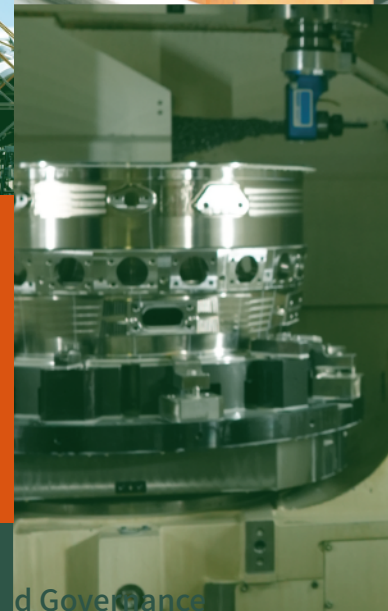


2025



EGAT ESG REPORT

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

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About the Report

GRI: 1、2-2、2-3、2-5、2-14、2-22

Evergreen Aviation Technologies Corporation (hereinafter referred to as the “Company” or “EGAT”) issued its third Sustainability Report for 2026. 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.



Management Process

1. Data Compilation and Preparation

The data and content disclosed in this report were compiled and jointly prepared by various departments of EGAT.

2. Review

Internal

In addition to conducting a materiality analysis based on the GRI 2021 standards, this year's report also adopts the EU's double materiality principle, considering the significant financial and non-financial impacts of sustainability issues on EGAT, as well as on the external economy, environment, and society. During the materiality analysis conducted by the Executive Team, sustainability issues were meticulously identified in terms of their impact across relevant dimensions. The team took the level of stakeholder concern about sustainability matters to identify and prioritize these material issues into account. These identified issues form the cornerstone for disclosing sustainability information in this Report. The chapters of this report correspond to the following material topics, respectively: business integrity and ethics, risk management, information security management, energy and greenhouse gas (GHG) management, water resource and wastewater management, waste and hazardous substance management, product safety and quality, sustainable supply chain management, customer rights and service quality, compensation, benefits and labor-management relations, talent development and training, and occupational safety and health management. Sustainability information management has been incorporated into this year's internal audit plan. Accordingly, nine audits of management control operations (including sustainability information management) have been completed to ensure the integrity and accuracy of the sustainability information presented in this report.

External Certification

- Financial Data : KPMG Taiwan conducted an audit and issued an unqualified opinion audit report.
- GHG Inventory : The inventory is conducted in accordance with the GHG Protocol, with a limited assurance report provided by KPMG Taiwan.
- 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 II moderate assurance level. The independent assurance statement issued by BVC is included in the appendix of this report.

3. Finalization

The content of this report (including the materiality analysis) is reviewed and confirmed by the Executive Team, then submitted to the Sustainability Committee and the Board of Directors for approval and publication following a board resolution.



Issuing Unit and Time

This report is the third corporate sustainability report issued by Evergreen Aviation Technologies Corporation, with the disclosed data and content primarily based on the fiscal year 2025 (January 1, 2025, to December 31, 2025). However, for the sake of completeness and comparability of information, some data may be traced back to years prior to 2025 or extended to 2026 to present relevant trends and changes.

- Release Date of this Report: June 2026
- Scheduled Release Date of Next Report: June 2027

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

Message from the Executive

Steady Flight in Global Aerospace, Dual-Core Businesses Open New International Opportunities

Reviewing the past year, the global aviation market has experienced a full recovery, driving robust growth in aircraft maintenance and component manufacturing demands. Leveraging our deep technical foundation and agile strategic deployment, EGAT has demonstrated exceptional operational resilience. In Maintenance: We successfully navigated supply chain volatility, steering our maintenance business volume to new heights. In Manufacturing: We achieved a historic breakthrough by **officially becoming a Tier 1 airframe component supplier for Airbus**, solidifying our strategic position in the global aviation supply chain. Simultaneously, the construction of our Manufacturing Plant II is progressing steadily as planned, laying a solid foundation for future capacity expansion.

Building Climate and Biodiversity Resilience to Drive Sustainable Development

Confronting the global challenges of climate change and biodiversity loss, EGAT recognizes that sustainable transformation is a critical strategy that determines corporate competitiveness within the global aviation supply chain. We have substantively integrated climate and nature-related risks into our long-term capital allocation, comprehensively deepening the TCFD and TNFD frameworks. **Guided by principles of prudence and stability, we are optimizing manufacturing processes, meticulously implementing energy-saving and carbon-reduction measures, and progressively adopting low-carbon transition mindsets.** Looking ahead, we will continue to serve as the most reliable sustainability anchor for our international airline customers through pragmatic "green maintenance" and "low-carbon manufacturing."



Strengthening Governance and Compliance to Build Global Trust Through Measurable Performance

The absolute lifelines of the aerospace industry are safety and trust. EGAT views high-standard compliance and quality management as the paramount strategy for our steady expansion in the global market. We have been awarded the EASA Part-147 aircraft type training certification, making us the first training institution in Taiwan to receive this honor. This milestone translates our core professional training into a tangible social contribution—cultivating high-tier aviation talent for the Asia-Pacific region. Concurrently, we are actively investing in AI and intelligent management to substantially enhance manufacturing precision and operational efficiency while embedding sustainable thinking into our process lifecycles. This corporate DNA, which internalizes strict compliance into technical skill, is the very bedrock upon which we earn the long-term trust of first-tier global clients.

Embedding Sustainability into Our Core Business

Looking to the future, EGAT will stay true to our founding principle of steady and prudent operations. We will deeply root sustainable thinking into our core aviation business, systematically building a sustainable development blueprint atop our profound maintenance and manufacturing capabilities. With a broader, long-term global vision, we will maintain our operational resilience, tightly intertwining corporate growth with environmental and social responsibilities. We firmly believe that only by standing firm in our core business and moving forward steadily can we create profound, positive, and enduring sustainable value for our shareholders, employees, and society.



Highlights of the Year

E Environmental

- Implement TCFD scenario analysis to deepen the quantitative assessment of the financial impacts of material climate-related risks and opportunities.
- GHG emissions in 2025 decreased by 1.01% compared with 2024.
- In 2025, renewable energy consumption reached 5,893.53 gigajoules (GJ). Annual power generation from the solar photovoltaic (PV) systems installed on the roofs of maintenance hangars totaled 4,094.90 GJ, contributing to a reduction of 539.16 metric tons of carbon dioxide equivalent (tCO₂e).
- The proportion of self-generated and self-consumed renewable energy reached 53.34% in 2025.
- In 2025, total energy savings reached 3,700.21 GJ, with the replacement of chillers in the maintenance plant accounting for 63.42% of the total, equivalent to a reduction of 315.59 tons of carbon dioxide equivalent (tCO₂e) in GHG emissions.
- Quarterly reviews of toxic chemical and air pollution regulations have been completed, and management SOPs for toxic chemicals have been established.
- The total amount of rainwater collected across the entire plant was 1,432 tons.
- The waste recycling rate for the entire plant was 36.33%.
- We recycled 84.87 metric tons of scrap metal in 2025, which were sold to recycling facilities for smelting and reuse.

S Social

- Conducted the first employee satisfaction, engagement, and commitment survey, and launched improvement plans across five key dimensions.
- Employee welfare subsidies amounted to NT\$22,864,168.
- Employee training totaled 239,565.96 hours, with an average of 73.55 hours per person and a participation rate of 99.46%.
- Provided foreign language learning resources and subsidies to encourage employees to obtain a variety of professional certifications.
- Established a comprehensive occupational safety management system and provide thorough occupational safety and health education and training.
- Created a sustainable and healthy workplace by providing services that exceed statutory requirements, such as comprehensive health screenings and full-time resident physicians.
- A total of 113 training sessions on occupational safety and health were held, with 2,284 participants.
- Non-occupational medical service subsidies amounted to NT\$2,268,211.
- The company received the Gold Award for Procurement from Sheltered Workshops, presented by the Taoyuan City Government.
- Sponsored NT\$1.2 million to the Evergreen Symphony Orchestra (ESO) through ticket sponsorships to promote the development of arts and cultural activities.
- To help farmers stabilize their income and promote sustainable farming, we collaborated with the Maguang Farm of the Yunlin Production and Marketing Cooperative to grow organic corn.

G Governance

- Adhere to the Code of Ethics and Business Integrity, achieve a 100% participation rate in employee business integrity training, and conduct two education and training sessions on business integrity and ethics for contractors.
- Corruption risk assessments were conducted for each operating site, and the results showed no significant risks.
- Total training hours for board members amounted to 75 hours, with an average of approximately 8.33 hours per member.
- Zero cases of customer privacy violations or data leaks.
- Certified to ISO/IEC 27001:2022 and CNS 27001:2023.
- Completed information security awareness training for 3,494 participants and social engineering protection drills for 3,383 participants.
- Completed the development of the information asset inventory and risk assessment management system.
- Completed the identification of the Company's risk items for 2025, reported the risk management implementation status to the Board of Directors in December 2025, and conducted internal audits in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies".

P Product

- All aircraft maintenance releases were completed in accordance with airworthiness regulations and passed the annual audits by the civil aviation authorities.
- Successfully obtained the EASA Part-147 maintenance training organization approval, becoming the first training institution in Taiwan to receive this certification and setting an industry benchmark.
- Prioritize the use of eco-friendly cleaning agents and plant-based cutting fluids in maintenance and manufacturing processes. Reduced carbon emissions from international transport by locally developing and producing maintenance tools, thereby promoting aviation sustainability.
- Green procurement reached NT\$ 5 million in 2025.
- Completed the Tier 1 supplier sustainability risk assessment survey via the Supplier Self-Assessment Questionnaire (SAQ) and provided capacity-building training to strengthen supply chain resilience.
- We actively promoted a work culture of "safety first, quality is everything", resulting in 349 cases established in the SMS system, with a total reward of NT\$ 398,600 issued.
- There were 119 newly qualified suppliers, all of whom had signed the Supplier Code of Conduct.
- Supplier Code of Conduct (SCoC) signing rate for Tier 1 suppliers was 95.37%.
- The overall average customer satisfaction score reached 8.88/10, with the service receiving positive feedback from many customers.

Awards and Recognition

2025 Global Corporate Sustainability Reporting Awards Bronze Award Taiwan Corporate Sustainability Reporting Awards Silver Award

EGAT actively communicates its sustainability initiatives and performance with stakeholders. At the 8th Global Corporate Sustainability Forum and Joint Awards Ceremony hosted by the Taiwan Institute for Sustainable Energy (TAISE), the Company was honored with the Bronze Award for the Sustainability Report under the "Global Corporate Sustainability Award (GCSA)" and the Silver Award for the Corporate Sustainability Report under the "Taiwan Corporate Sustainability Award (TCSA)".



Taiwan Index Plus Corporation 2025 SEED Rating: Grade A

EGAT has been awarded an A rating in the SEED model evaluation by Taiwan Index Plus Corporation (TIP), demonstrating that the Company's overall performance and disclosure in sustainability governance, environmental management, and social responsibility are among the best in the market.

This rating not only reflects external recognition of the Company's ESG efforts but also demonstrates EGAT's continuous commitment and achievements in enhancing sustainability performance.



2025 Taoyuan International Airport Partner Sustainability Action Competition - Corporate Category Winner, Individual Category Special Excellence and Honorable Mention Awards

Since 2023, EGAT has progressively implemented various climate adaptation plans and established phased carbon reduction targets leading up to 2050. The Company has planned ongoing investments in projects such as the construction of weather warning systems, the replacement of chillers, and the installation of solar energy systems to enhance climate adaptation and carbon reduction effectiveness. As a result, it won the First Prize in the corporate category of the competition, while two employees received the Special Award and Honorable Mention in the individual category.



01 Navigating to Sustainability Future

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 Topics and Stakeholder Communication
- 1.2.3 Short, Medium, and Long-term Goals and Action Plans

Policies and Commitments

EGAT places great importance on driving internal product innovation and improving operational efficiency to ensure steady growth in operational performance. Meanwhile, we will continue to invest in quality management and technological innovation to enhance customer satisfaction and overall competitiveness, ensuring to maintain a leading position in meeting the supply and demand of new markets in the future.

Annual Actions

We will continue to strengthen our maintenance expertise and expand capacity, actively pursue higher value-added assembly business, and drive various aerospace process certifications to consolidate our industry leadership and create maximum value for 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 Precision Corp”. in 1999. The Company was merged with Evergreen Aviation Precision Corp. (EGAP) in 2019 to integrate aircraft maintenance and manufacturing resources. EGAT's primary business includes the maintenance and repair of aircraft airframes, components, and engines, as well as the manufacture and sale of aircraft components.

EGAT's maintenance hangar is 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:

- Federal Aviation Administration (FAA)
- European Union Aviation Safety Agency (EASA)
- UK Civil Aviation Authority (CAA)
- Japan Civil Aviation Bureau (JCAB)
- Ministry of Land, Infrastructure and Transport (MOLIT)

Existing international business accounts for approximately 60% of total revenue, while domestic operations support the fleets of EVA Air and UNI Air.

Located in the Guanyin Industrial Park, the Company's component manufacturing plant features a world-class engineering team, high-quality operational expertise, advanced manufacturing capacity, and specialized processes. With its aviation process certifications, the plant provides international-standard production for aviation products and components.

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
Chair	Huang, Nan-Horang
President	Shieh, Shin-Wen
Market Capitalization	NT\$3,745,709,620
Number of Employees	3,257

Significant Locations of Operation

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 Plant

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 78% of our business is attributed to aircraft maintenance, while the remaining 22% 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	Conducting aircraft maintenance in accordance with the prescribed procedures and schedules outlined in equipment manufacturer's maintenance manuals.
 Repair	Replacement of parts and components or outsourced repairs requiring inspection, repair, assembly, balancing, and calibration capabilities.
 Overhaul	Mainly to improve or restore the performance of system components, necessitating higher levels of technical expertise.

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 106 of the [2025 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. 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 and Repair of Aircraft Airframes

Upstream	OEM / Independent Repair Facilities Manpower / Engineering Contractors
Midstream	Aircraft Maintenance Facilities Parts Maintenance Plants
Downstream	Airlines Maintenance Facilities

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 Plant 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 Status

Profitability

In 2025, EGAT achieved a new revenue record of **NT\$18.179 billion**, representing a **11.63%** 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.

	FY2023	FY2024	FY2024
Profitability	Return on Assets (%)	8.72	8.48
	Return on Equity (%)	15.36	14.03
	Net Profit Margin (%)	12.40	11.28
	Pre-tax Net Profit to Paid-in Capital (%)	59.77	61.20
	Earnings per Share (NT\$)	4.95	4.90
Pre-tax Net Profit (NT\$ thousand)		2,238,859	2,292,544
			2,563,294

Note: In 2025, EGAT recorded no revenue from countries rated E or F on Transparency International's Government Defense Integrity Index.



Government Subsidies

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 2025 is as follows:

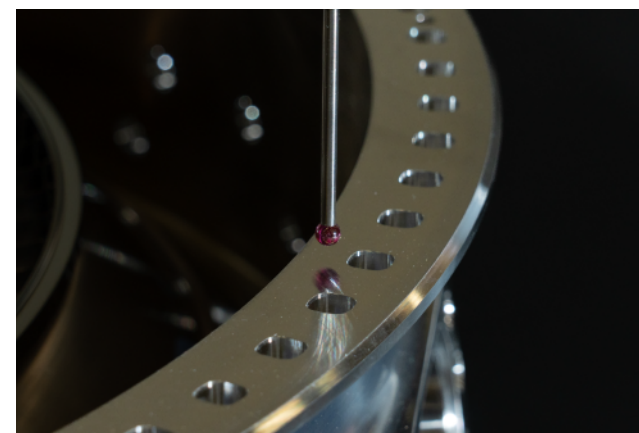
1.1 About EGAT

Program / Project Name	Description	Total Monetary Value of Government Grants and Subsidies
		FY2025
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.	2,668

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.

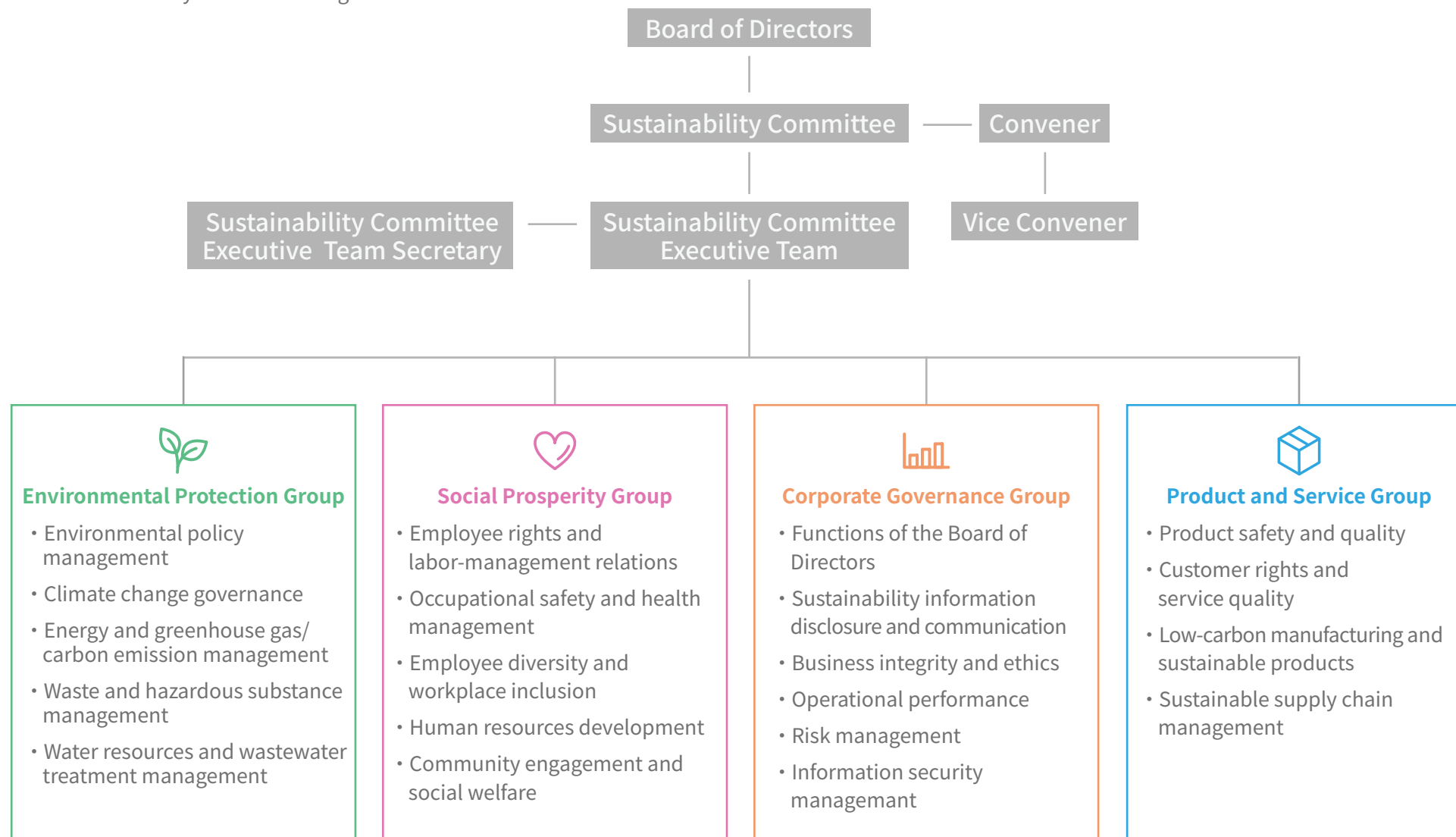


1.2 Corporate Sustainability Governance

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

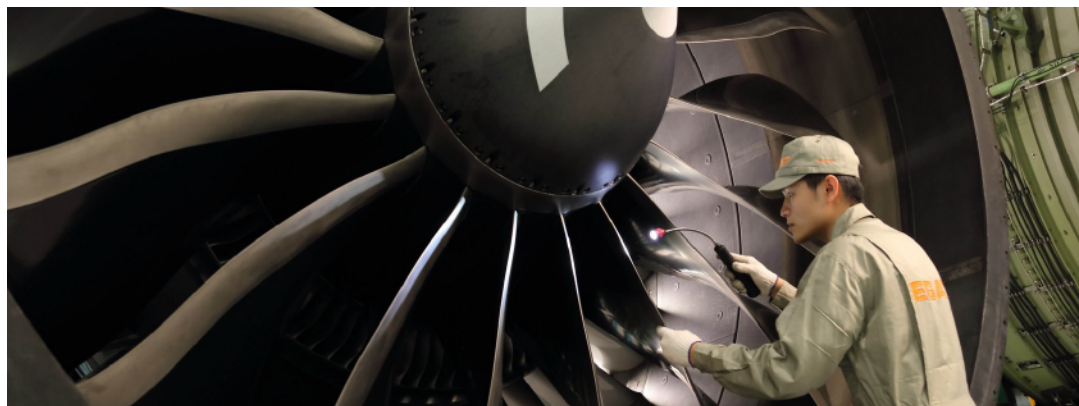
To enhance sustainable development management, EGAT established a dedicated unit for promoting sustainable development in November 2023, namely the Sustainability Committee, as one of its functional committees. This committee is responsible for reviewing and overseeing the formulation of sustainable development policies, strategies, objectives, or management guidelines, as well as supervising specific implementation plans. The Sustainability Committee is composed of the Chair as the convener, the President as the deputy convener, and three independent directors 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 2025, the Committee convened 4 meetings and submitted 4 reports to the Board of Directors, covering key topics including the 2025 Sustainability Work Progress, Stakeholder Engagement Report, and Risk Management Implementation Report.

To enhance the quality management of sustainability information, EGAT has incorporated the “Procedures for the Preparation and Verification of Sustainability Reports” into its internal control system in 2025 to ensure the accuracy and completeness of sustainability reports.

Planning for IFRS S1 and S2

In response to the requirements of IFRS S1 and S2, EGAT has proactively adopted the IFRS S2 framework in Section 3.1, Climate Action, of its 2025 Sustainability Report, disclosing the governance, strategy, risk management, and metrics and targets corresponding to identified climate-related risks and opportunities. Additionally, the Board of Directors is expected to provide its first report in December 2026 regarding the planned timeline, implementation details, and response strategies for IFRS standards, as well as to determine key milestones. Please refer to the figure below for the preliminary implementation schedule:



1.2 Corporate Sustainability Governance

Step1 Analysis and Planning (2026 Q4 - 2027 Q1)

- Established a cross-departmental project team for the adoption of IFRS Sustainability Disclosure Standards
- Formulate an implementation plan
- Identify significant differences and impacts between current sustainability reporting and IFRS Sustainability Disclosure Standards

Step2 Design and Implementation (2027 Q2 - 2027 Q3)

- Identify sustainability-related risks and opportunities and their financial impacts, and assess sustainability-related material financial information
- Identify and collect the required information

Step3 Introduction (2028 Q3)

- Pilot preparation of a dedicated sustainability section in the annual report

Step4 Adjustment and Improvement (2029 Q1)

- Announcement and filing of the sustainability section in the annual report

1.2.2 Identification of Material Issues and Stakeholder Communication

In identifying its material sustainability topics, EGAT follows the latest GRI Standards (2021), considers domestic and international sustainability trends, and benchmarks developments among leading aerospace companies. The Sustainability Task Force gathers professional insights regarding the positive and negative impacts of sustainability issues on the economy, environment, and people, including human rights, as well as the level of concern expressed by seven categories of external stakeholders. In addition, EGAT adopts the double materiality principle proposed by the European Union, taking both the financial and non-financial impacts of sustainability issues on “EGAT” and the impacts of its operations on the “economy, environment, and people” into account. Through the processes of identification, assessment, and prioritization, EGAT determined 12 material topics for 2025. EGAT will review material topics annually and conduct the double materiality assessment 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 (including Banks), 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
- Waste and hazardous substance management
- Water resources and wastewater treatment management

Governance

- Business integrity and ethics
- Sustainable supply chain management
- Risk management
- Information security management

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

Note: As operational performance represents baseline financial information required for disclosure, it was removed from the sustainability topics for the current year.

Step2 Assessment

74 Sustainability Impact Questionnaires and 72 Financial Impact Questionnaires

The management and executive team of EGAT assigned quantitative scores to sustainability issues based on the likelihood of occurrence and level of their positive and negative impacts on the economy, environment, people (including human rights), and the Company's operational management. These scores served as the basis for assessing the impact of each sustainability issue on overall sustainability and financial performance. A total of 74 valid questionnaires were collected for the sustainability impact assessment, and 72 valid questionnaires were collected for the financial impact assessment.

320 Questionnaires on Stakeholder Concerns

Stakeholders from the seven categories rate their level of concern regarding the issues on a scale of 1-5, providing insight into the concerns of each stakeholder category. A total of 320 valid questionnaires were collected, including 245 from employees, 32 from suppliers, 12 from customers, 9 from academic institutions, 9 from investors/shareholders (including banks), 8 from government/competent authorities, and 5 from the community (including NGOs/NPOs). Based on statistical analysis, the top five material topics of concern for external stakeholders, ranked by score, are product safety and quality, occupational safety and health management, customer rights and service quality, information security management, and risk management.

1.2 Corporate Sustainability Governance

Step3 Prioritization

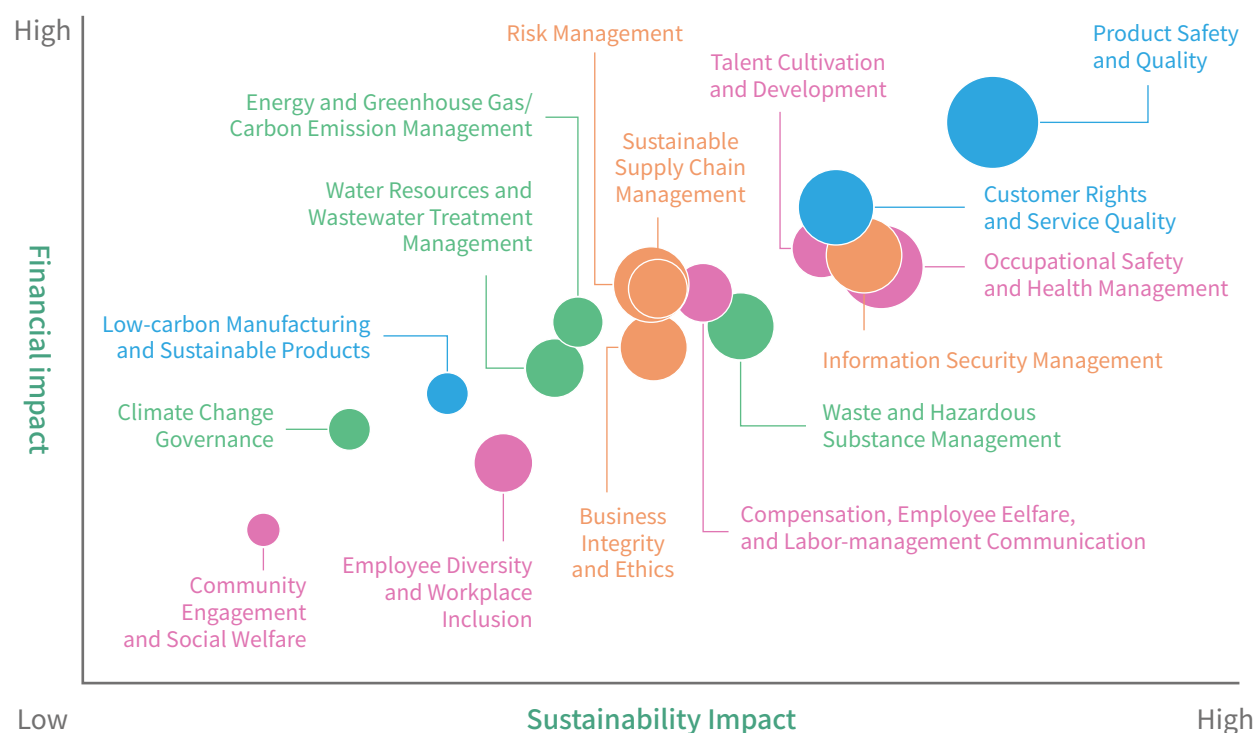
Positive and negative sustainability impacts are cross-referenced with financial impacts and analyzed alongside the results of the stakeholder concern questionnaires to identify the material topics of EGAT.



Step4 Review

The results of the material topics are reviewed and approved by the Company's highest sustainability governance body — the Board of Directors. Management policies for each material sustainability topic are established, and the status of action plans and goals is periodically reviewed. A total of 16 sustainability issues were included in the materiality analysis. After cross-analyzing the sustainability and financial impacts and evaluating stakeholder concerns via questionnaires, the issues were ranked based on their score relative to the origin. Consequently, 12 material topics for EGAT were identified for 2025. The levels of sustainability and financial impact are shown in the figure below.

EGAT's 2025 Double Materiality



1.2 Corporate Sustainability Governance

Material topics include product safety and quality, customer rights and service quality, occupational safety and health management, information security management, talent cultivation and development, remuneration, benefits and labor-management communication, waste and hazardous substance management, risk management, sustainable supply chain management, business integrity and ethics, energy and GHG management, and water resources and wastewater treatment management.



Prioritization	Material Topic Name	Changes in the Prioritization of Material Topics Compared to the Previous Year
1	Product Safety and Quality	No change —
2	Customer Rights and Service Quality	Moved up ↑
3	Occupational Safety and Health Management	No change —
4	Information Security Management	Moved up ↑
5	Talent Cultivation and Development	No change —
6	Compensation, Employee Welfare, and Labor-management Communication	Moved down ↓
7	Waste and Hazardous Substance Management	New (Note 1) +
8	Risk Management	No change —
9	Sustainable Supply Chain Management	Moved up ↑
10	Business Integrity and Ethics	Moved down ↓
11	Energy and Greenhouse Gas / Carbon Emission Management	New +
12	Water Resources and Wastewater Treatment Management	New (Note 1) +

Note 1: Considering industry trends and the need to align with SASB indicators for the future implementation of IFRS S1/S2, the original "Pollution Prevention and Management" topic has been split this year into "Waste and Hazardous Substance Management" and "Water Resource and Wastewater Treatment Management". Following a materiality assessment, both have been identified as material topics and are key issues of concern to stakeholders.

Note 2: Since operating performance is considered basic financial information that should be disclosed in the report, it has been removed from the list of sustainability issues during this year's identification process.

1.2 Corporate Sustainability Governance

Material Issues and Organizational Impact Boundaries

Material Issues (Corresponding Sections)	Corresponding GRI / SASB Metrics	Description of Impact to Value Chain	Within the Organization	Outside of the Organization		
			EGAT	Upstream OEM/Independent Repair Facilities Manpower/ Engineering Contractors Aircraft/ Engine Manufacturers	Midstream Aircraft/Parts Maintenance Facilities Parts Manufacturers Parts Suppliers	Downstream Airlines Maintenance Facilities Outsourced Contractors
Product Safety and Quality (4.1 Product Safety and Quality)	GRI : 416 SASB : RT-AE-250a.1 RT-AE-250a.2 RT-AE-250a.3	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.	✓	✓	✓	✓
Customer Rights and Service Quality (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. Inadequate communication channels with customers may lead to reduced service quality or missed business opportunities due to delayed responses to customer needs.	✓	✓	✓	✓
Occupational Safety and Health Management (5.4 Occupational Safety and Health)	GRI : 403	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.	✓	✓	✓	

(Continued on next page)

1.2 Corporate Sustainability Governance

Material Issues (Corresponding Sections)	Corresponding GRI / SASB Metrics	Description of Impact to Value Chain	Within the Organization	Outside of the Organization		
			EGAT	Upstream OEM/Independent Repair Facilities Manpower/ Engineering Contractors Aircraft/ Engine Manufacturers	Midstream Aircraft/Parts Maintenance Facilities Parts Manufacturers Parts Suppliers	Downstream Airlines Maintenance Facilities Outsourced Contractors
Information Security Management (2.6 Information Security Management)	GRI : 418 SASB : RT-AE-230a.1 RT-AE-230a.2	Establishing a comprehensive information security management framework helps reduce the risk of cyberattacks and the leakage of sensitive customer data. Conversely, poor information security management may lead to the leakage of confidential company information and reputational damage that in turn erodes customer trust.	✓	✓	✓	✓
Talent Cultivation and Development (5.3 Talent Cultivation and Development)	GRI : 404	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.	✓	✓	✓	✓
Compensation, Employee Welfare, and Labor-management Communication (5.1 Attracting and Retaining Talent 5.2 Human Rights and Workers' Rights)	GRI : 401 、 402	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.	✓	✓	✓	✓

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1.2 Corporate Sustainability Governance

Material Issues (Corresponding Sections)	Corresponding GRI / SASB Metrics	Description of Impact to Value Chain	Within the Organization	Outside of the Organization		
			EGAT	Upstream OEM/Independent Repair Facilities Manpower/ Engineering Contractors Aircraft/ Engine Manufacturers	Midstream Aircraft/Parts Maintenance Facilities Parts Manufacturers Parts Suppliers	Downstream Airlines Maintenance Facilities Outsourced Contractors
Waste and Hazardous Substance Management (3.4 Circular Economy and Waste Management)	GRI : 306 SASB : RT-AE-150a.1 RT-AE-150a.2	By implementing waste and hazardous substance management, we effectively monitor end-of-life waste treatment processes to reduce the environmental impact of operations and avoid regulatory penalties. Improper waste disposal can damage surrounding ecosystems and raise community health concerns, potentially leading to environmental penalties and legal liabilities.	✓	✓	✓	✓
Risk Management (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.	✓		✓	
Sustainable Supply Chain Management (4.2 Supply Chain Management)	GRI : 204 、 308 、 414 SASB : RT-AE-510a.3 RT-AE-440a.1	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.	✓	✓	✓	✓

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1.2 Corporate Sustainability Governance

Material Issues (Corresponding Sections)	Corresponding GRI / SASB Metrics	Description of Impact to Value Chain	Within the Organization	Outside of the Organization		
			EGAT	Upstream OEM/Independent Repair Facilities Manpower/ Engineering Contractors Aircraft/ Engine Manufacturers	Midstream Aircraft/Parts Maintenance Facilities Parts Manufacturers Parts Suppliers	Downstream Airlines Maintenance Facilities Outsourced Contractors
Business Integrity and Ethics (2.3 Business Integrity)	GRI : 205 、 206 SASB : RT-AE-510a.3	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.	✓		✓	
Energy and Greenhouse Gas/ Carbon Emission Management (3.2 Energy and Greenhouse Gas Management)	GRI : 302 、 305 SASB : RT-AE-410a.1 RT-AE-410a.2 RT-AE-130a.1	Conduct an inventory of the Company's greenhouse gas emissions and energy use during operations to understand the emissions and energy consumption structure. This will enable the further promotion of related actions and strategies to improve energy management efficiency and reduce greenhouse gas emissions. Failure to actively implement energy-saving and emission-reduction strategies will have a serious environmental impact and increase the Company's energy-related expenditures.	✓	✓	✓	✓
Water Resources and Wastewater Treatment Management (3.3 Water Resource Management)	GRI : 303	Implement water resource management, continue to improve water efficiency and the construction of water utilization facilities, and comply with emission standards to reduce ecological impact. Failure to implement water risk assessments may lead to water shortages at operating sites, causing operational disruptions; furthermore, improper management of water resources and wastewater discharge increases regulatory compliance risks and operational costs.	✓	✓	✓	✓

1.2 Corporate Sustainability Governance

Stakeholder Communication

Employees		
Importance to EGAT	Employees are the most important asset of EGAT. The Company is committed to providing a safe and healthy working environment, as well as competitive compensation and benefits, ensuring that employees can work with peace of mind.	
Priority Issues of Concern	Product Safety and Quality Occupational Safety and Health Management Information Security Management	
Engagement Methods and Frequency	- Labor-management meetings are held quarterly. - The Employee Welfare Committee meets quarterly. - The Occupational Safety and Health Committee meets every month. - Monthly departmental meetings are held. - Occupational accident investigation report. - Employees proactively submit suggestions for improvement to the company through the safety reporting system. - Maintenance-related departments hold regular monthly safety meetings. - Hold quarterly cross-departmental safety and quality coordination meetings. - Publish information security case studies and vulnerability threat remediation notices. - Establish a reporting channel for suspected information security incidents. - Employee suggestion boxes, confidential complaint hotlines, and reporting hotlines for sexual harassment and gender discrimination have been established.	
Detailed Response Content and Communication Track Record	- Through systematic and traceable two-way communication platforms, including 200 departmental meetings, eight labor-management meetings, four employee welfare committee meetings, 24 occupational safety and health committee meetings, and two performance evaluation interviews, labor-management communication has been promoted, ensuring that employee concerns and suggestions are responded to and handled in a timely manner. - The inaugural employee satisfaction survey was conducted this year, yielding an overall satisfaction score of 3.57 and an overall engagement score of 3.86. We will continue to enhance operational transparency and employee trust through mechanisms such as two-way labor-management communication, thereby improving employee retention and overall well-being. - A total of 514 safety and quality recommendations were submitted through the safety reporting system, with the responsible units proposing improvement measures via the system's workflow. - A total of 183 safety meetings and 28 quality coordination meetings were held to improve product safety and quality, reduce potential risks, and facilitate effective decision-making. - Joint safety inspections were conducted on a rotating basis by department heads and the Occupational Safety Office. A total of 256 unsafe behavioral deficiencies were identified, and the responsible departments have proposed corresponding corrective and improvement measures. - The Company values employee health and provides annual health checkups tailored to different age groups. In 2025, general health checkups were conducted in July. For special operations, such as employees working in environments with dust, organic solvents, or noise, special physical examinations were conducted in November to detect abnormalities early and implement health management. - Issued 20 information security-related announcements.	

1.2 Corporate Sustainability Governance

Investors/Shareholders (Including Banks)	
Importance to EGAT	Shareholders and investors are among the most important stakeholders supporting the stable operations of EGAT. We are committed to integrity and sustainable management, ensuring transparency in information disclosure to protect the rights and interests of our investors and shareholders.
Priority Issues of Concern	Waste and Hazardous Substance Management Compensation, Employee Welfare, and Labor-management Communication Business Integrity and Ethics
Engagement Methods and Frequency	1. Hold an annual general meeting of shareholders and publish an annual report. 2. Continue to hold investor conferences. 3. Announcement of material financial and business information according to regulatory requirements on Market Observation Post System (MOPS) and establishment of an investor relations portal on the Company website. 4. Set up investor and spokesperson mailboxes to facilitate two-way communication. 5. Respond to shareholder inquiries via email or hotline.
Detailed Response Content and Communication Track Record	1. In 2025, we convened one shareholders' meeting, one investor conference, and issued 21 material information releases. 2. Published the annual and sustainability reports in both Chinese and English, and updated the Company website. 3. In 2025, 36 exchange meetings were held with 145 participants to discuss management policies, business development plans, implementation results, and improvement measures.

1.2 Corporate Sustainability Governance

Customers	
Importance to EGAT	Customers are the primary source of revenue for the Company's operations and growth. Protecting customer rights and ensuring service quality are the cornerstones of EGAT's operational development.
Priority Issues of Concern	Product Safety and Quality Occupational Safety and Health Management Risk Management
Engagement Methods and Frequency	1. Digital questionnaire 2. Technical conference 3. Quality control meeting
Detailed Response Content and Communication Track Record	- After major maintenance is completed, customer satisfaction surveys are randomly sent to customers for feedback. A total of 30 customer responses were received. - Hold technical or quality control meetings with customers at least weekly, either in person or online, to communicate work details and technical specifications and to resolve issues in a timely manner. - Any areas for improvement in quality and safety identified during regular annual customer audits are tracked through the quality audit management system, and corrective measures are proposed. A total of 44 cases were reported throughout the year; all have been resolved and the customers have been notified.

1.2 Corporate Sustainability Governance

Suppliers	
Importance to EGAT	High-quality suppliers have always been vital partners for EGAT in maintaining the quality of our maintenance services and products. We strive to achieve a sustainable supply chain through close communication and collaboration with our suppliers.
Priority Issues of Concern	Business Integrity and Ethics Product Safety and Quality Customer Rights and Service Quality
Engagement Methods and Frequency	- Formulate the “<u>Supplier Code of Conduct</u>” (SCoC) and submit it to suppliers for signature. - When a new supplier joins. - Existing qualified suppliers are required to renew their contracts every three years. - Conduct procurement supplier evaluations at least once a year. - An annual supplier conference. - Communication by telephone and email.
Detailed Response Content and Communication Track Record	- The SCoC was signed in 2025, with a 95% signing rate among first-tier suppliers. - Starting in 2025, a selection scoring system for new suppliers was introduced, under which applicants must achieve an ESG score of at least 10 points and a total score of at least 70 points to be eligible. - Starting in 2025, the EGAT "Code of Business Integrity" clauses must be included in contracts negotiated with domestic and international suppliers. - Starting in 2025, EGAT's sustainable supply chain policies have been incorporated into procurement contracts or purchase orders to ensure that all suppliers understand the company's commitment to promoting supply chain sustainability. - In 2025, EGAT conducted its first supplier sustainability questionnaire survey and organized a supply chain training session to educate suppliers on the key points of Scope 3 inventory. - The Procurement Department holds regular video conferences with its largest supplier, Boeing, to jointly review order status and maintain strong communication; 18 such meetings were held in 2025. Additionally, suppliers make regular visits and hold meetings to collaboratively ensure the stability and resilience of the supply chain. - The Procurement Department sends representatives to the MRO Asia Pacific exhibition annually to engage in face-to-face communication with suppliers, including original equipment manufacturers, to stay abreast of industry trends. In addition to discussing supplier performance in person, these visits enable the department to maintain a timely grasp of the actual status of the supply chain and plan proactive countermeasures.

1.2 Corporate Sustainability Governance

Community (Including NGOs/NPOs)	
Importance to EGAT	EGAT aims to actively engage with local communities, civic groups, marginalized populations, and other non-governmental organizations through diverse initiatives, continuing to create a positive impact on society.
Priority Issues of Concern	Business Integrity and Ethics Risk Management Product safety and Quality
Engagement Methods and Frequency	1. Participated in forums and seminars organized by private associations and academic organizations, and took part in the sustainability performance competition organized by Taoyuan International Airport Corporation. 2. Government agency official documents, emails, phone calls.
Detailed Response Content and Communication Track Record	1. Participated in the "Mid-Autumn Community Reunion Festival and Energy Conservation and Carbon Reduction Awareness Event for Shulin Village, Guanyin District" once to foster community harmony and promote energy conservation and carbon reduction. 2. Organized two employee blood donation events. 3. Participated in the Guanyin Industrial Park Firefighting Competition, winning first place in AED & CPR and third place in Firefighter Gear Donning. 4. Adoption of sidewalk trees in Guanyin Industrial Park. 5. Purchased products from sheltered workshops in Taoyuan City on two occasions, totaling NT\$2,488,500, in the spirit of social responsibility. 6. Winning awards in competitions broadens the scope of ESG communication, while interacting with the community helps fulfill social responsibility commitments, fostering community ties and public safety.

1.2 Corporate Sustainability Governance

Government/Competent Authorities	
Importance to EGAT	Government agencies and regulatory authorities shape the safety standards of the aerospace industry through policy development and regulatory frameworks, making them key stakeholders in EGAT's efforts to ensure safety and quality and comply with applicable laws and regulations.
Priority Issues of Concern	Product Safety and Quality Business Integrity and Ethics Information Security Management
Engagement Methods and Frequency	1. Participate in meetings and courses convened by the competent authority. 2. Government agency official documents, emails, phone calls, meetings, site visits.
Detailed Response Content and Communication Track Record	1. Hold at least one quality coordination meeting with the civil aviation authorities every two months, for a total of six meetings per year. 2. Participated in seminars and briefings organized by government agencies or competent authorities related to core business operations, including the Aviation Police Bureau, the Ministry of Environment, the Ministry of Economic Affairs, and the Taiwan Stock Exchange. 3. The Company proactively complies with regulatory requirements through routine audits, communication meetings, and corrective actions to ensure full compliance. For example, the civil aviation authority conducts regular annual audits of the Company to oversee compliance with quality and safety standards as well as operational procedures. In response to the audit findings and deficiencies, the Company proposes improvement plans to enhance product quality and safety.

1.2 Corporate Sustainability Governance

Academic Institutions	
Importance to EGAT	Academic institutions are the primary source of professional talent for enterprises. EGAT bridges the gap between academia and industry through internships and industry-academia collaboration to enhance its competitiveness and sustainable development.
Priority Issues of Concern	Business Integrity and Ethics Talent Cultivation and Development Compensation, Employee Welfare, and Labor-management Communication
Engagement Methods and Frequency	Teacher-student meetings are held monthly
Detailed Response Content and Communication Track Record	1. In 2025, industry-academia briefings for the new academic year were conducted with four universities of science and technology. These sessions covered the company profile, internship program planning, and compensation and benefits to enhance students' sense of belonging during their internships, encouraging them to undergo assessments for full-time positions and report for duty after completing their military service, thereby achieving the industry-academia goal of talent cultivation and recruitment. 2. The maintenance plant collaborated with 13 universities and universities of science and technology, with a total of 136 students participating in internships. The manufacturing plant collaborated with four universities and universities of science and technology, with a total of 14 students participating in internships. 3. A total of 12 seminars were held at the maintenance plant. Teachers from various schools conducted a total of 36 on-site visits according to the schedule planned by each school. A total of six seminars were held at the manufacturing plant. Teachers from various schools conducted a total of 6 on-site visits according to the schedule planned by each school. 4. A total of 32 graduates were hired after their internships at the maintenance plant, and four were hired at the manufacturing plant. 5. The Taoyuan City Government presented the "Academic and Professional Advancement in Taoyuan" Certificate of Appreciation to the Company in recognition of its contributions to providing local youth with career opportunities and practical experience. 6. Company employees were invited as professional lecturers to teach a series of aerospace program courses at National Cheng Kung University and National Formosa University, sharing their practical experience in aircraft maintenance.

1.2 Corporate Sustainability Governance



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

EGAT has established short-, medium-, and long-term goals for its identified material topics and conducts annual tracking and management to continuously refine its sustainable development blueprint.

Note: As the Company reviewed and adjusted its short-, medium-, and long-term goals in 2025, the progress toward these newly established goals is to be disclosed in the 2026 sustainability report.

1.2 Corporate Sustainability Governance

Environmental



Material Topics	Short-term Goals (2026-2030)	Medium-term Goals (2031-2035)	Long-term Goals (2036 and Later)
Waste and Hazardous Substance Management	- Conduct quarterly reviews of toxic substances and air pollution regulations to track regulatory changes and ensure company compliance - Air pollution emissions from the plant are within legal limits, with no violations. - Waste recycling rate by 2030: 36% 2030 waste intensity (Note 1): 0.07	- Conduct quarterly reviews of toxic substances and air pollution regulations to track regulatory changes and ensure company compliance - Air pollution emissions from the plant are within legal limits, with no violations. - Waste recycling rate by 2035: 38% 2035 waste intensity (Note 1): 0.05	- Conduct quarterly reviews of toxic substances and air pollution regulations to track regulatory changes and ensure company compliance - Air pollution emissions from the plant are within legal limits, with no violations. - Waste recycling rate: Maintain at 40% - Waste intensity (Note 1): Maintain at 0.04
Energy and Greenhouse Gas/Carbon Emission Management	- GHG emissions intensity to be reduced to 0.8 by 2030 - Renewable energy share 10% - Implementation of Scope 3 GHG inventory and system establishment	- GHG emissions intensity to be reduced to 0.5 by 2035 - Renewable energy share 25% - Complete the inventory of Scope 3 categories that are relevant and contribute significantly according to the GHG Protocol, and obtain a verification statement	- Net zero GHG emissions by 2050 100% renewable energy use by 2050 - Complete the inventory of Scope 3 categories that are relevant and contribute significantly according to the GHG Protocol, and obtain a verification statement
Water Resources and Wastewater Treatment Management	- Factory wastewater discharge complies with regulations, with no violations. - Increase rainwater harvesting and promote its reuse - Collect water consumption data through existing and newly installed water meters and integrate the data into the energy management system to enable systematic monitoring and management of plant-wide water usage. 2030 water intensity (Note 2): 0.013	- Factory wastewater discharge complies with regulations, with no violations. - Systematic monitoring and management of plant-wide water usage 2035 water intensity (Note 2): 0.01	- Factory wastewater discharge complies with regulations, with no violations. - Systematic monitoring and management of plant-wide water usage - Water intensity (Note 2) maintained at 0.01 after 2036

1.2 Corporate Sustainability Governance

Social



Material Topics	Short-term Goals (2026-2030)	Medium-term Goals (2031-2035)	Long-term Goals (2036 and Later)
Occupational Safety and Health Management	- Work-related injury days <26 days; SR <4 - Number of disabling injuries <10; FR <1.64 - Annual completion rate of employee health check-ups: 100%.	- Work-related injury days <23 days; SR <3 - Number of disabling injuries <9; FR <1.47 - Annual completion rate of employee health check-ups: 100%.	- Work-related injury days <21 days; SR <3 - Number of disabling injuries <8; FR <1.31 - Annual completion rate of employee health check-ups: 100%.
Compensation, Employee Welfare, and Labor-management Communication	- Employee satisfaction and engagement scores must be at least 3.5 - Annual voluntary turnover rate below 5% - Manager performance evaluations are linked to sustainability indicators, with a weighting of at least 30% per year.	- Employee satisfaction and engagement scores must be at least 3.5 - Annual voluntary turnover rate below 5% - Manager performance evaluations are linked to sustainability indicators, with a weighting of at least 30% per year.	- Employee satisfaction and engagement scores must be at least 3.5 - Annual voluntary turnover rate below 5% - Manager performance evaluations are linked to sustainability indicators, with a weighting of at least 30% per year.
Talent Cultivation and Development	- Annual internal rotation rate is 10% or higher - Average training hours per technician: 60 hours/year - Average training hours for indirect sales and management personnel: 4 hours/year	- Annual internal rotation rate is 12% or higher - Average training hours per technician: 60 hours/year - Average training hours for indirect sales and management personnel: 4 hours/year	- Annual internal rotation rate is 14% or higher - Average training hours per technician: 60 hours/year - Average training hours for indirect sales and management personnel: 4 hours/year

1.2 Corporate Sustainability Governance

Governance



Material Topics	Short-term goals (2026-2030)	Medium-term Goals (2031-2035)	Long-term Goals (2036 and Later)
Information Security Management	- Zero cases of customer privacy violations or data leaks - Conduct core system business continuity drills twice a year to enhance organizational resilience - Conduct a privileged account inventory every six months to reduce the risk of account misuse. - Invest in two information security-related products or improvement projects each year 100% database backup and restoration success rate - Endpoint security software installation rate $\geq 98\%$	- Zero cases of customer privacy violations or data leaks - Conduct core system business continuity drills twice a year to enhance organizational resilience - Conduct a privileged account inventory every six months to reduce the risk of account misuse. - Continue to refine the information security management system - Invest in five information security-related products or improvement projects each year 100% database backup and restoration success rate - Endpoint security software installation rate $\geq 99\%$	- Implement information security policies and privacy protection measures to ensure the goal of zero leakage of customer privacy or data - Establish a zero-trust security architecture - Conduct core system business continuity drills twice a year to enhance organizational resilience - Conduct a privileged account inventory every six months to reduce the risk of account misuse. - Expand the scope of the Information Security Management System certification - Invest in eight information security-related products or improvement projects each year 100% database backup and restoration success rate - Endpoint security software installation rate $\geq 99.5\%$
Risk Management	Identify, adjust, and add new risk items annually based on international trends and industry changes, including emerging risks.	Identify, adjust, and add new risk items annually based on international trends and industry changes, including emerging risks.	Identify, adjust, and add new risk items annually based on international trends and industry changes, including emerging risks.
Business Integrity and Ethics	- 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 was 99% (Note 3) - Corporate Governance: - Organize director training courses twice a year, each lasting three hours. - Conduct internal Board performance evaluation operations once a year.	- Continue to maintain 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 was 100% (Note 3) - Strengthen ethical management and anti-corruption training to enhance employees' awareness of legal and regulatory compliance - Corporate Governance: - Continue to organize continuing education courses for directors - Conduct external Board performance evaluation operations	- Continue to maintain zero cases of violations of ethical conduct and Ethical Corporate Management Best Practice Principles for TWSE / TPEX Listed Companies. - Ensure all employees adhere to high ethical standards to foster a corporate culture of integrity - Continue to strengthen the corporate governance system to protect the rights and interests of investors and stakeholders



1.2 Corporate Sustainability Governance

Products and Services

Material Topics	Short-term goals (2026-2030)	Medium-term Goals (2031-2035)	Long-term Goals (2036 and Later)
Product Safety and Quality	100% achievement rate for conducting internal and external audits and obtaining certifications 100% completion rate for safety report improvement measures - The maintenance services provided shall not result in any accidents	100% achievement rate for conducting internal and external audits and obtaining certifications 100% completion rate for safety report improvement measures - The maintenance services provided shall not result in any accidents - Obtained Gold-level NADCAP certification	100% achievement rate for conducting internal and external audits and obtaining certifications 100% completion rate for safety report improvement measures - The maintenance services provided shall not result in any accidents - Gold-level NADCAP certificates account for 50% of the total
Customer Rights and Service Quality	Customer satisfaction average score >9.69 (out of 10 points).	Customer satisfaction average score >9.74 (out of 10 points).	Customer satisfaction average score >9.74 (out of 10 points).
Sustainable Supply Chain Management	- Aircraft material suppliers with transaction amounts exceeding NT\$6 million (required every three years or upon revision), as well as new suppliers, must sign the <u>Supplier Code of Conduct</u>, with an annual recovery rate of over 80% - Conduct a supplier self-assessment questionnaire (SAQ) every two years with a 70% response rate - Suppliers with an SAQ score higher than 70 are defined as excellent suppliers	- Aircraft material suppliers with transaction amounts exceeding NT\$6 million (required every three years or upon revision), as well as new suppliers, must sign the <u>Supplier Code of Conduct</u>, with an annual recovery rate of over 85% - Conduct a supplier self-assessment questionnaire (SAQ) every two years with a 75% response rate - Suppliers with an SAQ score higher than 75 are defined as excellent suppliers	- Aircraft material suppliers with transaction amounts exceeding NT\$6 million (required every three years or upon revision), as well as new suppliers, must sign the <u>Supplier Code of Conduct</u>, with an annual recovery rate of over 90% - Conduct a supplier self-assessment questionnaire (SAQ) every two years with a 80% response rate - Suppliers with an SAQ score higher than 80 are defined as excellent suppliers

Note 1: Waste intensity = Total waste processed (tons) / Company revenue (NT\$ million)

Note 2: Water intensity = Total water consumption (thousand tons) / Company revenue (NT\$ million)

Note 3: Participation rate = Number of employees who have completed training/Total number of current employees.

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

Corresponding material topics: Business integrity, Risk management, Information security management

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”, thereby strengthening risk management and internal audit. Meanwhile, through the centralized operations of the dedicated cybersecurity department and its chief officer, combined with the enhanced standards of the “Information Security Policy” and “Information Security Management Manual,” EGAT continuously strengthens its cybersecurity protections. These frameworks aim to anticipate opportunities and navigate steadily in the constantly changing business environment.





Major Internal Regulations

Annual Actions

Positive Impact Management

- Integrated the Codes of Ethical Conduct and Ethical Corporate Management Best Practice Principles into pre-employment orientation training for new hires.
- Require suppliers to sign the Supplier Code of Conduct and provide training for contractors to strengthen integrity governance in the supply chain.
- Implemented the ISO 27001 Information Security Management System (ISMS) and established a robust information security framework to conduct comprehensive risk assessments, asset inventories, internal/external audits, and incident monitoring, while executing training and awareness campaigns to strengthen cybersecurity awareness and practices.

Negative Impact Management

- Conduct corruption risk assessments for operating locations.
- 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.

Implementation Performance

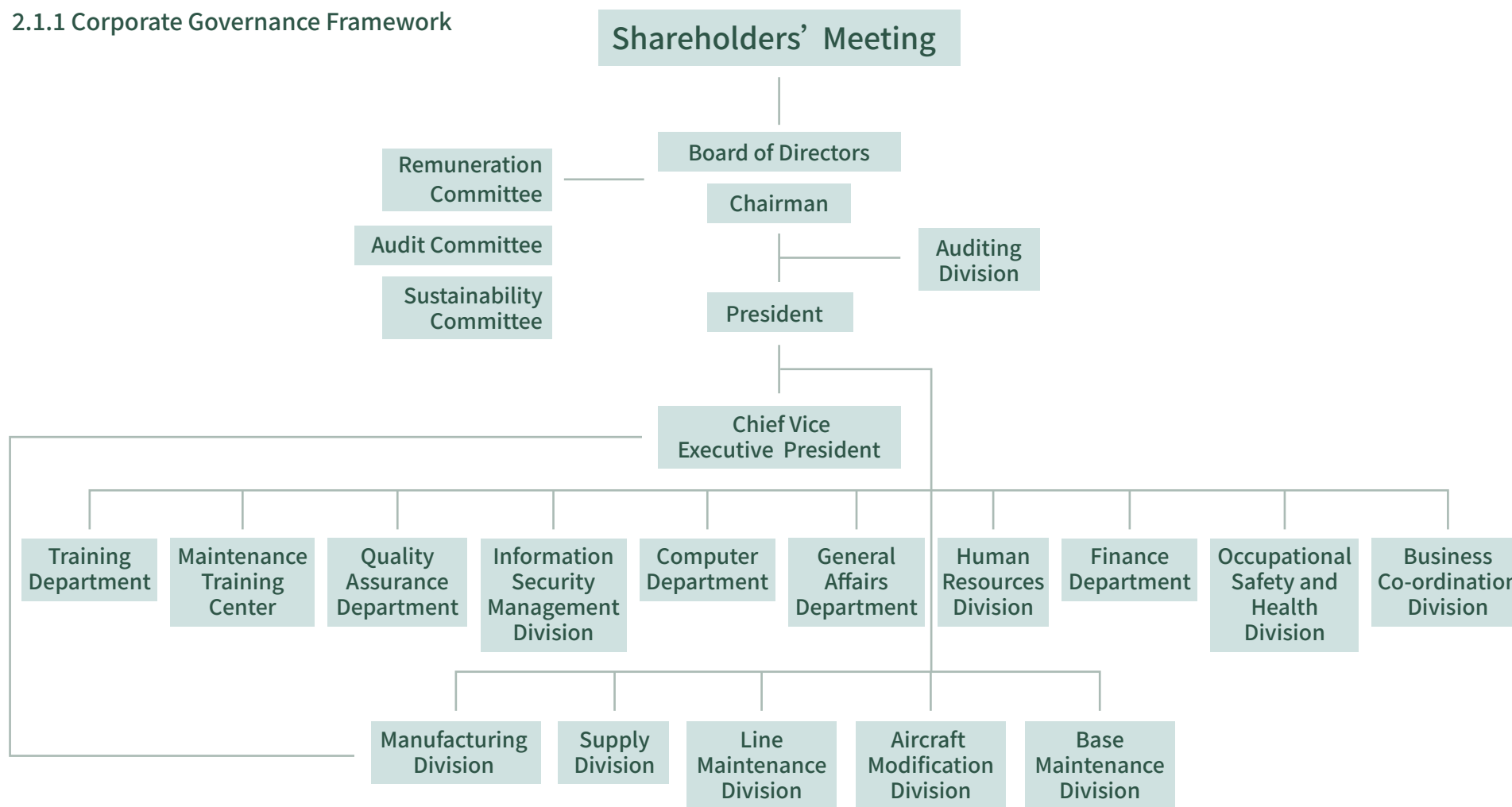
- Adhere to the Code of Ethical Conduct and Business Integrity, achieve a 100% participation rate in employee integrity training, and conduct two education and training sessions on business integrity and ethics for contractors.
- Conducted corruption risk assessments for all operating locations, and the results showed no significant risks.
- Total training hours for board members amounted to 75 hours, with an average of approximately 8.33 hours per member.
- Zero cases of violating customer privacy or data leakage.
- Certified to ISO/IEC 27001:2022 and CNS 27001:2023 standards.
- Completed cybersecurity awareness training for 3,494 participants and social engineering protection drills for 3,383 participants.
- Completed the development of the information asset inventory and risk assessment management system.
- Completed the identification of the Company's risk items for 2025, reported the risk management implementation status to the Board of Directors in December 2025, and conducted internal audits in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies".



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 establish itself as a trusted, sustainable enterprise.

2.1 Composition of the Board of Directors

2.1.2 Functional Committees

EGAT has established 3 functional committees under the Board of Directors: the Audit Committee, the Remuneration Committee, and the Sustainability Committee. All three committees are composed entirely of all 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 under the Board of Directors 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 2025, 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 2025, 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 under the Board of Directors through the Board of Directors' resolution 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 2025, the Remuneration Committee held 3 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. In accordance with the Articles of Incorporation, nine directors shall be elected, including three independent directors, each serving a three-year term. 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 Chair 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 or the corporate entity they represent, 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. For details on directors' recusal from proposals involving conflicts of interest in 2025, please refer to pages 86-91 of the [2025 Annual Report](#).

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](#).

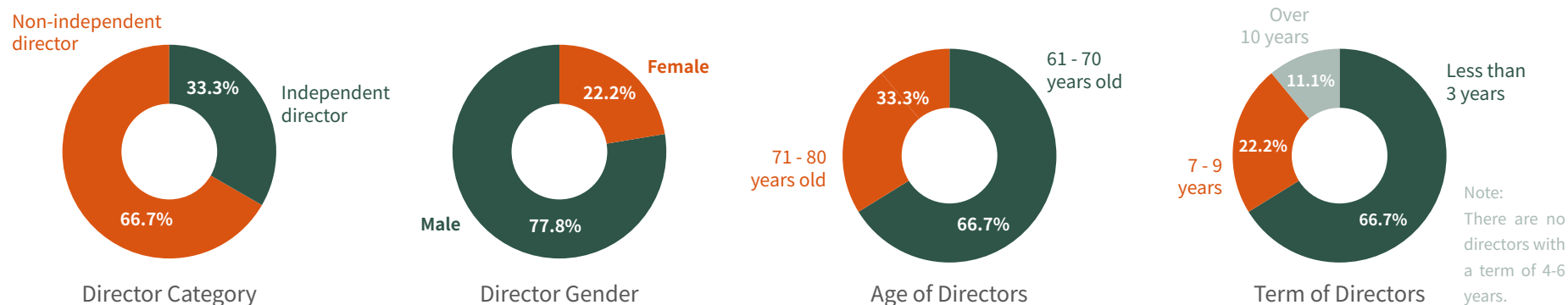
2.1 Composition of the Board of Directors

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 9 members, including 3 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 5.14 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, information technology and sustainability management. 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 [2025 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 2025, Board members participated in 10 training courses, totaling 75 hours. The courses covered various topics including corporate governance, risk management, legal compliance, climate change, ESG-related laws, AI applications, 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	Risk Management - Natural Risk Analysis and Circular Economy	2025/7/10	Taiwan Corporate Governance Association	8	3
	2025 Cathay Sustainable Finance and Climate Change Summit	2025/7/9	Taiwan Stock Exchange Corporation	1	6
	Latest ESG Legal Regulations, Trends, Impacts, and Responses	2025/6/4	Taiwan Corporate Governance Association	1	3
Social	Trump 2.0, the Death of Globalization, and Regional Wars	2025/6/23	Taiwan Corporate Governance Association	1	3
Governance	Course Series for Directors, Supervisors, and Corporate Governance Officers — The Era of Asset Management in Taiwan: Opportunities and Challenges for Family Offices	2025/12/19	Securities and Futures Institute	1	3
	Promotion Meeting on Legal Compliance with Insider Stock Trading Laws in 2023	2025/11/21	Securities and Futures Institute	1	3
	Trump 2.0 - Global Economic and Industrial Outlook	2025/10/29	Taiwan Corporate Governance Association	8	3
	How AI Enhances Operational Efficiency and Service Quality: AI Transformation Case Studies	2025/10/16	Taipei Foundation of Finance	1	3
	2025 Taiwan's Capital Market Summit	2025/7/31	Taiwan Stock Exchange Corporation	1	3
	Promotion Meeting on Legal Compliance with Insider Stock Trading Laws in 2023	2025/7/25	Securities and Futures Institute	1	3
Total Training Hours					75

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 2025 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	5 points	Excellent
Performance Evaluation of the Audit Committee	5 points	Excellent
Performance Evaluation of the Remuneration Committee	5 points	Excellent
Performance Evaluation of the Sustainability Committee	5 points	Excellent

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. Furthermore, executive performance evaluations are integrated with the company's sustainability policies to effectively implement sustainable development goals.

2.2.1 Remuneration Policy for Directors

According to the Articles of Incorporation of EGAT and the "Regulations Governing the Payment of Remuneration to Directors", director remuneration includes remuneration, compensation, business execution expenses, and pensions.

The remuneration of directors shall be determined by the Board of Directors, which is authorized to base such compensation on their level of participation in and contribution value to the Company's operations, while also taking the prevailing industry standards into account. If the Company generates a profit for the year, the remuneration for directors shall be allocated in an amount not exceeding 2% (of the profit), to be distributed among the directors; provided, however, that independent directors shall not participate in the distribution of such remuneration.

The aforementioned directors' level of participation in, and contribution to, the Company's operations is determined based on each director's individual performance and the results of Board performance evaluations. Evaluation criteria include, but are not limited to, directors' attendance rates, participation in continuing education programs, involvement in the Company's operations, interactions with the management team, promotion of sustainable development, and implementation of corporate governance.

The remuneration amount is subject to review by the EGAT 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. To achieve its vision and strategies for sustainable development and to incentivize managers to prioritize environmental, social, and governance (ESG) outcomes, the Company has linked managerial performance evaluations to its sustainable development policies. The performance indicators for managers encompass four major dimensions: "Departmental Annual Indicators", "Sustainable Environmental Indicators", "Social Responsibility Indicators", and "Corporate Governance Indicators", as detailed in the table below:

Four Major Dimensions	Weight Percentage	Work Items or Tasks
Annual Departmental Indicators	70%	Departmental and Business Performance
Sustainable Environmental Indicators	10%	Promote environmental awareness and practices for energy conservation and carbon reduction
Social Responsibility Indicators	10%	CSR practice
Corporate Governance Indicators	10%	Enhancement of corporate governance and compliance

The performance evaluation results of managerial officers shall serve as a reference basis for remuneration distribution, salary adjustments, and promotions. The bonus amount is subject to review by the EGAT Remuneration Committee and approval by the Board of Directors.

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](#)”, “[Codes of Ethical Conduct](#)”, “[Supply Chain Sustainable Development Policy](#)” 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.

2.3.1 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.
Codes 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.
Supply Chain Sustainable Development Policy 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 Business Integrity

2.3.2 Enforcement of Business Integrity

To implement ethical operations effectively, the Human Resources Division is responsible for formulating and overseeing the implementation of ethical corporate management policies and prevention programs, and shall report to the Board of Directors at least once a year. The “Ethical Corporate Management Best Practice Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, and “Codes 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. Meanwhile, new suppliers are required to sign the Supplier Code of Conduct, while qualified suppliers must re-sign it every three years. Additionally, education and training are provided to other contractors to jointly strengthen integrity governance across the supply chain. A total of two training courses on contractor business integrity and ethics were held in 2025.

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”, “Codes of Ethical Conduct”, and “Prevention of Insider Trading”. In 2025, a total of 3,257 individuals, including new and existing employees, have undergone training, accounting for approximately 100% of the total workforce. For a detailed breakdown of employee categories, please refer to section 5.1.1 Talent Recruitment.

EGAT also conducted corruption risk assessments across all departments, with the 2025 assessment covering all 3 operating sites, achieving a 100% coverage rate. The assessment results identified no material corruption risks. Furthermore, no incidents of unethical behavior or anti-competitive practices were identified in 2025.



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.

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.

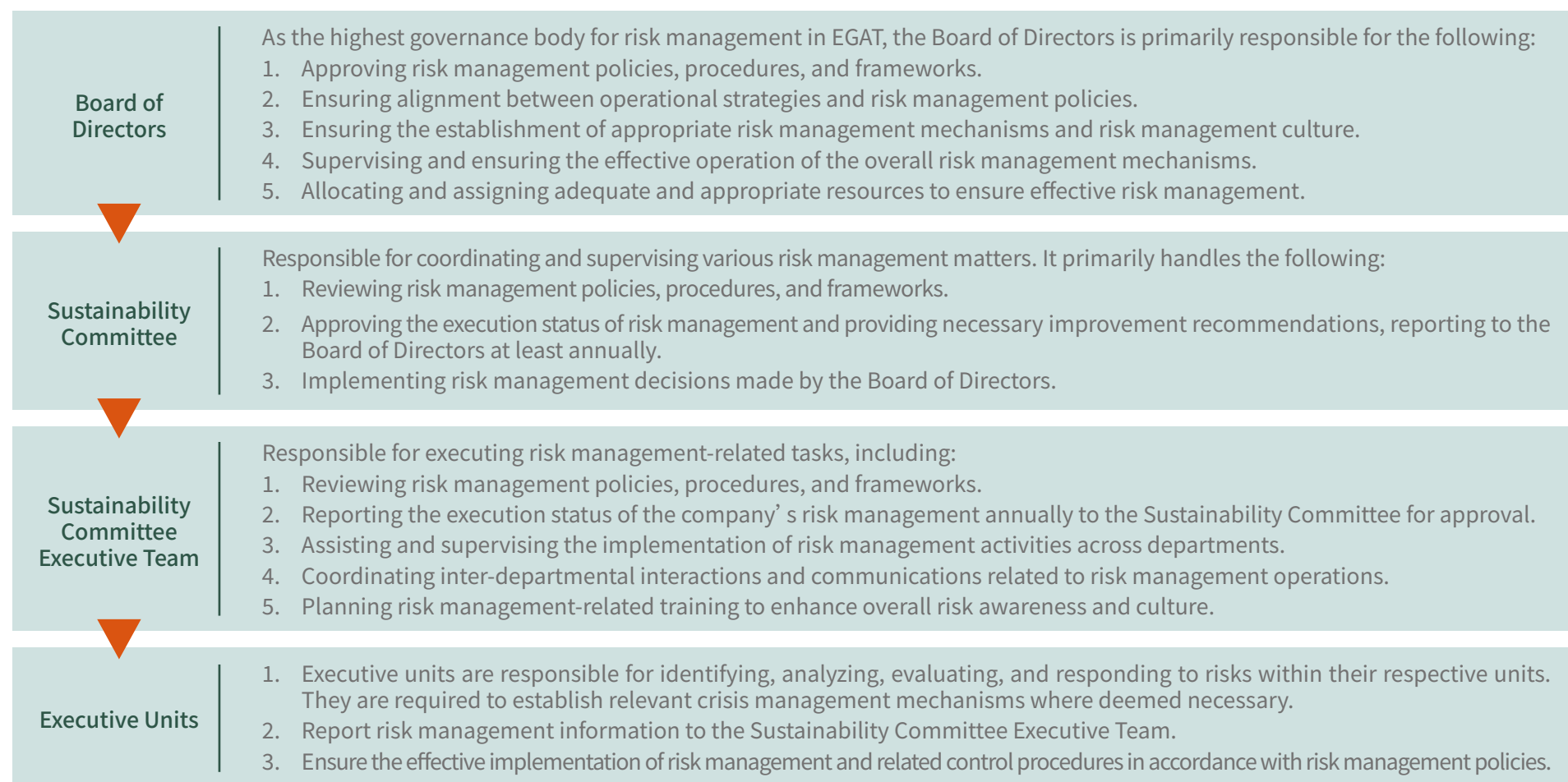
In 2025, EGAT incurred one major regulatory violation (with a fine exceeding NT\$1 million), as well as three other violations of fire safety and waste disposal laws, resulting in total fines of NT\$1,180,000. In response to the above violations, the Company has implemented improvement measures to ensure regulatory compliance. Violations and improvement measures are listed below:

Violation of Laws and Regulations / Violations	Fine Amount (NT\$)	Improvement Measures
Article 13, Paragraph 1 of the Toxic and Concerned Chemical Substances Control Act Violations: The import of toxic chemicals exceeded the threshold for tiered operations	NT\$ 1 million	- Added warning labels for toxic substance imports and established management measures for toxic chemicals and chemicals of concern in accordance with regulations. This strengthened the Company's waste control system and required employees to implement waste management measures according to the guidelines. - Real-time system monitoring of the total amount of toxic substances on-site, combined with daily automated reports on inventory and quantities in transit, prevents single-event or daily totals from exceeding the classified operational limits.
Article 15 of the Fire Services Act and Article 34 of the Standards for Establishing Places for Manufacturing, Storing, Processing Public Hazardous Substances and Flammable Pressurized Gases, and Regulations on Safety Control of such Places Violations: Diesel oil tanks exceeding the regulated capacity	NT\$ 60,000	Remove oil tanks that exceed the regulated capacity to comply with regulations.
Article 36, Paragraph 1 of the Waste Disposal Act and Article 5 of the Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste Violations: Hazardous industrial waste (empty iron cans) and general industrial waste (empty oil cans) were stored together	NT\$ 60,000	- Employees were reminded to follow the Chemical Waste Management Regulations and Environmental Sanitation Management Regulations as outlined in the work instructions, and to ensure that empty organic solvent cans are stored separately from general scrap iron. - Hazardous industrial waste must be labeled with hazardous waste warning signs prior to disposal.
Article 36, Paragraph 1 of the Waste Disposal Act and Article 7, Paragraph 1 of the Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste Violations: Hazardous industrial waste (empty iron cans) was stored without clear labels in Chinese indicating the name, storage date, quantity, and other characteristics used to identify hazardous industrial waste.	NT\$ 60,000	On-site units are required to clearly label chemical waste with its Chinese name, storage date, quantity, composition, and hazardous industrial waste characteristics, in accordance with the Chemical Waste Management Regulations specified in the work instructions.

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.

Risk Identification	- 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.
Risk Analysis	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.
Risk Assessment	- 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.
Risk Response	- 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.
Risk Supervision and Review	Each department should monitor the risks associated with its business operations, propose response plans, and strive to mitigate risks to an acceptable level.
Risk Disclosure and Communication	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:

Risk Item and Description	Response Measures
War May Cause Shortages or Instability in the Supply of Raw Materials War or geopolitical conflicts may lead to disruptions in international logistics, increased transportation costs, and instability in the supply of aircraft parts and raw materials. This, in turn, could affect the Company's maintenance schedules and operational continuity, potentially driving up procurement costs and compressing profit margins.	• Inventory Buffer: Increase safety stock levels for aircraft materials with long lead times. • Proactive Evaluation: Place orders in advance based on fleet operations and supply chain conditions. • Alternative Sourcing: Simultaneously search the market for available alternative parts. • Order management and delivery tracking.
Exchange Rate Risk The Company may be exposed to foreign exchange risk due to exchange rate fluctuations when holding assets or engaging in transactions denominated in foreign currencies. Failure to properly manage foreign currency positions may result in exchange losses and increase financial risks.	• Maintain close contact with banks and monitor market exchange rate trends closely. For controllable factors, evaluate and adjust foreign currency positions to reduce foreign currency holdings.
Reinvestment Risk Investees are affected by market conditions, industry competition, operational management, and regulatory changes. Their operating performance and financial position directly impact the company's investment returns and capital utilization efficiency; failure to provide proper oversight may result in financial or reputational damage.	• Regularly obtain management and operational reports to monitor actual operating performance. • Participate in Board and shareholders' meetings to understand the Company's operations. • To strengthen risk management, the operations team is required to provide market analyses, business development plans, operational plans, improvement plans, financial forecasts, and future funding requirements in response to risks associated with market, operational, financial, or regulatory changes.

(Continued on next page)

2.5 Risk Management

Risk Item and Description	Response Measures
Heat Stress With extreme heat and heatwaves becoming increasingly frequent, personnel working outdoors or in high-temperature environments face heat stress risks, such as heatstroke and heat exhaustion. This not only impacts employee health and productivity but may also increase the risk of occupational accidents and operational disruptions.	• Develop an app to send hazard alerts, and provide indoor shaded rest areas, an adequate number of water dispensers, cooling drinks, and salt tablets for employees to stay hydrated and replenish electrolytes.
Occupational Safety Risk The Company's maintenance and related operations involve high-altitude work and machinery operation. Insufficient safety management or employee protection measures could lead to occupational accidents, casualties, and equipment damage, which would not only impact employee health and morale but could also result in legal liabilities and risks of operational disruption.	• Establish an occupational health and safety management system in accordance with ISO 45001 and successfully pass annual third-party verification. Regularly conduct workplace environment monitoring and employee safety education and training. • Safety awareness is strengthened through monthly Occupational Safety and Health Committee meetings and inspection mechanisms to reduce the risk of occupational accidents. • Implement a fall detection system, dedicated work platforms, and an inspection system for high-altitude operations.

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 Division is an independent unit reporting directly to the Board of Directors. The head of the Audit Division 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.

EGAT's 2025 audit plan consisted of 41 items, covering the company's operational cycles, various management control operations, sustainability information management, and computerized information processing and cybersecurity operations. All audit items were completed according to the audit plan schedule.

Internal Control System Audit for Each Operational Cycle	14 items
Audit of Management Control Operations (Including Sustainability Information Management)	9 items
Audit of Subsidiary Supervision and Management	1 item
Audit of Loans and Endorsements/Guarantees (Quarterly)	4 items
Audit of Derivative Trading Operations (Monthly)	12 items
Audit of Computerized Information Processing and Cybersecurity Operations	1 item

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, global cyberattack activities have become increasingly prevalent, and information security threats have continued to emerge. These not only pose a risk of significant financial loss to enterprises but can also cause irreparable damage to their reputations. To address information security risks, EGAT has established a comprehensive information security management system. In addition to implementing the ISO 27001 information security management system, the company underwent a recertification process and an external audit in 2025. In the same year, it developed an information asset inventory and risk assessment management system to monitor the use of company terminals and block non-compliant software.

EGAT set up the Information Security Management Division, and cybersecurity governance and related decision-making across the company are directed by the designated information security executive. 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.

2.6 Information Security Management

Investment in Information Security Management

Item	Concrete Management Measures
Information Security Metrics	- 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	- 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	- 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.
Network Security	- 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.

(Continued on next page)

2.6 Information Security Management

Item	Concrete Management Measures
Device Security	• 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 mitigate the risks of malicious software installation and lateral movement propagation. • Establish a terminal resource management platform to collect hardware and software specifications of terminal devices, strengthening equipment compliance management.
Application System Security	• 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.
Data Protection Security	• 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	• Regularly review emergency response plans. • Conduct regular system recovery drills for important systems every year. • Establish a system backup mechanism and implement offsite backups.

2.6 Information Security Management

Information Security Training

In 2025, EGAT conducted the following information security training programs, offering tailored courses for different employee groups to enhance information security awareness.

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.	3,494 persons
Social Engineering Defense	Enhanced employees' awareness and vigilance against phishing emails and social engineering attacks.	3,383 persons
Social Engineering Protection Training Course	Introduce common social engineering techniques and phishing email types to high-risk users to enhance employees' cybersecurity awareness.	594 hours

Information Security Reporting Channels

Information security incident reporting procedures for EGAT employees are posted on the Company's internal portal. Clear reporting guidelines are provided to ensure that employees can report and address information security risks in a timely manner.

Personal Data Protection

To protect customer rights and ensure compliance with data protection laws and regulations, as well as to protect the personal data held by the Company from being stolen, altered, damaged, destroyed, or leaked, EGAT has established a "Personal Data File Security Maintenance Plan" outlining operational procedures for personal data protection in detail. In 2025, EGAT experienced no cybersecurity or privacy-related complaints involving data breaches, violations of customer privacy, or loss of customer data, nor were there any instances of data leakage.



3.1 Climate Action

3.1.1 Climate Change Governance

3.1.2 Climate Risk Management

3.1.3 Response Strategies and
Financial Impact

3.1.4 Climate Scenario Analysis and
Resilience Assessment

3.1.5 Metrics and Targets

3.2 Energy and Greenhouse Gas Management

3.3 Water Resource Management

3.4 Circular Economy and Waste Management

3.5 Ecological Sustainability Management

03 Fulfilling Green Initiatives

Corresponding material topics: Energy and Greenhouse Gas Management, Water Resources and Wastewater Treatment Management, Waste and Hazardous Substance Management

Policies and Commitments

Energy and Greenhouse Gas (GHG) Management

We have formulated an Environmental and Energy Policy, ensured compliance with applicable energy and environmental laws and regulations, and strengthened employee training and management system implementation to continuously improve energy efficiency and GHG management performance.

Water Resources and Wastewater Treatment Management

We have established the “Regulations Governing Water Pollution Prevention and Control” and implemented pollution prevention and control operations.

Waste and Hazardous Substance Management

We have formulated the Management Regulations for Toxic and Chemicals of Concern and the Management Regulations for Air Pollution Prevention to ensure compliance with regulatory requirements, as well as Waste Disposal Regulations to implement waste disposal operations.





Annual Actions

Positive Impact Management

- Expand the existing wastewater treatment facilities to enhance wastewater treatment capacity.
- Set reduction targets for GHG emission intensity, water intensity, and waste intensity, and establish short-term goals for renewable energy use to reduce environmental impact.

Negative Impact Management

- Conducted regular reviews of water pollution, toxic substance, air 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.

Implementation Performance

- Implement TCFD scenario analysis to deepen the quantitative assessment of the financial impacts of material climate-related risks and opportunities.
- Completed the GHG inventory (including Scope 3) and obtained third-party assurance in 2025, with a 1.01% reduction in GHG emissions compared to 2024.
- In 2025, renewable energy consumption reached 5,893.53 gigajoules (GJ). Annual power generation from the solar photovoltaic (PV) systems installed on the roofs of maintenance hangars totaled 4,094.90 GJ, contributing to a reduction of 539.16 metric tons of carbon dioxide equivalent (tCO₂e).
- The proportion of self-generated and self-consumed renewable energy reached 53.34% in 2025.
- In 2025, total energy savings reached 3,779.34 GJ, with the replacement of chillers in the maintenance facility accounting for 63.42% of the total, equivalent to a reduction of 315.59 tCO₂e in GHG emissions.
- The total amount of rainwater collected across the entire plant was 1,432 metric tons.
- The waste recycling rate for the entire plant was 36.33%.
- In 2025, we recycled 84.87 metric tons of scrap metal, which were sold to recycling facilities for smelting and reuse.

3.1 Climate Action GRI: 201-2

To address the physical risks and transition challenges posed by climate change, the international community continues to promote climate-related governance and disclosure frameworks to enhance corporate resilience to climate issues and improve information transparency. With the FSC officially releasing the IFRS-aligned sustainability disclosure standards, the identification, governance, and disclosure of climate-related risks and opportunities have become critical priorities for corporate sustainability management. According to relevant plans, EGAT is expected to adopt IFRS Sustainability Disclosure Standards starting in 2028 and disclose the relevant information in a dedicated section when issuing the 2028 annual report in 2029. To align with the upcoming implementation schedule, the Company has proactively established the information architecture and data governance for climate-related issues, continuously strengthening its capacity to manage climate change.

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 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.

Climate Risk and Opportunity Governance Structure and Actions



3.1 Climate Action

3.1.2 Climate Risk Management

Climate Risk and Opportunity Evaluation Process

As the impact of climate change on business operations and financial performance becomes increasingly significant, external stakeholders are paying growing attention to climate-related risks and corporate responses. To systematically address the potential impacts of climate change, EGAT has integrated climate-related factors into its existing risk management framework. Through regular risk identification, assessment, prioritization, response, and monitoring, the Company continuously manages potential climate impacts to enhance operational resilience.

To assess the impact of climate change on operations and strategic management, EGAT established a management process for climate-related risks and opportunities through the Sustainability Committee Executive Team in 2023. Given the continuous evolution of the industrial environment and climate risk patterns, EGAT re-identified climate-related risks and opportunities in 2025 and continued to refine its identification and assessment methodologies to enhance the effectiveness of managing climate impact identification and strategic responses.

Climate-related strategic adjustments and management measures will be regularly submitted to the Sustainability Committee for review and subsequently presented to the Board of Directors for resolution, based on the implementation progress and target achievement status of each measure. This ensures that climate risk management remains consistent with the Company's overall sustainable development strategy.



3.1 Climate Action

Climate Risk and Opportunity Evaluation Process



Note 1: The impact periods are categorized into short-term (1–5 years), mid-term (6–10 years), and long-term (over 10 years).

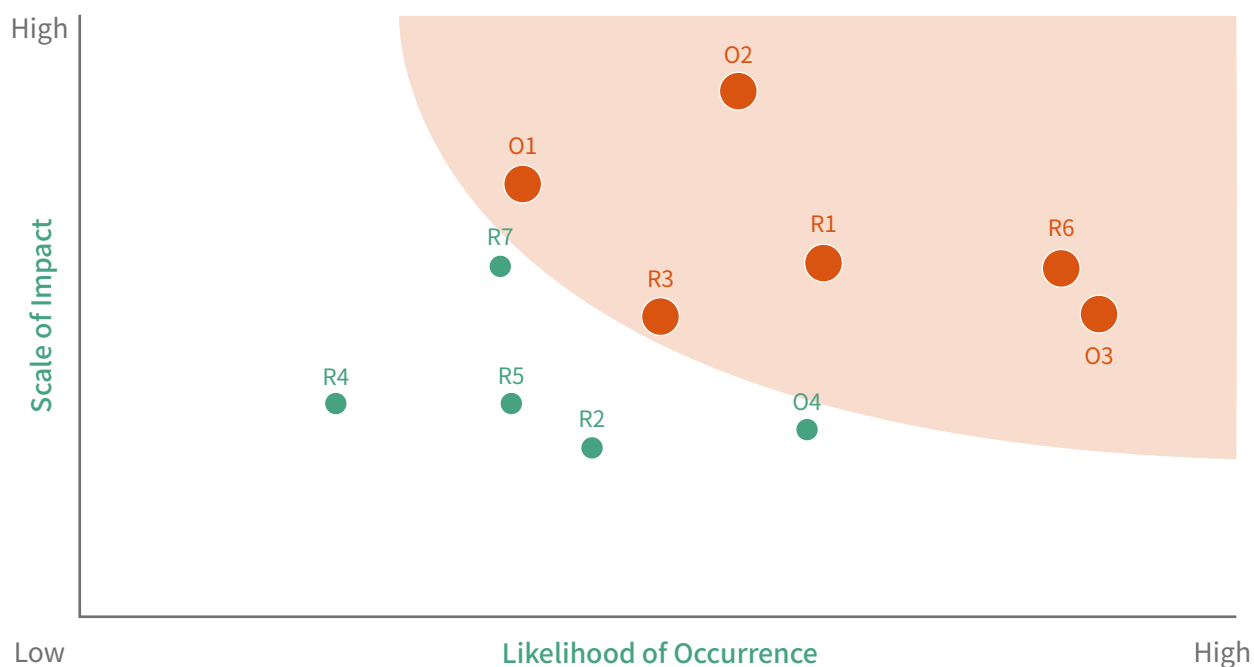
Note 2: The value chain includes upstream (suppliers), EGAT's own operations, downstream (customers), and investments.

3.1 Climate Action

Climate Risk and Opportunity Identification Results

Based on various international initiatives and sustainable development trends, EGAT identified 11 climate-related risks and opportunities for the industry in 2025. Each department follows the risk management process to assess the likelihood and impact of various climate risks and opportunities and conducts a materiality analysis. Ultimately, the Company prioritizes the management of two major transition risks ("requirements and regulation of existing products and services" and "low-carbon energy transition"), one major physical risk ("increased severity of extreme weather events"), and three major opportunities ("use of new technologies", "entry into new markets", and "renewable energy development").

EGAT's 2025 Climate Risk and Opportunity Assessment



Transition Risks

- R1 Requirements and regulation of existing products and services
- R2 Increasing GHG emissions pricing
- R3 Low-carbon energy transition
- R4 Increasing concerns and negative feedback from stakeholders
- R5 Changes in customer behavior

Physical Risks

- R6 Increased severity of extreme weather events
- R7 Changes in rainfall patterns and extreme shifts in climate patterns

Opportunities

- O1 Use of new technologies
- O2 Entry into new markets
- O3 Renewable energy development
- O4 Recycle and reuse

3.1 Climate Action

Compilation of Climate Risks and Opportunities

Risk/ Opportunity Type	Description of Risk / Opportunity Background and Operational Impact	Impact		
		Parties	Location	Timing
R1 Transition Risk - Policies and Regulation Requirements and Regulation of Existing Products and Services	Airbus noted that over 1,700 substances in the aerospace industry are subject to chemical regulations, and it requires suppliers to comply with relevant laws such as the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) and the Toxic Substances Control Act (TSCA). As regulations continue to evolve, the Company may need to allocate resources toward alternative substance evaluation and compliance management, potentially impacting operational efficiency and financial performance. Impact on Business Model - Nonylphenol and its derivatives are currently listed as substances of environmental concern in many countries. Their presence in raw materials or processes within the supply chain increases the compliance management burden for procurement. As environmental and chemical management regulations become increasingly stringent, these restrictions are likely to expand, potentially rendering some existing suppliers or materials non-compliant. - During procurement, supplier SDS, ingredient declarations, and regulatory compliance documents must be verified in accordance with customer and regulatory requirements. Additionally, collaboration with aircraft or component manufacturers should be maintained based on technical specifications to actively seek alternative substances. Impact on the Value Chain The expansion of verification items and ongoing updates will result in increased costs.	Upstream Direct operations	Taiwan	Short- and mid-term
R3 Transition Risk - Technology Low-carbon Energy Transition	In 2024, the average industrial electricity price was approximately NT\$4.27 per kWh. The prices of climate-resilient renewable energy, such as green power resale and green power certificates, were higher than general electricity rates, putting pressure on corporate energy costs. Additionally, the IEA's scenario analysis of data center power demand shows that global electricity consumption could reach 945 TWh by 2030, double the level seen in 2024. Furthermore, electricity consumption shows an increasing trend across various speeds and scenarios of AI adoption. If the transition to low-carbon energy progresses slowly, this may instead lead to an increase in GHG emissions. Impact on Business Model - In response to the demands of a low-carbon transition, it is necessary at this stage to invest capital in constructing renewable energy facilities and replacing high-energy-consuming equipment, which will increase operating costs and capital expenditures in the short term. - If the scale of renewable energy use continues to expand, it may be necessary to consider external green power procurement or collaborative site arrangements. Unstable supply, price fluctuations, or restrictive contractual terms could hinder carbon reduction progress and increase operating costs and carbon fee burdens.	Direct operations	Taiwan	Short- and mid-term

(Continued on next page)

3.1 Climate Action

Risk/ Opportunity Type	Description of Risk / Opportunity Background and Operational Impact	Impact		
		Parties	Location	Timing
R6 Physical Risk - Acute Increased Severity of Extreme Weather Events	According to the assessment results from the Dr.A Disaster Risk Adaptation Platform, the maintenance facility is located in an area susceptible to extreme rainfall and may face flooding risks in the event of heavy rain. Scenario analysis also indicates that under the RCP8.5 high-emission scenario, the number of strong typhoons hitting Taiwan could exceed seven by 2030. Furthermore, assessment results from the Dr.A Disaster Risk Adaptation under the RCP8.5 high-emission scenario indicate that annual high temperatures in Taiwan show a long-term upward trend, and the frequency and intensity of extreme heat events are expected to continue increasing in the future. This trend will significantly increase regional electricity demand, putting pressure on grid stability and increasing the risk of voltage fluctuations and power outages, which in turn could disrupt plant operations and the normal functioning of critical equipment. Impact on Business Model - Based on historical experience, extreme climate events may cause damage to some operating equipment and machinery, leading to asset losses and affecting operational stability. - Additional manpower is required before and after typhoons for equipment protection, post-disaster inspection, and maintenance, leading to an actual increase in labor costs and repair expenses. - If the intensity and frequency of typhoons continue to increase, major shipping routes or ports may be forced to suspend operations. This could prevent suppliers from shipping products on time, thereby disrupting production schedules, increasing the risk of operational delays or interruptions, and impacting operating costs, maintenance expenses, and potential revenue.	Direct operations	Taiwan	Short- and mid-term
O1 Opportunity - Resource Use Efficiency Use of New Technologies	Amidst the trend of low-carbon transformation, the aerospace manufacturing and maintenance industry can improve energy and resource efficiency, optimize production scheduling, and enhance overall capacity by implementing smart factory technologies and equipment—such as semi-automated machinery, energy management systems, and digital monitoring platforms—within existing or new facilities. Research published by Abdessadak et al. (2025) shows that combining digital twin (DT) technology with artificial intelligence (AI) can increase the energy efficiency of operating plants by 8.5%, achieve a fault detection accuracy of 98.3%, and reduce energy costs by 26.2%. Impact on Business Model - Implementing smart energy management systems in existing or new plants—utilizing real-time monitoring and data analysis to optimize power usage—is expected to improve energy efficiency, help lower operational carbon emissions, and reduce energy costs. - The further implementation of semi-automated equipment, AI manufacturing technologies, and IoT and big data analytics is expected to improve process efficiency and production scheduling flexibility, strengthen operational stability, and ultimately enhance customer satisfaction and competitiveness in securing orders, thereby expanding potential market opportunities.	Direct operations	Taiwan	Mid-term

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3.1 Climate Action

Risk/ Opportunity Type	Description of Risk / Opportunity Background and Operational Impact	Impact		
		Parties	Location	Timing
02 Opportunity - Market Entry into New Markets	With the continuous introduction of new low-carbon models, Airbus and Boeing estimate that approximately 20,020 aircraft will be replaced and about 23,485 new-generation, energy-efficient aircraft will be added over the next two decades, which is expected to drive growth in demand for maintenance and certain manufacturing markets. Impact on Business Model - By continuing to obtain relevant maintenance certifications and expanding its technical capabilities, the Company is expected to secure maintenance services for new models, further broadening its service scope and driving revenue growth and market share. - As the market for new-generation models expands, related manufacturing demand is expected to increase accordingly. This is expected to extend the market reach of existing manufacturing operations and generate more opportunities for new orders, thereby driving revenue growth and enhancing market competitiveness.	Direct operations	Taiwan	Short-, mid-, and long-term
03 Opportunity - Renewable Energy Development Renewable Energy Development	As global awareness of climate change grows, increasing the use of renewable energy will effectively reduce GHG emissions and potential carbon fee expenditures, enhancing both environmental benefits and cost competitiveness. According to the Corporate Governance Center of the TWSE, superior GHG management and performance—such as a higher proportion of renewable energy use—can attract investment and cooperation from stakeholders (investors and customers), further expanding market opportunities and revenue growth potential. Impact on Business Model - Solar PV systems have been installed at various factory sites for self-consumption to reduce reliance on traditional electricity. - By continuing to expand and increase its share of renewable energy, the Company can minimize operational carbon emissions, lower future carbon fee expenses, and decrease electricity procurement costs.	Direct operations	Taiwan	Short- and mid-term

Note: The impact periods are categorized into short-term (1–5 years), mid-term (6–10 years), and long-term (over 10 years).

3.1 Climate Action

3.1.3 Response Strategies and Financial Impact

Based on the identified material climate-related risks and opportunities, EGAT develops and implements corresponding response strategies and action plans to mitigate potential impacts on its operations and finances. For the current year, the company has outlined its strategic directions and primary approaches to address various significant risks and opportunities. It has also consolidated the associated resource allocations, investment plans, and current or expected financial impacts to serve as a basis for subsequent management and strategic adjustments.

Regarding funding sources, all resource investments for the planned response strategies and action plans are funded by the Company's own internal funds. EGAT integrates the manpower, procurement, and related investments required for strategic initiatives into its operational and investment planning through existing budget and resource allocation mechanisms, ensuring that projects progress steadily and achieve their expected benefits.

Risk / Opportunity Type	Strategies Implemented	Investment Plan and Financial Impact (Unit: NT\$)	Implementation Period
R1 Transition Risks Requirements and Regulation of Existing Products and Services	Finding Alternative Substances Establish regular communication channels with manufacturers and suppliers to evaluate and identify alternative substances in compliance with the latest regulatory requirements.	Seeking Alternative Substances Mainly consists of labor costs for supplier collaboration and procurement costs for alternative materials. Total investment in 2025 reached NT\$4,442 thousand. Given that future regulatory requirements may still change, subsequent investment will depend on regulatory mandates and actual implementation needs.	Present, short-term, and mid-term
	Establishing Toxic Substance Management Measures Establish the "Management Regulations for Toxic and Chemicals of Concern" and related SOPs, and respond to changes in toxic substance control through regular updates of regulations regarding substances of concern.	Formulate Toxic Substance Management Measures To effectively manage toxic substances, it is necessary to regularly monitor updates to hazardous substance regulations and revise the relevant standard operating procedures (SOPs) in a timely manner. The primary strategic investment required is labor cost. Total investment in 2025 reached NT\$105 thousand. In the short-, mid-, and long-term, we plan to allocate approximately NT\$75	
	Regular Internal Training and Toxic Substance Audits Provide employees with regular education and training on toxic substances and auditing to enhance their practical operational experience.	Regular Internal Training and Toxic Substance Audits The main investment items for this project include personnel and training costs. The total investment in 2025 reached NT\$131 thousand, and the average annual investment in labor costs is expected to be approximately NT\$74 thousand through 2030.	

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3.1 Climate Action

Risk / Opportunity Type	Strategies Implemented	Investment Plan and Financial Impact (Unit: NT\$)	Implementation Period
R3 / O3 Transition Risk / Opportunities Low-carbon Energy Transition / Renewable Energy Development (Note)	Continued Expansion of Solar PV Equipment Since 2022, we have continuously planned and constructed solar PV systems, with further additions made in 2025 to reduce our dependence on traditional electricity and lower operational carbon emissions. Transitioning Solar PV to Self-Generation and Self-Consumption Starting in 2024, newly constructed solar PV systems have been transitioned to a self-generation and self-consumption model. Plans are also in place to gradually transition all existing systems and equipment to this model to achieve 100% self-generation and self-consumption of existing renewable energy by 2030.	Continued Construction of Solar PV Facilities The main investments in this strategy include equipment installation, maintenance, and insurance costs. In 2025, the investment in the construction of solar PV equipment for Hangar No. 2 of the maintenance facility totaled NT\$41,158 thousand, with planned annual expenditures of approximately NT\$891 thousand for subsequent equipment maintenance and insurance. Transitioning Solar PV to Self-Generation and Self-Consumption To achieve the goal of 100% self-generation and self-consumption of renewable energy, a self-generation and self-consumption solar PV system was added in 2025, with plans to gradually convert the company's existing solar PV equipment to self-generation and self-consumption.	Present, short-term
R6 Physical Risk - Acute Increased Severity of Extreme Weather Events	Implement Factory Disaster Prevention Measures and Typhoon Preparations Execute emergency response measures, such as regular pruning of vegetation, replacement of supports, and strengthening of waterproofing works, to reduce the risk of damage to facilities and equipment. Disaster Insurance Property insurance is taken out for manufacturing and maintenance hangars to cover natural disasters and accidents. Establishment of High-Temperature Occupational Safety Prevention Plan and App Development Formulate a heat hazard prevention plan for outdoor workers in high temperatures based on guidelines from the competent authority, and independently develop a monitoring application to reduce the risk of heat-related injuries for employees.	Implement Factory Disaster Prevention Measures and Typhoon Preparations The main expenditures were labor costs and repair and reinforcement costs, with a total investment of NT\$133 thousand in 2025. Looking ahead, the Company plans to invest an average of NT\$90 thousand per year in labor costs and expects to implement repair and reinforcement projects every two years, with an average investment of NT\$120-170 thousand per cycle (depending on the repair items). Purchase Disaster Insurance The primary expenditure was for disaster insurance, with a total investment of NT\$10,628 thousand in 2025, and an expected average annual investment of approximately NT\$10,703 thousand through 2030. Establish a High-temperature Occupational Safety Prevention Plan and Develop an App The primary investment is for app development. In 2025, NT\$23 thousand was invested in initial app development, and approximately NT\$46 thousand is expected to be invested in 2026 to enhance and refine additional application functions.	Present

(Continued on next page)

3.1 Climate Action

Risk / Opportunity Type	Strategies Implemented	Investment Plan and Financial Impact (Unit: NT\$)	Implementation Period
O1 Opportunities Use of New Technologies	Semi-automated Production Line By implementing robotic arms, semi-automated production is achieved, enhancing scheduling and production efficiency while reducing energy and resource consumption and lowering inspection error rates.	Semi-automated Production Line The primary investment is directed toward system setup costs to improve production efficiency. Robotic arms were introduced in 2024, and further equipment is expected to be added in 2026 and 2027, with a total planned investment of approximately NT\$15,730 thousand.	Present
	Digital Transformation Integrate digital tools and monitoring equipment into workflows to strengthen operational management and information integration, enhance real-time data availability and traceability, and effectively reduce operational error rates.	Digital Transformation To enhance quality management and the timeliness of information, we have progressively invested in digital tools, primarily focusing on system implementation and maintenance costs. In 2025, NT\$7,406 thousand was invested in system implementation and manpower maintenance. We plan to introduce a new digital tool in 2026 with an expected investment of approximately NT\$1,500 thousand, as well as an annual investment of approximately NT\$156 thousand for system maintenance.	
O2 Opportunities Entry into New Markets	Build Maintenance Capabilities for New-Generation Energy-Efficient Models In response to customer demand for the maintenance of new-generation energy-saving models, establish the necessary technical expertise and operational capabilities to ensure a solid foundation for undertaking new maintenance business.	Build Maintenance Capabilities for Next-generation Energy-saving Models To meet the maintenance requirements of customers introducing the new generation A350 aircraft, the Company implemented relevant investments this year. Main investments include personnel training and equipment costs.	Present, short-term, and mid-term
	Develop New Manufacturing Capabilities Gradually build emerging manufacturing capabilities and expand the scope of manufacturing and other operations related to next-generation energy-efficient models to support future business expansion needs.	Develop New Manufacturing Capabilities A specific investment schedule for this investment plan has not yet been finalized and will be adjusted dynamically based on market demand, business development progress, and overall operational planning. Preliminary plans are to make related investments in 2026, primarily focusing on the construction or expansion of manufacturing plants and material procurement costs, to support the development of new manufacturing capacity and subsequent business expansion needs.	

Note: Since the response strategies for "low-carbon energy transition" and "renewable energy development" are consistent, they are combined into a single row in the table.

3.1 Climate Action

3.1.4 Climate Scenario Analysis and Resilience Assessment

In 2024, EGAT introduced climate scenario analysis for the first time to enhance the quantitative assessment of the potential operational and financial impacts of major climate-related risks and opportunities. For the current year, one representative physical risk, one transition risk, and one opportunity were selected for scenario analysis to serve as a key reference for establishing the Company's climate risk management and financial assessment framework.

With the update of the 2025 climate-related risk and opportunity identification results, EGAT continues to review the applicability and depth of previous scenario analysis topics. Adjustments and expansions have been made based on the latest material risks and opportunities to ensure that the scenario analysis results accurately reflect the actual climate risks and development opportunities faced, serving as a basis for strategic planning and the enhancement of corporate climate resilience.



3.1 Climate Action

Transition Risk: Increased GHG Emission Pricing

Scenario Background	- Scenario Selection: Taiwan Carbon Fee Review Committee Scenario - Timeframes: short-term (1–5 years) and mid-term (6–10 years), with the analysis conducted based on the target year 2030. - Scope of Analysis: The Company's own operations (covering all operating plants and offices in Taiwan)	
Scenario Description and Parameters Used	In accordance with the Climate Change Response Act, this scenario assesses the future carbon fee collection mechanism and considers the impact of various carbon reduction pathways on EGAT's 2030 GHG emissions to quantify the potential financial impact. The evaluation process considers current policy trends and carbon pricing fluctuations, simulating emission changes and corresponding carbon fee costs under various scenarios.	Reduction Pathway 2 Achieve the reduction target of 0.80 tCO₂e/million in GHG intensity for EGAT by 2030 through carbon reduction measures. Given the changes in carbon credit market mechanisms and strengthened regulations, the Company can reduce its carbon fee expenditures.
	Reduction Pathway 1 No response measures. Based on the base year (2023) emissions, if no additional GHG emission reduction measures are taken, operating costs in 2030 may increase under scenarios of carbon market volatility and strengthened regulation.	
Main Assumptions	2030 Carbon Fee Rate: According to the Executive Yuan's General Explanation of the Draft Fee-charging Rates of Carbon Fees, the carbon fee rate to be collected in 2030 is expected to range from NT\$1,200 to NT\$1,800/tCO₂e. - The scenario analysis did not take into account changes in inflation and exchange rates.	
Impact Assessment	Since EGAT was not subject to carbon fee regulations in 2025, the "percentage of assets or business activities affected by climate-related transition risks" is not applicable.	Reduction Pathway 2 The estimated financial impact is approximately 0.095 – 0.142% of 2030 revenue.
	Reduction Pathway 1 The estimated financial impact is approximately 0.105 – 0.157% of 2030 revenue.	
Resilience	To mitigate the impact of transition risks on operations, EGAT is actively implementing climate risk mitigation measures. In 2023, the company officially adopted the ISO 14064 GHG inventory system and simultaneously launched carbon reduction initiatives, which include replacing high-energy-consuming equipment and installing high-efficiency, energy-saving facilities to directly reduce operational GHG emissions. In 2025, EGAT continued to deepen its carbon reduction efforts, investing a total of NT\$62,534 thousand in the implementation of relevant mechanisms, equipment replacement, and the establishment of green energy, demonstrating its commitment to sustainable development and low-carbon transformation. Please refer to the "3.2 Energy and Greenhouse Gas Management" chapter for the implementation performance and planning of various countermeasures.	

3.1 Climate Action

Physical Risk: Extreme Weather Impact (I)	
Scenario Background	- Scenario selected: SSP5-8.5 (warming of 4.3°C) - Timeframes: short-term (1–5 years) and mid-term (6–10 years), with the analysis conducted based on the target year 2030. - Scope of Analysis: The Company's own operations (covering all operating plants and offices in Taiwan)
Scenario Description and Parameters Used	Under the SSP5-8.5 climate change scenario, the increased frequency of severe typhoons may elevate the climate risks across all of EGAT's operational facilities. Extreme rainfall events may damage equipment and machinery, resulting in corporate asset losses. Such events also increase the amount of sediment flowing into reservoirs, which can lead to persistently high turbidity, preventing water treatment plants from operating normally and thereby impacting overall operations. Whenever a typhoon strikes, EGAT must ramp up manpower deployment to mitigate the resulting impact. As the frequency of severe typhoons increases, the rising demand for manpower deployment will further drive up operating costs. - Flood Risk Assessment: Based on the "Dr.A Disaster Risk Adaptation Platform", the potential asset value impairment for factory areas at risk of flooding in 2030 under the SSP8.5 scenario, during extreme rainfall events (650mm/24hr), was assessed. - Extreme Rainfall Frequency: Each severe typhoon event is defined as one extreme rainfall event. The projected frequency of severe typhoon impacts by 2030 is assessed based on statistical data from the Climate Change Adaptation and Disaster Risk Assessment Platform (Dr.A) and research reports published by the National Science and Technology Center for Disaster Reduction (NCDR). - The primary operational impact of typhoons is estimated based on actual data from past severe typhoon events, specifically regarding equipment maintenance costs and the labor costs associated with the temporary deployment of typhoon prevention teams.
Main Assumptions	- It is assumed that each typhoon primarily impacts operations for one day. - The scenario analysis did not take into account changes in inflation and exchange rates.
Impact Assessment	The estimated total financial impact is approximately 0.297% of 2030 revenue.
Resilience	To mitigate the impact of extreme climate events on operations, EGAT continues to implement adaptation strategies. These include developing alternative maintenance methods, employing flexible workforce deployment, and enforcing shift and handover systems, as well as coordinating with customers to adjust aircraft and product delivery schedules to minimize operational disruptions. These measures primarily involve workforce adjustments and have not incurred any additional costs. Additionally, the plant has installed disaster prevention facilities to mitigate the risks of flooding and water shortages, minimizing the potential for equipment damage and operational disruptions. Furthermore, the company has obtained disaster insurance to diversify the financial impact of potential catastrophes. In 2025, the cost of related adaptation measures was approximately NT\$10,761 thousand. Plans have been completed and budgets allocated for ongoing adaptation items in the short-, mid-, and long-term to enhance the company's overall response capability and operational resilience in the face of climate risks. Please refer to "3.1.3 Response Strategies and Financial Impacts" for details on adaptation measures and future planning regarding the impacts of extreme weather.

3.1 Climate Action

Physical Risk: Extreme Weather Impact (II)	
Scenario Background	- Scenario Selection: Company Estimated Scenario (Custom Scenario) - Timeframe: Short-term (1-5 years), mid-term (6-10 years), with analysis conducted for 2025, 2030, and 2035 - Scope of Analysis: The Company's own operations (covering all operating plants and offices in Taiwan)
Scenario Description and Parameters Used	As extreme climate events become more severe, the increasing frequency of extreme heat events may drive up overall electricity demand and grid load, thereby compromising the stability of the power supply. Based on past experience, voltage instability or brief power outages during periods of high temperature may cause plant equipment or machinery to trip, increasing the risk of operational disruption. When equipment trips, additional manpower is required for repair and restoration, leading to higher labor costs. At the same time, the repair and restart process increase electricity demand, further driving up operating costs. - Frequency of Operational Disruptions Due to Voltage Instability or Brief Power Outages: Based on the actual operational disruptions that occurred in 2025, this serves as the baseline for the potential number of disruptions in 2030 and 2035. An upper limit is set to assess the sensitivity of the financial risk impact relative to the frequency of these incidents. - The primary impact of operational interruptions caused by voltage instability or brief power outages is estimated based on investigations into labor costs and the power consumption of individual machines during repair periods from past incidents. - Estimated Taipower Industrial Electricity Prices: Based on the actual average electricity price of EGAT in 2025, and with reference to the IEA electricity cost change rate and Taiwan's energy mix, the electricity prices under the 2030 and 2035 energy structure targets are estimated.
Main Assumptions	- It is assumed that the unit labor cost remains constant from 2025 to 2035. - It is assumed that the number of machines in operation from 2025 to 2035 remains unchanged. - The scenario analysis did not take into account changes in inflation and exchange rates.
Impact Assessment	- Assets or operating activities affected by climate-related physical risks accounted for approximately 0.0014% of 2025 revenue. - The estimated increase in operating costs is approximately 0.0014 - 0.0020% of the 2030 revenue. - The estimated increase in operating costs is approximately 0.0014 - 0.0027% of the 2035 revenue.
Resilience	To mitigate the potential impact of extreme climate events on operations, EGAT continues to strengthen the daily inspection and maintenance of facility equipment to reduce the risk of operational disruptions or equipment damage caused by machine shutdowns during power instability or brief outages. Meanwhile, load pressure on the power grid is reduced through the allocation and management of electricity use within the plant during daily operations. These practices have been integrated into existing operational management processes and have had no significant financial impact to date. In addition, considering that extreme high-temperature events not only affect equipment operation but also pose risks to the health of on-site personnel, EGAT established a high-temperature occupational safety and health prevention SOP in 2025 and planned the development of a mobile application to strengthen on-site personnel safety management. The system process is expected to be completed and officially implemented in 2026. Please refer to "3.1.3 Response Strategies and Financial Impacts" for details on adaptation measures and future planning regarding the impacts of extreme weather.

3.1 Climate Action

Opportunity: Entry into New Markets	
Scenario Background	- Scenario Selection: Company Estimated Scenario (Custom Scenario) - Timeframe: Short-term (1-5 years), mid-term (6-10 years), with analysis conducted for 2025, 2030, and 2035 - Scope of Analysis: The Company's own operations (covering all operating plants and offices in Taiwan)
Scenario Description and Parameters Used	Assess structural changes based on major aircraft manufacturers' forecasts for the future aviation market and the replacement of next-generation aircraft. Based on this, the Company estimates the demand growth for existing maintenance and manufacturing businesses based on changes in the market share of new-generation models during the scenario analysis year. It further assesses the potential revenue growth and the scale of business opportunities that could be realized if operating performance grows in tandem with overall market expansion.
Main Assumptions	- Assume that 100% of the new and replacement aircraft in the market by 2030 and 2035 are next-generation models. - The scenario analysis did not take into account changes in inflation and exchange rates.
Impact Assessment	The Company has conducted scenario analyses and impact assessments based on existing industry research reports and market analysis data, while considering the application potential of next-generation models in the future aviation market. The development of the new aviation market may be subject to adjustments based on changes in the policy environment, technological maturity, and market demand, and is therefore characterized by a certain degree of uncertainty. The Company has conducted internal evaluations and projections of the potential market size and business opportunities for 2025, 2030, and 2035 to serve as a reference for internal management and decision-making, proactively positioning itself for future opportunities in the aviation market.
Response Strategies	To capture market opportunities for next-generation aircraft, EGAT continues to invest in new technology development and personnel training to increase the proportion of employees certified for next-generation aircraft maintenance. Simultaneously, the company is strengthening supply chain stability and development capabilities to meet the maintenance demands of these new aircraft models. Meanwhile, the Company continues to refine the manufacturing technologies for certain components of next-generation aircraft models and plans to gradually expand its operational capacity to align with future market trends.

3.1 Climate Action

Opportunity: Renewable Energy Development	
Scenario Background	- Scenario Selection: Stated Policies Scenario (STEPS) - Timeframe: Short-term (1-5 years), mid-term (6-10 years), with analysis conducted for 2025, 2030, and 2035 - Scope of Analysis: The Company's own operations (covering all operating plants and offices in Taiwan)
Scenario Description and Parameters Used	EGAT utilizes internal analysis to estimate the total renewable energy generation for the scenario analysis year. By referencing Taipower's industrial electricity price trends and existing green power feed-in tariff information, the Company further analyzes the proportions of self-consumption versus feed-in tariffs for that year. This allows for an evaluation of the electricity procurement costs saved through self-consumption and the revenue increased through feed-in tariffs, thereby measuring the overall economic benefit. Estimated Taipower Industrial Electricity Prices: Based on the actual average electricity price of EGAT in 2025, and with reference to the IEA electricity cost change rate and Taiwan's energy mix, the electricity prices under the 2030 and 2035 energy structure targets are estimated.
Main Assumptions	- Assuming that EGAT achieves 100% self-generation and self-consumption for its existing renewable energy equipment by 2030. - The scenario analysis did not take into account changes in inflation and exchange rates.
Impact Assessment	- Assets or business activities affected by climate-related opportunities accounted for approximately 0.08% of the 2025 revenue. - The total benefit of reducing operating costs and increasing revenue represents approximately 0.07% of the 2030 revenue. - The total benefit of reducing operating costs and increasing revenue represents approximately 0.06% of the 2035 revenue.
Response Strategies	EGAT continues to promote the installation of solar PVs. Starting in 2024, the development model was adjusted to focus on self-generation and self-consumption, with further expansion in 2025 to ensure that renewable energy directly supplies the electricity needs of the plant. The total amount of renewable energy certificates obtained from solar power generation this year was 1,636,720.00 kWh, and the self-consumption ratio of renewable energy reached 53.34%. Please refer to "3.2 Energy and Greenhouse Gas Management" for renewable energy power generation performance and energy management actions, and "3.1.3 Response Strategies and Financial Impact" for related investment and financial planning.

3.1.5 Metrics and Targets

EGAT has established short-, mid-, and long-term performance metrics and management goals for each identified material climate-related risk and opportunity, along with corresponding tracking and monitoring mechanisms to continuously review the implementation and effectiveness of these goals. Please refer to [Appendix 3](#) for the actual values and annual targets of the relevant metrics for 2025. EGAT will continue to conduct risk and opportunity assessments and review the alignment of metrics and targets based on the assessment results and the direction of operational strategies, making timely adjustments to ensure the effectiveness of its climate management strategies.

3.2 Energy and Greenhouse Gas Management

GRI: 302-1、302-3、302-4、305-1、305-2、305-3、305-4、305-5、305-7

SASB: RT-AE-130a.1

Driven by the outcomes of the United Nations Climate Change Conferences (COP), international expectations for low-carbon transformation, carbon management, and information disclosure continue to grow. This has prompted businesses to play a pivotal role in the transition to a low-carbon economy, further deepening their commitments to energy transition and GHG reduction, while focusing on enhancing the transparency of carbon inventory and strengthening carbon reduction responsibilities across supply chains. To address potential carbon control measures and meet the carbon management requirements of domestic and international customers, EGAT implemented the ISO 14064-1:2018 organizational GHG inventory in 2022 and incorporated a third-party verification mechanism in 2023. In response to international sustainability disclosure trends and future reporting requirements, EGAT adjusted its organizational GHG inventory to adopt the GHG Protocol starting in 2025 and completed third-party verification to strengthen alignment with mainstream international disclosure standards.

Due to changes in organizational boundaries for the 2025 inventory, EGAT has included additional activities within the "off-site coverage area" in addition to the existing Taipei Songshan Airport inventory. Furthermore, the inventories of the Guanyin and Dayuan plants have been consolidated. Consequently, 2025 has been set as the new inventory base year. The Company's GHG emissions originate mainly from Scope 2 (purchased electricity). This is largely due to the fact that EGAT's business scope encompasses aircraft maintenance and component manufacturing, which do not involve significant consumption of fossil fuels, nor the use of biofuels. According to the 2025 inventory results, the total GHG emissions and emission intensity of EGAT showed a downward trend, reflecting the effectiveness of GHG management as well as improvements in operational efficiency, energy resource utilization, and carbon reduction strategies. Starting in 2025, the Company has implemented Scope 3 GHG inventories for Category 3 (upstream fuel and energy-related activities), Category 13 (downstream leased assets), and Category 15 (investments). We will continue to promote GHG inventory and reduction measures, aiming to work with our supply chain partners toward a shared vision of sustainable development.



3.2 Energy and Greenhouse Gas Management

Greenhouse Gas Emissions Statistics

Status of Greenhouse Gas Emissions		2023	2024	2025
Scope 1 (Unit: tCO ₂ e)		2,978.91	3,151.56	3,897.43
Scope 2 (Note 1, Note 2) (Unit: tCO ₂ e)	Location-based	15,109.78	14,279.99	13,358.56
	Market-based	15,109.78	14,279.99	12,582.76
Scope 3 (Note 3) (Unit: tCO ₂ e)		-	-	4,937.70
Scope 1+ Scope 2 emissions (Note 4) (Unit: tCO ₂ e)	Location-based	18,088.69	17,431.55	17,255.99
	Market-based	18,088.69	17,431.55	16,480.19
Carbon Emissions Intensity (Note 5) (Unit: tCO ₂ e/NT\$ Million in Revenue)		1.22	1.07	0.95



Note 1: The Company inventories GHG emissions based on the operational control approach. GHG emissions are quantified using the following methodology: Activity Data × Emission Factor × GWP. Emission factors are referenced from the “GHG Emission Factors” announced by the Ministry of Environment on February 5, 2024, and GWP values are based on the IPCC Sixth Assessment Report (2021). The inventory includes CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃.

Note 2: Since the 2025 electricity emission factor was unavailable when the 2025 GHG inventory was performed, the 2024 emission factor (0.474 kg CO₂e/kWh) was adopted for inventory calculations. The 2023 inventory was calculated using the electricity emission factor announced for that year (0.494 kg CO₂e/kWh).

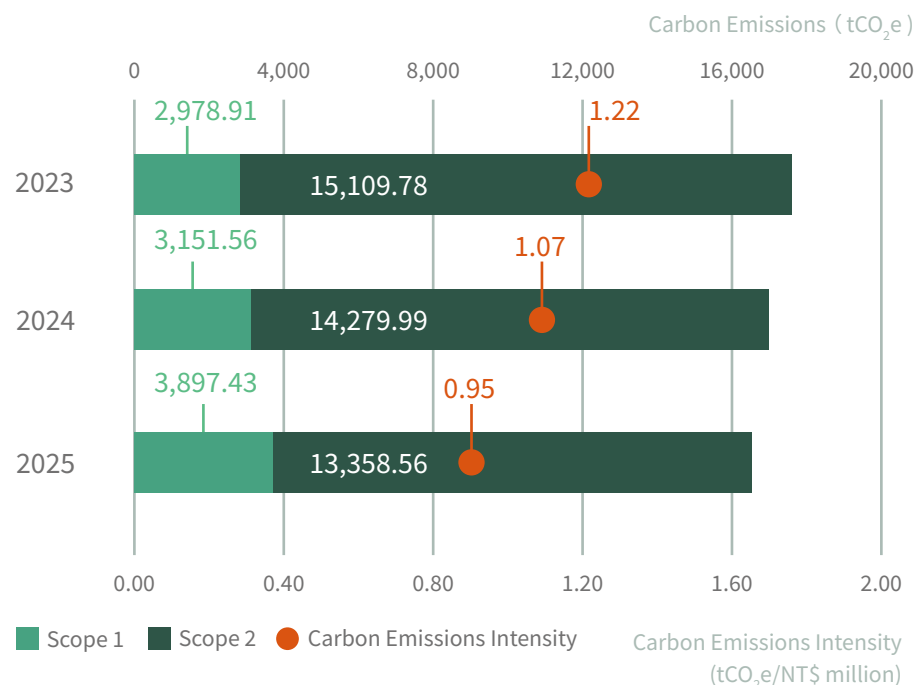
Note 3: EGAT introduced Scope 3 inventory in 2025 and has passed third-party assurance. The inventory categories include Category 3 (upstream fuel and energy-related activities), Category 13 (downstream asset leasing), and Category 15 (investments).

Note 4: The scope of the Company's GHG inventory from 2023 to 2024 included the Dayuan Plant, the Guanyin Plant, the leased office at Taoyuan International Airport, and the TSA Maintenance Department. To ensure the completeness of the inventory scope and its consistency with the report, starting in 2025, certain activities within the "off-site coverage area" were added to the inventory scope in addition to the existing Taipei Songshan Airport inventory, and the inventories for the Dayuan and Guanyin plants were merged.

Note 5: Emissions intensity = Scope 1 plus Scope 2 carbon emissions (location-based)/NT\$ million revenue.

3.2 Energy and Greenhouse Gas Management

Comparison of Greenhouse Gas Emissions and Carbon Intensity



Scope 3 GHG Emissions Statistics

Scope 3 Categories and Items		GHG Emissions (Unit: tCO ₂ e)
Category 3	Upstream fuel and energy-related activities	3,577.50
Category 13	Downstream asset leasing	74.82
Category 15	Investment	1,285.39

Note: EGAT implemented Scope 3 GHG inventory in 2025. Based on the identification of major Scope 3 emission sources, priority items were selected for inventory, and third-party assurance has been completed.

In 2025, EGAT's total energy consumption was 157,316.59 GJ, including purchased electricity, natural gas, gasoline, diesel, and solar power. Among them, the consumption of purchased electricity was the largest, accounting for 62.82% of total energy consumption. Purchased electricity is mainly used for factory lighting, assembly production, maintenance, and air conditioning systems. Despite continued business growth and an expanded inventory scope, energy intensity decreased from 9.25 (GJ/NT\$ million) in 2024 to 8.65 (GJ/NT\$ million) in 2025, indicating an improvement in energy efficiency. In addition, EGAT has implemented on-site renewable energy generation for self-use since 2024; by 2025, renewable energy consumption reached 5,893.53 GJ, accounting for 3.75% of total energy consumption. Going forward, we will continue to promote energy-saving equipment upgrades and replacements across all operating sites, while increasing the use of renewable energy.



3.2 Energy and Greenhouse Gas Management

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

Item (Note 1, Note 2)	2023	2024 (Note 5)	2025
Purchased electricity (GJ) (Note 3, Note 4)	109,270.15	104,088.44	98,821.77
Renewable energy consumption (GJ)	-	1,171.27	5,893.53
Gasoline (GJ)	6,239.05	7,096.12	8,152.81
Diesel (GJ)	17,347.39	17,962.39	21,795.48
Natural Gas (GJ)	23,004.17	24,827.04	27,808.02
Green Electricity Sold (GJ)	3,076.48	4,993.99	5,155.02
Total Energy Consumption (GJ)	153,618.63	150,701.18	157,316.59
Energy Intensity (GJ/NT\$ million revenue)	10.39	9.25	8.65

Note 1: Source of unit calorific value: Gross Calorific Values (GCV) from IPCC AR6.

Note 2: To comply with SASB standards, the higher heating value (Gross Calorific Value, GCV) is used to calculate energy consumption from fuels and biofuels (EGAT does not use biofuels).

Note 3: Energy consumption is measured in GJ.

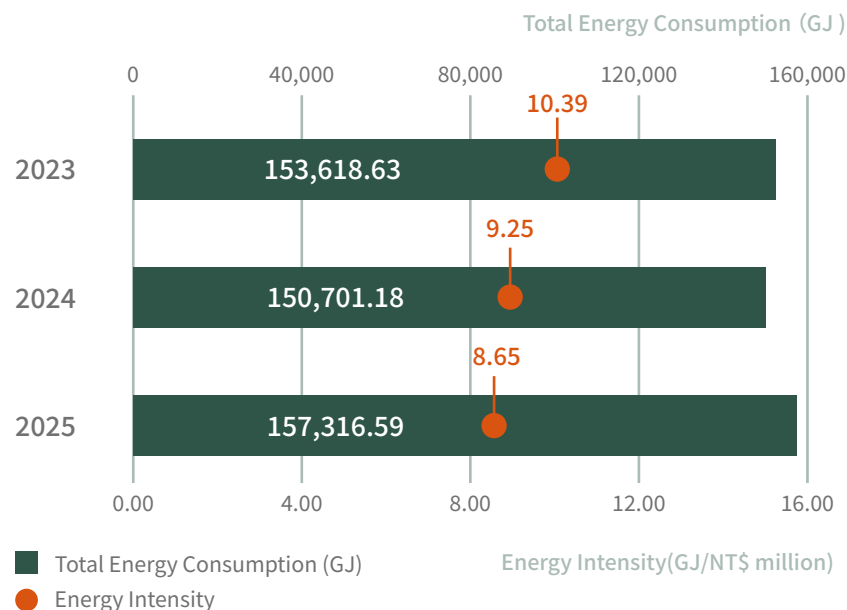
Note 4: The Company's energy survey scope for 2023 to 2024 included the Dayuan Plant, the Guanyin Plant, the leased office at Taoyuan International Airport, and the TSA Maintenance Department. To ensure the completeness of the inventory scope and its consistency with the report, starting in 2025, certain activities within the "off-site coverage area" were added to the inventory scope in addition to the existing Taipei Songshan Airport inventory, and the inventories for the Dayuan and Guanyin plants were merged.

Note 5: To ensure information accuracy, the calorific values for certain energy sources used in 2023 and 2024 have been revised following a review. The revised total energy consumption for 2023 is approximately 7.20% higher than previously reported, and for 2024, it is approximately 6.53% higher than previously reported. This adjustment only corrects the heating values of gasoline and natural gas for certain plants and does not affect historical activity data.



3.2 Energy and Greenhouse Gas Management

Comparison of Total Energy Consumption and Intensity



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

In addition to GHG emissions, EGAT continues to strengthen its management of other air pollutants and has established a regular monitoring mechanism to ensure compliance with air pollution regulations. The Company complies with the regulations of the competent authorities regarding the management and reporting of air pollution emissions. Pollutant emissions are estimated based on air pollution fee declaration data and the mass balance method. In 2025, the total VOC emissions from all the Company's plants were approximately 8.90 metric tons. As NOx is currently only tracked for the manufacturing plant, the total emissions were approximately 0.53 metric tons. To continue reducing the impact of air pollutants on the environment, the Company will continue to review the efficiency of process operations and control equipment, and track emission trends based on reporting results to enhance the effectiveness of air pollution management.

In 2025, EGAT continued to implement various carbon reduction measures, including replacing chillers with high-efficiency models, adding waste heat recovery systems for air compressors, and optimizing equipment to further improve energy efficiency. In addition, annual carbon reduction efforts have been extended to daily electricity consumption in the office (non-field operation areas). Energy recovery systems were implemented for elevator operations, with the recovered electricity redirected for office use to comprehensively reduce energy consumption.

Total energy savings in 2025 reached 3,779.34 GJ. The most significant contribution came from the replacement of chillers, which accounted for 63.42% of the total savings and was equivalent to a reduction of 315.59 tCO₂e. Additionally, in 2025, a solar PV system was installed on the roof of the maintenance facility's shed to operate on a self-generation and self-consumption basis. Its annual power generation reached 4,094.90 GJ, equivalent to a reduction of 539.16 tCO₂e.

To promote various carbon reduction measures, EGAT refers to the Ministry of Environment's "Regulations Governing the Collection of Carbon Fees" and has adopted an internal carbon price of NT\$300 per ton as a benchmark. This allows the company to assess the short-term impact of government carbon fees and accelerate its progress toward net-zero emissions by evaluating the effectiveness of investments in carbon reduction measures. In the future, in addition to regularly reviewing the energy efficiency of existing equipment for gradual replacement and improvement, we will also promote the electrification of transport vehicles. Starting in 2026, electric vehicles (EV) are expected to be introduced for certain operational and service vehicles, supported by relevant measures to continuously improve overall operational energy efficiency.

3.2 Energy and Greenhouse Gas Management

Annual Carbon Reduction Measures and Results

2025 Carbon Reduction Measures		Annual Energy Saving (kWh)	Annual Energy Saving (GJ)	GHG Emission Reductions (mt CO ₂ e)
Maintenance Plant	Solar PV Installation Project for No.2 Hangar Roof (Note 1)	-	-	539.16
	Replaced with high-efficiency chillers	225,132.00	810.48	106.71
	Elevator energy recovery	2,971.90	10.70	1.40
	Air compressor heat recovery project (Reduction of natural gas consumption)	2,343(m ³)	79.13	4.44
Manufacturing Plant	Humidifier operation adjustment	87,120.00	313.63	41.29
	Air handling unit adjustment operation	6,388.80	23.00	3.03
	Heater operation adjustment	188,760.00	679.54	89.47
	Lighting fixture replacement (Replacement with high-efficiency LED light tubes)	576.00	2.07	0.27
	Chiller replacement	440,670.00	1,586.41	208.88
	Installation of additional air compressor waste heat recovery system	75,312.00	271.12	35.70
	Improvement of alkaline wastewater treatment equipment	904.30	3.26	0.43
Total			3,779.34	1,030.78

Note 1: The solar energy equipment is for self-generation and self-consumption, mainly to offset a portion of grid power usage; therefore, "energy savings" information is not available. However, this measure can still serve as a carbon reduction initiative to lower the GHG emissions generated by the Company's operations.

Note 2: The figures for annual energy savings and GHG reductions have been rounded to the second decimal place.

3.2 Energy and Greenhouse Gas Management

Supporting Airport Carbon Reduction Initiatives

In 2025, EGAT responded to the carbon reduction initiative of Taoyuan International Airport by signing the "Letter of Intent for the Taoyuan International Airport 2026-2028 Collaborative Carbon Reduction Plan". The Company committed to collaborating with Taoyuan International Airport and various partners to promote carbon reduction actions in accordance with the plan's goals and work schedules, joining efforts to support international carbon reduction initiatives and move toward the vision of net-zero emissions.

Air Compressor Waste Heat Recovery System Project

EGAT continues to promote energy conservation and efficiency improvements in its manufacturing processes. The Company has implemented a "compressed air waste heat recovery system" at its manufacturing plant, which captures waste heat generated during air compressor operation via heat exchangers. This recovered heat is stored in a hot water system to supply water for facilities and bathrooms, preheat boiler make-up water, and maintain temperatures in process hot water tanks. These measures improve heat reuse efficiency and reduce energy consumption, thereby enhancing overall energy and environmental management performance.

Elevator Energy Recovery

In 2025, EGAT introduced "Elevator Energy Recovery" measures to recover excess mechanical energy generated during operation. This energy is consumed in real time by the elevator system during power regeneration, improving the utilization efficiency of the recovered electrical energy.

To ensure the stable operation of the regenerative system and facilitate management and tracking, the Company has installed regenerative system modules and monitoring equipment to monitor voltage status and cumulative energy savings in real-time, providing a record of the system's effectiveness. This measure is expected to reduce the power load required for elevator operation, further decreasing the consumption of purchased electricity and indirectly reducing operational GHG emissions, thereby continuing to enhance energy-saving and carbon-reduction achievements across the plant.

3.2 Energy and Greenhouse Gas Management

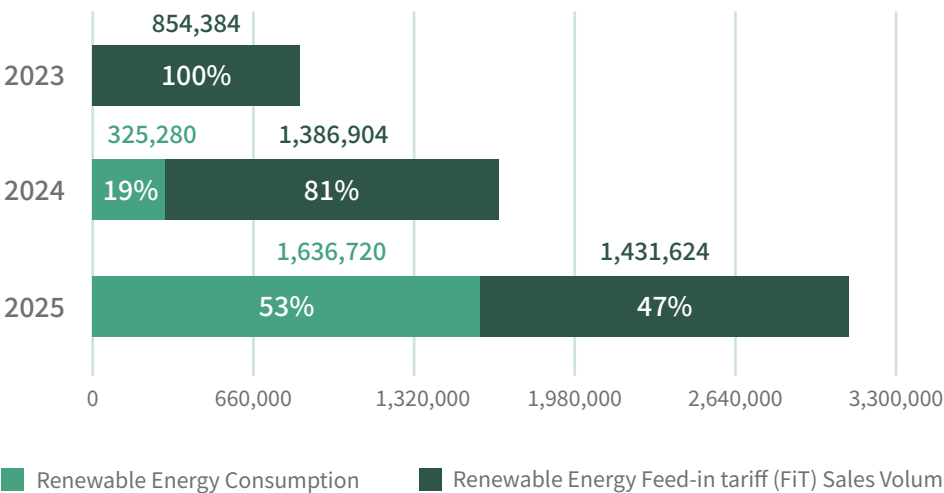
Renewable Energy Development

Since 2022, to enhance the utilization value of its factory rooftop space and achieve its corporate green energy sustainability goals, EGAT has commenced the phased planning and installation of solar PV systems. In 2022, a total of 696.96 kW of solar power generation systems were installed on the rooftops of the New Powerplant Facility and the fourth floor of the manufacturing plant. In 2023, a 499.29 kW solar power generation system was installed and interconnected to the grid on the roof of the Hangar No. 4.

To further enhance carbon reduction benefits, EGAT adjusted its solar energy development strategy in 2024, shifting to a self-generation and self-consumption model. A 499.29 kW solar PV system was installed on the roof of the manufacturing plant's third floor, and in 2025, an additional 1,204.91 kW of solar PV capacity was added to the roof of Hangar No. 2, allowing renewable energy to directly supply the plant's electricity needs. The total amount of renewable energy certificates obtained from solar power generation this year reached 1,636,720.00 kWh, with the self-generation and self-consumption ratio of renewable energy reaching 53.34%.

EGAT will continue to expand its use of renewable energy, aiming for 100% of its existing renewable energy equipment to be used for self-generation and self-consumption by 2030. To achieve this goal, we plan to convert the rooftop solar PV system of Hanger No. 4 to a self-consumption model in 2026. This will increase our proportion of green energy usage, further reduce operational carbon emissions, and advance our progress toward sustainable development goals.

EGAT Annual Renewable Energy Generation (kWh)

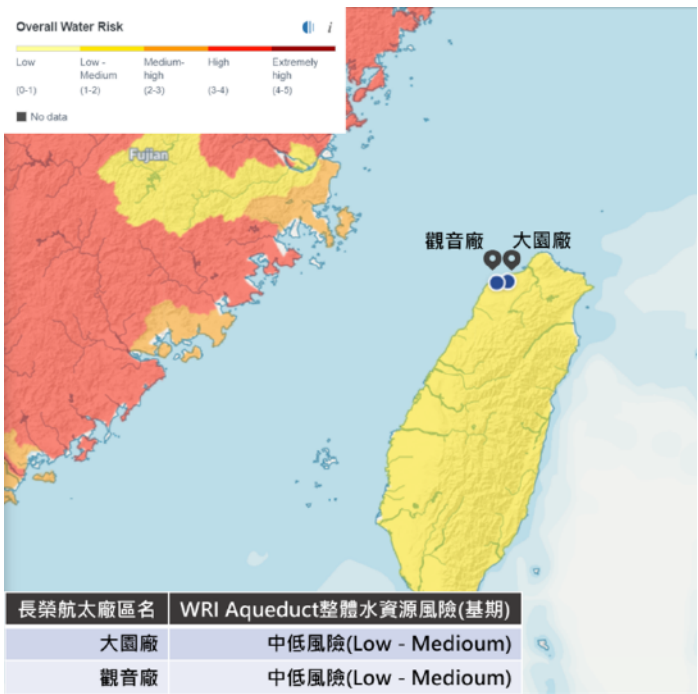


3.3 Water Resource Management

GRI: 303-1、303-2、303-3、303-4、303-5

Under the influence of climate change, the frequency of extreme climate events has increased and rainfall patterns have shifted significantly. Coupled with Taiwan's predominantly mountainous terrain and short, steep rivers, water resources are unevenly distributed across time and space, making water resource management an increasingly critical issue. To avoid potential risks to local ecosystems and residents' water use from sourcing water from areas with high water resource pressure, EGAT employs the Aqueduct Water Risk Atlas tool developed by the World Resources Institute (WRI) to conduct an overall water risk assessment for each operational site. The analysis referenced climate change scenarios ranging from RCP 2.6 to RCP 8.5. The results indicate that under both lower and higher carbon emission scenarios, the maintenance facilities and manufacturing plants remain within the low-to-medium risk range.

Currently, all operational sites of EGAT draw water from the Shimen Reservoir. The water sources consist entirely of municipal tap water, which is utilized for domestic consumption, on-site manufacturing processes, and cooling tower circulation. To optimize water efficiency, EGAT has implemented rainwater recycling systems across our maintenance facilities and manufacturing plants. This harvested water is dedicated to non-potable applications with no human contact, including cooling tower circulation and facility cleaning, highlighting our commitment to water recycling and resource circularity. In 2025, the total amount of rainwater harvested reached 1,432 metric tons. EGAT will continue to strengthen its water resource utilization strategy and optimize water-saving technologies to lower its reliance on natural water sources.



The total water withdrawal in 2025 was 242.25 million liters, representing an increase of 4.51% over the previous year. Although total water intake increased in 2025 as the scale of operations expanded, water intensity was 0.013, continuing a downward trend compared to previous years. To further enhance water efficiency, implement water resource management, and demonstrate concrete results, in 2025, in addition to continuing to review our operational water use, we further established short-, mid-, and long-term water intensity targets to strengthen water resource management efforts. In terms of effluents, plant effluents are managed according to local regulations. The drainage from the maintenance plant is directed through independent discharge outlets into the Puxin River or collected for centralized treatment at the airport sewage treatment plant before discharge, while the manufacturing plant'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 2026).

3.3 Water Resource Management

Water Consumption Data for the Past Three Years

Unit: million liters

Water Usage Item	2023	2024	2025
Water source: Third party water (Tap water)	242.38	231.80	242.25
Water intake	242.38	231.80	242.25
Water discharge	90.43	95.03	124.12
Water consumption	151.95	136.78	118.13

Note 1: Water consumption information does not include the TSA Maintenance Department and excludes Ever Superior Technologies (EST) and GE Evergreen Engine Services Corporation.

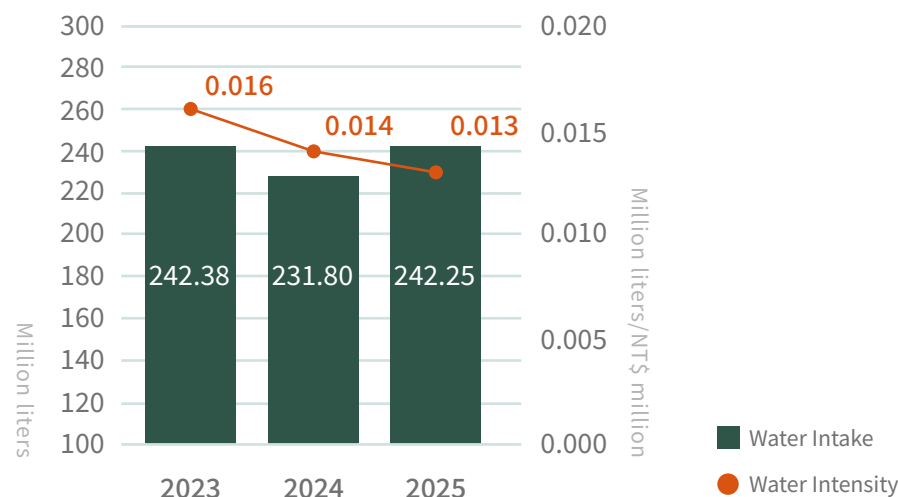
Note 2: None of our operational sites use seawater-derived sources of water.

Note 3: All wastewater undergoes treatment before being discharged into receiving water bodies, ensuring compliance with regulatory standards.

Note 4: Water consumption is estimated based on the difference between water intake and wastewater discharge, representing non-recyclable water.

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 2023 to 2025, the concentrations of COD and suspended solids (SS) discharged by EGAT have remained below regulatory limits, avoiding river pollution.

Water Resource Consumption Data



Note 1: Water intensity = Water withdrawal (million liters) / annual revenue (NT\$ million).

Note 2: In response to the water use targets set for this year, the basis for calculating water intensity has been re-examined, and "water consumption" has been revised to "water withdrawal" as the numerator for calculating water intensity.

The Wastewater Discharge Control Standards for EGAT are as Follows

- Maintenance facility effluent standards for sewer connection:
pH 6-9; SS $\leq$ 180 mg/L; COD $\leq$ 400 mg/L
- Maintenance facility discharge standards:
pH 6-9; SS $\leq$ 30 mg/L; COD $\leq$ 100 mg/L
- Manufacturing plant effluent standards for sewer connection:
pH 5-9; SS $\leq$ 480 mg/L; COD $\leq$ 560 mg/L

3.3 Water Resource Management

Wastewater Quality Discharge Data

Unit: mg/L

Discharge Outlet	Year	pH	SS	COD	Copper	Nickel	Zinc	Ammonia Nitrogen
Dayuan Maintenance Facility Regulated Outlet	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
	2025	8.30	103.90	251.50	0.22	0.07	0.11	33.40
Dayuan Maintenance Facility Effluent Outlet	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
	2025	7.40	2.50	11.30	0.04	0.12	0.04	0.35
Guanyin Plant Regulated Outlet	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
	2025	7.55	12.15	48.80	0.12	0.00	0.00	0.30

Note 1:
EGAT has three wastewater discharge outlets, including the regulated discharge outlet, effluent outlet, and regulated discharge outlet of the manufacturing plant.

Note 2:
EGAT did not test the COD of the maintenance facility regulated outlet prior to 2024; therefore, no COD information was disclosed for 2023 and 2024. However, the COD of the maintenance facility regulated outlet has been included in the testing items since 2025.



3.4 Circular Economy and Waste Management

GRI: 306-1、306-2、306-3、306-4、306-5

SASB: RT-AE-150a.1、RT-AE-150a.2

EGAT continues to comply with relevant local government regulations governing waste removal, strictly executing waste declaration, clearance, and disposal workflows while actively promoting resource recycling initiatives. The business waste generated across our plants is contracted to clearance providers for regular removal, and is subsequently entrusted to certified treatment vendors for recycling and reuse based on the specific types of waste produced. In addition, the Company adheres to the Regulations Governing Determination of Reasonable Due Care Obligations of Enterprises Commissioning Waste Clearance and verifies that outsourcing contractors properly handle waste transportation and disposal in accordance with contracts and relevant laws and regulations by comparing final declaration forms with outsourcing manifests, thereby ensuring the compliance of relevant operations.

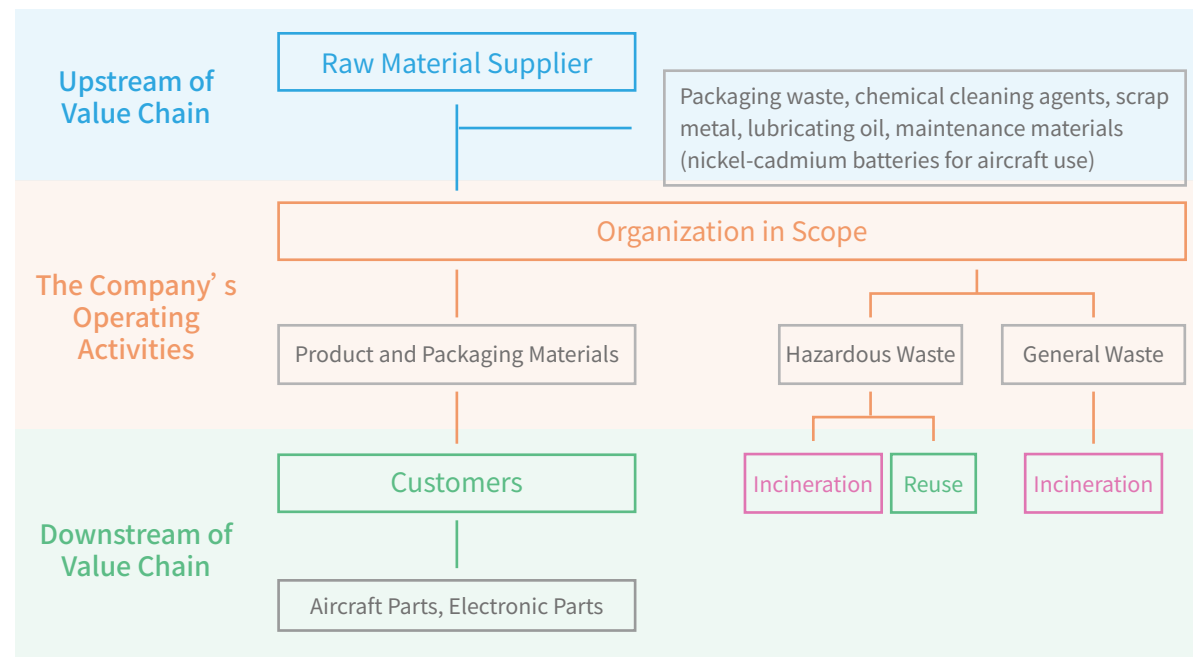
To implement the principles of a circular economy and reduce the environmental impact of waste, EGAT properly collects metal scraps generated during its manufacturing processes and sells them to domestic and international recycling companies. These materials are then smelted and repurposed into other products, maximizing the efficiency of resource reuse. Regarding plant management, the Company handles waste in accordance with regulations, promotes the integration of environmental protection into daily operations, and encourages employees to participate in resource recycling and waste reduction initiatives. In the future, the Company will continue to utilize process optimization, technological advancements, and the ongoing promotion of material reuse to minimize waste generation at the source, thereby enhancing the environmental efficiency of our overall operations.

To gain a more comprehensive understanding of waste generation within its operations, EGAT conducts in-depth inventories across the entire value chain, from upstream suppliers to its own operations and downstream activities. The volume of various waste types is tracked using weighing records from outsourced disposal services, and effective management mechanisms have been established and implemented. At the upstream supplier stage, the primary waste consists of packaging materials such as outer boxes and protective films. Waste generated during the operational stage includes hazardous and general waste, such as solvent waste, paint and cleaning agent waste containing heavy metals, lithium batteries, and metal scraps, resulting from aircraft maintenance and aerospace parts manufacturing. The Company has established waste management processes and response measures to ensure that all types of waste are properly sorted, recycled, and treated, thereby minimizing the environmental impact of waste.

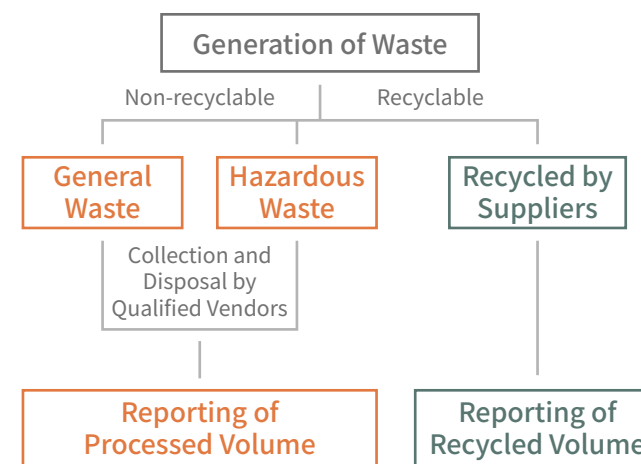


3.4 Circular Economy and Waste Management

EGAT's Waste Management Flow



EGAT Waste Management Process



Waste generated by EGAT's operations 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 2025, EGAT further expanded the scope of its waste inventory to include waste filter elements and zinc-nickel plating to improve the integrity and accuracy of its waste management.

The total amount of waste treated in 2025 was 2,044.19 metric tons, the majority of which was non-hazardous waste, totaling 1,789.61 metric tons and accounting for 87.55% of the total. To reduce waste generation, the Company manages non-hazardous waste through recycling and reuse. In 2025, the total amount of waste recycled and treated reached 742.74 metric tons, accounting for 41.50% of all non-hazardous waste. To further improve waste utilization, EGAT began partnering with waste disposal contractors equipped with energy recovery facilities in 2024. By converting combustible waste into energy, the Company aims to minimize its environmental impact. This measure continued to be implemented in 2025, with a portion of hazardous and non-hazardous waste treated via incineration for energy recovery, accounting for 55.51% of the Company's total business waste disposal.

3.4 Circular Economy and Waste Management

EGAT's total waste handling volume in 2025 increased by approximately 10.6% compared to 2024, mainly driven by growth in annual operating volume. To effectively manage waste, short-, mid- and long-term quantitative targets for waste intensity were also established in 2025 (please refer to [1.2.3 Short-, Mid- and Long-term Goals and Action Plans](#) for detailed information on the relevant targets) to serve as the basis for tracking management effectiveness and driving continuous improvement. In terms of actual implementation, EGAT has implemented management and control mechanisms across all stages, from source collection, classification, recycling, and processing to final transportation, in accordance with relevant regulations. This ensures that operational processes meet all requirements; consequently, no waste leakage incidents occurred in 2025.

Waste Management Statistics for 2025

Waste Category	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	41.98	41.98	5.29%	Incineration (non-energy recovery)
	Non-hazardous waste alkali	8.20	8.20		
	Waste wood	40.87	40.87		
	Used filter cartridge	1.09	1.09		
	Waste plastic mixtures	2.52	2.52		
	General garbage	917.51	917.51	53.21%	Incineration (energy recovery)
	Waste plastic mixtures	16.16	16.16		
	Waste wooden pallets	18.55	18.55		
	Used lubricant oil	68.98	68.98		
	Waste oil mixtures	106.27	106.27		
	Waste wood	158.31	158.31	41.50%	Recycled
	General recyclables	232.05	232.05		
	Scrap metal	93.21	93.21		
	Organic sludge	51.36	51.36		
	Inorganic sludge	32.56	32.56		

(Continued on next page)

3.4 Circular Economy and Waste Management

Waste Category	Waste Name	Generation (metric tons)	Outsourced Third-Party Processing (metric tons)	Percentage of Processing Method Adopted (%)	Processing Method
Hazardous Business Waste	Sodium dichromate	28.01	28.01	14.42%	Incineration (non-energy recovery)
	Organic solvents and wipes	3.08	3.08		
	Empty drums containing waste liquid	0.21	0.21		
	Infectious waste mixtures	0.05	0.05		
	Zinc-nickel plating	5.35	5.35		
	Other flammable waste mixtures	80.27	80.27	71.65%	Incineration (energy recovery)
	Waste liquid (Flash point smaller than 60°C)	102.13	102.13		
	Other mixtures of the aforementioned chemical substances or waste containers	0.01	0.01		
	Cadmium-containing batteries	0.77	0.77	0.30%	Overseas processing
	Waste liquid with pH ≤ 2.0	34.70	34.70	13.63%	Chemical treatment

Note 1: Waste production and processing information does not include TSA Maintenance Department.

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

3.4 Circular Economy and Waste Management

Most Recent 3-year Waste Data Statistics

Waste Attribute Category		2023		2024		2025	
		Onsite	Offsite	Onsite	Offsite	Onsite	Offsite
Non-hazardous Waste (metric tons)	Disposal transfer (Regeneration and reuse)	0.00	723.01	0.00	731.95	0.00	742.74
	Direct disposal (Incineration: energy recovery)	0.00	0.00	0.00	781.27	0.00	952.22
	Direct disposal (Incineration, landfill, other)	0.00	631.05	0.00	93.92	0.00	94.66
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	171.93	0.00	182.41
	Direct disposal (Incineration, landfill, other)	0.00	186.76	0.00	69.20	0.00	72.16
Total Amount of Waste Collected for Disposal (metric tons)		0.00	1,540.83	0.00	1,848.27	0.00	2,044.19

Note: Waste collected for disposal information does not include TSA Maintenance Department.

2025 Circular Economy Measures

Metal scrap and metal waste recycling

2025 Achievements

- Guanyin Plant 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 2025, a total of 84.87 metric tons of metal waste were recovered, generating revenue benefits of 7.80 million NT dollars for EGAT.
- Dayuan Plant recycles various processed metals and other waste materials, which are then handed over to recycling companies. In 2025, a total of 8.35 metric tons of processed metals and other waste materials were recovered.



Aluminum alloy



Inconel

3.5 Ecological Sustainability Management

EGAT recognizes that biodiversity is a critical foundation for global sustainable development and ecosystem services, and that changes in biodiversity may impact the environment, society, and the Company's long-term operations. In response to the direction set by the United Nations' Kunming-Montreal Global Biodiversity Framework (COP15), we have publicly announced our Biodiversity and Zero Deforestation Commitment. By implementing our Sustainable Development Best Practice Principles, Environmental and Energy Policy, Supply Chain Sustainability Policy, and Supplier Code of Conduct, we actively engage with stakeholders and strive to minimize negative impacts on natural ecosystems, moving toward the goal of achieving a "Net Positive Impact (NPI)" on biodiversity.

Meanwhile, the Company is monitoring the development of the Taskforce on Nature-related Financial Disclosures (TNFD) and plans to adopt its framework. By applying the recommended LEAP approach, we aim to clarify the dependencies and impacts between our operations and natural capital, enabling us to develop the most effective strategies for reducing ecological impact and promoting ecological restoration, thereby realizing our vision of shared growth between our operations and nature.

Adopting Plant-Based Cutting Fluids to Protect Biodiversity

Regarding the connection between biodiversity and nature-related issues, the Company actively optimizes its processes and considers the use of natural resources, ecotoxicity risks, and environmental impacts when selecting certain process materials and raw materials. We have introduced a plant-based cutting fluid developed by MCM. The product's core raw materials are derived from sustainable agricultural plant oils and integrated with waste cooking oil regeneration technology, ensuring raw material traceability and a commitment to resource circularity.

Compared to traditional mineral oil cutting fluids, these products offer the following associated benefits in reducing potential environmental and ecological impacts during the manufacturing process:

Reducing Ecotoxicity Risks

The product is fully biodegradable, and its formulation reduces the use of specific ecotoxic chemicals, helping to mitigate the potential toxic impact on aquatic ecosystems, soil microorganisms, and surrounding environments during use or upon entering the environment.

Indirect Reduction of Waste Flow

The product's longer service life reduces replacement frequency, thereby decreasing the volume of waste cutting fluid and lessening the environmental impact of downstream waste disposal.

Reduction of VOC Emissions

Significantly reduces VOC emissions during the manufacturing process, helping to improve workplace air quality and reduce the indirect impact of air pollution on the surrounding natural environment.

3.5 Ecological Sustainability Management

Pioneering the Use of Eco-friendly Aerospace Cleaning Agents to Protect Aquatic Ecosystems

Nonylphenol ethoxylates (NPE) and dichloromethane (DCM) are widely used in industrial cleaning, but both are significantly harmful to the aquatic environment. Once released into the environment, NPE degrades into nonylphenol, an endocrine disruptor that severely interferes with the endocrine systems of aquatic organisms. Due to its bioaccumulative nature, it poses an even greater hazard to fish-eating migratory birds. Methylene chloride is a toxic chemical substance that not only affects the health of operators but can also be directly toxic to aquatic organisms if it leaks into the environment.

To protect the aquatic environment surrounding EGAT and important downstream wetlands, the company collaborated with Cee-Bee, a major international chemical supplier, in 2025 to complete the technical substitution and verification of several maintenance and cleaning agents. This resulted in the successful implementation of NPE-free products, such as degreasers, descalers, and airframe cleaners, across all aircraft engine and airframe maintenance processes. More than a decade ago, the Company adopted eco-friendly, dichloromethane-free paint strippers and replaced them with non-toxic formulations. For certain operations, we also use biodegradable products, which substantially prevent toxic substances from harming the ecological environment.

EGAT complied with the Ministry of Environment's restrictive regulations one year ahead of schedule. While ensuring uncompromising maintenance quality, the Company has significantly minimized the potential environmental impact of its aircraft engine and airframe maintenance processes. By mitigating ecological impacts at the source, the Company is leading the domestic aviation maintenance industry toward a green transformation.



04 Creating Sustainable Quality

Corresponding Material Topics: 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

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 (SCoC)





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 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.

Implementation Performance

- All aircraft maintenance releases were completed in accordance with airworthiness regulations and passed the annual audit by the civil aviation authorities.
- Successfully acquired the EASA Part-147 maintenance training center license, becoming the first EASA-certified Part-147 type training center in Taiwan and setting an industry benchmark.
- Prioritize the use of eco-friendly cleaning agents and plant-based cutting fluids in maintenance and manufacturing processes. Reduce carbon emissions from international transport by developing and producing maintenance tooling locally to promote aviation sustainability.
- Green procurement reached NT\$ 5 million in 2025.
- Completed the Tier 1 supplier sustainability risk assessment survey via the Supplier Self-Assessment Questionnaire (SAQ) and provided empowerment training to strengthen supply chain resilience.
- We actively promoted a work culture of "Safety First, Quality is Everything," resulting in 349 cases reported in the SMS system, with a total reward of NT\$398,600 distributed.
- There were 119 newly qualified suppliers, all of whom have signed the SCoC.
- Supplier Code of Conduct (SCoC) signing rate for Tier 1 suppliers was 95.37%.
- The overall average customer satisfaction score was 8.88, and the service received positive feedback from numerous customers.



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. With “Safety First, Quality is Everything” as its operational backbone, EGAT continuously strives for excellence in flight safety, ground safety, and personnel safety. 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. With solid technical expertise and well-established service capacity, EGAT has successful track records with over 40 domestic and international airlines. We will 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 Plant 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. All products and services are 100% compliant with customer requirements, backed by third-party quality systems 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 Product Safety and Quality

4.1.2 Aviation Safety and Sustainability

Aviation Safety

1. Safety Management Organization and Engagement

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

In addition to the aforementioned internal safety management meetings, monthly reporting and discussion meetings are held to enhance the monitoring of supplier yields and ensure that issues are addressed promptly.

2. Safety Management System Training

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.

Course Name	Number of Courses Held in 2025	Number of Course Participants in 2025
Safety Management System Introductory Course	6	487
Safety Management System Advanced Course	2	14
Risk Management Course	2	11
External Training Foundation Course	2	14
External Training Supervisor Course	2	14

4.1 Product Safety and Quality

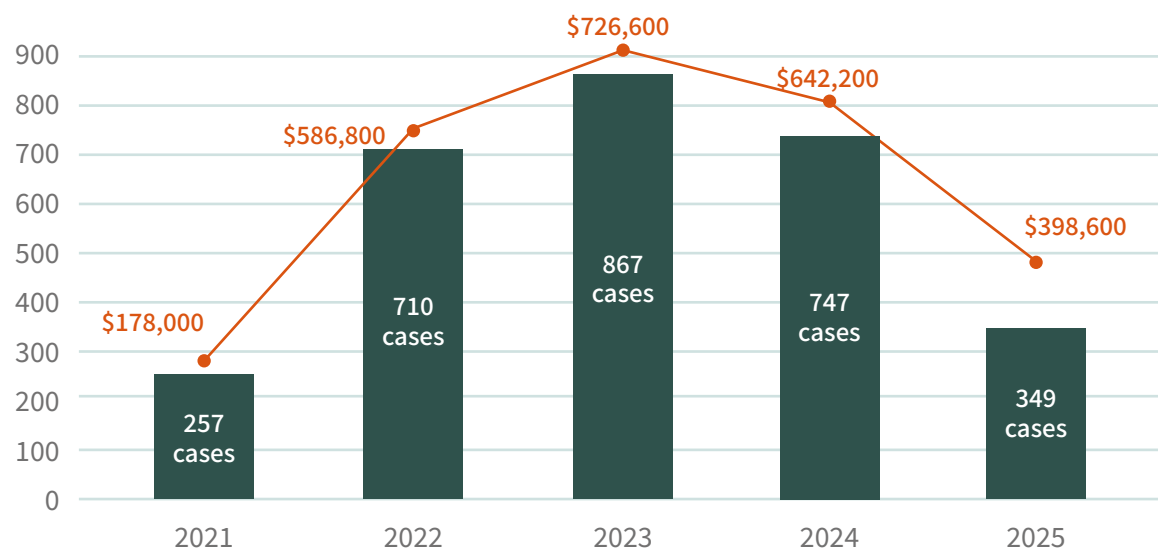
3. SMS Safety Reporting System

EGAT has implemented a SMS safety reporting system since 2019. Based primarily on the standards of the International Civil Aviation Organization (ICAO), the system identifies hazards through voluntary and mandatory reporting, audits, and incident investigations. It employs reactive (e.g., incident investigations), proactive (e.g., audits), and predictive (e.g., data analysis) methods to collect hazard information and assess risk levels.

Once hazards are confirmed, a risk assessment is conducted to determine if the risk is significant based on its severity and likelihood of occurrence; mitigation measures (such as control procedures, training, or engineering improvements) are then implemented, and residual risks are monitored. Data is integrated through the safety reporting system, with regular reviews and adjustments performed until the risk is reduced to an acceptable level.

EGAT encourages all employees to proactively report safety issues to identify actual or potential hazard, thereby eliminating or mitigating the associated risks.

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:



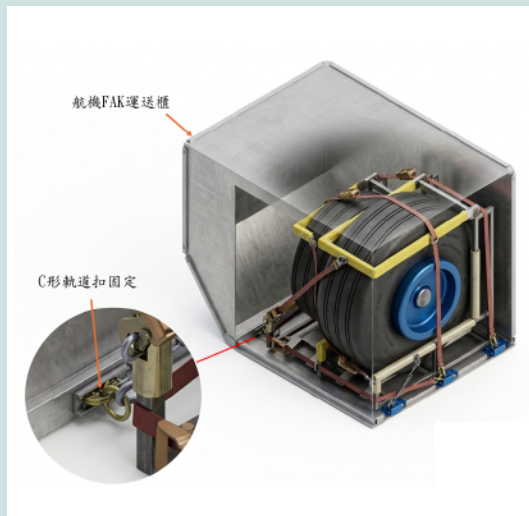
Embracing the concept of "Safety First, Quality is Everything," EGAT systematically instills this workplace culture into our employees' daily operations through organizational structuring, training programs, and incentive mechanisms. Looking ahead, we remain committed to enhancing our quality and safety management systems to play our part in safeguarding global aviation safety.

4.1 Product Safety and Quality

EGAT also independently researches, develops, and designs aircraft equipment, striving to enhance aviation safety:

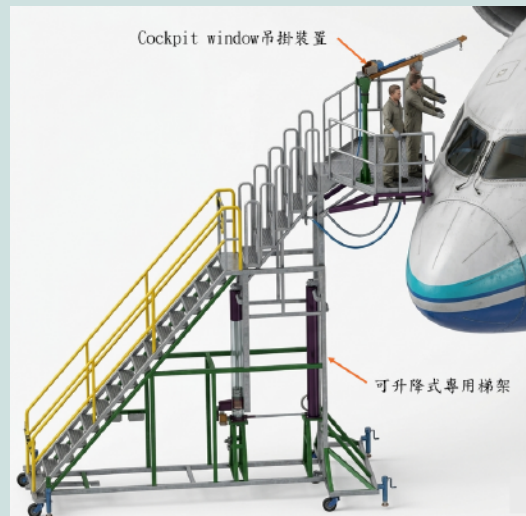
"Safety Seats" Tailor-Made for Aircraft Tires

In the past, aircraft parts were prone to damage from shaking during long-distance transport. By applying their professionalism and creativity, our engineers designed a specialized securing fixture to hold tires firmly in place. This completely eliminates the risk of vibration-induced damage and effectively reduces resource waste, ensuring every component of the aircraft is carefully protected.



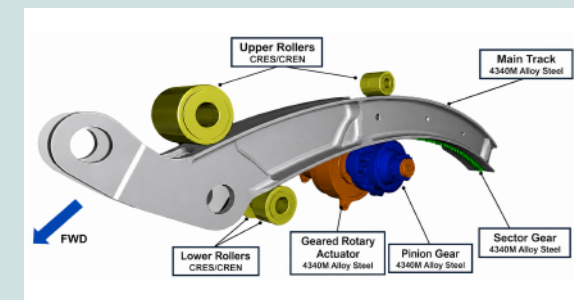
Precision Development of "Professional Tools" for Aircraft Doctors

Repairing an aircraft is like performing precision surgery; OEM tools may not be suitable for every scenario. By proactively conducting precise measurements of advanced aircraft models on-site, the team developed dozens of specialized maintenance tools. This achievement demonstrates that Taiwanese engineers possess world-class design capabilities, ensuring flight quality and safety with maximum speed and precision.



Establishment of Preventive Inspection Technology for Leading Edge Slat Systems

To address the potential risk of material degradation in the leading-edge slat system, the engineering team applied its expertise in flight control system maintenance and technical analysis to independently develop a backlash pre-inspection technology. By translating subtle signs of corrosion and wear, which were previously difficult to detect early, into measurable and interpretable warning indicators, the team successfully identified anomalies before they could escalate into failures. This technology not only effectively enhances flight safety and fleet reliability but also demonstrates the Company's integrated capabilities in professional maintenance, anomaly diagnosis, and preventive testing of flight control systems, adding substantial value to high-end maintenance services and strengthening long-term technological competitiveness.



4.1 Product Safety and Quality

Aviation Sustainability

In pursuit of global net-zero carbon goals, EGAT is advancing process improvements, enhancing technologies, 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	To reduce paper usage and carbon emissions, internal documents such as procurement/maintenance/service orders are transitioned to digital format.
	Process Optimization	Identify opportunities for optimization in daily operations and propose, analyze, and execute them as projects to ultimately improve work efficiency.
Upgrades to Equipment, Operational Tooling, and Maintenance Technologies	Innovative Design of Maintenance Tools	Replace manual labor with mechanization to improve production efficiency.
	Smart Procurement Decision-Making Platform	One-click generation of integrated reports provides comprehensive data insights, facilitating the formulation of more precise material planning strategies.
	Establishment of EASA 147 Maintenance Training Center	Acquired certification from the European Union Aviation Safety Agency (EASA), becoming the first maintenance training center in Taiwan to be EASA-certified for Part-147 type training.
	Digitizing Tool Inventory	Uses electronic tools to scan barcodes to assist with physical inventory, improving efficiency and accuracy.
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.
Use of Green Raw Materials	Purchase Eco-friendly Chemicals	Purchase eco-friendly chemicals to minimize the negative impact on the environment.

4.1 Product Safety and Quality

Establishment of EASA 147 Maintenance Training Center

To enhance its in-house maintenance training capabilities and effectively lower outsourcing costs, EGAT has launched a project with the core objective of establishing a maintenance training center certified under EASA Part-147. Since the project's inception, we have integrated existing training resources and addressed regulatory and systemic differences. Following multiple reviews, we successfully obtained official EASA approval on September 4, 2025, becoming the first training institution in Taiwan to receive this certification. Through the project, the Company successfully transitioned from relying on external training to independently conducting EASA-approved B777/B787 B1/B2 type training courses. In the future, this will continue to provide greater operational autonomy and efficiency, ensuring that training efforts are truly and closely aligned with maintenance needs. The synergies between the three aspects of this project are described as follows:

Training Autonomy

Enhance the company's in-house training capabilities for B777/B787 aircraft to eliminate reliance on external training providers' schedules. This allows for course adjustments based on maintenance staffing demand, increasing the flexibility of training schedules.

Training Efficiency

The design of a single course curriculum and instructional process meets the requirements of both EASA and CAA licenses, allowing students to obtain dual certification within a single training session. This significantly enhances training efficiency, eliminates the waste of redundant coursework, and achieves the benefit of "one course, two certificates".

Enhancing Corporate Brand Image and International Visibility

As the first maintenance training center in Taiwan to achieve EASA Part-147 type rating training certification, the Company has significantly enhanced its professional profile and influence in the international market, setting a benchmark for the industry.



MAINTENANCE TRAINING AND EXAMINATION

ORGANISATION APPROVAL CERTIFICATE

EASA.147.0223

Pursuant to Regulation (EU) No 2018/1139 of the European Parliament and of the Council and to Commission Regulation (EU) No 1321/2014 for the time being in force and subject to the condition specified below, EASA hereby certifies:

EVERGREEN AVIATION TECHNOLOGIES CORP.

MAINTENANCE TRAINING CENTER

6 HANGZHAN SOUTH ROAD DAYUAN DISTRICT

337041 TAOYUAN CITY

TAIWAN

as a maintenance training organisation in compliance with Section A of Annex IV (Part 147) of Regulation (EU) No 1321/2014, approved to provide training and conduct examinations listed in the attached approval schedule and issue related certificates of recognition to students using the above references.

CONDITIONS:

- This approval is limited to what is specified in the scope of work section of the approved maintenance training organisation exposition as referred to in Section A of Annex IV (Part 147), and
- This approval requires compliance with the procedures specified in the approved maintenance training organisation exposition, and
- This approval is valid whilst the approved maintenance training organisation remains in compliance with Annex IV (Part 147) of Regulation (EU) No 1321/2014, and
- Subject to compliance with the foregoing conditions, this approval shall remain valid for an unlimited duration unless the approval has previously been surrendered, superseded, suspended or revoked.

Date of original issue:

8 September 2025

Date of this revision:

Initial

Revision No:

Initial

Signed:

For the European Union Aviation Safety Agency,



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MAINTENANCE TRAINING ORGANISATION TERMS OF APPROVAL

Reference: EASA.147.0223

Organisation: EVERGREEN AVIATION TECHNOLOGIES CORP. MAINTENANCE TRAINING CENTER
6 HANGZHAN SOUTH ROAD DAYUAN DISTRICT
337041 TAOYUAN CITY
TAIWAN

CLASS	LICENCE CATEGORY	LIMITATION
Type	B1 + B2 Theoretical + Practical	Boeing 787-9 (JRE 90)
Type	B1 + B2 Theoretical + Practical	Boeing 777-300ER (JRE 90)
Type	C Theoretical	Boeing 787-9 (JRE 90)
Type	C Theoretical	Boeing 777-300ER (JRE 90)

This approval schedule is limited to those trainings and examinations specified in the scope of work section of the approved maintenance training organisation exposition.

Maintenance Training Organisation Exposition reference: **AMC-679**

Date of original issue: **29 May 2025**

Date of last revision approved: **30 Jun 2025** Issue number: --- Revision number: **0**

Approved Locations

LOCATION	NAME	Address	Country
147 - Type Training Site	EVERGREEN AVIATION TECHNOLOGIES CORP. MAINTENANCE TRAINING CENTER	6 HANGZHAN SOUTH ROAD DAYUAN DISTRICT 337041 TAOYUAN CITY	TAIWAN
147 - Principal Place of Business	EVERGREEN AVIATION TECHNOLOGIES CORP. MAINTENANCE TRAINING CENTER	6 HANGZHAN SOUTH ROAD DAYUAN DISTRICT 337041 TAOYUAN CITY	TAIWAN

Signed:

For the European Union Aviation Safety Agency,



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4.1 Product Safety and Quality

Procurement of Eco-friendly Raw Materials

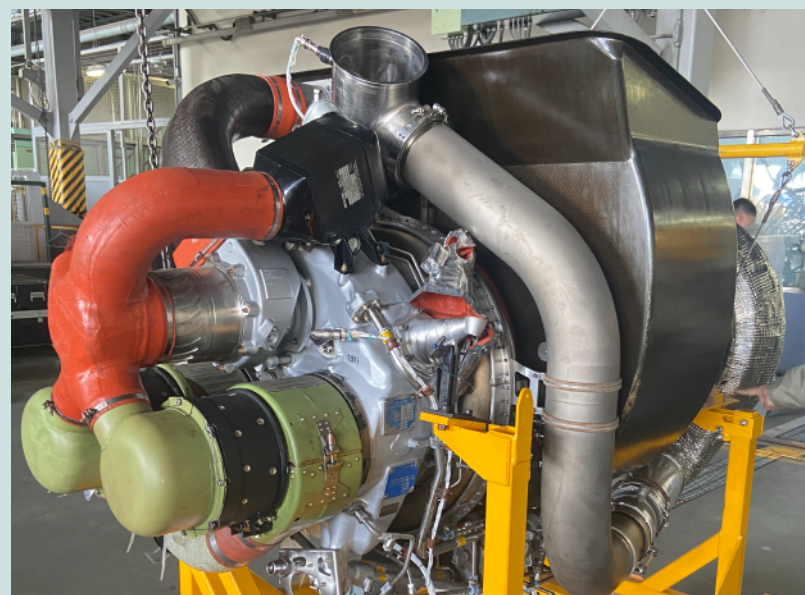
To reduce environmental impact and in consideration of international restrictions on nonylphenol ethoxylates (NPE) detergents, the maintenance plants worked with suppliers to replace cleaning fluids approximately six months to a year ahead of the implementation of NPE regulations in Taiwan. Similarly, the manufacturing plants replaced the cutting fluids in processing equipment with plant-based alternatives to optimize environmental impact and cost.

Given that aerospace manufacturing processes involve the extensive use of chemicals, our suppliers actively invest in the research, development, and implementation of eco-friendly formulations. Similarly, EGAT incorporates environmental impact and employee health into its procurement considerations for raw materials, working together to contribute to the sustainable development of the aerospace industry.

In 2025, the purchase of eco-friendly detergents and cutting fluids totaled approximately NT\$5.22 million.

Green Maintenance Plan to Reduce International Aviation Emissions

By developing and manufacturing professional maintenance equipment locally in Taiwan, we eliminate the need to ship heavy machinery from the US and Europe. This not only shortens maintenance turnaround times but also directly reduces carbon emissions from long-distance air freight, using our technological expertise to support environmental protection and low-carbon goals.



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

- 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

- Suppliers engaged in main transaction industries
- Annual transaction amount exceeding NT\$6 million



4.2 Supply Chain Management

4.2.2 Policy Formulation and Qualification Assessment

Policy Formulation

EGAT adopted the Supply Chain Sustainable Development Policy and Supplier Code of Conduct (SCoC) 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 SCoC. This Code includes specific requirements related to labor rights, business ethics, anti-corruption, environmental protection, occupational health and safety, and sustainable supply chain management. In addition, a link to EGAT's Sustainability Policy is included in purchase orders, and ESG ratings are incorporated into suppliers' annual performance evaluations to ensure that suppliers have a thorough understanding of and comply with the Company's ESG policies.

ESG Aspects	Code of Conduct Requirements
Environmental	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.
Social	Human Rights and Labor Conditions Commit to upholding labor rights and providing workers with necessary safeguards and respect. 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.
Corporate Governance	Business Ethics Adhere to the highest ethical and moral standards, maintain integrity and reliability to uphold business ethics. 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. Confidentiality and Information Security Uphold the duty of protecting information to foster productive business relationships, ensuring that no information is leaked.

4.2 Supply Chain Management

Qualification Review

In addition to requiring suppliers to commit to and sign the SCoC, the responsible unit conducts thorough assessments of suppliers' qualifications, product and service quality, and compliance with ethical business practices. In accordance with the "Supplier Review and Management Regulations", new suppliers and suppliers seeking reinstatement after more than two years of inactivity are required to complete a "Supplier Selection Evaluation Form" prior to being approved as qualified suppliers. The 2025 supplier selection evaluation conducted by EGAT incorporated ESG criteria with a weighting of 15%. New supplier applicants were required to obtain an ESG score of no less than 10 points and an overall evaluation score of at least 70 points. The requirement was designed to enhance the robustness of supplier ESG reviews and to promote alignment with the Company's sustainable supply chain policy.

In 2025, a total of 119 new suppliers were qualified, all of whom have signed the SCoC. Additionally, for suppliers with transaction amounts exceeding NT\$6 million in 2025, a re-signing of the SCoC is conducted every three years, and 103 suppliers signed this recommitment. In 2025, the response rate for the SCoC reached 95.37%. The non-signatories are primarily suppliers designated by customers. Although the signing rate has not reached 100%, EGAT continues to monitor them through a more proactive supplier performance evaluation mechanism to encourage the implementation of sustainable practices. 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.

4.2.3 Performance Evaluation and Improvement Actions

Performance 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 (5% weight), supplier ESG rating (5%). In 2025, EGAT conducted supplier performance evaluations for 81 suppliers, representing the top 20% of suppliers based on combined annual transaction amount and number of transactions (Note). Feedback and improvement requests for cause analysis and corrective actions 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.

EGAT completed the establishment of its Tier 1 Supplier Self-Assessment Questionnaire(SAQ) mechanism and conducted a current status survey in 2025. To date, surveys and result analyses have been completed for 52 Tier 1 suppliers. Going forward, the Company will strengthen communication regarding expectations and prospects for supplier ESG development through supplier conferences and other venues, seek OEM support, and continue to expand the scope of surveys and management. These efforts will facilitate the identification of high-sustainability-risk suppliers and issues, as well as the planning of guidance and improvement targets for suppliers.

4.2 Supply Chain Management

To monitor the progress of ESG implementation among its suppliers, EGAT conducted a further survey of its Tier 1 suppliers. A total of 37 suppliers have completed the survey, which covered four key dimensions: sustainable management, environment, social (including human rights management), and governance. Nearly 30% of these suppliers scored 90 points or above, demonstrating a mature approach to ESG implementation. However, more than half of the suppliers scored below 70 points, indicating significant room for improvement in their ESG performance.

Score Range	90 points or above	80~89 points	70~79 points	Below 70 points
Distribution Ratio	29.7%	5.4%	10.8%	54.1%

Aspect	Sustainable Management	Environmental	Social	Governance
Issues	Sustainable Management Unit Sustainability Report Sustainable Management Policy	GHG inventory Air Quality Energy Management Waste Reduction Target Biodiversity Commitment	Customer Privacy Policy Information Security Product Quality and Safety Anti-forced Labor Employee Occupational Safety and Health Training Diversity and Inclusion Policy Gender Pay Equality	Product Design and Lifecycle Management Supply Chain Management Policy Sustainable Procurement Business Ethics Emergency Response Risk Management Process

Further analysis of supplier performance across ESG dimensions shows that suppliers averaged 86 points in the social dimension, indicating that most have relatively mature management practices regarding human rights, labor rights, and occupational safety and health. In contrast, there is more room for improvement in the environmental dimension. To improve overall supply chain ESG performance, EGAT will provide guidance to suppliers showing slower progress in ESG implementation. Following an evaluation, priority will be given to issues such as GHG emissions and energy management. Through guidance and training, we will help suppliers strengthen their management practices, thereby supporting EGAT in achieving its key ESG management goals.

4.2 Supply Chain Management

Improvement Initiatives

If a supplier ranks among the bottom three performers for two consecutive years, the procurement unit may submit an evaluation report; if necessary, the supplier may be removed from the list of qualified suppliers and barred from future transactions. In 2025, no suppliers were repeatedly listed for poor performance evaluations, nor were any suppliers identified as having significant actual or potential negative impacts on the environment or society.

Supplier and Procurement Personnel Education and Training

To enhance the understanding of sustainable supply chain management strategies and goals among suppliers and procurement personnel, and to strengthen their practical execution capabilities, EGAT organized supplier and procurement personnel education and training and provided relevant courses. The 2025 training focused on GHG inventory, covering global carbon reduction trends, emission reduction strategies in the aerospace industry, GHG inventory principles, and common emission sources. Education and training were delivered through a combination of in-person and online sessions, with a total of 53 participants and 132.5 training hours completed.



Supply Chain Convention

EGAT also hosts supply chain conventions to share the latest ESG trends and the progress of the Company's sustainability goals with its supplier partners. A 1.5-hour special session was arranged during the convention to facilitate knowledge exchange on sustainability disclosure requirements, carbon reduction practices in the aerospace sector, and human rights management. The event was attended by 48 representatives from 45 suppliers. In the future, the Company will continue organizing such sessions to strengthen ESG awareness among supply chain partners and promote collaborative progress toward sustainability goals.



4.2 Supply Chain Management

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 2025, local procurement in Taiwan accounted for approximately 14.57% 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.

Green Procurement

To minimize the environmental impact of its procurement activities, EGAT promotes green procurement measures by prioritizing eco-friendly products and services in its decision-making process, using domestic and international green product certifications as a reference. In 2025, EGAT's green procurement amounted to approximately NT\$5.47 million. Procured items included photocopy paper certified by the PEFC (Programme for the Endorsement of Forest Certification), cleaning supplies with the U.S. Green Seal, as well as toner cartridges and property insurance services that obtained the Class 1 and Class 3 environmental labels in Taiwan, respectively.

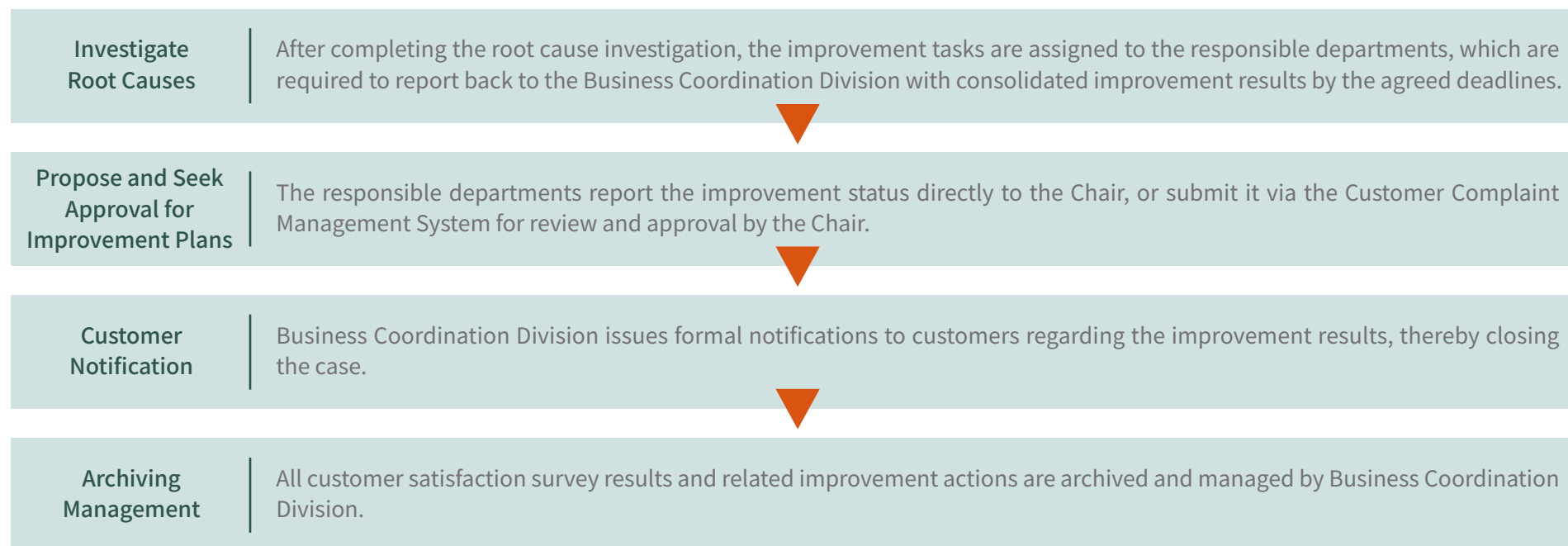


4.3 Customer Rights and Service Quality

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:



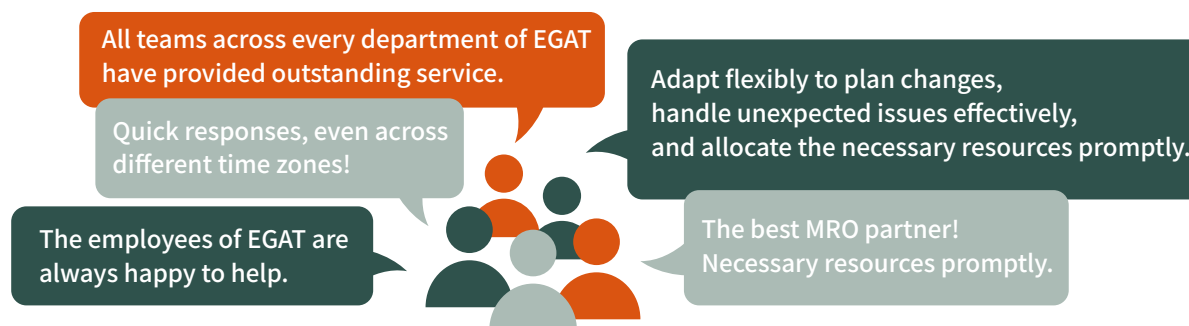
4.3 Customer Rights and Service Quality

Investigation Results

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

Detailed Rating Items	2023	2024	2025
Overall Impression of Maintenance Service Delivery	9.75	9.38	8.86
Satisfaction with On-site Service and Non-technical Support	9.83	9.35	9.13
Timeliness of Maintenance and Aircraft Redelivery	9.83	9.58	9.10
Parts Supply Status	9.17	8.62	8.93
Communication Status	9.92	9.35	8.70
Employee and Mechanics' Competence (Technical and Non-technical)	9.67	9.31	8.97
Responsiveness to Customer Feedback	9.83	9.73	9.00
Document Quality and Accuracy	9.50	9.23	8.40
Product Reliability	9.42	9.31	8.79
Accuracy of Invoices/Billing	10.00	9.08	8.92
Overall Average	9.69	9.29	8.88

EGAT gains insights into customer needs through a rigorous process of collecting and responding to customer feedback. In 2025, the overall average customer satisfaction score was 8.88, a slight decrease from the previous year due to market challenges. Adhering to the principles of integrity and transparency, the Company has launched a "Satisfaction Management Mechanism" to investigate root causes through cross-departmental reviews and transform customer feedback into a driving force for service optimization. While improving quality, we have also received positive recognition from customers worldwide (as shown below). To demonstrate our unwavering commitment to quality and flight safety, EGAT has set phased targets for 2026-2030, with a core strategic goal of achieving a customer satisfaction score exceeding 9.69. Through continuous self-improvement and innovation in service technology, we strive to challenge the status quo and provide the industry's highest standard of excellence.



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

Corresponding material topics: Compensation, benefits, and labor-management communication
Talent cultivation and development, Occupational safety and health management

Policies and Commitments

EGAT is dedicated to fostering a comprehensive and welcoming work environment. In addition to establishing our "[Human Rights Policy Statement](#)" and adhering to the "Occupational Safety and Health Management Handbook", we actively promote human rights, workplace safety, and health management to ensure that employees can fully commit to their roles with peace of mind. Furthermore, we offer competitive compensation that exceeds labor standards, alongside a diverse range of welfare benefits. We also conduct promotions and salary adjustments based on the "Performance Evaluation Regulations". 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.
- Enhance employee career development and training mechanisms to promote diverse experience and professional growth.
- Plan and promote occupational safety and health education and training to enhance employees' safety awareness and health consciousness.
- Offered both work-related and general medical services as well as health promotion programs, ensuring comprehensive employee health protection.
- Actively engage in public welfare activities to make substantial contributions and create a positive impact on 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.



Implementation Performance

- Conducted the inaugural employee satisfaction, engagement, and commitment survey, and launched a five-dimensional improvement plan.
- Employee welfare subsidies amounted to NT\$22,864,168.
- Employee training totaled 239,565.96 hours, with an average of 73.55 hours per person, with a participation rate of 99.46%.
- Provided foreign language learning resources and subsidies to encourage employees to obtain a variety of professional certifications.
- Established a comprehensive occupational safety management system and provided thorough occupational safety and health education and training.
- Established a sustainable and healthy workplace by providing health screenings and on-site full-time physician services that exceed regulatory requirements.
- A total of 113 training sessions on occupational safety and health were held, with 2,284 participants.
- Non-occupational medical service subsidies amounted to NT\$2,268,211.
- Received the Gold Award for Sheltered Workshop Procurement from the Taoyuan City Government.
- Sponsored NT\$1.2 million to the Evergreen Symphony Orchestra through ticket sponsorships to promote the development of arts and cultural activities.
- To help farmers stabilize their income and promote sustainable farming, we collaborated with the Maguang Organic Cultivation Area of the Yunlin Production and Marketing Cooperative to grow organic corn.



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

Against the backdrop of Taiwan's increasingly pronounced low birth rate, attracting and retaining talent has emerged as a core focus for enterprises. As demand in the aviation industry continues to surge, EGAT, holding a pivotal position in the aviation supply chain, must proactively deploy human resource strategies to optimize our capabilities, contribute to aviation safety, and enhance our competitive edge. Valuing employee rights and well-being, EGAT is committed to fostering an equal and inclusive workplace while offering benefits that exceed regulatory standards. Through these efforts, we aim to recruit and retain top-tier talent, working hand in hand to deliver on our commitment to "Safety First, Quality is Everything."

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, 2025, EGAT had a total of 3,257 employees, including 3,117 permanent employees and 140 contract employees, all working full-time. Additionally, there were 269 non-employee workers, including 33 security guards, 8 construction contractor, and 228 dispatched personnel assisting with basic maintenance and manufacturing.

Distribution of Human Resources

Classification by Labor Contract Type and Gender

Labor Contract Type	2025		
	Full Time	Temp (Contract) Employee	Total
Male	2,911	133	3,044
Female	206	7	213
Total	3,117	140	3,257

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

Employees by Employment Type and Gender

By Employment Type	2025		
	Full Time	Part-Time	Total
Male	2,911	133	3,044
Female	206	7	213
Total	3,117	140	3,257

EGAT's operations are primarily based in Taiwan, with Taiwanese nationals accounting for 98.99% 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 6.54% of the total workforce. Female executives account for approximately 3.03% of all senior management positions and 8.18% 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 52.81% of the total workforce. Employees under 30 and those aged 50 and above make up 25.21% and 21.98% of the total workforce, respectively. EGAT is committed to safeguarding the rights and interests of all ethnic groups. It employs a total of 58 individuals with disabilities and indigenous backgrounds. In 2026, EGAT will host monthly seminars for migrant workers to foster an equal, diverse, and inclusive workplace environment.

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	32	1	33
Senior Management	0	0	3	0	98	9	110
General Employees	759	62	1,602	115	550	26	3,114
Subtotal	759	62	1,605	115	680	36	3,257

Note: The data statistics are based on the number of employees as of December 31, 2025. Top management is defined as vice president or above. Senior management is defined as junior vice president. General employees are defined as managers and below (inclusive).

Statistics on the Number of Disadvantaged/Vulnerable Employees

Employee Category	Gender		Total	Counted Number (Note)
	Male	Female		
People with Disabilities	20	4	24	31
Indigenous	33	1	34	34
Subtotal	53	5	58	65

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	Gender		Total
	Male	Female	
Taiwanese	3,014	210	3,224
Vietnamese	18	3	21
Filipino	6	0	6
Malaysian	4	0	4
Indonesian	2	0	2
Subtotal	3,044	213	3,257



5.1 Attracting and Retaining Talent

New Employee Turnover Statistics

In 2025, EGAT's proportion of new employees was 9.30%, showing a decrease of 6.45% compared to 2024 (15.75%). The turnover rate was 8.54%, decreasing by 1.76% compared to 2024 (10.30%). Among male employees under 30 years old, the turnover rate was relatively high. This was primarily due to some departing employees being interns. In 2025, a total of 208 employees under 30 left, comprising 199 males and 9 females. Of these, 166 were interns (160 males and 6 females). Excluding interns, the turnover rate for employees under the age of 30 decreased from 25.3% to 5.1%, with the male turnover rate declining from 26% to 5% and the female turnover rate declining from 15% to 5%. EGAT's total workforce grew from 3,175 employees in 2024 to 3,257 employees in 2025, 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		2023					2024					2025				
Target		Total	New Employees Number of Employees Ratio		Separated Number of Employees Ratio		Total	New Employees Number of Employees Ratio		Separated Number of Employees Ratio		Total	New Employees Number of Employees Ratio		Separated Number of Employees Ratio	
Male	<30	579	400	69.08%	198	34.20%	731	420	57.46%	240	32.83%	759	262	34.52%	199	26.22%
	30-49	1,597	70	4.38%	64	4.01%	1,606	53	3.30%	51	3.18%	1,605	20	1.25%	47	2.93%
	≥50	620	12	1.94%	36	5.81%	638	7	1.10%	29	4.55%	680	1	0.15%	22	3.24%
	Total	2,796	482	17.24%	298	10.66%	2,975	480	16.13%	320	10.76%	3,044	283	9.30%	268	8.80%
Female	<30	51	32	62.75%	9	17.65%	60	18	30.00%	7	11.67%	62	18	29.03%	9	14.52%
	30-49	108	8	7.41%	3	2.78%	113	2	1.77%	0	0.00%	115	2	1.74%	1	0.87%
	≥50	26	0	0.00%	0	0.00%	27	0	0.00%	0	0.00%	36	0	0.00%	0	0.00%
	Total	185	40	21.62%	12	6.49%	200	20	10.00%	7	3.50%	213	20	9.39%	10	4.69%
All Employees	Total	2,981	522	17.51%	310	10.40%	3,175	500	15.75%	327	10.30%	3,257	303	9.30%	278	8.54%

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. Annual promotions and salary adjustments are linked to individual performance, departmental results, and the Company's operating performance. Year-end bonuses and employee compensation are awarded to reinforce pay-for-performance principles and ensure competitive compensation. Under Article 27 of the Company's Articles of Incorporation, if the Company records a profit for the year, at least 1% of annual profits are allocated to employee compensation, with a minimum of 45% distributed to frontline employees.

In addition, the Company regularly reviews its operating results, market salary levels, and talent retention metrics. By aligning performance management with reward systems, the Company incentivizes employees to collectively drive corporate performance, embodying a culture of shared success. To motivate employees and retain talent, we have established employee stock ownership plans, providing benefits such as equity participation and subscription rights for cash capital increases. To strengthen sustainable governance, the Company continues to integrate sustainable development goals (SDGs) into its management mechanisms and link them to managerial performance evaluations to enhance the effectiveness of ESG initiatives. Please refer to the Market Observation Post System (MOPS) for salary data of non-managerial full-time employees for the current year.

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 below.

Male-to-female Ratio for Basic Salary and Total Remuneration across Different Job Levels in 2025

Employee Category	Male/Female Ratio	
	Basic Salary	Remuneration
Top Management	1.09	1.11
Senior Management	1.00	1.00
General Employees	1.04	1.10

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



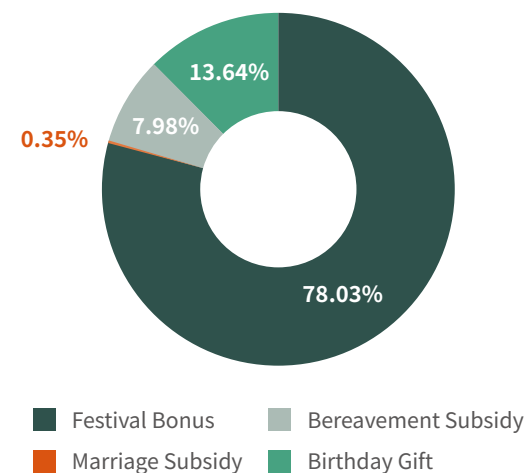
5.1 Attracting and Retaining Talent

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 2025, the total amount of subsidies reached NT\$22,864,168. To enhance convenience and quality of work life, EGAT 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 provides group insurance coverage and organizes company visit programs to help employees and their families better understand the Company's operations and work environment, fostering a stronger sense of belonging and support. These initiatives also provide employees with more ways to achieve a better work-life balance amidst their busy schedules, creating meaningful interaction and connection between employees, their families, and the Company. The Company also organizes Chinese New Year parties and related lucky draws to foster team cohesion and create a positive, warm, and welcoming workplace atmosphere.

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, 2026, the balance of Bank of Taiwan's Labor Pension Reserve Account amounted to NT\$2,517,577,610, which is actuarially sufficient to meet the retirement needs of employees.

2025 Welfare Expense Ratio of Welfare Committee (%)



5.1 Attracting and Retaining Talent

Marriage, Childbearing, and Family Care Friendly Initiatives

EGAT values the needs of its employees regarding marriage, childbirth, and family care, providing a diverse and flexible range of benefits. The Company is committed to fostering a supportive and friendly workplace environment that enables employees to balance their professional and family lives. In terms of marriage and childbirth support, EGAT provides each eligible employee with a marriage subsidy of NT\$42,000. In accordance with the “Gender Equality in Employment Act”, the Company provides prenatal checkup leave and allows employees to take leave in half-day increments to lower the burden on pregnant employees. Additionally, EGAT has established lactation rooms in the workplace to protect the breastfeeding rights of female employees. Regarding family care, employees may apply for personal leave on an hourly basis to provide personal care for family members. Employees may also apply for family care leave when a family member requires preventive vaccinations or when a major illness or accident occurs requiring personal care. Family care leave is counted toward the total personal leave quota and may also be requested on an hourly basis to provide greater flexibility in family care arrangements.

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 2025, a total of 16 employees utilized parental leave, comprising 15 males and 1 females. Moreover, the average reinstatement rate for the year was 90%. 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 2025	215	17	232
Total number of employees who actually took parental leave in 2025	15	1	16
Total number of employees applying for reinstatement in 2025	17	3	20
Total number of employees actually reinstated in 2025	15	3	18
Total number of staff reinstated after parental leave in 2024	18	4	22
Total number of employees who continued to work for one year after being reinstated from parental leave in 2024	18	4	22
Application rate for unpaid parental leave	6.98%	5.88%	6.90%
Reinstatement rate	88.24%	100.00%	90.00%
Retention rate	100.00%	100.00%	100.00%

Note:

- Application rate for unpaid parental leave = Total number of employees who utilized parental leave in 2025 / Total number of employees eligible for parental leave in 2025
- Reinstatement rate = Total number of employees actually reinstated in 2025 / Total number of employees applying for reinstatement in 2025
- Retention rate = Total number of employees who continued to work for one year after reinstatement from parental leave in 2024 / Total number of employees who were reinstated after parental leave in 2024

5.1 Attracting and Retaining Talent

Employee Satisfaction Surveys

To better understand the workplace atmosphere and employee needs, EGAT continued to implement the Employee Satisfaction, Commitment, and Engagement Survey Program in 2025, utilizing the survey results as critical indicators for internal organizational improvement.

The Employee Satisfaction Survey is coordinated and administered by the Human Resources Division on a biennial basis. The first survey was conducted in March 2025 and covered a total of 3,141 employees across nine departments. The survey was primarily conducted through an online questionnaire platform, with paper-based questionnaires provided for Vietnamese employees. A total of 2,779 employees completed the survey, resulting in an overall response rate of 88.5%. After data validation and analysis, 2,293 responses were deemed valid, representing an effective coverage rate of 73.0%.

The questionnaire was designed based on three major systems and nine key dimensions, primarily assessing employees' satisfaction with compensation and benefits, working conditions, and corporate culture. Key areas of concern were identified based on the survey results and will serve as the basis for future improvement initiatives and action plans. In 2025, the average employee satisfaction score was 3.57 out of 5.

In addition, the Employee Engagement Survey was conducted to assess employee performance and perceptions across seven key dimensions: job security, alignment between individual contributions and corporate goals, team relationships, organizational identification and support, discretionary effort, sense of pride, and loyalty. The survey provided deeper insights into employees' level of work engagement and their sense of belonging to the Company, serving as an important reference for strengthening organizational cohesion and supporting long-term development.

The survey results indicated that the average employee engagement score in 2025 was 3.86 out of 5, with nearly half of all employees demonstrating a high level of work engagement.

The key issues identified by employees and the corresponding actions taken by the Company are presented in the table below. EGAT will continue to strengthen operational transparency and enhance employee trust through mechanisms such as two-way labor-management communication, thereby improving employee retention and overall well-being.



5.1 Attracting and Retaining Talent

Concerned Item	Follow-up Actions
Personnel Promotion	- The Company publishes promotion and upgrading evaluation regulations across all corporate levels, alongside specific criteria for qualifications, performance appraisals, and attendance records, on the Human Resource Information System for transparent employee reference. - Explain the reasons for the unsuccessful promotion interview and provide guidance on areas for improvement to the employees. - Plan and organize TOEIC preparatory courses and establish eligibility criteria and quotas for departmental recommendations.
Facilities and Equipment	- Regarding facility and equipment improvements, requesting units should evaluate the economic benefits and provide recommendations. - Attend exhibitions of relevant facilities, equipment, or machinery to stay current on technological trends and identify equipment that meets the unit's specific needs.
Digital Equipment	- All departments are requested to review and assess their on-site local Office software license requirements to facilitate evaluation for potential additional purchases. - Units are requested to clean up the shared computer hard drive space on a monthly basis.
Learning and Growth	- Promote the use of the English online learning platform among colleagues. - Plan and organize TOEIC preparatory courses and establish eligibility criteria and quotas for departmental recommendations. - Eight seminars on civil aviation regulations and related cases were held, with a total of 419 employees participating. - In 2025, GE Leadership Training on Time Management and Lean Project Presentation was conducted, with a total of 37 supervisors participating.
Career Planning	- Establish Transparent Career Paths: Publish promotion and upgrading evaluation regulations across all corporate levels, alongside specific criteria for qualifications, performance appraisals, and attendance records, on the Human Resource Information System for transparent employee reference. This ensures employees can clearly understand their career development paths, goals, and direction within the Company. - Linking performance with career development: Supervisors are encouraged to conduct performance interviews with employees during the annual appraisal to provide work feedback and suggestions for future growth. - Inter-departmental Rotation: Coordinate across departments to provide job openings and recommendations.

5.2 Human Rights and Workers' Rights

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

EGAT has established its "Human Rights Policy Declaration" in accordance with international human rights standards, including the International Bill of Human Rights (comprising the Universal Declaration of Human Rights (UDHR) and the two international covenants), the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the United Nations Guiding Principles on Business and Human Rights (UNGPs). By integrating human rights principles into the Company's values and culture, the Company demonstrates its steadfast commitment to the protection of human rights. The policy explicitly stipulates respect for employees' human rights. In addition to adhering to the principles of prohibiting child labor and forced labor, we are also committed to promoting 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. In addition, the Company establishes open and transparent channels of communication between labor and management. Regular assessments and performance reviews are conducted. To ensure that human rights-related risks are properly managed, we plan to implement human rights due diligence to comprehensively identify potential risks within our operations and establish robust mitigation and remediation measures to further strengthen business resilience.



Labor-Management Communication Channels

Channels	Frequency	Response Method
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.

5.2 Human Rights and Workers' Rights

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; a total of two employees utilized this program in 2025.

In 2025, 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 21 employees from the Guanyin Plant participated in this event. EGAT also hosts an annual Family Day event during scheduled aircraft maintenance downtime, providing employees' family members and friends with an opportunity to tour the facilities and learn more about the environment and daily responsibilities. The event fostered stronger family support, strengthened organizational engagement, and attracted a total of 807 employees and family members.



Vietnamese Employees Care Day



Family Day

5.2 Human Rights and Workers' Rights

Prevention and Handling of Sexual Harassment, Gender 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 2025, new employees received training on gender equality and sexual harassment prevention, with a total of 162 participants. During the same year, no sexual harassment, discrimination, and bullying was reported.

Sexual Harassment and Gender Discrimination Complaints and Handling Procedures

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



Investigation	If necessary, a “Sexual Harassment Investigation Task Force” will be established within 7 days of the date of the complaint, and the investigation and deliberation will begin.
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 1 month from the date of receiving the complaint, with a possible extension of 10 days, if necessary, limited to two extensions, and the parties involved should be notified.
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

Bullying Complaint Procedures and Handling Procedures

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

Investigation	Upon receiving a complaint, the Company takes immediate action. If the case is deemed valid, an Anti-Bullying Committee must be formed within 3 working days to begin investigation and review.
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 30 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.
Objections and Appeals	If either the complainant or the respondent disagrees with the resolution, they may file an appeal within 20 working days upon receiving the notification.



5.3 Talent Cultivation and Development

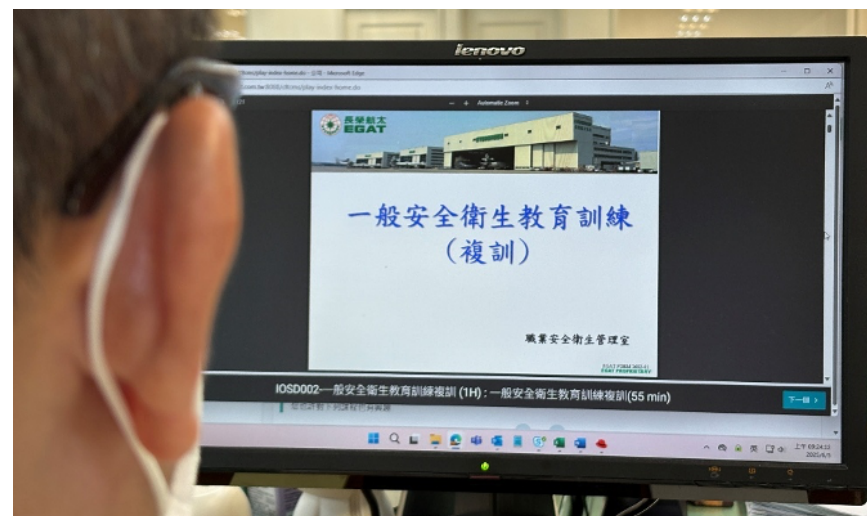
GRI: 404-1、404-2、404-3

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:



E-learning Training

5.3 Talent Cultivation and Development

Professional Training System

Various Aircraft Type Training	
Course Description	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.



Composite Material Ultrasonic Testing Practical Training	
Course Description	Non-destructive testing (NDT) personnel from the Powerplant Maintenance Department participate to understand ultrasonic testing techniques for composite materials.
Frequency / Number of Sessions	Organized the event twice in 2025 on an ad hoc basis.
Implementation	100% execution rate.
Course Benefits	Participants meet the occupational qualifications for NDT testing personnel.



5.3 Talent Cultivation and Development

Structural Training

Course Description	1. Attended the Boeing Structural Repair for Engineers - Part I/Part II in Seattle to enhance personnel's structural repair design capabilities. 2. Traveled to China to attend training seminars hosted by Boeing to enhance personnel's professional maintenance knowledge.
Frequency / Number of Sessions	Training sessions are arranged annually based on curriculum requirements.
Implementation	100% execution rate.
Course Benefits	Enhance personnel's airframe structural repair design capabilities and professional maintenance knowledge.



Other Departmental Specialized Training

Course Description	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

Course Description	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	Scheduled annually based on departmental needs.
Implementation	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

Course Description	The HR Division arranges training courses for promoted junior managers to enhance their management functions.
Frequency / Number of Sessions	1 time / year
Implementation	Good execution rate.
Course Benefits	Effective. The supervisors have a clearer understanding of their duties after promotion.



5.3 Talent Cultivation and Development

Employee Training Hours

In 2025, the total training hours for employees reached 239,565.96 hours, with an average of approximately 73.55 hours per person. The average training hours for male employees were 76.74 hours, while for female employees, it was 28 hours. All employees, regardless of their job grade, received comprehensive training. General employees, including manager level and below, received an average of 75.68 hours of training, while senior and top management received 33.49 and 6.76 hours of training, respectively.

Employee Training Hours by Gender

	Male	Female	Total
Total Training Hours	233,601.19	5,964.77	239,565.96
Total Number of Employees	3,044	213	3,257
Average Hours of Training Per Employee	76.74	28.00	73.55

Employee Training Hours by Rank

	Top Management	Senior Management	General Employees	Total
Total Training Hours	223.24	3,683.89	235,658.83	239,565.96
Total Number of Employees	33	110	3,114	3,257
Average Hours of Training per Employee	6.76	33.49	75.68	73.55

Note: The data statistics are based on the number of employees as of December 31, 2025. Top management is defined as vice president or above. Senior management is defined as junior vice president. General employees are defined as managers and below (inclusive).

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 2025, 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 3 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, various safety and health matters, health management information, regulatory updates and compliance awareness for 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. At the same time, for newly introduced engineering projects or processes, operational risks are evaluated in accordance with ISO 45001 procedures and documented in the change control log for future reference. 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 3,526 personnel, including 3,257 employees and 269 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:

5.4 Occupational Safety and Health

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.
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 2025, one moderately high risk operation was identified

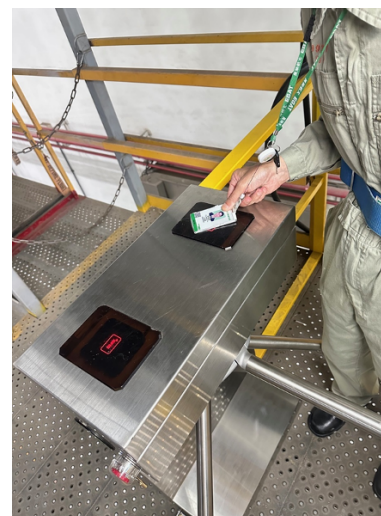
Level 3 Moderately High Risk: Onsite Tail Stand Operation

Risk Description

Failure to comply with regulations for relevant engineering operations may result in personal injury or damage to equipment and property, and may lead to industrial safety violations, fines, or negative media coverage, thereby adversely affecting the Company's operations and corporate reputation.

How the Company Responds to the Identified Hazards (Control Measures)

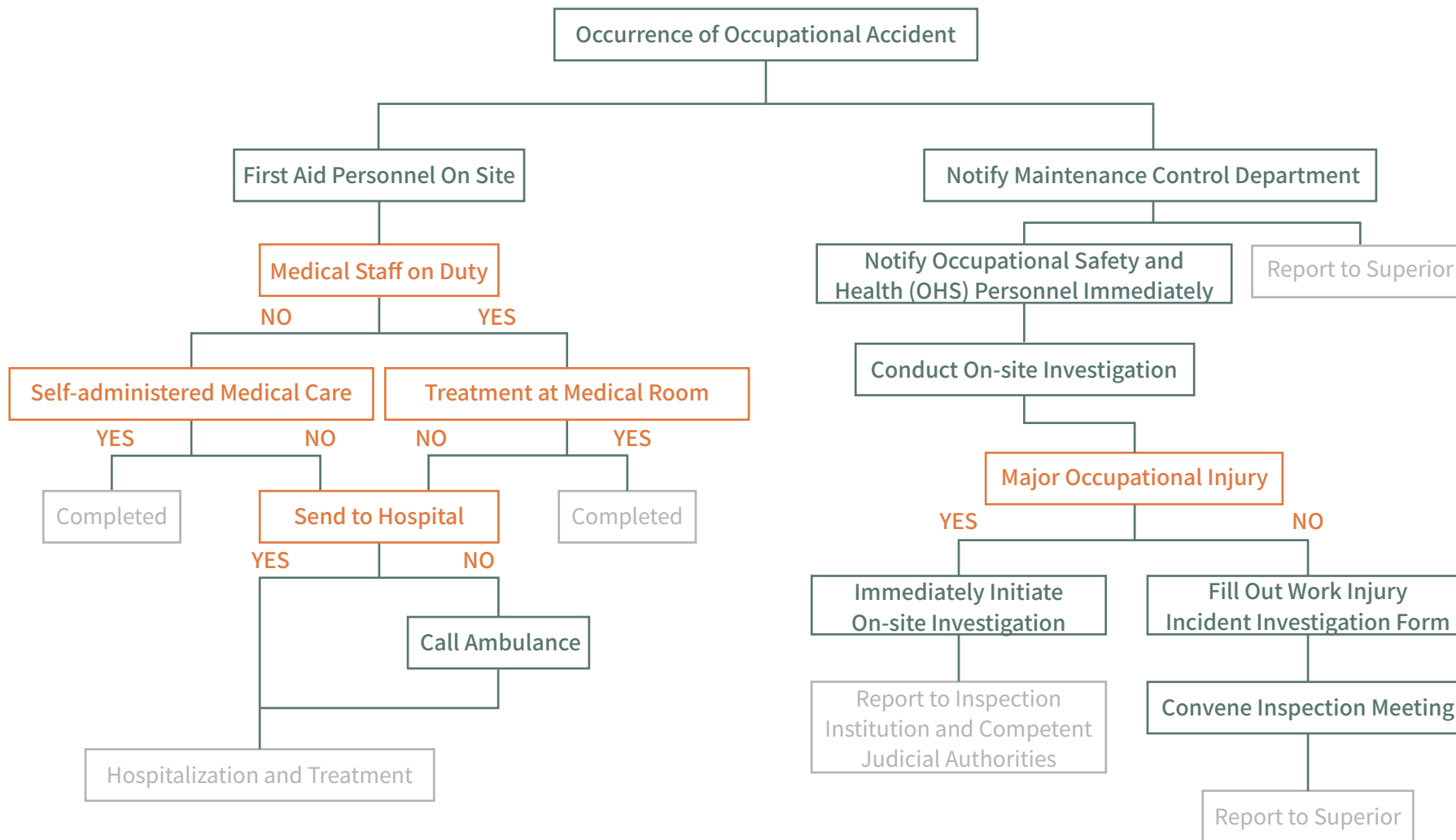
- Personnel working on the upper tail stand must first undergo tail stand safety training
- Personnel working on the upper tail stand must wear safety helmets, safety harnesses, and double-hook lanyards. The double-hook lanyards must be securely attached to the lifeline.
- Field operation supervisors conduct regular and irregular inspections of personnel operational safety.
- AI anti-fall systems for tail stands were installed in hangar no. 4



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 of accidents. The investigation is conducted jointly by occupational safety and health management personnel and labor representatives from the affected department. Together, they analyze the causes of the occupational accident, formulate improvement measures, and subsequently verify the effectiveness of these improvements. When an occupational accident occurs, the notification and improvement process is carried out according to the following instructions:

5.4 Occupational Safety and Health

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 2025, a total of 113 sessions of occupational safety-related training were held, with 2,284 participants.

Training Course Name	Description of Training Courses	Target Participants	Number of Sessions	Number of Participants
General Occupational Safety and Health Education Training	Pre-employment training for new employees before assuming job duties	New employees	25	237
Hazardous Operations Supervisor Refresher Training	Professional Training on Safety for Operations Involving Oxygen Deficiency, Specific Chemical Substances, Dust, and Organic Solvents	Employees with relevant certifications	7	30
Aerial Work Platform Operator Training	Aerial work platform operation safety regulations	Personnel with justified operational requirements	4	241
Crane Refresher Training	Crane operation safety regulations	Employees who have obtained operating qualifications	11	125
Forklift Refresher Training	Forklift operation safety regulations	Employees who have obtained operating qualifications	8	97
Aerial Work Platform Operator Refresher Training	Aerial work platform operation safety regulations	Employees who have obtained operating qualifications	2	156

(Continued on next page)

5.4 Occupational Safety and Health

Training Course Name	Description of Training Courses	Target Participants	Number of Sessions	Number of Participants
First Aid Personnel Refresher Training	First aid personnel professional training	Employees with relevant certifications	4	63
General Hazard Awareness Education and Training	Chemical hazard awareness professional training	Employees/new employees with justified operational requirements	11	376
Class A Occupational Safety and Health Operations Supervisor Training	Professional Training on Occupational Safety and Health Laws and Management	Maintenance Department Safety Supervisor	3	10
Contractor Education and Training	Repair Hangar Safety Regulations and Occupational Hazard Notification	External Contractors	4	72
Crane Operations Initial Training	Crane operation safety regulations	Personnel with justified operational requirements	1	2
Crane Operator Refresher Training	Crane operation safety regulations	Employees who have obtained operating qualifications	4	14
Class B Boiler Operation Refresher Training	Boiler operation safety regulations	Employees who have obtained operating qualifications	2	2
General Occupational Safety and Health Education and Training and Refresher Training	Course regulations for general occupational safety and health education and training	Current employees	1	318
First Aid Training (Dayuan Plant)	First Aid Basics, CPR Training	New employees (including MAS)/ First aid support personnel for fire drills	14	432
New Employee Education and Training	Occupational Safety and Health Education and Training (first aid basics)	New employees	9	27
Education and Training for New Vietnamese Personnel	Occupational Safety and Health Education and Training (first aid basics)	New employees	1	2
Departmental Fire Drills	CPR training	Manufacturing Division 2F employees	1	70
Chemical Splash Emergency Response Education and Training	Correct Use of Chemical Decontamination Agents	Chemical Processing Section, Specialty Products Department	1	10
Total			113	2,284

5.4 Occupational Safety and Health



Aerial Work Platform Operator Training



Drawing on the safety awareness and teamwork cultivated through regular occupational safety and health training, EGAT participated in the 2025 Guanyin Industrial Park Fire Safety Competition, winning first place in AED & CPR and third place in firefighter gear donning. This event not only showcased the results of daily training but also enhanced employees' knowledge and response capabilities in fire prevention, disaster mitigation, and first aid to protect lives and property and minimize potential losses.



EGAT Employees Participate in the Competition



EGAT Employees Honored at Competitions



Forklift Training



Chemical Splash Emergency Response Education and Training

5.4 Occupational Safety and Health

2025 Occupational Injury Statistics

	Employees	Non-Employee Workers
Total Number of Hours Worked	6,328,584	478,288
General Occupational Injury Cases	13	1
Severe Occupational Injury Cases	0	0
Number of Fatalities	0	0
Total Recordable Injury Frequency Rate (times)	13	1
Lost Workdays	30	3
Occupational Injury Fatality Rate	-	-
Severe Occupational Injury Rate	-	-
Disabling Injury Frequency Rate (FR)	2.05	2.09
Disabling Injury Severity Rate (SR)	4.74	6.27
Frequency Severity Index	0.10	0.11

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 $\times 10^6$ / total number of hours worked.

Note 3:

Disabling Injury Severity Rate (SR) = total number of days lost in occupational accidents $\times 10^6$ / 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) $\times 10^6$ / total number of hours worked.

Note 6:

A fatality is considered as 6,000 workdays lost.

The major types of occupational injuries in 2025 are listed below

Collision	
Description	An incident occurred when a worker was pushing a transport unit up a ramp; due to inertia, the load shifted backward and struck the employee's finger.
Subsequent Improvement	- Submit a maintenance request for transport unit engineering modifications to prevent items from sliding during transit and causing hand pinch injuries to personnel. - Remind colleagues to ensure correct hand placement when operating equipment.

5.4 Occupational Safety and Health

Pinch Injury

Description While adjusting the ladder guardrail, a worker placed their fingers within the range of motion of the guardrail and ladder, resulting in their fingers being pinched as the guardrail moved.

Subsequent Improvement

- Improved the ladder railing by installing stoppers and implementing a lightweight design.
- Employees are advised to install ladder guardrails and keep their hands clear of hazard zones.

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.

5.4.2 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 2025, a total of 998 people participated in health examinations, with a subsidy amount of NT\$1,997,215.

2. Full-time On-site Physician and Clinic Services:

EGAT provides full-time physician residency and clinic services within the maintenance facility, 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 2025 was NT\$66,743.

3. Influenza Vaccine:

Provide influenza vaccination every year. In 2025, a total of 270 people received the vaccination, and the subsidy amount was NT\$111,510.

5.4 Occupational Safety and Health

4. First-Aid Kit Supplies:

EGAT provides sterile cotton swabs, gauze, normal saline, povidone-iodine pads, burn ointment, and triangular bandages for injured or ill employees to be used for wound dressing, bandaging, and stabilization. In 2025, total subsidies amounting to NT\$92,743.

Occupational Health Services

2025 Occupational Health and Safety Workplace Measures	Service Targets	Program Description
Specialized Medical Examinations	Personnel working in special environments	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	New employees are assigned to roles based on their physical examination results to ensure their physical and mental health meets the job requirements. Develop return-to-work plans for employees affected by occupational accidents, based on the results of their medical evaluations.
Workplace Maternal Health Protection Program	Female employees	Arrange a consultation with a physician for female employees during pregnancy or within one year after childbirth.
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	Departments using protective equipment at the work site	Conduct respiratory protection physiological health assessment.
Regular On-site Consultations by Occupational Medicine Specialists	Company-wide	- The maintenance facilities have occupational physicians who conduct on-site consultations once a month. - The manufacturing plants have occupational physicians who conduct on-site consultations once every three months.

5.4 Occupational Safety and Health

Health Promotion Activities

2025 Health Promotion Activities	Activity Description	Frequency	Number of Participants
COVID-19 Vaccine	Government-funded COVID-19 vaccine	Two vaccination drives/year	349 persons
Influenza Vaccine	Government-funded and Company-funded influenza vaccines	Two vaccination drives/year	316 persons
Musculoskeletal Health Exercise	Arrange for 5-minute workouts	Two vaccination drives/year	72 persons
Regular Occupational Health Service-related Topics	Monthly health-related topics promoted by physicians at the monthly comprehensive safety meeting.	Once/month	Entire maintenance facility staff
Health Promotion Announcement - Email Announcement	Relevant announcements will be published and communicated to all employees based on employee health examination results and various preventive healthcare topics.	Once/month	Entire manufacturing plant staff
Updating Medical Journals for Employees to Read	Medical magazines are available in the medical room for staff to borrow.	Once/month	All employees

EGAT supported employee participation in the 26th Sri Chinmoy 6-Day Ultramarathon held in France in 2025, offering a subsidy of NT\$26,538 to encourage engagement in global sporting events. A colleague from the Quality Assurance Department achieved impressive results in the marathon, securing 16th place overall, 14th place in the men's division, and 3rd place in the 50+ age group.



5.4 Occupational Safety and Health

In addition to subsidizing employees' participation in international sporting events, EGAT encourages employees to cultivate regular exercise habits, enhance their physical and mental well-being, and challenge their personal limits. To support this initiative, the Company provided electronic gift certificates and shopping vouchers as incentives to employees who participated in the 2025 EVA Air Marathon. A total of 72 employees took part in the event, with total rewards amounting to NT\$50,900.



In addition, EGAT achieved outstanding results in 2025, winning the championship in the Health Group at the “Evergreen Cup Slow Pitch Softball Tournament” and finishing as the runner-up in the “Airport Cup Slow Pitch Softball Tournament”. A total of 50 people participated in the two competitions, with total subsidies amounting to NT\$119,307. The slow-pitch softball activity not only promotes employee fitness but also provides an opportunity for enthusiasts from across the Group's companies to strengthen friendships and exchange skills.



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 130 employees participated in 2025, with subsidies and bonuses amounting to NT\$314,860.



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	Concrete Actions in 2025
Industry-academia Cooperation and Campus Cists	Collaborate with schools offering aircraft maintenance-related programs to arrange student visits to the Company, allowing them to observe actual maintenance operations and gain a better understanding of the job market.	A total of 5 industry-academia collaboration and corporate visit events were held, with 193 participants in total.
Assisting Disadvantaged Non-profit Groups and Participating in Social Welfare Activities	Investing resources in charitable organizations for the disadvantaged to improve the lives of disadvantaged groups and support public welfare activities.	Sponsorships and donations for public welfare activities, procurement of products from sheltered workshops, and employment market sharing sessions for veterans in aviation hosted by the Veterans Affairs Council
Fostering Good Neighborly Relations and Giving Back to the Local Community	Interaction with neighboring communities to enhance community relations and bring positive impacts to the community.	Community gala sponsorships, Open House activities, blood donation, and Family Day
Support for Arts and Cultural Activities	Provide tangible support to the Evergreen Symphony Orchestra through ticket sponsorship while fostering a vibrant arts and cultural atmosphere across the Group.	Evergreen Symphony Orchestra Ticket Sponsorship

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 2025, the Company collaborated with National Cheng Kung University, Feng Chia University, Chinese Culture University, Chaoyang University of Technology, and Tamkang University to organize corporate visits, enhancing students' professional knowledge of aviation maintenance and repair to nurture future industry talent. In 2025, five corporate visits were held for 193 participants. In addition, EGAT actively recruits from various universities and colleges. For 2026, the Company plans to offer two internship cohorts (one in each half of the year) to provide students with opportunities to explore their career paths, foster a sense of brand identity, and build a strong pipeline of maintenance personnel.



Students from Tamkang University Visited EGAT



Students from Chinese Culture University Visited EGAT



Students from National Cheng Kung University Visited EGAT



Students from Feng Chia University Visited EGAT



Students from Chaoyang University of Technology Visited EGAT

5.5 Charitable Contributions and Social Participation

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 twice a year. Procurement spending has been growing annually, reaching nearly NT\$2.5 million in 2025. In recognition of these efforts, EGAT received the Gold Procurement Award for Sheltered Workshops from the Taoyuan City Government in 2025.



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 2025, ANA held an open house event at EGAT, inviting students from Qing Yuan and Jhong Fu Elementary Schools to tour the aircraft. The visit aimed to inspire curiosity and interest in aviation through hands-on observation. This year, the invitation was expanded to include university students, allowing more young people to gain a deeper understanding of the aviation industry. A total of 92 people participated in the event. In the future, we expect to hold two such events each year to continue providing visit opportunities for children and students in remote areas.



5.5 Charitable Contributions and Social Participation

Sponsorship of the 2025 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 2025, the Company participated in the Shulin Village Mid-Autumn Festival and Energy Conservation Promotion Event. In addition to promoting the concepts of energy conservation and carbon reduction, the Company sponsored convenience store vouchers for the raffle, totaling NT\$4,785. Looking ahead, the Company intends to increase sponsorship support by utilizing products associated with the Group, including EVA sky shop snacks and aircraft models, as a means of strengthening brand recognition and promoting the Group's corporate image.



Blood Donation Drive

In alignment with its ESG commitments and dedication to corporate social responsibility, EGAT partnered with the Hsinchu Blood Center in 2025 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 318 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

5.5 Charitable Contributions and Social Participation

Ticket Sponsorship for the Evergreen Symphony Orchestra

In 2025, the Evergreen Symphony Orchestra performed a total of four concerts at the National Concert Hall in Taipei and the National Kaohsiung Center for the Arts (Weiwuying) Concert Hall. EGAT supported the development of group members and arts and cultural activities through ticket sponsorship, with a total investment of NT\$1.2 million.

Supporting the Development of Organic Agriculture in Taiwan

The Maguang Organic Cultivation Area in Yunlin is the largest organic farm in western Taiwan. As an agricultural demonstration park supported by the Council of Agriculture, it collaborates with local upstream and downstream supply chains to maintain a stable production and supply system. Organic group cultivation areas can significantly reduce the risk of contamination from adjacent fields during the organic farming process. Furthermore, they enable planned production through large-scale organic cultivation and management models, creating economies of scale and promoting the development of the organic industry. In addition, this cultivation area can improve agricultural production techniques and enhance the competitiveness of agricultural products, achieving diversified and balanced development. The Company has maintained a long-term industry-academia partnership with National Formosa University. To support the university's Farmer University and the Yunlin County Fine Agriculture Production Cooperative's "Sunshine, Sustainability and Dream Realization" project, we participate in accelerating Taiwan's organic agriculture and promoting the upgrading of rural industrial supply chains. In 2025, we provided a sponsorship fund of NT\$2.5 million to cooperate with the Maguang Organic Cultivation Area of the Yunlin Production and Marketing Cooperative in cultivating organic corn, thereby assisting them in implementing their agricultural development goals.



APPENDIX

Appendix 1

GRI Standards Index Table

Appendix 2

Sustainability Accounting
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Appendix 3

Climate-related Financial
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Appendix 4

Information Relevant to
Cross-industry Metric Categories
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Appendix 5

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

Appendix 6

Independent Assurance
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, 2025, to December 31, 2025.
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
GRI 2 General Disclosures 2021	The Organization and its Reporting Practices		
	2-1 Organizational details	1.1 About EGAT	P.12
	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	P.79
	2-5 External assurance	About the Report	P.3
	Activities and Workers		
	2-6 Activities, value chain and other business relationships	1.1 About EGAT 4.2 Supply Chain Management The Company's supplier composition and value chain activities remained largely unchanged from the previous year.	P.12 P.106
	2-7 Employees	5.1 Attracting and Retaining Talent	P.117
	2-8 Workers who are not employees	5.1 Attracting and Retaining Talent	P.117
	Governance		
	2-9 Governance structure and composition	2.1 Composition of the Board of Directors	P.41
	2-10 Nomination and selection of the highest governance body	2.1 Composition of the Board of Directors	P.41
	2-11 Chair of the highest governance body	2.1 Composition of the Board of Directors	P.41

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Appendix 1: GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 2 General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Corporate Sustainability Governance	P.17
	2-13 Delegation of responsibility for managing impacts	1.2 Corporate Sustainability Governance	P.17
	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.41
	2-16 Communication of critical concerns	1.2 Corporate Sustainability Governance	P.17
	2-17 Collective knowledge of the highest governance body	2.1 Composition of the Board of Directors	P.41
	2-18 Evaluation of the performance of the highest governance body	2.1 Composition of the Board of Directors	P.41
	2-19 Remuneration policies	2.2 Remuneration Policy	P.47
	2-20 Process to determine remuneration	2.2 Remuneration Policy	P.47
	2-21 Annual total compensation ratio	5.1 Attracting and Retaining Talent	P.117
	Strategy, Policies, and Practices		
	2-22 Statement on sustainable development strategy	About the Report	P.3
	2-23 Policy commitments	2.3 Business Integrity	P.48
		2.4 Legal Compliance	P.51
		4.2 Supply Chain Management	P.106
		5.2 Human Rights and Workers' Rights	P.125
	2-24 Embedding policy commitments	2.3 Business Integrity	P.48
		2.4 Legal Compliance	P.51
		4.2 Supply Chain Management	P.106
		5.2 Human Rights and Workers' Rights	P.125
	2-25 Processes to remediate negative impacts	2.3 Business Integrity	P.48
		5.2 Human Rights and Workers' Rights	P.125

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Appendix 1: GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 2 General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	1.2 Corporate Sustainability Governance	P.17
		2.3 Business Integrity	P.48
		5.2 Human Rights and Workers' Rights	P.125
	2-27 Compliance with laws and regulations	2.4 Legal Compliance	P.51
	2-28 Membership associations	1.1 About EGAT	P.12
	Stakeholder Engagement		
	2-29 Approach to stakeholder engagement	1.2 Corporate Sustainability Governance	P.17
	2-30 Collective bargaining agreements	5.2 Human Rights and Workers' Rights	P.125

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.17
	3-2 List of material topics	1.2 Corporate Sustainability Governance	P.17
	3-3 Management of material topics	1.2 Corporate Sustainability Governance	P.17
		Section Cover Pages	-

Appendix 1: GRI Standards Index Table

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	P.12
		5.1 Attracting and Retaining Talent	P.117
	201-2 Financial implications and other risks and opportunities due to climate change	3.1 Climate Action	P.63
	201-3 Defined benefit plan obligations and other retirement plans	5.1 Attracting and Retaining Talent	P.117
	201-4 Financial assistance received from government	1.1 About EGAT	P.12
GRI 204 Procurement Practices	204-1 Proportion of spending on local suppliers	4.2 Supply Chain Management	P.106
GRI 205 Anti-corruption	205-1 Operations assessed for risks related to corruption	2.3 Business Integrity	P.48
	205-2 Communication and training about anti-corruption policies and procedures	2.3 Business Integrity	P.48
		4.2 Supply Chain Management	P.106
	205-3 Confirmed incidents of corruption and actions taken	2.3 Business Integrity	P.48
GRI 206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3 Business Integrity	P.48

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.79
	302-2 Energy consumption outside of the organization	None	-
	302-3 Energy intensity	3.2 Energy and Greenhouse Gas Management	P.79
	302-4 Reduction of energy consumption	3.2 Energy and Greenhouse Gas Management	P.79
	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.87
	303-2 Management of water discharge-related impacts	3.3 Pollution Prevention Management	P.87
	303-3 Water withdrawal	3.3 Pollution Prevention Management	P.87
	303-4 Water discharge	3.3 Pollution Prevention Management	P.87
	303-5 Water consumption	3.3 Pollution Prevention Management	P.87
GRI 305 Emissions	305-1 Direct (Scope 1) GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79
	305-2 Energy indirect (Scope 2) GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79
	305-3 Other indirect (Scope 3) GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79
	305-4 GHG emissions intensity	3.2 Energy and Greenhouse Gas Management	P.79
	305-5 Reduction of GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.2 Energy and Greenhouse Gas Management	P.79

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Appendix 1: GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 306 Waste	306-1 Waste generation and significant waste-related impacts	3.4 Circular Economy and Waste Management	P.90
	306-2 Management of significant waste-related impacts	3.4 Circular Economy and Waste Management	P.90
	306-3 Waste generated	3.4 Circular Economy and Waste Management	P.90
	306-4 Waste diverted from disposal	3.4 Circular Economy and Waste Management	P.90
	306-5 Waste directed to disposal	3.4 Circular Economy and Waste Management	P.90
GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	4.2 Supply Chain Management	P.106
	308-2 Negative environmental impacts in the supply chain and actions taken	4.2 Supply Chain Management	P.106

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.117
	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.117
	401-3 Parental leave	5.1 Attracting and Retaining talent	P.117
GRI 402 Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	5.2 Human Rights and Workers' Rights	P.125

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Appendix 1: GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 403 Occupational Health and Safety	403-1 Occupational health and safety management system	5.4 Occupational Safety and Health	P.134
	403-2 Hazard identification, risk assessment, and incident investigation	5.4 Occupational Safety and Health	P.134
	403-3 Occupational health services	5.4 Occupational Safety and Health	P.134
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4 Occupational Safety and Health	P.134
	403-5 Worker training on occupational health and safety	5.4 Occupational Safety and Health	P.134
	403-6 Promotion of worker health	5.4 Occupational Safety and Health	P.134
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Occupational Safety and Health	P.134
	403-8 Workers covered by an occupational health and safety management system	5.4 Occupational Safety and Health	P.134
	403-9 Work-related injuries	5.4 Occupational Safety and Health	P.134
	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.129
	404-2 Programs for upgrading employee skills and transition assistance programs	5.3 Talent Cultivation and Development	P.129
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3 Talent Cultivation and Development	P.129
GRI 405 Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	5.1 Attracting and Retaining Talent	P.117
	405-2 Ratio of basic salary and remuneration of women to men	5.1 Attracting and Retaining Talent	P.117

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Appendix 1: GRI Standards Index Table

GRI Standards	Disclosure Items	Corresponding Sections	Pages
GRI 406 Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	5.2 Human Rights and Workers' Rights	P.125
GRI 414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	4.2 Supply Chain Management	P.106
	414-2 Negative social impacts in the supply chain and actions taken	4.2 Supply Chain Management	P.106
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.99
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4 Legal Compliance	P.51
GRI 418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6 Information Security Management	P.57

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.79	-
	RT-AE-150a.1	(1) Amount of hazardous waste generated (2) Percentage recycled	3.4 Circular Economy and Waste Management	P.90	-
Hazardous Waste Management	RT-AE-150a.2	(1) Number and aggregate quantity of reportable spills (2) Quantity recovered	3.4 Circular Economy and Waste Management	P.90	-
	RT-AE-230a.1.	(1) Number of data breaches (2) Percentage involving confidential information	2.6 Information Security Management	P.57	-
Data Security	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.57	-
	RT-AE-250a.1.	(1) Number of recalls issued (2) Total units recalled	4.1 Product Safety and Quality	P.99	-
Product Safety	RT-AE-250a.2.	(1) Number of counterfeit parts detected (2) Percentage avoided	4.1 Product Safety and Quality	P.99	-
	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.51	-

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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	P.106	-
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	-	-	No monetary losses were incurred from lawsuits related to corruption, bribery, or illegal international trade during the year.
	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.12	-
	RT-AE-510a.3.	Discussion of processes to manage business ethics risks throughout the value chain	2.3 Business Integrity 4.2 Supply Chain Management	P.48 P.106	-
Activity Metric	RT-AE-000.A	Production by reportable segment	1.1 About EGAT	P.12	-
	RT-AE-000.B	Number of employees	5.1 Attracting and Retaining Talent	P.117	-

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

Appendix 3: Climate-related Financial Disclosures (TCFD) Metrics and Targets

Issue Type	Performance Metrics	Target Base Year	Short-term Goals	Mid and Long-term Goals	2025 Performance
-	GHG emissions intensity (Scope 1 and 2)	2025	2030: 0.80 tCO ₂ e/NT\$ million in revenue	2035: 0.50 tCO ₂ e/NT\$ million in revenue 2050: 0.00 tCO ₂ e/NT\$ million in revenue	0.95 tCO ₂ e/NT\$ million in revenue
Transition Risk - Requirements and Regulation of Existing Products and Services	-	2025	No fines or environmental impacts resulting from hazardous substance regulations	No fines or environmental impacts resulting from hazardous substance regulations	A non-compliance incident occurred: The import volume of toxic chemical substances exceeded the regulatory classification threshold for operations. In response to this incident, SOP management procedures for toxic substances have been established.
Transition Risk - Low-Carbon Energy Transition Opportunity - Renewable Energy Development	Renewable energy consumption	2025	2030: Renewable energy share of total energy use reaches 10%	2035: Renewable energy share of total energy use reaches 25% 2050: Renewable energy share of total energy use reaches 100%	Renewable energy share of total energy use reached 3.75%
Physical Risk - Extreme Weather Impact	- Percentage of contract suppliers taking climate factors into consideration - Effective inventory ratio (service level fill rate) - Number of disaster events caused by extreme weather	2024	- The percentage of contract suppliers taking climate factors into consideration remains at 95% - Maintain an effective inventory ratio (service level fill rate) of 90% or higher - Fewer than five weather-related damage events were recorded	- The percentage of contract suppliers taking climate factors into consideration remains at 95% - Maintain an effective inventory ratio (service level fill rate) of 90% or higher - Fewer than five weather-related damage events were recorded	- Percentage of contract suppliers that take climate factors into consideration: 95.65% - Effective inventory ratio (service level fill rate): 90.21% - Zero incidents of damage caused by extreme weather

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Appendix 3: Climate-related Financial Disclosures (TCFD) Metrics and Targets

Issue Type	Performance Metrics	Target Base Year	Short-term Goals	Mid and Long-term Goals	2025 Performance
Opportunity - Use of New Technologies	-	2025	Continue evaluating the implementation of new smart factory technologies, such as semi-automated equipment, energy management systems, and digital monitoring platforms.	Continue evaluating the implementation of new smart factory technologies, such as semi-automated equipment, energy management systems, and digital monitoring platforms.	- Implemented the OZ eForm software to digitize, web-enable, and mobilize work order processes - The maintenance facility has installed an intelligent detection and fall-protection system for high-altitude tail frame operations.
Opportunity - Entry into New Markets	-	2025	- Increase the percentage of personnel qualified to repair next-generation energy-saving models - Continue developing components for next-generation energy-saving models	- Increase the percentage of personnel qualified to repair next-generation energy-saving models - Continue developing components for next-generation energy-saving models	Percentage of personnel qualified to repair next-generation energy-saving models 3.53%

Note: Definition of short-, mid-, and long-term goals: Short-term (1–5 years), mid-term (6–10 years), and long-term (over 10 years).

Appendix 4: Information Relevant to Cross-industry Metric Categories (Climate-related Metrics)

Target	Sub-item	Corresponding Sections	Pages	Description
GHG-related Climate Metrics	Total absolute GHG emissions during the reporting period	3.2 Energy and Greenhouse Gas Management	P.79	-
	GHG Emission Measurement Methods, Input Values, and Assumptions	3.2 Energy and Greenhouse Gas Management	P.79	Starting in 2025, the Company transitioned to the GHG Protocol methodology for organizational greenhouse gas accounting and reporting.
	Scope 1, Scope 2 GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79	-
	Scope 3 GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79	Starting in 2025, the Company began implementing Scope 3 GHG inventories for Category 3 (upstream fuel and energy-related activities), Category 13 (downstream leased assets), and Category 15 (investments).
	Under certain circumstances, the use of information from a reporting period other than the current one is permitted.	-	-	No different reporting periods were adopted this year.
Climate-related Transition Risk	Amount and percentage of assets or operating activities affected by climate-related transition risks	3.1 Climate Action	P.63	Please refer to “ 3.1.4 Climate Scenario Analysis and Resilience Assessment ” for the percentage of climate vulnerability
Climate-related Physical Risks	Amount and percentage of assets or operating activities affected by climate-related physical risks	3.1 Climate Action	P.63	Please refer to “ 3.1.4 Climate Scenario Analysis and Resilience Assessment ” for the percentage of climate vulnerability

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Appendix 4: Information Relevant to Cross-industry Metric Categories (Climate-related Metrics)

Target	Sub-item	Corresponding Sections	Pages	Description
Climate-related Opportunities	Amount and percentage of assets or operating activities associated with climate-related opportunities	3.1 Climate Action	P.63	Please refer to “ 3.1.4 Climate Scenario Analysis and Resilience Assessment ” for the percentage of climate vulnerability
Capital Allocation	Capital expenditures, financing, or investments allocated to climate-related risks and opportunities	3.1 Climate Action	P.63	Please refer to “ Investment Plan and Financial Impact ” for the capital allocation description and the amount of funds to be invested.
Internal Carbon Price	Disclosures on whether and how entities integrate carbon pricing into their decision-making processes	3.1 Climate Action	P.63	In 2025, EGAT established an internal carbon pricing system based on the Ministry of Environment's "Regulations Governing the Collection of Carbon Fees", with a benchmark price of NT\$300 per ton.
	The price per ton of GHG emissions used by an entity to assess the cost of its GHG emissions	3.2 Energy and Greenhouse Gas Management	P.79	
Remuneration	Description of whether and how climate-related considerations are incorporated into senior executive remuneration	2.2 Remuneration policy	P.47	-
	Percentage of senior management remuneration recognized in the current period that is linked to climate-related considerations	2.2 Remuneration policy	P.47	-

Appendix 5: 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

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Appendix 5: 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.	Appendix 3 - 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.
		7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	3.2 Energy and Greenhouse Gas Management In 2025, EGAT developed its internal carbon pricing framework with reference to the Ministry of Environment's Carbon Fee Charging Regulations.



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 2025 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 2025 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 AA1000 AccountAbility Principles and performance data, included in the ESG Report for the reporting period January 1, 2025, to December 31, 2025. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in the 2025 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 of the AA1000 Accountability Principle (2018)
 - 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 2025 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), Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosures (TCFD), 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;
- Greenhouse gas emissions are verified by verification body selected by EVERGREEN AVIATION TECHNOLOGIES CORP. and are relied on as accurate for the purposes of our scope of work.
- 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. Head Office 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 as per AA1000 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 the AA1000 Assurance Standard (AA1000AS v3), Type 2 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 2025 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 2025 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 AA1000 Assurance Standard v3 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 principles of AA1000 Accountability Principle (2018)

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 2025 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

EVERGREEN AVIATION TECHNOLOGIES CORP.'s management system 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.



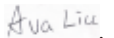
Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

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.
3 June 2026

Technical Reviewer: 

Verifier: , 



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