources Institute (WRI). (Query date: February 2025).

3.3 Pollution Prevention Management

The Water Consumption Data for the Past Three Years is as Follows:

Unit: million liters

Water Usage Item	2022	2023	2024
Water source: Third party (tap water)	236.07	242.38	231.80
Water intake	236.07	242.38	231.80
Water discharge	83.56	90.43	95.03
Water consumption	152.51	151.95	136.77

Note 1:

In 2024, EGAT conducted a comprehensive review of its water usage and implemented standardized data collection methods and formats. As a result, historical water usage figures have been adjusted in this report. The revised 2022 water consumption is approximately 0.5% lower than previously reported, while the revised 2023 figure is approximately 2.7% higher than earlier disclosures.

Note 2:

Water usage data does not include the TSA on-site maintenance facility, and excludes Ever Superior Technologies Corporation and GE Evergreen Engine Services Corporation.

Note 3:

None of our operational sites use seawater-derived sources of water.

Note 4:

All wastewater undergoes treatment before being discharged into receiving water bodies, ensuring compliance with regulatory standards.

Note 5:

Water consumption is estimated based on the difference between water intake and wastewater discharge, representing non-recyclable water.

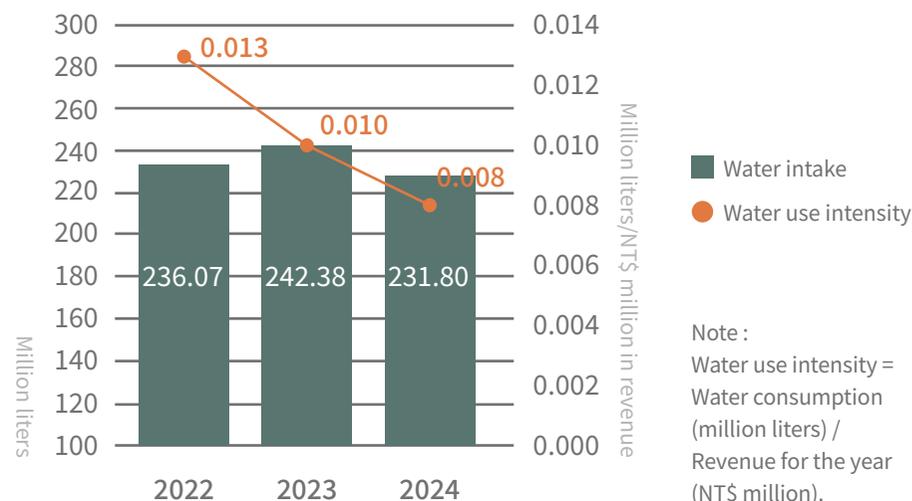
The Wastewater Discharge Control Standards for EGAT are as Follows:

Dayuan Maintenance Facility Regulated Water Quality Standard: SS ≤ 180 mg/L; pH 6 - 9

Dayuan Maintenance Facility Effluent Water Quality Standard: COD ≤ 100 mg/L; SS ≤ 30 mg/L; pH 6 - 9

Guanyin Branch Regulated Water Quality Standard: COD ≤ 560 mg/L; SS ≤ 480 mg/L; pH 5 - 9

Water Resource Consumption Data



Note :
 Water use intensity =
 Water consumption
 (million liters) /
 Revenue for the year
 (NT\$ million).

EGAT’s wastewater is partially regulated, so the discharge water quality standards are divided into “regulated discharge water standards” and “effluent water standards”. Regarding wastewater discharge management, the goal is to minimize the concentration of pollutants in water quality to the greatest extent possible while complying with regulatory standards. From 2022 to 2024, the concentrations of COD and SS suspended solids emitted by EGAT have both been better than the regulatory requirements to avoid river pollution.

3.3 Pollution Prevention Management

Wastewater Quality Discharge Data

Discharge Outlet	Year	pH	SS	COD	Copper	Nickel	Zinc	Ammonia Nitrogen
Dayuan Maintenance Facility Regulated Outlet	2022	8.35	110.75	-	0.02	0.01	0.07	53.90
	2023	7.63	131.78	-	0.01	0.01	0.08	80.80
	2024	8.30	74.10	-	0.01	0.01	0.16	45.70
Dayuan Maintenance Facility Effluent Outlet	2022	7.83	7.53	15.48	0.02	0.07	0.08	0.10
	2023	7.70	6.33	25.20	0.00	0.09	0.09	0.30
	2024	7.65	2.85	15.70	0.04	0.16	0.07	0.10
Guanyin Branch Regulated Outlet	2022	7.65	19.90	30.35	0.13	0.00	0.00	11.55
	2023	7.75	7.80	60.60	0.00	0.00	0.00	10.70
	2024	7.70	5.90	39.80	0.14	0.00	0.00	2.46

Note 1:

EGAT has three wastewater discharge outlets, including the regulated discharge outlet, effluent outlet, and regulated discharge outlet of the Guanyin Branch.

Note 2:

In 2024, EGAT conducted a comprehensive review of its wastewater discharge data and standardized the data collection methods and reporting formats for consistency. It was identified that COD (Chemical Oxygen Demand) data for the Dayuan Maintenance Facility inlet had not been tested, and previous reports had mistakenly listed BOD (Biochemical Oxygen Demand) values in its place. The data has been corrected accordingly in this Report.

Unit: mg/L

3.3.2 Circular Economy and Waste Management

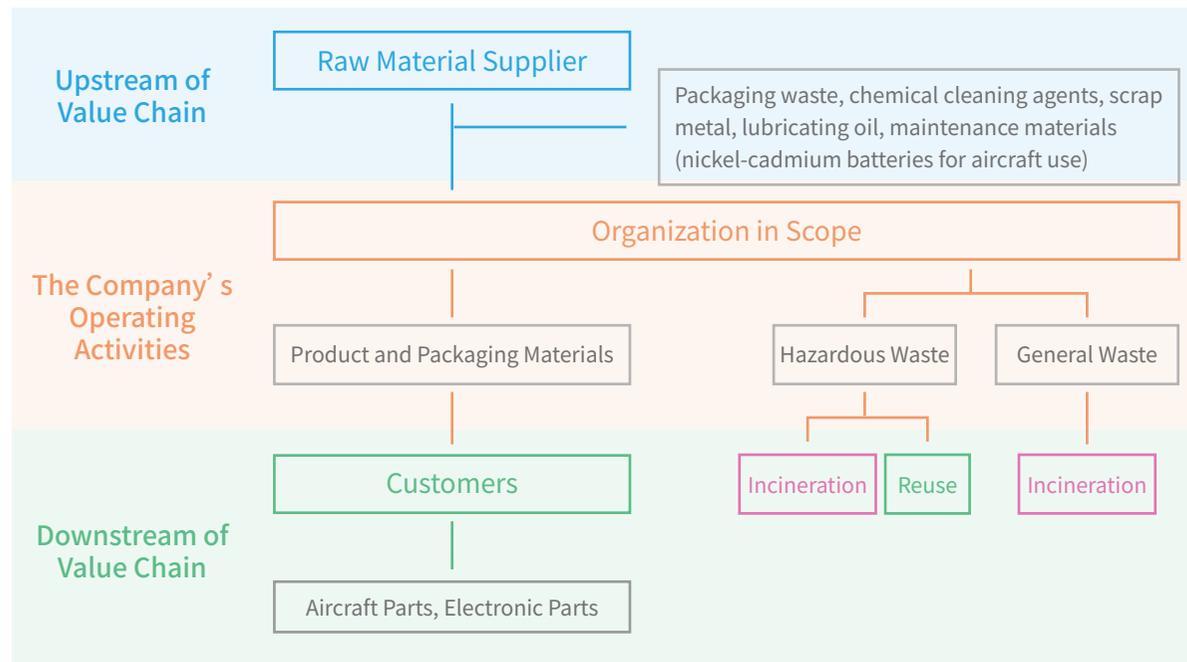
EGAT complies with local government regulations regarding waste disposal, implementing waste declaration and disposal procedures, and strictly executing resource recycling plans. Business waste is regularly cleared by appointed carriers and, depending on the specific circumstances of waste generation in the plant, qualified disposal companies are responsible for recycling and reuse. In 2024, the appointed carriers did not violate any regulations, and all clearance data were recorded and retained.

To advance circular economy practices, EGAT has implemented a comprehensive management system to minimize the environmental impact of waste. All metal scraps generated during the manufacturing process are properly collected and sold to qualified domestic and international recyclers for re-melting and repurposing, transforming waste into new products. This approach not only supports waste reduction but also maximizes the benefits of a circular economy. At the facility level, EGAT complies with all relevant regulations in waste handling and actively promotes resource recycling and waste reduction initiatives. Employees are encouraged to participate in these efforts, integrating environmental protection into daily operations. In the future, EGAT will continue to reduce waste emissions from the source through process design, technological improvements, and continuous advocacy for material reuse.

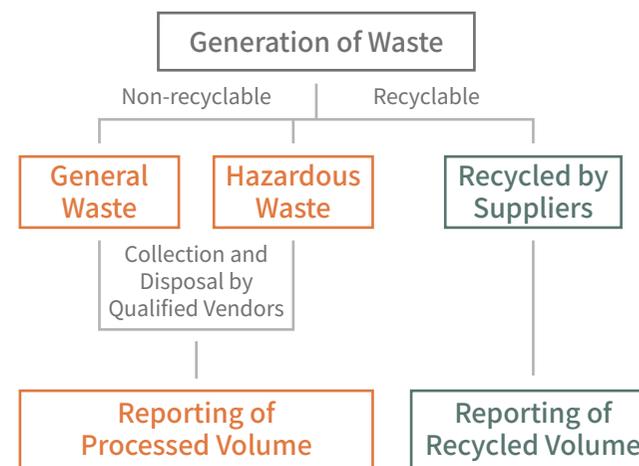
To gain a comprehensive understanding of the environmental impact of operational waste, EGAT evaluates waste generation across three stages of its value chain: upstream suppliers, own operations, and downstream activities, while establishing and implementing robust management mechanisms. At the upstream supplier stage, waste is primarily generated from packaging materials, such as outer cartons and protective films. During EGAT's own operations, waste is generated from aircraft maintenance and aircraft component manufacturing processes. This includes both hazardous and general waste such as solvent waste liquids, paint and cleaning agents containing heavy metals, lithium batteries, and metal scraps. By conducting a rigorous review of waste generation processes, EGAT has established tailored management practices to ensure proper classification, recycling, and disposal, minimizing the environmental impact of waste.

3.3 Pollution Prevention Management

EGAT's Waste Management Flow



EGAT Waste Management Process



EGAT's waste is categorized into general business waste and hazardous business waste. General business waste includes common office waste, waste oil emulsions, and mixed plastic waste. Hazardous business waste mainly consists of chemical mixtures. In 2024, EGAT expanded the scope of its waste accounting to include general recyclable resources, waste wooden pallets, organic sludge, and inorganic sludge, thereby improving the integrity and accuracy of waste management.

In 2024, the total volume of waste disposed of throughout the year was 1,848.27 metric tons, the majority of which was non-hazardous waste, totaling 1,607.13 metric tons and accounting for 86.95% of total waste. Of this amount, 731.95 metric tons were recycled and reused, representing 45.54% of the total non-hazardous waste. To further optimize resource utilization, EGAT began directing part of its waste to disposal vendors equipped with waste-to-energy facilities in 2024. By converting combustible waste into energy, the Company is reducing the environmental impact of waste disposal. For hazardous industrial waste, the total volume in 2024 was 241.13 metric tons. A portion of this waste was processed through waste-to-energy incineration, with an energy recovery rate of 71.30%.

Throughout every stage of waste management—from source collection, sorting, and recycling, to treatment and final transport—EGAT enforces corresponding management procedures. In 2024, no waste leakage incidents occurred, underscoring the Company's commitment to responsible waste handling.

3.3 Pollution Prevention Management

Waste Management Statistics for 2024

	Waste Name	Generation (metric tons)	Outsourced Third-Party Processing (metric tons)	Percentage of Processing Method Adopted(%)	Processing Method
Non-hazardous Business Waste	Waste oil mixtures	44.55	44.55	5.84%	Incineration (non-energy recovery)
	Non-hazardous waste alkali	3.63	3.63		
	Waste wood	38.32	38.32		
	Inorganic sludge	7.42	7.42	48.61%	Incineration (energy recovery)
	General garbage	774.18	774.18		
	Waste plastic mixtures	7.09	7.09		
	Used lubricant oil	57.81	57.81		
	Waste oil mixtures	104.01	104.01		
	Waste wooden pallets	201.93	201.93	45.54%	Recycled
	General recyclables	233.88	233.88		
	Scrap metal	74.63	74.63		
	Organic sludge	5.81	5.81		
Inorganic sludge	53.87	53.87	16.98%	Incineration (non-energy recovery)	
Hazardous Business Waste	Sodium dichromate	30.96			30.96
	Organic solvents and wipes	4.43			4.43
	Strong alkaline sludge	3.87			3.87
	Empty drums containing waste liquid	1.62			1.62
	Infectious waste mixtures	0.05			0.05
	Other flammable waste mixtures	81.14			81.14
	Waste liquid (Flash point smaller than 60°C)	90.79	90.79		
Waste liquid with pH ≤ 2.0	28.27	28.27	11.72%	Chemical treatment	

Note 1: Waste production and processing information does not include the TSA on-site maintenance facility.

Note 2: General recyclables include waste paper, scrap iron, and plastic waste.

3.3 Pollution Prevention Management

Most Recent 3-year Waste Data Statistics

Waste Attribute Category		2022		2023		2024	
		Onsite	Offsite	Onsite	Offsite	Onsite	Offsite
Non-hazardous Waste (metric tons)	Disposal transfer (Regeneration and reuse)	0.00	758.22	0.00	723.01	0.00	731.95
	Direct disposal (Incineration: energy recovery)	0.00	0.00	0.00	0.00	0.00	781.27
	Direct disposal (Incineration, landfill)	0.00	611.89	0.00	631.05	0.00	93.92
Hazardous Business Waste (metric tons)	Disposal transfer (Regeneration and reuse)	0.00	0.00	0.00	0.00	0.00	0.00
	Direct disposal (Incineration: energy recovery)	0.00	0.00	0.00	0.00	0.00	171.93
	Direct disposal (Incineration, landfill)	0.00	179.46	0.00	186.76	0.00	69.20
Total Amount of Waste Collected for Disposal (metric tons)		0.00	1,549.57	0.00	1,540.83	0.00	1,848.27

Note 1:

In 2024, EGAT expanded the scope of its waste inventory and revised the classification of waste disposal methods. To ensure consistency in data boundaries, historical figures were also adjusted accordingly. As a result of these revisions, the total volume of waste disposed of in 2022 increased by 56.62%, and the 2023 figure increased by 57.76% compared to previously reported data.

Note 2:

Waste collected for disposal information does not include the TSA on-site maintenance facility.

2024 Circular Economy/Waste Reduction Measures

Metal Scrap and Metal Waste Recycling

- Guanyin Branch recycles various types of metal scraps, including aluminum, nickel, titanium, and steel alloys, and sells them to recycling companies. These recycling companies then export the scrap to raw material refineries, where it is re-melted and reintroduced into the metal raw material market, contributing to the development of a circular economy.
- In 2024, a total of 73.464 tons of metal waste were recovered, generating revenue benefits of 5.797 million NT dollars for EGAT.
- Dayuan Maintenance Facility recycles various processed metals and other waste materials, which are then handed over to recycling companies. In 2024, a total of 1.17 tons of processed metals and other waste materials were recovered.



Aluminum alloy



Inconel

Reuse of Packaging Materials

- Evaluation of the condition of various packaging materials collected when receiving imported equipment for reuse, aiming to reduce the consumption of PE packaging materials.
- Despite a 19% annual growth in unit performance for 2024, the procurement of packaging materials decreased by 21% compared to 2023.

Corresponding Material Issue
Product safety and quality, Sustainable supply chain management, Customer rights and service quality

4.1 Product Safety and Quality

4.1.1 Corporate Quality Policy

4.1.2 Aviation Safety and Sustainability

4.2 Supply Chain Management

4.2.1 Sustainable Supply Chain Management

4.2.2 Policy Formulation and Qualification Assessment

4.2.3 Performance Evaluation and Improvement Actions

4.3 Customer Rights and Service Quality



04 Creating Sustainable Quality

Policies and Commitments

EGAT upholds a governance policy of “Safety First, Quality is Everything”, which stands as our paramount commitment to customers. Every stage of operations, from the materials and services provided by suppliers to the internal quality and safety management within the Company, to meeting customer demands, impacts the quality of products and services we deliver. Through robust policies, systematic management, and the active participation of every employee, EGAT continues to uphold the excellent business philosophy of Evergreen Group, promote company growth, improve actions, and move towards its goal.

Our relevant policies and certifications are outlined:

- Quality Management System: ISO 9001/AS 9110/AS 9100
- Supplier Code of Conduct

Annual Actions

Positive Impact Management:

- Regularly convened quality and safety-related meetings, and established training programs for the Safety Management System (SMS).
- Communicated with suppliers regarding labor and human rights, occupational safety, environmental sustainability, and business integrity through the Supplier Code of Conduct (SCoC) signing process.
- Distributed customer satisfaction surveys via online questionnaires to customer representatives upon completion of maintenance services.

Negative Impact Management:

- Established the SMS safety reporting system, encouraging all employees to proactively report safety issues for the identification of actual or potential hazards.

4.1 Product Safety and Quality

GRI: 416-1 SASB: RT-AE-250a.1, RT-AE-250a.2

4.1.1 Corporate Quality Policy

Aviation safety is paramount in the aviation industry, and EGAT is committed to ensuring rigorous aviation safety, both in-flight, on-ground, and for personnel. Leveraging professional and standardized maintenance operations and a dedicated, well-trained professional workforce, EGAT delivers professional technical services and high-quality maintenance of aircraft, engines, and components, as well as component manufacturing and assembly services. EGAT adheres to the policy of “Safety First, Quality is Everything”, carrying out relevant procedures to continuously strengthen internal management, enhance quality and performance, and provide customers with the best service and assurance.

In line with the International Civil Aviation Organization (ICAO) guidelines, EGAT has established a Safety Management System (SMS), establishing, implementing, and continuously improving strategies and processes to ensure all maintenance operations meet safety and quality standards under appropriate resource allocation, in pursuit of the “Safety First, Quality is Everything” policy. EGAT's maintenance business-related procedures/manuals, such as the Repair Station Quality Control Manual (RSQCM) and Maintenance Organization Exposition (MOE), have been duly audited and approved by both the Federal Aviation Administration (FAA) and the European Union Aviation Safety Agency (EASA), demonstrating the Company’s capability to perform relevant maintenance with the assurance of dual certifications. In addition to RSQCM and MOE, EGAT also holds ISO 9001, AS 9110, and AS 9100 certifications to ensure the rigorous enforcement of quality management practices.

EGAT’s Guanyin Branch developed Product Safety Working Instructions and related procedures, and conducted internal process audits for customer products as well as supplier quality system and process audits. Among all products and services, 35% were covered by third-party quality system and process certifications, ensuring that quality control was applied at every stage of the manufacturing process and that customers’ product safety requirements were accurately communicated and embedded into the final products.

Over the past three years, all maintenance and manufacturing products complied with the operating procedures of certified quality and safety management systems, with no incidents of product recalls, detection of counterfeit parts, or other quality management-related adverse events.

4.1.2 Aviation Safety and Sustainability

Aviation Safety

To ensure that EGAT’s emphasis on quality resonates with every employee and translates into tangible actions, several mechanisms are in place. Under the leadership of the accountable manager (President), the Safety Review Board (SRB) and Quality Assurance Committee (QAC) convene to review maintenance governance, resource allocation, advocate safety, instill a culture of fairness, and assure quality.

Department safety manager participates in quarterly Safety Implementation Coordination Meetings (SIC) to ensure the availability and integrity of various policies, guidelines, and maintenance practices. Additionally, the aircraft maintenance unit holds monthly Safety Action Group (SAG) meetings to disseminate quality and safety notifications, policies, and resource allocation to frontline managers and staff, ensuring the circulation of quality and safety information.

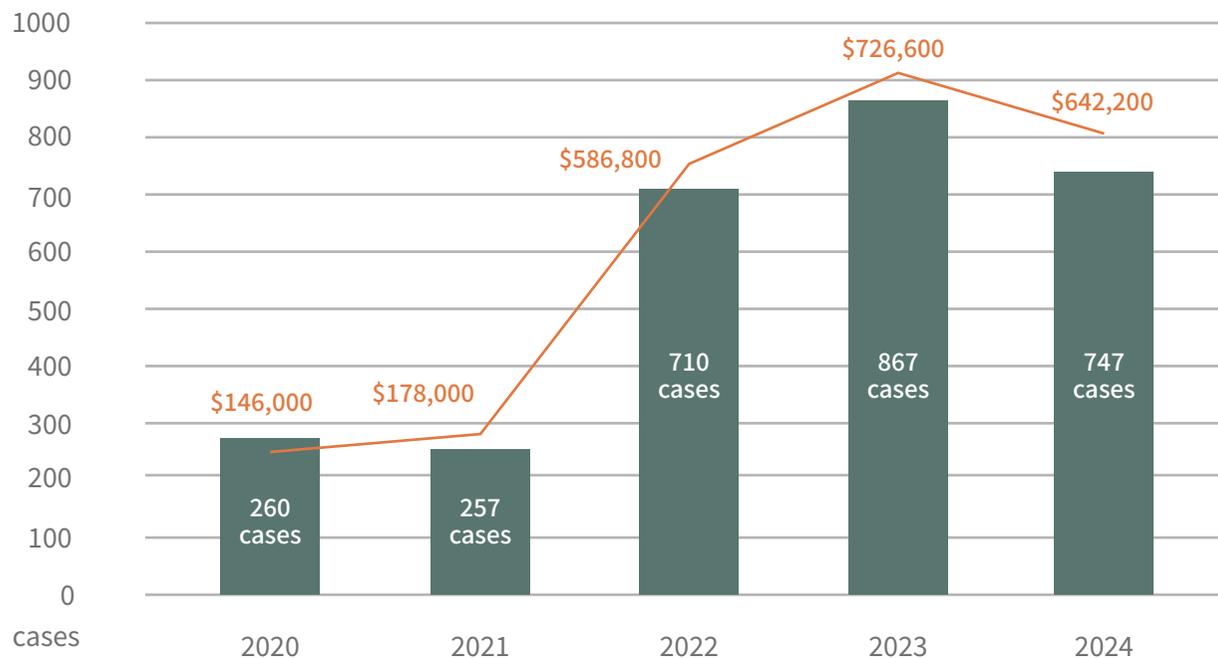
SMS Management Meetings	Abbreviation	Meeting Chair	Frequency
Safety Review Board	SRB	Accountable Manager	Quarterly
Quality Assurance Committee	QAC	Accountable Manager	Quarterly
Safety Implementation Coordination	SIC	Safety Manager	Quarterly
Safety Action Group	SAG	Head of Department	Monthly

4.1 Product Safety and Quality

Every EGAT employee shoulders the responsibility of promoting quality and safety. To ensure that employees are suitably positioned to assume responsibilities within the safety management system, a safety management system training plan is devised and maintained. Upon employment, employees receive safety management system training and education, followed by regular refresher training, to deepen their understanding of the importance of hazard identification and risk management. Courses related to the safety management system include: Advanced Safety Management System Supervisor Training Course, Safety Management System Training Course (General), Safety Management System Enhancement Course, and Risk Management Training Course.

Since 2019, EGAT has also implemented the Safety Management System (SMS), encouraging all employees to proactively report safety issues to identify actual or potential hazard factors and mitigate or reduce potential disasters.

After employees submit safety reports, they undergo a series of review processes. If the report indeed identifies hazard factors and improvement actions proposed by relevant responsible units are implemented, the report is considered closed. Employees whose reports meet the closure criteria are rewarded with NT\$200. Those with excellent reports receive internal attendance rewards or bonus ranging from NT\$1,000 to NT\$3,000, as well as annual safety bonuses ranging from NT\$2,000 to NT\$10,000. The number of closed cases and the equivalent value of rewards distributed over the past five years are as follows:



Over the past five years, the number of closed safety reports showed a generally positive correlation trend, reflecting the gradual internalization of “Safety First, Quality is Everything” into the daily work routine of EGAT employees. In the future, EGAT will continue to enhance its quality and safety management practices, contributing to aviation safety.

4.1 Product Safety and Quality

Aviation Sustainability

In pursuit of global net-zero carbon goals, EGAT is promoting process improvements, including transitioning to electronic work orders and adjusting work processes, to enhance manufacturing and maintenance efficiency. Moreover, EGAT is committed to using recyclable materials and packaging to reduce environmental impacts throughout the product lifecycle.

The following summarizes EGAT's sustainability efforts regarding products and services:

	Aviation Sustainability Initiatives	Description
Workflow Optimization	Systematically implementing electronic orders to replace paper-based operations.	Reduce paper usage and carbon emissions, procurement/maintenance/service orders are transitioned to digital format.
Equipment and Operational Apparatus Updates	• Improvement of air compression pipelines	• Rectification of air leakage in air compression pipelines to reduce ineffective compressor work.
	• Regulate chillers	• Regulation control of switching time and temperature settings of chillers to reduce energy consumption.
	• Replace gas-powered tractors with EV models	• In line with government net-zero emissions and green airport policies, gradual replacement of fuel tractors within our facilities.
	• High-efficiency LED lighting system	• Gradual replacement of traditional lighting with lower energy-consuming LED lighting system.
	• Replacement of argon welding machines	• Replacement of argon welding machines with lower energy-consuming electric welding machines.
	• Improvement of vacuum furnace cooling water mode	• Switch from chillers to facility water cooling in winter, reducing the electricity consumption of chillers.
Introduction of New Systems	Adjustment of lighting in the material warehouse	Cancelation of automatic activation of lighting during unmanned night shifts in the material warehouse.
Waste Reduction Measures	Recycling of metal scrap, machined metal, and other waste materials	Recycling of various metal scraps, including aluminum, nickel, titanium, steel alloys, etc., sold to downstream manufacturers for smelting and return to the metal raw material market, creating a circular economy market.

4.1 Product Safety and Quality

Feature Topic: Digitalization of Orders

EGAT is dedicated to lowering carbon emissions from its products and services. Since 2018, we have shifted our procurement, repair, and service orders to digital formats. By utilizing the capabilities of the ERP system, AMOS, we have streamlined the order management process. This includes setting up profiles for qualified suppliers, consolidating and assessing maintenance and regular stocking needs, and placing orders with chosen suppliers. This initiative not only achieves carbon reduction goals but also facilitates effective electronic management to track order delivery status and swiftly retrieve historical order data for relevant analytical applications.

In 2024, a total of 94,731 orders were processed. Assuming each order saves approximately 10 sheets of A4 paper^(Note), the total carbon emissions saved amount to approximately 7,199.56 kilograms.

Note:

Calculated based on each sheet of A4 paper reducing 7.6 grams of carbon emissions. The carbon emission factor comes from the carbon label certificate number: 2004802003, Paper Star copy paper A4, 80g



4.2 Supply Chain Management

GRI: 2-6、204-1、205-2、308-1、308-2、414-1、414-2

SASB: RT-AE-440a.1、RT-AE-510a.3.

4.2.1 Sustainable Supply Chain Management

EGAT primarily relies on suppliers of aircraft repair parts. The aircraft parts, components, and raw materials provided by suppliers are crucial to the quality of EGAT’s maintenance services and products delivered. Therefore, the Company places great importance on the qualification screening and management of suppliers. EGAT maintained its Sustainable Supply Chain Management Framework, focusing on four key pillars to drive continuous improvement in supply chain sustainability performance:

Given the wide scope of our supply chain, EGAT classified suppliers by industry sector and management level to enable tiered management, as follows:



Main Transaction Supplier Industries	<ul style="list-style-type: none"> • Aviation materials suppliers • Non-aviation product, tool, cutter, and equipment suppliers • Subcontracted processing suppliers • Special process suppliers • Aviation electronic materials suppliers • Computer, software, and communication equipment suppliers/maintenance providers • Engineering and other service providers
Tier-1 Suppliers	<ul style="list-style-type: none"> • Suppliers engaged in main transaction industries • ≥3 transactions per year and an annual transaction amount exceeding NT\$4 million.

4.2.2 Policy Formulation and Qualification Assessment

Policy Formulation

EGAT adopted the Supply Chain Sustainable Development Policy and Supplier Code of Conduct as the overarching principles for supply chain management, supported by detailed operational procedures including the Supplier Evaluation Management Regulations and the Supplier Performance Management Regulations. In addition to complying with relevant regulations from civil aviation authorities, suppliers are required to carefully read and sign the “Supplier Code of Conduct”. This code includes specific requirements related to labor rights, business ethics, anti-corruption, environmental protection, occupational health and safety, as well as sustainable supply chain management.

4.2 Supply Chain Management

ESG Aspects	Code of Conduct Requirements
 Environmental	<p>Environmental Protection Preserve natural resources, minimize or eliminate harmful substances, reduce energy consumption and greenhouse gas emissions, promote resource recycling and reuse. Efficient Operations: Implement efficient operational methods to minimize adverse environmental impacts, and strive to maintain and protect forests and biodiversity, achieving climate and natural ecosystem stability and balance.</p>
 Social	<p>Human Rights and Labor Conditions Commit to upholding labor rights and providing workers with necessary safeguards and respect.</p> <p>Occupational Safety and Health Enhance awareness and capabilities in occupational safety and health to prevent workplace accidents, assess workplace safety, provide and maintain safety equipment, ensuring a safe and healthy work environment.</p>
 Corporate Governance	<p>Business Ethics Adhere to the highest ethical and moral standards, maintain integrity and reliability to uphold business ethics.</p> <p>Sustainable Supply Chain Implement measures to ensure supply chain sustainability and compliance to reduce the risk of business interruptions, moving towards sustainable business operations continuously.</p> <p>Confidentiality and Information Security Uphold the duty of protecting information to foster productive business relationships, ensuring that no information is leaked.</p>

Qualification Assessment

In addition to requiring suppliers to sign the SCoC, the responsible departments conducted thorough evaluations of suppliers' qualifications, quality, and business integrity. Suppliers meeting the assessment criteria and committing to support EGAT's sustainable supply chain improvement actions were included in the Approved Supplier List, qualifying them as formal vendors for procurement and business outsourcing.

In 2024, a total of 14 new suppliers were qualified, all of whom have signed the Supplier Code of Conduct. Additionally, for suppliers with transaction amounts exceeding NT\$6 million in 2024, a re-signing of the Supplier Code of Conduct is conducted every three years, and 71 suppliers signed this recommitment. In 2024, the response rate for the Supplier Code of Conduct reached 85.00%. EGAT continued to engage suppliers, advocating the fulfillment of corporate sustainability commitments, including ethical standards, labor and human rights, and environmental sustainability, while simultaneously promoting anti-corruption practices to foster responsible business conduct and advance mutual sustainable development.

4.2 Supply Chain Management

4.2.3 Performance Evaluation and Improvement Actions

Supplier Evaluation

EGAT conducts an annual supplier evaluation, focusing on the top 20% of suppliers based on transaction amounts and counts. Evaluation criteria include: On-time delivery performance (30% weight), abnormal invoice ratio (30% weight), order delivery quality (30% weight), reporting of exceptional cases by suppliers (10% weight). In 2024, EGAT conducted supplier performance evaluations for 69 suppliers, representing the top 20% of suppliers based on combined annual transaction amount and number of transactions ^(Note). Feedback and improvement requests were provided to the lowest-scoring 5 suppliers.

Note:

Given that the Materials Department and the Procurement Department accounted for the majority of procurement spending, the performance evaluations primarily focused on suppliers engaged by these two departments.

Local Procurement

In addition to assessing suppliers' sustainability performance, EGAT also placed emphasis on the resilience of critical raw materials and actively supported local suppliers to fulfill our corporate social responsibility. For critical raw material management, EGAT conducted weekly production meetings with customers to verify schedules for material delivery, production, and shipment. Since critical raw materials were sourced through customer-designated suppliers, with pricing and quality controlled by the customer, any abnormalities in raw material supply were immediately escalated and the customer was requested to coordinate with the material supplier to discuss and resolve the issue.

For local procurement, EGAT primarily engages in cooperation with local suppliers to create local employment opportunities. In 2024, local procurement in Taiwan accounted for approximately 18.26% of total procurement ^(Note).

Note:

EGAT's main procurement items include raw materials, equipment, and services, with raw materials comprising about 86% of total procurement. However, due to the majority of raw material procurement coming from aircraft manufacturers in Europe and the United States, the overall proportion of local procurement is relatively low.

Improvement Actions

In 2024, there is only one supplier that has been on the list continuously due to poor performance. The supplier was required to submit an improvement plan and was scheduled for a face-to-face interview to determine potential replacement based on its 2024 performance. In the future, we will also provide guidance on improving the sustainable performance of suppliers through supplier conferences and other occasions.

4.3 Customer Rights and Service Quality

Customer Satisfaction Survey Process

Customer rights and service quality serve as the cornerstone of EGAT’s continued business development. EGAT maintained close communication with customers through routine meetings to address needs and feedback, while also ensuring open communication channels through onsite customer representatives or designated contact points. After service completion, customer representatives are sent online “customer satisfaction surveys” to evaluate various maintenance service aspects and provide feedback.

Upon collecting and analyzing customer feedback survey forms, if any dissatisfaction was identified, the handling process was as follows:

Investigate Root Causes

After completing the root cause investigation, the improvement tasks are assigned to the responsible departments, which are required to report back to the Business Coordination Division with consolidated improvement results by the agreed deadlines.



Propose and Seek Approval for Improvement Plans

- The responsible departments report the improvement status directly to top management.
- Or submit it via the Customer Complaint Management System for review and approval by top management.



Customer Notification

Business Coordination Division issues formal notifications to customers regarding the improvement results, thereby closing the case.



Archiving Management

All customer satisfaction survey results and related improvement actions are archived and managed by Business Coordination Division.



4.3 Customer Rights and Service Quality

Investigation Results

The results of the customer satisfaction surveys over the past three years (rated out of 10) are as follows:

Detailed Rating Items	2022	2023	2024
Overall Impression of Maintenance Service Delivery	8.62	9.75	9.38
Satisfaction with On-site Service and Non-technical Support	9.31	9.83	9.35
Timeliness of Maintenance and Aircraft Redelivery	8.77	9.83	9.58
Parts Supply Status	8.42	9.17	8.62
Communication Status	8.62	9.92	9.35
Employee and Mechanics' Competence (Technical and Non-technical)	8.77	9.67	9.31
Responsiveness to Customer Feedback	8.23	9.83	9.73
Document Quality and Accuracy	8.62	9.50	9.23
Product Reliability	8.92	9.42	9.31
Accuracy of Invoices/Billing	8.42	10.00	9.08
Overall Average	8.67	9.69	9.29

By surveying customer opinions and feedback, EGAT gains insights from customer evaluations of services and products, continuously improving and enhancing quality and service standards. The 2024 customer satisfaction survey results showed that EGAT achieved scores of at least 8.5 across all service dimensions. Highlights of positive customer feedback are summarized below. Moving forward, EGAT will continue to challenge itself, striving to achieve perfect customer satisfaction scores.



Corresponding Material Issue

Compensation, benefits, and labor-management communication

Occupational safety and health management

Talent cultivation and development

5.1 Attracting and Retaining Talent

5.1.1 Talent Recruitment

5.1.2 Compensation and Benefits

5.2 Human Rights and Workers' Rights

5.3 Talent Cultivation and Development

5.3.1 Competency Development

5.3.2 Performance Evaluation

5.4 Occupational Safety and Health

5.4.1 Occupational Safety and Health Management

5.4.2 Promoting Employee Health

5.5 Charitable Contributions and Social Participation



05 Fostering Inclusive Communities

Policies and Commitments

EGAT is committed to creating a positive work environment. In addition to adhering to the “Occupational Safety and Health Management Handbook” to ensure workplace safety and security for employees, we provide salaries and benefits that exceed those mandated by labor laws. We also conduct promotions and salary adjustments based on the “Regulations Governing Evaluation Operations”. Additionally, we have established transparent channels for employee communication and complaints, allowing employees to express their suggestions to the company promptly. In order to cultivate talent, EGAT has a professional and comprehensive training system for employees to improve on a regular basis, so that each employee has the opportunity to learn and realize his or her value in life.

Annual Actions

Positive Impact Management:

- Implemented a rehiring policy for employees reaching retirement age or voluntarily resigning, allowing them to continue contributing their expertise and facilitating knowledge transfer.
- Provided occupational safety and health training to enhance employees' safety awareness.
- Offered both work-related and general medical services as well as health promotion programs, ensuring comprehensive employee health protection.
- Engaged in charitable initiatives, contributing tangible value to society.
- Conducted employee satisfaction and engagement surveys to gather insight into employee needs and opinions.

Negative Impact Management:

- Established policies and training programs to prevent and respond to workplace harassment, gender discrimination, and bullying.
- To ensure effective operation of hazard identification and risk assessment related to occupational safety, EGAT follows the “Regulations Governing Safety and Health Hazard Identification and Risk Assessment Management” for management.
- Followed the “Regulations for Hazard Identification and Risk Assessment Management” to ensure effective identification and evaluation of occupational hazards.

5.1 Attracting and Retaining Talent

GRI: 2-7、2-8、2-21、201-1、201-3、401-1、401-2、401-3、405-1、405-2

SASB: RT-AE-000.B

Amidst Taiwan’s declining birthrate trend, talent attraction and retention have become focal points for enterprises. Facing rising demand in the aviation industry, EGAT, positioned within the aviation industry chain, needs to actively deploy human resources strategies to maximize its capabilities, contribute to flight safety, and gain a competitive edge in the industry. EGAT values employee rights and well-being, fostering an equitable and inclusive workplace and offering benefits that are better than those required by law. This is aimed at recruiting and retaining the highest quality talent to build a culture of safety-first and quality-first service.

5.1.1 Talent Recruitment

EGAT aims to create a workplace where all employees, regardless of age, gender, nationality, or race, are treated with equal respect. As of December 31, 2024, EGAT had a total of 3,175 employees, including 3,017 permanent employees and 158 contract employees, all working full-time. Additionally, there were 266 non-employee workers, including 39 security guards, 1 construction contractor, and 226 dispatched personnel assisting with basic maintenance and manufacturing.

Distribution of Human Resources

Classification by Labor Contract Type and Gender

Labor Contract Type	Full Time	Temp (Contract) Employee	Total
Male	2,823	152	2,975
Female	194	6	200
Total	3,017	158	3,175

Employees by Employment Type and Gender

By Employment Type	Full-Time	Part-Time	Total
Male	2,975	0	2,975
Female	200	0	200
Total	3,175	0	3,175

Note:
Temp (Contract) employees stand for interns, re-employment of retirees, operators and medical personnel.

EGAT’s operations are primarily based in Taiwan, with Taiwanese nationals accounting for 98.93% of the total workforce. Due to the nature of the aviation industry, which involves manufacturing and maintenance, the majority of employees are male, with females comprising only 6.30% of the total workforce. Female executives account for approximately 2.78% of all senior management positions and 8.57% of mid-level management positions. EGAT values the diverse experiences of its employees across generations. Currently, the majority of employees are aged between 30 and 49, constituting 54.14% of the total workforce. Employees under 30 and those aged 50 and above make up 24.91% and 20.95% of the total workforce, respectively. EGAT is committed to safeguarding the rights and interests of all ethnic groups. It employs a total of 68 individuals with disabilities and indigenous backgrounds.

5.1 Attracting and Retaining Talent

Employee Diversity Statistics

Employee Numbers by Job Grade, Gender, and Age

Employee Category	<30 Years Old		30-49 Years Old		≥50 Years Old		Total
	Male	Female	Male	Female	Male	Female	
Top Management	0	0	0	0	35	1	36
Senior Management	0	0	4	0	92	9	105
General Employees	731	60	1,602	113	511	17	3,034
Subtotal	731	60	1,606	113	638	27	3,175

Note:

The data statistics are based on the number of employees as of December 31, 2024. Top management is defined as senior vice president or above. Senior management is defined as junior vice president. General employees are defined as managers (inclusive) and below.

Statistics on the Number of Disadvantaged/Vulnerable Employees

Employee Category	Male	Female	Total	Counted Number ^(Note)
People with Disabilities	22	4	26	34
Indigenous	33	1	34	34
Subtotal	55	5	60	68

Note:

According to regulations, for individuals with severe or profound disabilities, each will be counted as equivalent to two people.

Classification of Employees by Nationality and Gender

Employee Category	Male	Female	Total
Taiwanese	2,945	196	3,141
Vietnamese	19	3	22
Filipino	6	0	6
Malaysian	3	0	3
Indonesian	2	0	2
Hong Kong SAR	0	1	1
Subtotal	2,975	200	3,175



5.1 Attracting and Retaining Talent

New Employee Turnover Statistics

In 2024, EGAT's proportion of new employees was 15.75%, showing a decrease of 1.76% compared to 2023. The turnover rate was 10.30%, decreasing by 0.1% compared to 2023. Among male employees under 30 years old, the turnover rate was relatively high. This was primarily due to some departing employees being interns. In 2024, there were 240 male employees under 30 who left, out of which 216 were interns. After excluding interns, the turnover rate for male employees decreased from 32.83% to 3.28%. EGAT's total workforce grew from 2,981 employees in 2023 to 3,175 employees in 2024, indicating that EGAT's recruitment and retention efforts have been well-received by workers, allowing the Company to continue expanding its workforce.

Number and Percentage of New Separated Employees by Gender and Age

Year		2022					2023					2024				
Target		New Employees		Separated		New Employees		Separated		New Employees		Separated				
		Total	Number of Employees	Ratio	Number of Employees	Ratio	Total	Number of Employees	Ratio	Number of Employees	Ratio	Total	Number of Employees	Ratio	Number of Employees	Ratio
Male	<30	470	306	65.11%	285	60.64%	579	400	69.08%	198	34.20%	731	420	57.46%	240	32.83%
	30-49	1,591	68	4.27%	197	12.38%	1,597	70	4.38%	64	4.01%	1,606	53	3.30%	51	3.18%
	≥50	564	9	1.60%	22	3.90%	620	12	1.94%	36	5.81%	638	7	1.10%	29	4.55%
	Total	2,625	383	14.59%	504	19.20%	2,796	482	17.24%	298	10.66%	2,975	480	16.13%	320	10.76%
Female	<30	33	21	63.64%	6	18.18%	51	32	62.75%	9	17.65%	60	18	30.00%	7	11.67%
	30-49	101	4	3.96%	7	6.93%	108	8	7.41%	3	2.78%	113	2	1.77%	0	0.00%
	≥50	22	0	0.00%	1	4.55%	26	0	0.00%	0	0.00%	27	0	0.00%	0	0.00%
	Total	156	25	16.03%	14	8.97%	185	40	21.62%	12	6.49%	200	20	10.00%	7	3.50%
All Employees	Total	2,781	408	14.67%	518	18.63%	2,981	522	17.51%	310	10.40%	3,175	500	15.75%	327	10.30%

5.1 Attracting and Retaining Talent

5.1.2 Compensation and Benefits

EGAT provides stable salary protection, offering employees' salaries that exceed the legal minimum wage, and adjusts salaries according to job grades and responsibilities, without differentiation based on factors such as age, gender, nationality, or race. Annually, promotions and salary adjustments are based on performance evaluations, and year-end bonuses are distributed based on the company's operating conditions, linking employee efforts with compensation. In addition, to motivate employees and retain talents, we have formulated Employee Stock Subscription Methods and provided benefits such as employee stock subscriptions and cash capital increase subscriptions. In 2024, EGAT employed 3,153 full-time employees who were not in supervisory positions. The average salary was NT\$1,290,000, representing a 2.38% increase compared to the previous year, while the median salary was NT\$1,292,000, reflecting a 7.76% increase over the previous year. The ratio of the total annual salary of the highest-paid individual in the organization to the median total annual salary of other employees (excluding the highest-paid individual) was 3.81.

Due to the nature of the industry, core operations such as maintenance and manufacturing are mainly carried out by male employees. As job characteristics vary, salaries are planned accordingly based on different job levels and operations, resulting in gender-based salary differences. Detailed data is provided on the table to the right.

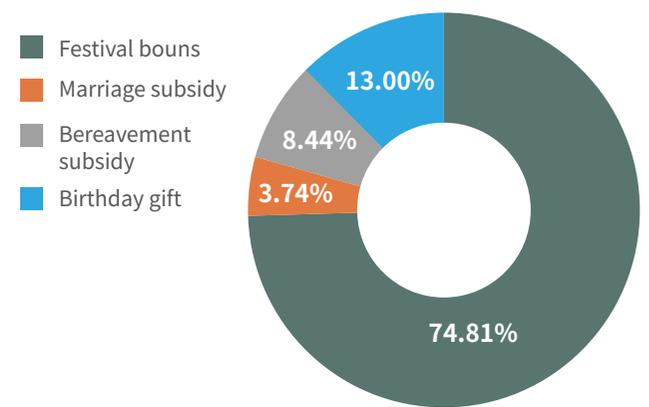
EGAT offers a comprehensive range of employee benefits. A Welfare Committee has been established to plan and provide various forms of support, including holiday bonuses, wedding and bereavement allowances, and birthday gifts for employees. In 2024, the total amount of subsidies reached NT\$23,095,960. To enhance convenience and quality of work life, the Company provides access to an employee cafeteria, convenience store, onsite medical clinic, sports and recreation center, dedicated parking facilities, and complimentary shuttle buses between designated locations and the workplace. In support of employee health and leisure, EGAT allocates an annual budget for departments to organize employee outings. In addition, employees and family members are entitled to discounted tickets on international scheduled flights, offering opportunities to balance work with personal and family life. The Company also hosts Family Day events, inviting employees' relatives to visit the workplace and strengthen family engagement. Among these benefits, parent-child visits allow employees to have more channels to balance their lives in the midst of their busy work schedules, and also provide more opportunities for interaction among colleagues, families, and the company.

Male-to-Female Ratio for Basic Salary and Total Remuneration Across Different Job Levels in 2024

	Male/Female Ratio	
	Basic Salary	Remuneration
Top Management	1.10	1.11
Senior Management	1.00	0.99
General Employees	1.03	1.09

Note:
The ratio of starting salary for men and women of the same job grade is 1:1.

2024 Welfare Expense Ratio of Welfare Committee (%)



5.1 Attracting and Retaining Talent

Pension

To safeguard employees' retirement security, EGAT has established retirement regulations in accordance with applicable labor laws and set up a Labor Pension Reserve Supervisory Committee. Each year, the Company engages certified actuaries to assess and ensure the full funding of the labor pension reserve. Employees may also voluntarily contribute to their personal pension accounts, with monthly deductions made based on their chosen contribution rate and deposited into individual retirement accounts managed by the Bureau of Labor Insurance. In cases where employees are mandatorily retired due to job-related reasons, pension payments are increased by 20% in accordance with the Labor Standards Act. Although the balance of the Company's pension reserve account at the Bank of Taiwan exceeds its projected pension obligations (fully funded), EGAT remains committed to protecting employee rights. Pensions must be paid within 30 days from the date of retirement. The Company currently contributes at the statutory rate of 2% to the labor pension reserve under the old system, and at 6% under the new system. All employees, regardless of whether they are enrolled in the old or new scheme, are fully covered by the retirement system. As of January 1, 2025, the balance of Bank of Taiwan's Labor Pension Reserve Account amounted to NT\$2,353,513,458, which is actuarially sufficient to meet the retirement needs of employees.

Parental Leave

EGAT employees are entitled to parental leave in accordance with the law. Employees may apply for parental leave according to their family needs. In 2024, a total of 23 employees utilized parental leave, comprising 20 males and 3 females. Moreover, the average reinstatement rate for the year was 87.50%. Remarkably, the retention rate for female employees reached 100%. This underscores the Company's provision of a supportive parenting environment, enabling employees to balance both their family and career responsibilities.

Item	Males	Female	Total
Total number of employees entitled to parental leave in 2024	208	13	221
Total number of employees who actually took parental leave in 2024	20	3	23
Total number of employees applying for reinstatement in 2024	20	4	24
Total number of employees actually reinstated in 2024	17	4	21
Total number of staff reinstated after parental leave in 2023	21	5	26
Total number of employees who continued to work for one year after being reinstated from parental leave in 2023	20	5	25
Application rate for unpaid parental leave	9.62%	23.08%	10.41%
Reinstatement rate	85.00%	100.0%	87.50%
Retention rate	95.24%	100.0%	96.15%

- Note:
- Application rate for unpaid parental leave = Total number of employees who utilized parental leave in 2024 / Total number of employees eligible for parental leave in 2024
 - Reinstatement rate = Total number of employees actually reinstated in 2024 / Total number of employees applying for reinstatement in 2024
 - Retention rate = Total number of employees who continued to work for one year after reinstatement from parental leave in 2023 / Total number of employees who were reinstated after parental leave in 2023

5.1 Attracting and Retaining Talent

Employee Satisfaction Surveys

To better understand workplace dynamics and employee needs, EGAT launched a comprehensive Employee Satisfaction, Commitment, and Engagement Survey Program in 2024. The results of these surveys are expected to serve as key indicators for driving internal organizational improvement. The Employee Satisfaction Survey primarily evaluates employee perceptions regarding compensation, benefits, and working conditions. Meanwhile, the Employee Engagement Survey assesses seven dimensions: job security, alignment between individual contributions and company goals, team relationships, sense of belonging, discretionary effort, pride in the organization, and loyalty. This deeper assessment aims to gauge the level of employee commitment, involvement in their roles, and alignment with the Company's values.



Family Day



Family Day

5.2 Human Rights and Workers' Rights

GRI: 2-23 \2-24 \2-25 \2-26 \2-30 \402-1 \406-1

EGAT explicitly states in its “Sustainable Development Policy” its commitment to respecting the human rights of employees and striving to promote a diverse and inclusive workplace environment. Equal opportunities are provided to all employees in terms of employment, promotion, assessment, deployment, training, career development, and remuneration, regardless of gender, religion, race, or any other factors. The aim is to ensure that all employees can unleash their professional expertise without constraints, contributing to the Company’s growth and sustainable development. To achieve this, EGAT establishes open and transparent channels of communication between labor and management. Regular assessments and performance reviews are conducted to ensure accountability and effectiveness in these communication channels.

Labor-Management Communication Channels

Labor-Management Meeting Quarterly

Disseminate information on the Company’s future development, operational strategies, significant updates, and measures to ensure that employees understand and provide feedback. Also, facilitating communication, coordination, and resolution of labor-management related issues and grievances.

Departmental Meeting Monthly

Conducted monthly to disseminate Company operational strategies and major updates, allowing employees to provide feedback.

Employee Welfare Committee Quarterly

Employee welfare planning, coordination, and utilization.

Occupational Safety and Health Committee Monthly

Meets quarterly to review, coordinate, and suggest occupational health and safety-related matters.

Performance Evaluation and Interview Twice a year

Through performance interviews, employees can reflect on their work issues so that the Company can clearly express work requirements and expectations and provide timely counseling and assistance.

EGAT values the employees’ right to association. However, due to the absence of a request from the labor union to negotiate a collective bargaining agreement, one has not been signed to date. Additionally, in the event of changes in company operations, EGAT adheres to legal requirements by providing different notice periods for employees with varying lengths of service: 10 days’ notice for those with over 3 months but less than a year, 20 days for those with over one year but less than three years, and 30 days for those with three years or more.

Respect for Diversity and Inclusion

In addition to providing equal protection regardless of gender, religion, or race, EGAT actively promotes inclusivity and respect through various systems, activities, and training programs. To uphold gender equality, EGAT has implemented a flexible working hours system, allowing employees with children under the age of three to request adjustments to their work schedules as needed.

In 2024, EGAT organized a Vietnamese Employees Care Day for Vietnamese employees, inviting foreign labor agency representatives and Vietnamese colleagues to participate together, aiming to enhance understanding of different cultures.

Approximately 24 employees from the Guanyin Branch participated in this event. Furthermore, EGAT also hosted a Family Day, allowing employees to bring their family and friends to visit the company, bridging the gap between the workplace and home. Around 900 people attended the Family Day event.



Vietnamese Employees Care Day

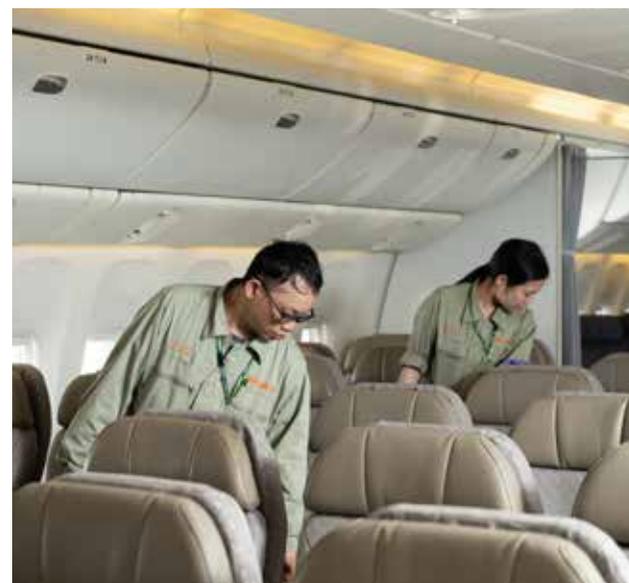
5.2 Human Rights and Workers’ Rights

Prevention and Handling of Sexual Harassment, Sex Discrimination, and Bullying

To prevent and address workplace harassment, gender discrimination, and bullying, EGAT has established regulations and procedures such as the “Directions for Prevention and Management of Unlawful Infringement in the Performance of Duties”. In 2024, new employees received training on gender equality and sexual harassment prevention, with a total of 500 participants. During the same year, one case of sexual harassment was reported and addressed in accordance with internal procedures.

Sexual Harassment and Sex Discrimination Complaints and Handling Procedures

Responsible Unit	Human Resources Division	
Complaint Channel	Dayuan Maintenance Facility	Guanyin Manufacturing Branch
Complaint Hotline	03-3519437	03-2826030
Complaint Mailbox	ameliasung@egat.com.tw	susanlin@egat.com.tw



1. Investigation

If necessary, a “Sexual Harassment Investigation Task Force” will be established within seven days of the date of the complaint, and the investigation and deliberation will begin.

2. Follow-up and Notification Resolution

For sexual harassment cases, if the complainant is an employee of the Company and the complaint is found to be substantiated, the complainant will be subject to disciplinary measures or otherwise dealt with in accordance with the relevant provisions of the Company’s management rules and regulations.

A decision should be made within one month from the date of receiving the complaint, with a possible extension of ten days, if necessary, limited to two extensions, and the parties involved should be notified.

3. Objections and Appeals

If the complainant or the person against whom the complaint is filed has any objections to the resolution of the complaint, he/she may file a written complaint within 20 days from the day after he/she receives the written notice.

5.2 Human Rights and Workers' Rights

Handling of Sexual Harassment and Gender Discrimination Cases

Number of Cases

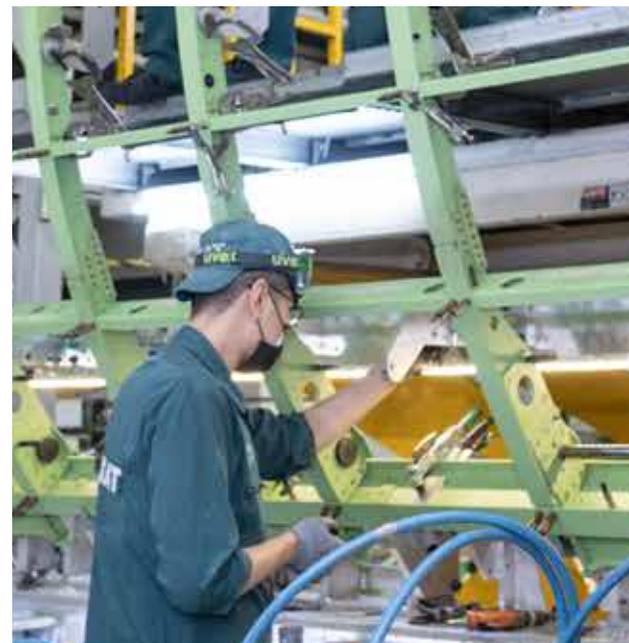
In 2024, EGAT recorded one case of workplace sexual harassment.

Follow-up Corrective Actions

Following investigation, the complaint was not substantiated; however, personnel reassignment was implemented to separate the complainant and the respondent into different work areas as a preventive measure.

Bullying Complaint Procedures and Handling Procedures

Responsible Unit	Occupational Safety and Health Division	
Complaint Channel	Dayuan Maintenance Facility	Guanyin Manufacturing Branch
Complaint Hotline	03-3519980	No
Complaint Mailbox	9980@egat.com.tw	egatgSHE@egat.com.tw



1. Investigation

Upon receiving a complaint, the Company takes immediate action. If the case is deemed valid, an Anti-Bullying Committee must be formed within three working days to begin investigation and review.

2. Follow-up and Notification Resolution

For bullying cases, if the respondent is a Company employee and the allegation is found to be substantiated, disciplinary action or other appropriate measures will be taken in accordance with the Company's internal management regulations, based on the severity of the case.

A resolution must be reached within thirty working days from the date the complaint is accepted, with the outcome and any planned corrective actions clearly communicated to both the complainant and the respondent.

3. Objections and Appeals

If either the complainant or the respondent disagrees with the resolution, they may file an appeal within twenty working days upon receiving the notification.

5.3 Talent Cultivation and Development

GRI: 404-1、404-2、404-3

Talent cultivation and development are pivotal aspects of EGAT's continued growth and development. Employees must continually upgrade their core competencies to meet the ever-changing demands of customers and deliver quality output. To achieve this, EGAT has established three major professional training systems tailored to employees from the grassroots level to the management level. Additionally, through regular assessment mechanisms, transparent dialogues with employees, and guidance to enhance their performance and advance their careers, EGAT aims to create a win-win situation for both the company and its employees.

5.3.1 Competency Development

All new employees of EGAT must undergo new employee training. The HR Division, Training Department, and respective departments provide various types of training to new hires upon their arrival, aiming to familiarize them with Company regulations, job-specific competencies, and departmental integration training in the shortest possible time. The common training system is also conducted via e-learning for regulatory compliance or Company-wide course requirements, allowing relevant departments or all employees with competency needs to receive timely training in a convenient manner. In addition, a re-employment system is open for employees who have reached retirement age or have applied for retirement or resigned on their own and are assigned to appropriate positions based on their skills and suitability, so that they can leverage their expertise and experience.

In addition to the general training for new employees and the common training system, EGAT has three comprehensive training systems: the Professional Training System, the Quality Capability Training System, and the Leadership Management System. These systems cater to various aircraft maintenance requirements, certification needs, project development, management competencies, and company regulations, aiming to assist employees in developing their skills and maximizing their effectiveness in their roles. The detailed components, frequency, and benefits of these three major training systems are outlined below:

Professional Training System

Various Aircraft Type Training

Maintenance personnel from different departments undergo training courses planned by the Training Department to increase the number of authorized personnel for each aircraft type, facilitating on-site operations.

Frequency / Number of Sessions

EGAT conducts annual training programs in accordance with its yearly training plan.

Implementation

Courses are arranged by the Training Department, with maintenance personnel enrolling and attending.

Course Benefits

Training courses are tailored based on departmental maintenance capacity requirements, enhancing personnel training completion.



5.3 Talent Cultivation and Development

NDT Recertification and Points Training

Non-destructive testing (NDT) personnel from the Powerplant Maintenance Department are involved to meet certification requirements.

Frequency / Number of Sessions

4-5 times per year on an irregular basis

Implementation

100% execution rate

Course Benefits

Participants meet the occupational qualifications for NDT testing personnel.



Structural Training

Maintenance personnel from the Structure Repair Department received B787 composite structure repair training to enhance their skills in repairing composite structures.

Frequency / Number of Sessions

2 times/year

Implementation

100% execution rate

Course Benefits

Strengthened understanding of B787 composite structure repair methods and the differences compared to traditional metal structure repairs.



Other Departmental Specialized Training

Maintenance personnel from relevant departments participate in specialized training courses as per operational requirements to enhance their professional competencies.

Frequency / Number of Sessions

Scheduled annually based on departmental needs

Implementation

Employees are dispatched for training according to annual plans

Course Benefits

Completion of training enhances professional competence, meets regulatory requirements, and improves on-site work proficiency.



5.3 Talent Cultivation and Development

Quality Competency Training System

Training according to the functions of each department and office

Each department cultivates the necessary capabilities required for executing tasks based on project development needs. In order to comply with the relevant laws and regulations or the requirements of the competent authorities, and for the purpose of professional teacher training or qualification maintenance, relevant courses are arranged.

Frequency/ Number of Sessions	Implementation
Scheduled annually based on departmental needs	Employees are dispatched for training according to annual plans

Course Benefits

Upon completion of training, personnel from each department execute their respective tasks according to the training objectives.



Leadership Management System

Supervisor Training

The HR Division arranges training courses for promoted junior managers to enhance their management functions.

Frequency/ Number of Sessions	Implementation
1 time/year	Good execution rate

Course Benefits

Effective. The supervisors have a clearer understanding of their duties after promotion.



Leadership and Management Training

In 2024, EGAT invited external instructors to conduct a “Coaching Leadership” course for department-level supervisors. The course was designed to help supervisors apply coaching techniques to unlock team potential and enhance leadership capabilities. A total of 23 supervisors participated in the training.

5.3 Talent Cultivation and Development

Employee Training Hours

In 2024, the total training hours for employees reached 325,045 hours, with an average of approximately 102.38 hours per person. The average training hours for male employees were 105.15 hours, while for female employees, it was 61.05 hours. All employees, regardless of their job grade, received comprehensive training. General employees, including manager level and below, received an average of 105.73 hours of training, while senior and top management received 39.49 and 3.33 hours of training, respectively.

Employee Training Hours by Gender

	Male	Female	Total
Total Training Hours	312,833.96	12,210.93	325,044.89
Total Number of Employees	2,975	200	3,175
Average Hours of Training per Employee	105.15	61.05	102.38

Employee Training Hours by Rank

	Top Management	Senior Management	General Employees	Total
Total Training Hours	119.86	4,146.36	320,778.67	325,044.89
Total Number of Employees	36	105	3,034	3,175
Average Hours of Training per Employee	3.33	39.49	105.73	102.38

Note:
 The data statistics are based on the number of employees as of December 31, 2024. Top management is defined as senior vice president or above. Senior management is defined as junior vice president. General employees are defined as managers (inclusive) and below.

5.3.2 Performance Evaluation

EGAT has established an internal “Evaluation Procedure” that conducts evaluations in March and September every year. Supervisors evaluate the performance and attendance of their subordinates and use this as a basis for promotions, year-end bonuses, salary adjustments, transfers, and workforce training. Different evaluation items are designed for supervisors and non-supervisors. In order to maintain fairness, each employee is independently evaluated by two or more supervisors to avoid subjective influence on performance. Employees with lower rankings or poor attendance undergo interviews to facilitate two-way communication, understand their situations, provide assistance, and regularly monitor subsequent performance to address employee issues and enhance job performance. In 2024, all employees underwent regular appraisals, enabling them to regularly assess their job performance and adjust their work patterns and pace accordingly.

5.4 Occupational Safety and Health

GRI: 403-1~9

EGAT upholds the policy of “Safety First, Quality is Everything” and is committed to providing all employees with a safe and hygienic workplace environment in order to minimize the negative impact of occupational safety and health disasters on employees. EGAT has established the Occupational Safety and Health Management Handbook, which primarily covers labor safety and health management and the allocation of responsibilities, equipment maintenance and inspection, work safety and health standards, training, health guidance and management, first aid and rescue, and the preparation, maintenance, and use of protective facilities. Additionally, in compliance with occupational safety and health regulations, the Company has formed an Occupational Safety and Health Committee. The committee is chaired by the Chairman and consists of 4 committee members (employers), 15 labor representatives, and 10 duty participants (including Occupational Safety and Health Division personnel, supervisors, and physicians). The committee convenes once a month to discuss the statistics on occupational hazards and 1-million-man hours of zero lost time injury, safety audits and improvements, health management information, safety and health laws and regulations, and compliant occupational safety and health training. The decisions are made at the meeting and then implemented.

5.4.1 Occupational Safety and Health Management

Occupational Safety and Health Management System

EGAT obtained Taiwan ISO 45001 Occupational Safety and Health Management System certification in 2022, affirming its adherence to occupational safety and health regulations and fulfillment of related responsibilities and obligations. In addition to continuous improvement of the work environment and ongoing implementation of occupational environment testing and automatic inspection of hazardous machinery equipment, EGAT ensures occupational safety and health training for employees, along with relevant certification. These measures aim to eliminate workplace hazards, reduce false alarms, prevent occupational accidents, and actively promote employee physical and mental health, progressing towards the goal of a healthy and safe workplace. EGAT’s occupational safety and health management system covers all workplaces, including Taoyuan, Guanyin, and TSA Maintenance Department, totaling 3,441 personnel, including 3,175 employees and 266 workers such as security guards, construction contractors, and maintenance/manufacturing workforce dispatch personnel.

Hazard Identification, Risk Assessment, and Accident Investigation

To ensure effective operation of hazard identification and risk assessment related to occupational safety, EGAT follows the “Regulations Governing Safety and Health Hazard Identification and Risk Assessment Management” for management. The management process includes:

1. Departmental personnel analyze potential hazards and risks inherent in their work responsibilities and record them in the “Safety and Health Hazard Identification and Risk Assessment Form”, considering factors such as operating conditions, frequency, and environment.
2. Units conduct safety and health risk assessments based on the “Safety and Health Hazard Identification and Risk Assessment Form”, considering the severity and likelihood of hazard events. Severity factors include potential injury or impact areas, number of casualties, and severity of injuries, while likelihood factors include the effectiveness of existing protective facilities and the functionality and usage of personal protective equipment. EGAT conducts regular annual hazard risk identification assessments, with departments conducting risk assessments periodically as needed.

5.4 Occupational Safety and Health

3. Based on the severity and likelihood of hazard events, risk matrices are generated, and identified risks are classified into five levels for control. Corresponding response measures are then implemented based on the risk level, as per the department's risk control plan reviewed by department heads and consolidated by the Occupational Safety and Health Division for implementation.

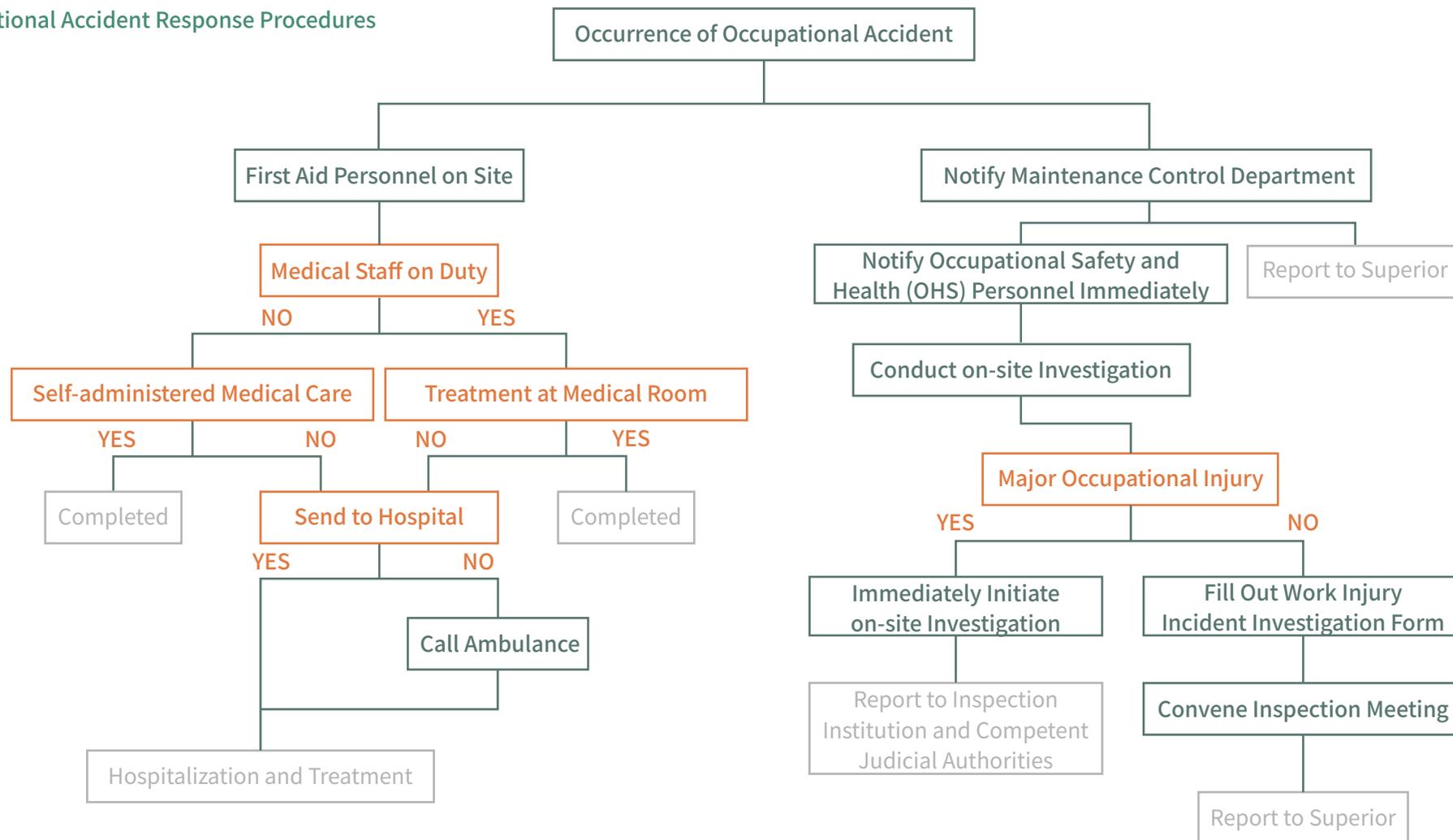
Risk Level	Risk Type	Response Measures
5	Very High Risk (Unacceptable Risk)	Promptly assess the effectiveness of current protection measures and swiftly execute engineering or management improvement plans, operational controls, or bolster response capabilities.
4	High Risk (Unacceptable Risk)	Promptly review the effectiveness of current protection measures and implement engineering or management improvement plans, operational controls, or enhance response capabilities within a reasonable timeframe.
3	Moderately High Risk (Temporarily Acceptable Risk)	While temporarily acceptable, it is essential to ascertain if more robust protection measures are available or if appropriate operational protocols, controls, and safety measures are in place. This has been identified as an area for improvement during the risk assessment meeting. Address the effectiveness of current protection measures and implement engineering or management improvement plans, operational controls, or enhance response capabilities within a reasonable timeframe.
2	Moderate Risk (Temporarily Acceptable Risk)	Temporarily acceptable.
1	Low Risk (Acceptable Risk)	Acceptable.

4. Each department implements risk control plans based on the hazards identified, following the “Safety and Health Hazard Identification and Risk Assessment Form”. These plans are then reviewed by department supervisors before being submitted to the Occupational Safety and Health Division for consolidation. The submitting departments then implement the plans according to the agreed-upon content.

5.4 Occupational Safety and Health

In addition, EGAT has established the “Regulations Governing Occupational Disaster Accident Investigation and Handling, and Work Injury Leave Review Operations” to ensure the proper investigation and management of accidents. When an occupational accident occurs, the notification and improvement process is carried out according to the following instructions:

Occupational Accident Response Procedures



5.4 Occupational Safety and Health

Occupational Safety and Health Participation, Consultation and Communication

If supervisors, employees, or external personnel and related organizations have any communication and consultation needs regarding the development, implementation, and evaluation of the occupational safety and health management system, the Occupational Safety and Health Division will coordinate and notify the relevant departments to answer the comments and may convene meetings to discuss the issues if necessary. The Occupational Safety and Health Division will also publicize the relevant policies and objectives through training, meetings, posters, or announcements on the company's web site, so that all employees and external stakeholders can understand them. The Division will also compile internal and external communication information on a monthly basis, to ensure that the Occupational Safety and Health Management System is adjusted in response to changes in both the internal and external environments.

Occupational Safety and Health Training

In addition to establishing a comprehensive occupational safety management system, EGAT provides comprehensive occupational safety and health training to ensure the quality of this management process and internalize employees' occupational safety awareness. The training targets include employees and workers to prevent potential impacts of occupational safety risks. In 2024, a total of 60 sessions of occupational safety-related training were held, with 1,579 participants.

Training Course Name	Description of Training Courses	Target Participants	Number of Sessions	Number of Participants
New Employee Orientation Training	Occupational Safety and Health Education and Training (First Aid Basics)	New employees	2	2
General Occupational Safety and Health Training	Training for new employees before executing work	New employees	8	380
Hazardous Operations Supervisor Refresher Training	Chemical and dust safety professional training	Employees with relevant certifications	2	12
Crane Refresher Training	Crane operation safety regulations	Employees who have obtained operating qualifications	1	56
Forklift Refresher Training	Forklift operation safety regulations	Employees who have obtained operating qualifications	2	102
Rooftop Operations Supervisor Refresher Course	Professional safety training for rooftop operation supervisors	Employees with relevant certifications	1	1

5.4 Occupational Safety and Health

Training Course Name	Description of Training Courses	Target Participants	Number of Sessions	Number of Participants
Tail Stand Safety Training	Tail stand safety regulations and personal protective equipment (PPE) introduction	Maintenance personnel/contractors/ dispatched personnel	26	194
Aerial Work Platform Operator Training	Training in aerial work platform operation and safety regulations	Employees with actual operational needs	2	120
First Aid Training	Training in basic first aid and CPR techniques	New employees (including MAS) / employees supporting emergency rescue and firefighting	14	638
First Aid Personnel Refresher Training	Professional training for designated first aid personnel	Employees with relevant certifications	1	53
Departmental Fire Drills	CPR Instructional Training	Materials Department, Manufacturing Division	1	21
Total			60	1,579

In 2024, EGAT participated in the Firefighting Skills Competition organized by the Taoyuan City Fire Department. The event strengthened employees' knowledge of fire prevention, disaster response, and emergency handling, aiming to reduce losses and protect lives and property.



EGAT employees participate in the competition.



EGAT employees are recognized for their outstanding performance at the event.

5.4 Occupational Safety and Health

2024 Occupational Injury Statistics

	Employees	Non-Employee Workers
Total Number of Hours Worked	6,347,472	527,928
General Occupational Injury Cases	28	2
Severe Occupational Injury Cases	0	0
Number of Fatalities	0	0
Total Recordable Injury Frequency Rate (times)	28	2
Lost Workdays	106	6
Occupational Injury Fatality Rate	-	-
Severe Occupational Injury Rate	-	-
Disabling Injury Frequency Rate (FR)	4.41	3.79
Disabling Injury Severity Rate (SR)	16.70	11.37
Frequency Severity Index	0.27	0.21

The major type of occupational injury in 2024 is listed below:

Collision

While driving duty vehicles, collisions occurred with vehicles from other airport units.

Subsequent Improvement

- Administrative Management: Advocate and educate employees to develop defensive driving habits.
- Engineering Controls: Confirm the functionality of safety belts in duty vehicles and require drivers to fasten seat belts throughout the journey.

Note 1:

Occupational injury cases refer to instances where workers sustain injuries or illnesses resulting in death, permanent total disability, permanent partial disability, temporary total disability, or other disabilities with a loss of one or more days of work (including commuting accidents).

Note 2:

Disabling Injury Frequency Rate (FR) = number of occupational accidents × 10⁶ / total number of hours worked.

Note 3:

Disabling Injury Severity Rate (SR) = total number of days lost in occupational accidents × 10⁶ / total number of hours worked (the number of days lost is calculated in calendar days, excluding the day of injury and the day of return to work).

Note 4:

Severe occupational injuries refer to injuries where workers cannot recover to their pre-injury health status within six months, excluding fatalities.

Note 5:

Serious occupational injury rate = (number of major occupational injuries) × 10⁶ / total number of hours worked.

Note 6:

A fatality is considered as 6,000 workdays lost.

To mitigate the probability of future occupational accidents among employees, occupational accident incidents have been promptly identified, and appropriate response and disposal measures have been implemented. In addition, when a worker identifies an imminent danger during the course of duty, they are entitled to suspend operations and retreat to a safe location (provided it does not endanger others) and must immediately report to their supervisor. EGAT is committed to protecting employees' right to retreat without facing adverse consequences.

5.4 Occupational Safety and Health

5.4.2 Promoting Employee Health

EGAT is committed to promoting a “safety-first, health-priority” work environment, establishing a sustainable healthy workplace, implementing labor health protection, and providing services such as superior health examinations and full-time physician consultations that exceed regulatory requirements. Efforts are made to promote health, aiming to become a “healthy, safe, and happy” workplace.

Non-Occupational Medical Services

1. Health Tracking Checkups

In addition to labor safety checkups that comply with regulations, EGAT also provides items that are superior to regulations, including: lipid checks, cardiovascular checks, liver and kidney function checks, rheumatoid arthritis checks, and cancer checks. In 2024, a total of 974 people participated in health examinations, with a subsidy amount of NT\$2,057,430.

2. Physician On-Site Service

To perform injury and illness rehabilitation for colleagues, work suitability assessments, work-related injury prevention, and health counseling services. Assess the injuries and illnesses of employees to determine their condition. If necessary, provide medical prescriptions, conduct functional assessments to evaluate their ability to perform tasks, and offer recommendations for modifying their job responsibilities or work environment to accommodate their health needs. The subsidy amount for 2024 was NT\$152,285.

3. Influenza Vaccine

Provide influenza vaccination every year. In 2024, a total of 365 people received the vaccination, and the subsidy amount was NT\$117,292.

4. Wound Care Supplies and 75% Alcohol

To support employees requiring wound care, EGAT provided sterile cotton swabs, gauze, and povidone-iodine swabs for dressing changes, as well as 75% alcohol to help prevent infectious diseases transmitted through hand-to-mouth contact. In 2024, a total of 355 employees utilized these supplies, with total subsidies amounting to NT\$32,931.



5.4 Occupational Safety and Health

Occupational Health Services

2024 Occupational Health and Safety Workplace Measures	Service Targets	Program Description
Specialized medical examinations	On-site aircraft maintenance personnel	Special medical examinations arranged based on the results of environmental monitoring by the Occupational Safety and Health Division, with health management and classification based on examination results.
Disease prevention for abnormal workloads	Company-wide	Identify high-risk employees based on workload questionnaires and physical examination results and arrange interviews.
Rehabilitation program for selected workers and workers with occupational injuries and illnesses	Company-wide	<ol style="list-style-type: none"> 1. Physical examination report for new employees. 2. Occupational disaster recovery program for employees.
Workplace maternal health protection program	Female employees	Arranging interviews with physicians for female employees during pregnancy or during the first year of labor.
Prevention of human factor hazards	Company-wide	Investigate workplaces or employees with musculoskeletal injuries or potential musculoskeletal injuries and implement prevention and improvement measures.
Physiological evaluation of respiratory protection program	On-site aircraft maintenance personnel	Conduct respiratory protection physiological health assessment.
Occupational physician consultations	Company-wide	Monthly visits by an occupational medicine specialist
Prevention program for unlawful infringement during the execution of duties	Company-wide	To safeguard employees' physical and mental well-being, EGAT implemented this program to prevent incidents of workplace violence and to establish proper response and handling mechanisms.

5.4 Occupational Safety and Health

Health Promotion Activities

2024 Health Promotion Activities	Activity Description	Frequency	Number of Participants
Musculoskeletal Health Exercise	Arrange for 5-minute gymnastics workouts.	1 year/3 sessions	176 employees
Weight Management Campaign	Healthy Forever, Fit Forever	Once/year	325 persons
Health Seminar	Cardiovascular Health Seminar	Once/year	55 persons
Regular Occupational Health Service-Related Topics	Monthly health-related topics promoted by physicians at the monthly comprehensive safety meeting.	Monthly	Irregularly
Updating Medical Journals for Employees to Read	Medical magazines are available in the medical room for staff to borrow.	Monthly magazine updates	Irregularly
Health Awareness Bulletins	Monthly e-mail campaigns based on health exam results and preventive topics.	Once/month	All employees

EGAT supported employee participation in the 25th Sri Chinmoy 10-Day Ultramarathon held in New York, USA in 2024, offering a subsidy of NT\$79,425 to encourage engagement in global sporting events. A colleague from the Quality Assurance Department earned third place overall and first place in the age 50+ division, bringing pride to the Company.



To encourage employees to relax and build stronger bonds through recreational activities outside of work, EGAT organized the “EGAT Basketball Cup” and provided celebration bonuses to all participating teams as an incentive for enthusiastic involvement. A total of 109 employees participated in 2024, with subsidies and bonuses amounting to NT\$167,000.



In 2024, EGAT participated in the “Evergreen Cup Slow-Pitch Softball Tournament” to promote employee fitness and strengthen the camaraderie among softball enthusiasts across the Evergreen Group.



5.5 Charitable Contributions and Social Participation

EGAT upholds a sustainable vision of making society better, emphasizing various philanthropic investments and participation in social activities. The aim is to contribute substantively to society by mobilizing internal and external resources, thereby creating a win-win situation and mutual prosperity. EGAT primarily promotes social engagement through the following approaches:

Aspect	Description	Specific Actions in 2024
Industry-academia cooperation and campus visits	Collaboration with academic institutions to provide students with co-operative education programs and career development opportunities tailored to their needs.	Organized campus visits and industry-academia cooperation programs; donated technical equipment.
Assistance to charitable organizations for the disadvantaged	Investing resources in charitable organizations for the disadvantaged to improve the lives of disadvantaged groups.	Sponsored and donated to charitable initiatives.
Fostering good neighborly relations and giving back to the local community	Interaction with neighboring communities to enhance community relations, bringing positive impacts to the community.	Sponsored community events, trimmed sidewalk trees, hosted Open House activities, organized blood drives, and donated equipment.



5.5 Charitable Contributions and Social Participation

Industry-Academia Cooperation and Campus Visits

EGAT actively partners with universities to help students discover their interests and career paths in the aviation industry. Through joint programs and organized visits, students gained practical insights and improved their employability. In 2024, EGAT collaborated with National Taiwan University, National Cheng Kung University, Chaoyang University of Technology, National Formosa University, and Vanung University. These initiatives enhanced students' understanding of aircraft maintenance and supported the cultivation of future industry talent. EGAT also conducted recruitment campaigns across multiple universities and provided internship opportunities, enabling students to explore potential career directions early. In 2024, EGAT organized a total of 13 campus visits, with approximately 26 participants per session.



National Formosa University students visiting EGAT



Tamkang University faculty visiting student interns at EGAT



Chung Hua University faculty visiting student interns at EGAT



EGAT recruiting at Ming Chi University of Technology

5.5 Charitable Contributions and Social Participation

Donation of Machining Tools to NTUST

In addition to providing internship and visit opportunities for university students, EGAT has also donated machinery-related equipment to support academic instruction and foster future talent recruitment. In 2024, EGAT donated a set of advanced material machining tools to the Department of Mechanical Engineering at National Taiwan University of Science and Technology (NTUST) for use as instructional materials in machining practice courses.



EGAT's donation ceremony for advanced machining tools to NTUST

“Let Me Fly with You” Public Welfare Sponsorship and Donation

To help create a more inclusive and equitable society, EGAT has actively supported social welfare efforts beyond its core operations. Since 2023, the Company has initiated the “Let Me Fly with You” public welfare campaign to support disadvantaged and disabled children and their families.

In 2024, the campaign expanded through joint efforts with other Evergreen Group companies, encouraging fundraising under the company's name to help foundations acquire large-scale equipment, as well as individual employee contributions to purchase assistive devices and toys for early intervention. Employees also volunteered their time to support these families in need. In total, NT\$100,000 was donated in 2024 to the Taiwan Fund for Children and Families and the Eden Social Welfare Foundation.



Certificate of Appreciation from the Eden Social Welfare Foundation

Taoyuan City Gold Procurement Award for Sheltered Workshops

As part of its commitment to corporate responsibility and social care, EGAT has been dedicated to supporting disadvantaged groups by participating in public welfare initiatives and donations. Since 2023, EGAT has purchased goods from sheltered workshops in Taoyuan City. To date, EGAT has made two purchases each year in 2023 and 2024 from sheltered workshops in Taoyuan City, with procurement amounts totaling NT\$2.2 million and NT\$2.45 million, respectively. In recognition of these efforts, EGAT received the Gold Procurement Award for Sheltered Workshops from the Taoyuan City Government in 2024.



5.5 Charitable Contributions and Social Participation

Sidewalk Tree Pruning

EGAT actively participated in urban landscape enhancement efforts by pruning sidewalk trees, aiming to strengthen community ties through visible contributions to the local environment. Looking ahead, the Company plans to engage in a wider range of community initiatives, enhancing pedestrian safety and environmental comfort, while promoting collaborative green efforts and the vision of net-zero emissions within the industrial park. In 2024, in collaboration with the Guanyin Industrial Park Service Center, EGAT pruned street trees along Chenggong Road sidewalks. Employees volunteered to take responsibility for designated tree sections, helping to beautify the streetscape and improve pedestrian access. EGAT plans to continue this initiative to maintain the cleanliness and aesthetic of the surrounding environment.



EGAT employees pruning sidewalk trees



Tree pruning completed

Sponsorship of the 2024 Shulin Village Mid-Autumn Festival and Energy Conservation Promotion

EGAT is also committed to fostering positive relationships with local communities by actively participating in neighborhood events. Through sponsorships and the provision of other resources, the Company works to strengthen its connection with the community and maintain a positive corporate image.

In 2024, EGAT participated in the Shulin Village Mid-Autumn Festival and Energy Conservation Promotion event, supporting the advocacy of energy-saving and carbon-reduction practices. The Company sponsored postal gift vouchers as prizes for the event's raffle, with a total contribution of NT\$5,000.



EGAT-sponsored raffle vouchers at the event



2024 Shulin Village Mid-Autumn Festival and Energy Conservation Promotion

5.5 Charitable Contributions and Social Participation

Open House

EGAT is committed to supporting children in rural areas through educational outreach programs. By leveraging its aviation expertise, EGAT collaborates with schools to introduce students to the aviation industry. In 2024, ANA hosted an Open House event at EGAT, inviting students from Puding Elementary School and Dapo Elementary School to explore an aircraft up close. The visit aimed to inspire curiosity and interest in aviation through hands-on observation. A total of 50 students participated in the event. EGAT plans to continue offering such visits annually to provide ongoing educational opportunities for children in remote communities.

Students from Puding and Dapo Elementary Schools visiting EGAT



5.5 Charitable Contributions and Social Participation

Blood Donation Drive

In alignment with its ESG commitments and dedication to corporate social responsibility, EGAT partnered with the Hsinchu Blood Center in 2024 to organize a blood donation drive, passionately supporting the initiative, “Donate a Bag of Blood, Save a Life.” The events were held at both the Dayuan and Guanyin sites, collecting a combined total of 214 bags of blood. EGAT looks forward to continuing this meaningful initiative in the years to come to help those in need.



Employees enthusiastically participating in the blood donation event



Certificate of Appreciation for the blood drive

Equipment Donation to Guolin Elementary School

In 2024, EGAT donated 14 sets of aircraft cabin seats to Guolin Elementary School in Taoyuan City for the establishment of an aircraft-themed experience classroom.



Certificate of Appreciation for the equipment donation



Cabin experience classroom

APPENDIX

Appendix 1

GRI Standards Index Table

Appendix 3

Index of TCFD Disclosures and Climate-Related Information for TWSE Listed Companies

Appendix 2

Sustainability Accounting Standards Board (SASB) Index

Appendix 4

Verification Opinion Statement



Appendix 1 GRI Standards Index Table

Statement of Use	This Report by EGAT is prepared in accordance with the GRI Standards, covering the information disclosure period from January 1, 2024, to December 31, 2024.
GRI Standard Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	GRI has not yet announced standards for the Company's sector

General Disclosures

GRI Standards	Disclosure Items	Corresponding Sections	Pages
	The Organization and its Reporting Practices		
	2-1 Organizational details	1.1 About EGAT	P.11
	2-2 Entities included in the organization's sustainability reporting	About the Report	P.3
	2-3 Reporting period, frequency and contact point	About the Report	P.3
	2-4 Restatements of information	3.2 Energy and Greenhouse Gas Management 3.3 Pollution Prevention Management	P.65 P.71
	2-5 External assurance	About the Report	P.3
	Activities and Workers		
GRI 2 General Disclosures 2021	2-6 Activities, value chain and other business relationships	1.1 About EGAT 4.2 Supply Chain Management	P.11 P.82
	2-7 Employees	5.1 Attracting and Retaining Talent	P.88
	2-8 Workers who are not employees	5.1 Attracting and Retaining Talent	P.88
	Governance		
	2-9 Governance structure and composition	2.1 Composition of the Board of Directors	P.34
	2-10 Nomination and selection of the highest governance body	2.1 Composition of the Board of Directors	P.34
	2-11 Chair of the highest governance body	2.1 Composition of the Board of Directors	P.34
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Corporate Sustainability Governance	P.16

Appendix 1 GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 2 General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	1.2 Corporate Sustainability Governance	P.16
	2-14 Role of the highest governance body in sustainability reporting	About the Report	P.3
	2-15 Conflicts of interest	2.1 Composition of the Board of Directors	P.34
	2-16 Communication of critical concerns	1.2 Corporate Sustainability Governance	P.16
	2-17 Collective knowledge of the highest governance body	2.1 Composition of the Board of Directors	P.34
	2-18 Evaluation of the performance of the highest governance body	2.1 Composition of the Board of Directors	P.34
	2-19 Remuneration policies	2.2 Remuneration Policy	P.40
	2-20 Process to determine remuneration	2.2 Remuneration Policy	P.40
	2-21 Annual total compensation ratio	5.1 Attracting and Retaining Talent	P.88
	Strategy, Policies, and Practices		
	2-22 Statement on sustainable development strategy	About the Report	P.3
	2-23 Policy commitments	2.3 Business Integrity 2.4 Legal Compliance 4.2 Supply Chain Management 5.2 Human Rights and Workers' Rights	P.40 P.42 P.82 P.94
	2-24 Embedding policy commitments	2.3 Business Integrity 2.4 Legal Compliance 4.2 Supply Chain Management 5.2 Human Rights and Workers' Rights	P.40 P.42 P.82 P.94
	2-25 Processes to remediate negative impacts	2.3 Business Integrity 5.2 Human Rights and Workers' Rights	P.40 P.94
	2-26 Mechanisms for seeking advice and raising concerns	1.2 Corporate Sustainability Governance 2.3 Business Integrity 5.2 Human Rights and Workers' Rights	P.16 P.40 P.94
	2-27 Compliance with laws and regulations	2.4 Legal Compliance	P.42
	2-28 Membership associations	1.1 About EGAT	P.11
	Stakeholder Engagement		
	2-29 Approach to stakeholder engagement	1.2 Corporate Sustainability Governance	P.16
	2-30 Collective bargaining agreements	5.2 Human Rights and Workers' Rights	P.94

Appendix 1 GRI Standards Index Table

Material Topics

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1.2 Corporate Sustainability Governance	P.16
	3-2 List of material topics	1.2 Corporate Sustainability Governance	P.16
	3-3 Management of material topics	1.2 Corporate Sustainability Governance Section Cover Pages	P.16 -

Specific Topic Standards_Economy

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 201 Economic Performance	201-1 Direct economic value generated and distributed	1.1 About EGAT 5.1 Attracting and Retaining Talent	P.11 P.88
	201-2 Financial implications and other risks and opportunities due to climate change	3.1 Climate Action	P.55
	201-3 Defined benefit plan obligations and other retirement plans	5.1 Attracting and Retaining Talent	P.88
	201-4 Financial assistance received from government	1.1 About EGAT	P.11
GRI 204 Procurement Practices	204-1 Proportion of spending on local suppliers	4.2 Supply Chain Management	P.82
GRI 205 Anti-corruption	205-1 Operations assessed for risks related to corruption	2.3 Business Integrity	P.40
	205-2 Communication and training about anti-corruption policies and procedures	2.3 Business Integrity 4.2 Supply Chain Management	P.40 P.82
	205-3 Confirmed incidents of corruption and actions taken	2.3 Business Integrity	P.40
GRI 206 Anti-competitive behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3 Business Integrity	P.40

Appendix 1 GRI Standards Index Table

Specific Topic Standards_Environment

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 302 Energy	302-1 Energy consumption within the organization	3.2 Energy and Greenhouse Gas Management	P.65
	302-2 Energy consumption outside of the organization	None	-
	302-3 Energy intensity	3.2 Energy and Greenhouse Gas Management	P.65
	302-4 Reduction of energy consumption	3.2 Energy and Greenhouse Gas Management	P.65
	302-5 Reductions in energy requirements of products and services	Not Applicable. Products manufactured by EGAT are semi-finished products. Therefore, there is no relevant information.	-
GRI 303 Water and Effluents	303-1 Interactions with water as a shared resource	3.3 Pollution Prevention Management	P.71
	303-2 Management of water discharge-related impacts	3.3 Pollution Prevention Management	P.71
	303-3 Water withdrawal	3.3 Pollution Prevention Management	P.71
	303-4 Water discharge	3.3 Pollution Prevention Management	P.71
	303-5 Water consumption	3.3 Pollution Prevention Management	P.71
GRI 305 Emissions	305-1 Direct (Scope 1) GHG emissions	3.2 Energy and Greenhouse Gas Management	P.65
	305-2 Energy indirect (Scope 2) GHG emissions	3.2 Energy and Greenhouse Gas Management	P.65
	305-4 GHG emissions intensity	3.2 Energy and Greenhouse Gas Management	P.65
	305-5 Reduction of GHG emissions	3.2 Energy and Greenhouse Gas Management	P.65
GRI 306 Waste	306-1 Waste generation and significant waste-related impacts	3.3 Pollution Prevention Management	P.71
	306-2 Management of significant waste-related impacts	3.3 Pollution Prevention Management	P.71
	306-3 Waste generated	3.3 Pollution Prevention Management	P.71
	306-4 Waste diverted from disposal	3.3 Pollution Prevention Management	P.71
	306-5 Waste directed to disposal	3.3 Pollution Prevention Management	P.71
GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	4.2 Supply Chain Management	P.82
	308-2 Negative environmental impacts in the supply chain and actions taken	4.2 Supply Chain Management	P.82

Appendix 1 GRI Standards Index Table

Specific Topic Standards_Social

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 401 Employment	401-1 New employee hires and employee turnover	5.1 Attracting and Retaining talent	P.88
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 Attracting and Retaining talent	P.88
	401-3 Parental leave	5.1 Attracting and Retaining talent	P.88
GRI 402 Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	5.2 Human Rights and Workers' Rights	P.94
GRI 403 Occupational Health and Safety	403-1 Occupational health and safety management system	5.4 Occupational Safety and Health	P.101
	403-2 Hazard identification, risk assessment, and incident investigation	5.4 Occupational Safety and Health	P.101
	403-3 Occupational health services	5.4 Occupational Safety and Health	P.101
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4 Occupational Safety and Health	P.101
	403-5 Worker training on occupational health and safety	5.4 Occupational Safety and Health	P.101
	403-6 Promotion of worker health	5.4 Occupational Safety and Health	P.101
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Occupational Safety and Health	P.101
	403-8 Workers covered by an occupational health and safety management system	5.4 Occupational Safety and Health	P.101
	403-9 Work-related injuries	5.4 Occupational Safety and Health	P.101
	403-10 Work-related ill health	None	-
GRI 404 Training and Education	404-1 Average hours of training per year per employee	5.3 Talent Cultivation and Development	P.97
	404-2 Programs for upgrading employee skills and transition assistance programs	5.3 Talent Cultivation and Development	P.97
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3 Talent Cultivation and Development	P.97

(Continued on next page)

Appendix 1 GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 405 Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	5.1 Attracting and Retaining Talent	P.88
	405-2 Ratio of basic salary and remuneration of women to men	5.1 Attracting and Retaining Talent	P.88
GRI 406 Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	5.2 Human Rights and Workers' Rights	P.94
GRI 414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	4.2 Supply Chain Management	P.82
	414-2 Negative social impacts in the supply chain and actions taken	4.2 Supply Chain Management	P.82
GRI 416 Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	4.1 Product Safety and Quality	P.78
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4 Legal Compliance	P.42
GRI 418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6 Information Security Management	P.50



Appendix 2 Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Accounting Metric	Corresponding Sections	Pages	Supplementary Notes
Energy Management	RT-AE-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	3.2 Energy and Greenhouse Gas Management	P.65	-
Hazardous Waste Management	RT-AE-150a.1	(1) Amount of hazardous waste generated (2) Percentage recycled	3.3 Pollution Prevention Management	P.71	In 2024, the percentage of hazardous waste recycled through non-energy recovery is 0.
	RT-AE-150a.2	(1) Number and aggregate quantity of reportable spills (2) Quantity recovered	3.3 Pollution Prevention Management	P.71	-
Data Security	RT-AE-230a.1.	(1) Number of data breaches (2) Percentage involving confidential information	2.6 Information Security Management	P.50	-
	RT-AE-230a.2	Description of approach to identifying and addressing data security risks in: (1) Entity operations (2) Products	2.6 Information Security Management	P.50	-
Product Safety	RT-AE-250a.1.	(1) Number of recalls issued (2) Total units recalled	4.1 Product Safety and Quality	P.78	-
	RT-AE-250a.2.	(1) Number of counterfeit parts detected (2) Percentage avoided	4.1 Product Safety and Quality	P.78	-
	RT-AE-250a.3.	(1) Number of Airworthiness Directives received (2) Total units affected	-	-	Not Applicable. Airworthiness directives are mainly received by clients (airlines).
	RT-AE-250a.4..	Total amount of monetary losses as a result of legal proceedings associated with product safety	2.4 Legal Compliance	P.42	-

(Continued on next page)

Appendix 2 Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Accounting Metric	Corresponding Sections	Pages	Supplementary Notes
Fuel Economy & Emissions in Use-phase	RT-AE-410a.1	Revenue from alternative energy-related products	-	-	Not Applicable. Products manufactured by EGAT are semi-finished products. Therefore, there is no relevant information.
	RT-AE-410a.2	Description of approach and discussion of strategy to address fuel economy and greenhouse gas (GHG) emissions of products	-	-	
Materials Sourcing	RT-AE-440a.1	Description of the management of risks associated with the use of critical materials	4.2 Supply Chain Management	P82	-
Business Ethics	RT-AE-510a.1.	Total amount of monetary losses as a result of legal proceedings associated with incidents of corruption, bribery or illicit international trade	2.4 Legal Compliance	P.42	-
	RT-AE-510a.2.	Revenue from countries ranked in the 'E' or 'F' Band of Transparency International' s Government Defence Anti-Corruption Index	1.1 About EGAT	P.11	-
	RT-AE-510a.3.	Discussion of processes to manage business ethics risks throughout the value chain	4.2 Supply Chain Management	P.82	-
Activity Metric	RT-AE-000.A	Production by reportable segment	1.1 About EGAT	P.11	-
	RT-AE-000.B	Number of employees	5.1 Attracting and Retaining Talent	P.88	-

Note: Using SASB Aerospace & Defense indicators, 2023-12 edition.

Appendix 3 Index of TCFD Disclosures and Climate-Related Information for TWSE Listed Companies

TCFD Disclosures	TCFD Recommended Disclosures	Climate-Related Information for TWSE Listed Companies	Corresponding Sections/ Chapters and Supplementary Notes
Governance	(a) Describe the board's oversight of climate-related risks and opportunities	1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	3.1 Climate Action
	(b) Describe management's role in assessing and managing climate related risks and opportunities.		3.1 Climate Action
Strategy	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.1 Climate Action
	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impact of extreme weather events and transformative actions.	3.1 Climate Action
	(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	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.	3.1 Climate Action
Risk Management	(a) Describe the organization's processes for identifying and assessing climate related risks.	4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1 Climate Action
	(b) Describe the organization's processes for managing climate-related risks.		3.1 Climate Action
	(c) Describe how processes for identifying, assessing, and managing climate related risks are integrated into the organization's overall risk management.		3.1 Climate Action

(Continued on next page)

Appendix 3 Index of TCFD Disclosures and Climate-Related Information for TWSE Listed Companies

TCFD Disclosures	TCFD Recommended Disclosures	Climate-Related Information for TWSE Listed Companies	Corresponding Sections/ Chapters and Supplementary Notes
Metrics and Targets	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.		3.1 Climate Action
		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.	3.1 Climate Action
	(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.	9. Greenhouse gas inventory and assurance status.	3.1 Climate Action 3.2 Energy and Greenhouse Gas Management
	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	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. 7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	3.1 Climate Action • EGAT has set climate-related goals for the current year in response to various risks and opportunities. • EGAT has not implemented carbon offsetting or renewable energy certificates (RECs) this year to achieve the related goals. • EGAT has not implemented an internal carbon pricing mechanism for the current year.



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of EVERGREEN AVIATION TECHNOLOGIES CORP.

Introduction and objectives of work

Bureau Veritas Certification Taiwan has been engaged by EVERGREEN AVIATION TECHNOLOGIES CORP. to conduct an independent assurance of its 2024 Sustainability Report of EVERGREEN AVIATION TECHNOLOGIES CORP. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the 2024 Sustainability Report of EVERGREEN AVIATION TECHNOLOGIES CORP. are the sole responsibility of the management of EVERGREEN AVIATION TECHNOLOGIES CORP. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to EVERGREEN AVIATION TECHNOLOGIES CORP. stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

Scope of work

The scope of our work was limited to assurance over accountability principles, included in the ESG Report for the reporting period January 1, 2024, to December 31, 2024. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in the 2024 Sustainability Report of EVERGREEN AVIATION TECHNOLOGIES CORP. ;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles:
 - Inclusivity
 - Materiality
 - Responsiveness
 - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.

Reporting Criteria

The 2024 Sustainability Report of EVERGREEN AVIATION TECHNOLOGIES CORP. has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), as well as internal definitions set by EVERGREEN AVIATION TECHNOLOGIES CORP. for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.



Limitations and Exclusions

Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Information related to activities outside the defined reporting period or scope;
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any EVERGREEN AVIATION TECHNOLOGIES CORP. or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other EVERGREEN AVIATION TECHNOLOGIES CORP. entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by EVERGREEN AVIATION TECHNOLOGIES CORP.; and
- Appropriateness of definitions and any internal reporting criteria adopted by EVERGREEN AVIATION TECHNOLOGIES CORP. for its disclosures.

The following limitations should be noted:

Our work was limited to EVERGREEN AVIATION TECHNOLOGIES CORP. activities where EVERGREEN AVIATION TECHNOLOGIES CORP. consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

This Moderate level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.

Responsibilities

The preparation and presentation of the ESG Report are the sole responsibility of the management of EVERGREEN AVIATION TECHNOLOGIES CORP.

Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:

- Provide Moderate level assurance over the accuracy, reliability and objectivity of the information contained within the ESG Report;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to EVERGREEN AVIATION TECHNOLOGIES CORP. management.



Assessment Standard

The assurance process was conducted in line with the requirements of Type 1 at a Moderate level of assurance.

Summary of work performed

As part of our independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of EVERGREEN AVIATION TECHNOLOGIES CORP.;
2. Review of documentary evidence produced by EVERGREEN AVIATION TECHNOLOGIES CORP.;
3. Review performance data listed in report with sampling basis;
4. On-site visit to the factory in Taoyuan City, Taiwan;
5. Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
6. Assess the disclosure and presentation of the 2024 Sustainability Report of EVERGREEN AVIATION TECHNOLOGIES CORP. to ensure consistency with assured information.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above, it is our opinion that:

- The information and data included in the 2024 Sustainability Report of EVERGREEN AVIATION TECHNOLOGIES CORP. are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of EVERGREEN AVIATION TECHNOLOGIES CORP. 's activities over the reporting period;
- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over EVERGREEN AVIATION TECHNOLOGIES CORP. 's performance and status during the reporting period;
- The Report properly reflects the organisation's alignment to and implementation of the principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- EVERGREEN AVIATION TECHNOLOGIES CORP. has established appropriate systems for the collection, aggregation and analysis of relevant information;



Alignment with the accountability principle

Inclusivity

EVERGREEN AVIATION TECHNOLOGIES CORP. has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2024 covering a range of material topics such as Economic, Social and Environment.

Materiality

The Report addresses the range of environmental, social and economic issues of concern that EVERGREEN AVIATION TECHNOLOGIES CORP. has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

Responsiveness

EVERGREEN AVIATION TECHNOLOGIES CORP. is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

Impact

The management system of EVERGREEN AVIATION TECHNOLOGIES CORP. can monitor, measure and be accountable for how their actions affect their broader ecosystems.



Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with EVERGREEN AVIATION TECHNOLOGIES CORP., its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

Bureau Veritas Certification Taiwan

3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan District, Taipei 10553, Taiwan R.O.C.
9 June 2025

Technical Reviewer:

Verifier:





長榮航太
EGAT

<https://www.egat.com.tw/zh-hant/>

