



Stock Code : 2645

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

2026 Annual General Shareholders' Meeting

Meeting Handbook

May 26, 2026

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

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EVERGREEN AVIATION TECHNOLOGIES CORPORATION

2026 Annual General Shareholders' Meeting

Type of Meeting: Physical Meeting

Meeting Time: 9:00 AM on May 26 (Tuesday), 2026

Meeting Location: Conference Hall 1001 on the 10th floor, International Convention Center of Chang Yung-Fa Foundation
No.11, Zhongshan S. Rd., Taipei City

Attendance: There are _____ shares represented by attending shareholders, reaching ___% of entire 374,570,962 shares issued by the Company.

Chairman: Mr. Huang, Nan-Horang, Chairman of the Board

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

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

III. Report Items:

A. Business Report of the year 2025 (Handbook pages 4-6).

B. Audit Committee's Review Report of the year 2025 (Handbook page 16).

C. 2025 Compensation of Employees and Directors Report:

The Board of Directors appropriated NT\$182,792,859 as Employees' Compensation in cash and NT\$7,000,000 as Directors' Compensation pursuant to the Articles of Incorporation.

D. 2025 Directors' Remuneration Report (Handbook pages 17-18).

E. 2025 Cash Dividend Distribution Report (Handbook page 15):

1. The Board of Directors has resolved to distribute cash dividend NT\$5 per share pursuant to the Company's Articles of Incorporation. The total amount of cash dividends shall be NT\$1,872,854,810.

2. The ex-dividend date and payment date for the cash dividends would be resolved by the Chairman of the Board.

IV. Ratification and Discussion Items:

Proposed by the Board of Directors

Proposal 1: Ratification of 2025 Business Report and Audited Financial Report (Handbook pages 4-14). Please ratify.

Description: The 2025 Financial Report of the Company has been audited by Ms. Chen, Ya-Ling and Mr. Cheng, Po-Jen, CPAs of KPMG Taiwan.

Resolution:

Proposed by the Board of Directors

Proposal 2: Ratification of 2025 earnings distribution (Handbook page 15). Please ratify.

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

Resolution:

Proposed by the Board of Directors

Proposal 3: Proposal to approve the release of restrictions of competitive activities of the Director. Please discuss.

Description:

1. Directors who, for themselves or others run businesses which are similar to the business of the Company, shall report the competitive activities to and obtain permission from the Shareholders' Meeting.
2. The newly added competitive activities of the Director are shown

in the following table. Approval to allow the release of restrictions of competitive activities of Director is proposed to the Annual General Shareholders' Meeting (Exhaustive List of the Director's Concurrent Positions in Other Companies as shown on Handbook pages 19.):

Director	Concurrent Positions in Other Companies	The Business which is similar to the Company's
EVA Airways Corp. Representative: Sun, Chia-Ming	Director, Evergreen Airline Services Corp.	Airport Ground Handling Services

3. The aforementioned director's concurrent position in said company does not prejudice the interests of the Company. Accordingly, it is proposed to release the restrictions of competitive activities of the Director and the juristic person he represents.

Resolution:

V. Extraordinary Motion.

VI. Meeting Adjournment.

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Business Report of Year 2025

I. Business Results

Operating revenue in 2025 was NT\$18.179 billion, an increase of NT\$1.895 billion, or 11.63% from the previous year.

Maintenance Business:

In 2025, operating revenue was NT\$14.14 billion, an increase of NT\$1.174 billion, or 9.05% from the previous year, mainly due to increased flights and flying hours driven by strong international passenger and freight demand. However, airlines are required to maintain operations of existing fleets due to an insufficient supply of new aircraft in response to the continuously growing passenger and cargo demand. The average age of the global fleet has reached a historical high, which has driven robust demand for heavy maintenance (D or S Check), and driven growth in the overall maintenance business.

Manufacturing Business:

In 2025, operating revenue was NT\$4.039 billion, an increase of NT\$721 million, or 21.73% from the previous year. This is mainly due to continuously growing orders from original manufacturing plants of aircraft and engines resulting from robust demand for new aircraft driven by stable growth in global air travel demand, and the recovery and continuous improvement in the production capacity of the Boeing Company as it effectively resolved its previous quality management issues, together with full delivery of the national defense UAV project that the Company secured through competitive bidding.

External investment:

This is mainly a NT\$245 million investment loss resulting from reduced shipments at GE Evergreen Engine Services Corp., where partial capacity was suspended due to quality control issues.

II. Results vs. Projections

1. The budgeted operating revenue in 2025 was NT\$16.897 billion, the actual operating revenue was NT\$18.179 billion, and the achievement rate was 107.59%.
2. The budgeted profit before tax in 2025 was NT\$3.348 billion, and the actual profit before tax was NT\$2.563 billion, with an achievement rate of 76.55%.

III. Profitability Analysis

Gross margin: 20.33%

Operating margin: 16.51%

Profit margin before tax: 14.10%

Return on equity: 15.26%

Return on assets: 9.26%

IV. Research and Development

1. Obtained the Civil Aeronautics Administration (CAA) Authorized Capability for Airbus A350-900 Maintenance, MOLIT Authorized New Capability for Airbus B747-8F, B787-9, B787-10, and A350-900, and the CAAT Authorized Capability for LINE 787-8/-9.

2. Secured a contract from Airbus for the assembly of narrow-body aircraft aerostructures. The Company has invested in the construction of a new plant and capability development. Initial assembly operations are expected to commence in Q4 2026.
3. Secured one six-year product contract for the body assembly from the Boeing Company, an American company, and the Company has made investments in the development. The initial assembly is estimated to be completed in 2027 Q1.

Chairman: Huang, Nan-Horang

President: Shieh, Shin-Wen

Accounting Officer: Chen, Chi-Ming

(English Translation of Financial Statements and Report Originally Issued in Chinese)

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024				Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%					Amount	%	Amount	%
Current assets:								Current liabilities:					
1100	Cash and cash equivalents	\$ 5,315,021	23	4,471,379	19	2130	Contract liabilities-current	\$ 24,355	-	1,318	-		
1140	Contract assets-current	770,960	3	635,875	3	2280	Current lease liabilities	137,195	1	133,588	1		
1170	Notes and accounts receivable, net	2,956,418	13	2,560,603	11	2170	Accounts payable	1,241,906	5	948,897	4		
1180	Accounts receivable from related parties, net	1,124,885	5	1,338,868	6	2180	Accounts payable to related parties	64,357	-	41,010	-		
1200	Other receivables	20,237	-	29,926	-	2200	Other payables	798,486	4	560,718	2		
1210	Other receivables from related parties	12,527	-	25,006	-	2220	Other payables to related parties	9,882	-	22,711	-		
130X	Inventories	2,392,239	10	2,582,223	11	2230	Current tax liabilities	395,184	2	383,387	2		
1470	Other current assets	83,020	-	138,109	1	2320	Long-term borrowings, current portion	1,480,701	6	1,129,559	5		
	Total current assets	<u>12,675,307</u>	<u>54</u>	<u>11,781,989</u>	<u>51</u>	2399	Other current liabilities	98,261	-	81,865	-		
	Non-current assets:						Total current liabilities	<u>4,250,327</u>	<u>18</u>	<u>3,303,053</u>	<u>14</u>		
1550	Investments accounted for using equity method	1,315,184	6	1,536,767	7		Non-current liabilities:						
1600	Property, plant and equipment	5,652,642	24	5,836,578	26	2540	Long-term borrowings	3,549,588	15	4,235,289	18		
1755	Right-of-use assets	2,198,256	9	2,277,628	10	2570	Deferred tax liabilities	13,504	-	5,605	-		
1760	Investment property	937,942	4	983,768	4	2580	Non-current lease liabilities	2,148,189	9	2,217,260	10		
1780	Intangible assets	21,949	-	28,145	-	2645	Guarantee deposits received	624	-	624	-		
1840	Deferred income tax assets	336,569	1	266,965	1		Total non-Current liabilities	<u>5,711,905</u>	<u>24</u>	<u>6,458,778</u>	<u>28</u>		
1975	Net defined benefit assets	242,105	1	238,548	1		Total liabilities	<u>9,962,232</u>	<u>42</u>	<u>9,761,831</u>	<u>42</u>		
1900	Other non-current assets	143,640	1	50,036	-		Equity :						
	Total non-current assets	<u>10,848,287</u>	<u>46</u>	<u>11,218,435</u>	<u>49</u>	3100	Ordinary shares	3,745,709	16	3,745,709	16		
						3200	Capital surplus	2,138,093	9	2,131,649	10		
						3300	Retained earnings	7,652,013	33	7,325,172	32		
						3400	Other equity	25,547	-	36,063	-		
							Total equity	<u>13,561,362</u>	<u>58</u>	<u>13,238,593</u>	<u>58</u>		
Total assets		<u>\$ 23,523,594</u>	<u>100</u>	<u>23,000,424</u>	<u>100</u>		Total liabilities and equity	<u>\$ 23,523,594</u>	<u>100</u>	<u>23,000,424</u>	<u>100</u>		

(English Translation of Financial Statements and Report Originally Issued in Chinese)

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue	\$ 18,179,185	100	16,284,500	100
5000	Operating costs	(14,482,582)	(80)	(13,164,239)	(81)
	Gross profit from operations	<u>3,696,603</u>	<u>20</u>	<u>3,120,261</u>	<u>19</u>
	Operating expenses :				
6200	Selling and administrative expenses	(652,991)	(4)	(624,866)	(4)
6300	Research and development expenses	(42,634)	-	(64,598)	-
6450	Expected credit gains	276	-	77	-
	Total operating expenses	<u>(695,349)</u>	<u>(4)</u>	<u>(689,541)</u>	<u>(4)</u>
	Net operating income	<u>3,001,254</u>	<u>16</u>	<u>2,430,720</u>	<u>15</u>
	Non-operating income and expenses :				
7010	Other income	20,986	-	21,460	-
7100	Interest income	113,660	1	132,765	1
7020	Other gains and losses	(210,852)	(1)	257,330	2
7050	Finance costs	(136,949)	(1)	(142,484)	(1)
7060	Share of profit (loss) of associates accounted for using equity method	(224,805)	(1)	(407,247)	(3)
	Total non-operating income and expenses	<u>(437,960)</u>	<u>(2)</u>	<u>(138,176)</u>	<u>(1)</u>
7900	Profit before tax	2,563,294	14	2,292,544	14
7951	Income tax expense	(518,538)	(3)	(455,440)	(3)
	Profit	<u>2,044,756</u>	<u>11</u>	<u>1,837,104</u>	<u>11</u>
8300	Other comprehensive income :				
	Components of other comprehensive income that will not be reclassified to profit or loss:				
8310	Remeasurements of defined benefit plans	(27,202)	-	98,235	1
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(10,584)	-	(2,872)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	5,440	-	(19,647)	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	<u>(32,346)</u>	<u>-</u>	<u>75,716</u>	<u>1</u>
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8370	Share of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(10,516)	-	52,418	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive income that will be reclassified to profit or loss	<u>(10,516)</u>	<u>-</u>	<u>52,418</u>	<u>-</u>
8300	Other comprehensive income, net of tax	<u>(42,862)</u>	<u>-</u>	<u>128,134</u>	<u>1</u>
	Total comprehensive income	<u>\$ 2,001,894</u>	<u>11</u>	<u>1,965,238</u>	<u>12</u>
	Earnings per share				
9750	Basic earnings per share (in New Taiwan Dollars)	<u>\$ 5.46</u>		<u>4.90</u>	
9850	Diluted earnings per share (in New Taiwan Dollars)	<u>\$ 5.44</u>		<u>4.88</u>	

(English Translation of Financial Statements and Report Originally Issued in Chinese)

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Ordinary shares	Capital surplus	Retained earnings			Total retained earnings	Other equity	Total equity
			Legal reserve	Special reserve	Unappropriated retained earnings		Exchange differences on translation of foreign financial statements	
Balance on January 1, 2024	\$ 3,745,709	2,131,649	1,896,657	16,716	5,184,548	7,097,921	(16,355)	12,958,924
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	176,063	-	(176,063)	-	-	-
Reversal of special reserve	-	-	-	(361)	361	-	-	-
Cash dividends of ordinary share	-	-	-	-	(1,685,569)	(1,685,569)	-	(1,685,569)
	-	-	176,063	(361)	(1,861,271)	(1,685,569)	-	(1,685,569)
Profit	-	-	-	-	1,837,104	1,837,104	-	1,837,104
Other comprehensive income	-	-	-	-	75,716	75,716	52,418	128,134
Total comprehensive income	-	-	-	-	1,912,820	1,912,820	52,418	1,965,238
Balance on December 31, 2024	3,745,709	2,131,649	2,072,720	16,355	5,236,097	7,325,172	36,063	13,238,593
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	191,282	-	(191,282)	-	-	-
Reversal of special reserve	-	-	-	(16,355)	16,355	-	-	-
Cash dividends of ordinary share	-	-	-	-	(1,685,569)	(1,685,569)	-	(1,685,569)
	-	-	191,282	(16,355)	(1,860,496)	(1,685,569)	-	(1,685,569)
Profit	-	-	-	-	2,044,756	2,044,756	-	2,044,756
Other comprehensive income	-	-	-	-	(32,346)	(32,346)	(10,516)	(42,862)
Total comprehensive income	-	-	-	-	2,012,410	2,012,410	(10,516)	2,001,894
Changes in equity of associates accounted for using equity method	-	6,444	-	-	-	-	-	6,444
Balance on December 31, 2025	\$ 3,745,709	2,138,093	2,264,002	-	5,388,011	7,652,013	25,547	13,561,362

(English Translation of Financial Statements and Report Originally Issued in Chinese)

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Profit before tax	\$ 2,563,294	2,292,544
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	742,112	710,406
Amortization expense	15,395	15,191
Expected credit (gains) losses	(276)	77
Net gains on financial assets or liabilities at fair value through profit or loss	(578)	(1,386)
Interest expense	136,949	142,484
Interest income	(113,660)	(132,765)
Shares of loss of associates accounted for using the equity method	224,805	407,247
Losses (gains) on disposal of property, plant and equipment	175	(57)
Others	28,230	(17,214)
Total adjustments to reconcile profit	<u>1,033,152</u>	<u>1,123,983</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Contract assets	(135,085)	(153,411)
Notes and accounts receivable, including related parties	(181,556)	(714,427)
Other receivables, including related parties	22,221	(31,100)
Inventories	190,223	(273,327)
Other current assets	55,089	(72,575)
Net defined benefit assets	(30,759)	(23,617)
Total changes in operating assets	<u>(79,867)</u>	<u>(1,268,457)</u>
Changes in operating liabilities:		
Contract liabilities	23,037	(18,278)
Accounts payable, including related parties	316,356	240,414
Other payables, including related parties	236,331	56,131
Other current liabilities	16,396	15,753
Total changes in operating liabilities	<u>592,120</u>	<u>294,020</u>
Total changes in operating assets and liabilities	<u>512,253</u>	<u>(974,437)</u>
Total adjustments	<u>1,545,405</u>	<u>149,546</u>
Cash inflow generated from operations	4,108,699	2,442,090
Income taxes paid	(563,006)	(574,269)
Net cash flows from operating activities	<u>3,545,693</u>	<u>1,867,821</u>
Cash flows generated from (used in) investing activities:		
Acquisition of financial assets at fair value through profit or loss	(1,180,000)	(2,490,000)
Proceeds from disposal of financial assets at fair value through profit or loss	1,180,578	2,491,386
Acquisition of property, plant and equipment	(336,922)	(175,570)
Proceeds from disposal of property, plant and equipment	2,914	2,310
Acquisition of intangible assets	(9,199)	(4,751)
Increase in other non-current assets	(599)	(2,251)
Increase in prepayments for business facilities	(173,267)	(104,824)
Interest received	113,607	134,009
Dividends received	-	213,266
Net cash flow (used in) generated from investing activities	<u>(402,888)</u>	<u>63,575</u>
Cash flows generated from (used in) financing activities:		
Proceeds from long-term borrowings	1,150,000	1,550,000
Repayments of long-term borrowings	(1,484,559)	(2,388,137)
Decrease in guarantee deposits received	-	(200)
Payments of lease liabilities	(141,274)	(122,340)
Cash dividends paid	(1,685,569)	(1,685,569)
Interest paid	(137,761)	(143,805)
Net cash flow used in financing activities	<u>(2,299,163)</u>	<u>(2,790,051)</u>
Net increase (decrease) in cash and cash equivalents	843,642	(858,655)
Cash and cash equivalents at the beginning of period	<u>4,471,379</u>	<u>5,330,034</u>
Cash and cash equivalents at the end of period	<u>\$ 5,315,021</u>	<u>4,471,379</u>



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Independent Auditors' Report

To the Board of Directors of Evergreen Aviation Technologies Corporation:

Opinion

We have audited the financial statements of Evergreen Aviation Technologies Corporation (“the Company”), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

- Revenue Recognition

Please refer to note 4(n) “Revenue”, note 5 “Significant accounting assumptions and judgements, and major sources of estimation uncertainty”, and note 6(q) “Revenue from contracts with customers” to the financial statements.



Description of key audit matter:

1. Maintenance services:

As the Company's maintenance department operates in the aviation maintenance industry, its revenue recognition for maintenance services is calculated using the percentage of completion, where revenue is recognized as services are performed over time. The completion of performance obligations is measured using labor as the basis. Since the evaluation on completion involves management's subjective judgment, revenue recognition for incomplete contracts is one of our key audit matters.

2. Sales of Goods:

The sales of aircraft components from the manufacturing department of the Company are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition in the period surrounding the reporting date. Hence, the accuracy of the timing of revenue recognition during these periods is one of our key audit matters.

Our key audit procedures included:

1. Maintenance Services:

- Understanding the revenue contract contents and transaction conditions of the Company, and assessing the appropriateness of revenue recognition.
- Evaluating the revenue recognition on the effectiveness of internal controls implemented by the Company.
- Selecting samples from incomplete work orders, examining relevant documents to confirm that the Company has fulfilled its performance obligations and adhered to the accounting policies for revenue recognition.
- Assessing the adequacy of management's disclosure on information related to revenue recognition.

2. Sales of Goods:

- Understanding the main types of revenue, contract contents, and transaction conditions to assess the correctness of the timing of revenue recognition.
- Reviewing sales contracts with major customers and testing the internal controls of the Company related to shipping operations and revenue recognition procedures.
- Selecting shipments before and after the balance sheet date, and verifying relevant documents and forms, to ensure that sales revenue is recognized in the financial report within the appropriate period.
- Conducting a variance analysis on revenue from major customers to assess any significant abnormalities.

Responsibilities of Management for the Financial Statements

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



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chen, Ya-Ling and Cheng, Po-Jen.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and financial statements, the Chinese version shall prevail.

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

2025 Earnings Distribution Table

Unit: NT\$

Item	Amount
Unappropriated Retained Earnings at the Beginning of the Year	3,375,600,801
Subtract: Remeasurements of defined benefit plans (Note 1)	(32,346,090)
Add: Net profit of 2025	2,044,756,061
Add: Special Reserve (Note 2)	0
Subtract: Legal Reserve (Note 3)	(201,240,997)
Retained Earnings Available for Distribution as of December 31,2025	5,186,769,775
Distribution items	
Cash dividends of Ordinary shares (NT\$5 per share) (Note 4、5)	1,872,854,810
Unappropriated Retained Earnings at the End of the year	<u><u>\$3,313,914,965</u></u>

Description:

Note 1:Remeasurements of defined benefit plans for the current period is the net remeasured of the defined benefit assets recognized in accordance with International Accounting Standards No. 19, 2013 version, which is an item that is not reclassified to profit or loss, so it is added to the amount of undistributed earnings for the year.

Note 2:The special reserve is appropriated pursuant to the order Jin-Guan-Zheng-Fa-Zi No.1090150022.

Note 3:The legal reserve is appropriated pursuant to Article 237 of the Company Act. The Company's legal reserve is appropriated based on the "net profit of 2025". Pursuant to the Interpretation Letter Jing-Shang-Zi No.10802432410, the appropriation basis of legal reserves shall be the "net profit of 2025 plus the items other than the net profit of 2025 included in the amount of undistributed earnings of the year".

Note 4:The 2025 profit will be allocated first for the profit allocation of this year.

Note 5:Cash dividends were approved by the Board of Directors and are to be reported at the Annual Shareholders' Meeting.

Audit Committee's Review Report

TO : 2026 Annual General Shareholders' Meeting

EVERGREEN AVIATION TECHNOLOGIES CORPORATION (EGAT)

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

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

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Convener of the Audit Committee: Hsu, Miao-Chiu

March 11, 2026

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Remuneration of Directors

As of December 31, 2025

Unit: NT\$ thousand

Position	Name	Directors' Compensation								Sum of A, B, C, and D as a percentage of net income after tax		Compensation Received as an Employee						Sum of A, B, C, D, E, F, and G as a percentage of net income		Compensation from the parent company or business investments other than subsidiaries		
		Base compensation (A)		Retirement pay and pensions (B)		Compensation to directors (C)		Expenses and perquisites (D)				Base compensation, bonuses, and special disbursements (E)		Retirement pay and pensions (F)		Employee profit-sharing compensation (G)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements			
Chairman	EVA Airways Corporation Representative: Huang, Nan-Horang	6,936	6,936	-	-	2,000	2,000	66	66	9,002 0.44%	9,002 0.44%	-	-	-	-	-	-	-	-	9,002 0.44%	9,002 0.44%	-
Director	EVA Airways Corporation Representative: Lin, Bou-Shiu	-	-	-	-	1,000	1,000	42	42	1,042 0.05%	1,042 0.05%	-	-	-	-	-	-	-	-	1,042 0.05%	1,042 0.05%	12,954
Director	EVA Airways Corporation Representative: Sun, Chia-Ming	-	-	-	-	1,000	1,000	36	36	1,036 0.05%	1,036 0.05%	-	-	-	-	-	-	-	-	1,036 0.06%	1,036 0.06%	9,367
Director	UNI Airways Corporation Representative: Cheng, Ching-Fen	-	-	-	-	405	405	12	12	417 0.02%	417 0.02%	-	-	-	-	-	-	-	-	417 0.02%	417 0.02%	-
Director	UNI Airways Corporation Representative: Yeh, Jia-Chyuan	-	-	-	-	405	405	18	18	423 0.02%	423 0.02%	-	-	-	-	-	-	-	-	423 0.02%	423 0.02%	-
Director	Shun An Enterprise Corporation Representative: Chen, Cheng-Pang	-	-	-	-	405	405	18	18	423 0.02%	423 0.02%	-	-	-	-	-	-	-	-	423 0.02%	423 0.02%	-

Director	EVA Airways Corporation Representative: Shieh, Shin-Wen	-	-	-	-	595	595	36	36	631 0.03%	631 0.03%	4,840	4,840	1,713	1,713	86	-	86	-	7,270 0.36%	7,270 0.36%	-
Director	UNI Airways Corporation Representative: Ko, Lee-Ching	-	-	-	-	595	595	24	24	619 0.03%	619 0.03%	-	-	-	-	-	-	-	-	619 0.03%	619 0.03%	1,536
Director	UNI Airways Corporation Representative: Tsai, Ta-Wei	-	-	-	-	595	595	24	24	619 0.03%	619 0.03%	-	-	-	-	-	-	-	-	619 0.03%	619 0.03%	5,702
Independent Director	Hsu, Miao-Chiu	1,280	1,280	-	-	-	-	120	120	1,400 0.07%	1,400 0.07%	-	-	-	-	-	-	-	-	1,400 0.07%	1,400 0.07%	-
Independent Director	Teng, Yean-Sen	1,280	1,280	-	-	-	-	120	120	1,400 0.07%	1,400 0.07%	-	-	-	-	-	-	-	-	1,400 0.07%	1,400 0.07%	-
Independent Director	Chou, Yon-Chun	1,280	1,280	-	-	-	-	120	120	1,400 0.07%	1,400 0.07%	-	-	-	-	-	-	-	-	1,400 0.07%	1,400 0.07%	-

The remuneration policies, standards and packages, the procedures for determining remuneration and their relationship to the Company's operating performance and future risks:

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

The remuneration of directors is authorized to be determined by the Board of Directors based on their degree of participation in and contribution to the Company's operations, with reference to the prevailing industry standards. If the Company is profitable for the year, no more than 2% of the profit is appropriated as directors' remuneration, which is to be distributed among directors within the total allocated amount, excluding independent directors from such distribution. In addition, directors shall receive an attendance fee for each board meeting they attend. Directors who also serve as members of functional committees shall receive an additional attendance fee for each committee meeting they attend.

The aforementioned directors' participation in and contribution to the Company's operations are determined based on the results of performance appraisal of individual directors and the Board of Directors as a whole (including but not limited to directors' attendance rate, continuing education, participation in operations, interaction with the management team, promotion of sustainable development, implementation of corporate governance, etc.).

The remuneration of directors shall be reviewed by the Company's Remuneration Committee and approved by the Board of Directors.

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Exhaustive List of the Director's Concurrent Positions in Other Companies

Title	Name	Concurrent Position in Other Companies
Director	EVA Airways Corp. Representative: Sun, Chia-Ming	Director and President, EVA Airways Corp. (Stock Code: 2618) Director— UNI Airways Corp. (Stock Code: 2621) Evergreen Sky Catering Corp. (Stock Code: 9978) Evergreen Air Cargo Services Corp. Evergreen Airline Services Corp.

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

ARTICLES OF INCORPORATION

CHAPTER 1 GENERAL PROVISIONS

Article 1

This Company is incorporated pursuant to the provisions governing a company limited by Shares of the Company Act of Republic of China with the name of 長榮航太科技股份有限公司 in Chinese and EVERGREEN AVIATION TECHNOLOGIES CORPORATION in English.

Article 2

The Company may engage in the following activities:

1. CD01060 Aircraft and Parts Manufacturing
2. F114070 Wholesale of Aircraft and Component Parts Thereof
3. F214070 Retail Sale of Aircraft and Component Parts Thereof
4. F401010 International Trade
5. G602011 Airport Ground Handling Services
6. I103060 Management Consulting
7. JA02990 Other Repair
8. J201051 Approved Training Organizations
9. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

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

Article 4

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

The Company may render external guarantees.

CHAPTER 2 SHARES

Article 5

The total authorized capital of the Company shall be NT\$8,500,000,000 divided into 850,000,000 shares at NT\$10 each. The Board of Directors is hereby authorized to issue the unissued shares in installments.

Article 5-1

When the Company transfers treasury stock to employees, issues share subscription warrants, issues restricted share for employees, or issues new shares reserved for subscription by employees, the employees of the parent and the subsidiaries of the Company may be included. Qualification requirements of the employees who are entitled to receive it shall be determined by the Board of Directors.

Article 6

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

Article 7

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

CHAPTER 3 SHAREHOLDERS' MEETING

Article 8

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

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

The Company's Shareholders' Meetings can be held by means of video

conferencing network or other methods as promulgated by the central competent authority.

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

Article 9

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

Article 10

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

Article 11

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

The Shareholders' Meeting shall adopt the electronic voting system as one of the methods for exercising the voting rights, and the relevant matters shall be conducted in accordance with the Company Act and the relevant regulations.

Article 12

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

Article 13

When Shareholders' Meeting is convened by the Board of Directors, its chairman shall be processed in accordance with the provision in Article 208 of the Company Act. When the meeting is convened by other party with right of summons other

than the Board of Directors, the Chairman shall be undertaken by that party with right of summons. When there are two and more parties with right of summons, one party will be elected among these parties.

Article 14

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

CHAPTER 4 DIRECTORS AND MANAGERS

Article 15

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

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

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

Article 16

The number of the Directors set forth in the preceding article shall include three (3) Independent Directors.

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

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

Article 17

The Directors shall have a three-year term of office and are eligible for re-election. However, the Directors may, according to Article 199 of the Company Act, be discharged at any time by a resolution passed at a Shareholders' Meeting.

Article 18

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

When the dismissal of Independent Director(s) result in the number of Independent Directors less than the number providing in the paragraph 1 of the Article 16, the Company shall hold supplementary election for Independent Director(s) at the next following Shareholders' Meeting. When all Independent Directors have been dismissed, the Board of Directors shall convene a Shareholders' Meeting for electing Independent Directors within 60 days from the date on which the situation arose.

Article 19

The Directors shall constitute the Board. The Chairman shall be elected at a meeting attended by at least two-thirds (2/3) of the Directors and by a simple majority vote of the Directors present at the meeting and may also elect a Vice Chairman in the same manner. The Chairman of the Board of Directors shall internally preside at the Meetings of Shareholders and Board Meetings, and shall externally represent the Company. When the Chairman is on leave of absence or cannot exercise its job for any cause, agency of his/her job shall be handled in accordance with Article 208 of the Company Act.

Article 20

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

Article 21

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

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

In case a meeting of the board of directors is proceeded via video conferencing network, the directors taking part in such a video conference meeting shall be deemed to have attended the meeting in person.

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

Article 22

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

Article 23

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

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

Article 24

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

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

Article 25

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

CHAPTER 5 ACCOUNTING

Article 26

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

1. Business report.
2. Financial statements.
3. Proposal for allocation of surplus profit or making up loss.

Article 27

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

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

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

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

The employees' compensation may be distributed to the employees of the parent or the subsidiaries of the Company. Qualification requirements of the employees who are entitled to receive the employees' compensation shall be determined by the Board of Directors.

Article 27-1

If the Company reports a surplus at the year end, after clearing taxes, the Company shall first offset losses from previous years (if any), then set aside 10% of the balance as the statutory surplus reserve, and set aside or reverse special surplus reserve per the provisions. After that, the Board of Directors shall propose a surplus

distribution plan of the balance plus the retained earnings accrued from prior years, submit the distribution plan to the Shareholders' Meeting for approval, and then distribute it. The dividends can be distributed wholly or partly in cash only after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the Shareholders' Meeting.

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

The Company is in the steady growth period. To match up with the Company's operation plan and consider the shareholders' right and interest, the Board of Directors shall propose a surplus distribution plan according to the following principles:

1. The Company shall set aside an amount of no less than 50% of the profit after tax as the shareholder dividends every year.
2. The dividends may be distributed either in full in cash, or in the combination of cash and stocks, however the cash dividends shall not be less than 50% of the total amount of dividends.

Article 27-2

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

CHAPTER 6 MISCELLANEOUS

Article 28

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

Article 29

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

Article 30

These Articles were originally established on November 3, 1997;

The 1st amendment was made on January 20, 1998;

The 2nd amendment was made on December 18, 1998;

The 3rd amendment was made on April 27, 1999;

The 4th amendment was made on June 21, 2002;

The 5th amendment was made on May 20, 2004;

The 6th amendment was made on May 18, 2005;

The 7th amendment was made on June 16, 2008;

The 8th amendment was made on June 26, 2009;

The 9th amendment was made on June 8, 2012;

The 10th amendment was made on June 7, 2013;

The 11th amendment was made on May 14, 2015;

The 12th amendment was made on July 7, 2015;

The 13th amendment was made on May 12, 2016;

The 14th amendment was made on May 26, 2017;

The 15th amendment was made on April 24, 2020;

The 16th amendment was made on April 29, 2021; but the Article 12 will not be effective until the Company's shares are publicly issued;

The 17th amendment was made on October 13, 2021;

The 18th amendment was made on January 12, 2022;

The 19th amendment was made on June 10, 2022;

The 20th amendment is made on May 29, 2025.

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

Chairman Huang, Nan-Horang

EVERGREEN AVIATION TECHNOLOGIES CORPORATION

RULES AND PROCEDURES OF SHAREHOLDERS' MEETING

Article 1

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

Article 2

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

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

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

Article 2-1

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

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

Article 3

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

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

checked in on the video conferencing platform, plus the number of shares whose voting rights are exercised by electronically.

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

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

Article 4

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

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

Article 5

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

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

If the chairman declares the meeting adjourned in accordance with the preceding two paragraphs and the Shareholders' Meeting is held with video conferencing, the

Company shall declare the meeting adjourned on the Shareholders' Meeting video conferencing platform.

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

Article 6

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

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

Article 7

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

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

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

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

Article 7-1

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

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

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

Article 8

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

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

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

Article 9

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

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

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

When a shareholder speaks with regard to non-proposal matters and expresses other opinions during the extraordinary motion session, unless otherwise permitted

by the chairman, each shareholder shall not speak more than two times and each preposition shall not exceed 5 minutes.

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

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

Article 10

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

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

Article 11

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

Article 12

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

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

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

Article 13

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

Article 14

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

Article 15

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

Article 15-1

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

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

For a meeting that is postponed or resumed in accordance with paragraph 1, if shareholders have registered to attend the originally scheduled Shareholders' Meeting by video conferencing and completed the sign-in procedure, but did not attend the postponed or resumed meeting, the number of shares represented by said shareholder in the originally scheduled Shareholders' Meeting and the voting

rights and election rights exercised by them shall all be included in the total numbers of the shares represented by the shareholders present as well as number of votes and number of election votes accrued at the postponed or resumed meeting.

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

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

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

Article 16

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

Article 17

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

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

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

Article 18

The process of the meeting shall be fully recorded via audio or video recording, and retained for at least one (1) year. However, if any shareholder files a lawsuit

pursuant to Article 189 of the Company Act, the audio or video recording shall be retained until the final conclusion of the lawsuit.

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

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

Article 19

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

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

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

Article 20

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

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

1. These Regulations were enacted on June 21, 2002.
2. The 1st amendment was made on May 12, 2006.
3. The 2nd amendment was made on June 8, 2012.
4. The 3rd amendment was made on April 29, 2021.
5. The 4th amendment was made on January 12, 2022.
6. The 5th amendment was made on May 31, 2024.

EVERGREEN AVIATION TECHNOLOGIES CORPORATION
Shareholdings of Directors

Title	Name	Shares held
Chairman	EVA Airways Corp. Representative: Huang, Nan-Horang	206,189,241
Director	EVA Airways Corp. Representative: Lin, Bou-Shiu	
Director	EVA Airways Corp. Representative: Sun, Chia-Ming	
Director	EVA Airways Corp. Representative: Shieh, Shin-Wen	
Director	UNI Airways Corp. Representative: Ko, Lee-Ching	50,847,721
Director	UNI Airways Corp. Representative: Tsai, Ta-Wei	
Independent Director	Hsu, Miao-Chiu	0
Independent Director	Teng, Yean-Sen	
Independent Director	Chou, Yon-Chun	
Total		257,036,962

Notes:

1. As of March 28, 2026, the book closure date for the Company's Shareholders' Meeting, the total number of shares already issued is 374,570,962 shares.
2. The minimum shareholding required to be held by all directors is 14,982,839 shares.