

EVA AIRWAYS CORPORATION

Corporate Social Responsibility Best Practice Principles

Chapter 1 General Principles

- Article 1 To fulfill its corporate social responsibility and promote economic, environmental and social progress, and thereby achieve the goal of sustainable development, EVA Airways Corporation (hereinafter referred to as "the Company") has formulated the principles in accordance with the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies. The management and all employees shall abide by these Principles. The Principles shall also guide the Company's management of economic, environmental and social risks and impacts.
- Article 2 The scope of application of these principles includes the overall operating activities of the Company and its affiliates.
- While engaged in business operations, the Company shall actively practice corporate social responsibility to comply with international development trends. It shall enhance national economic contribution, improve the quality of life of its employees, communities and society through corporate citizenship, and promote competitive advantages that are based on corporate responsibility.
- Article 3 In fulfilling its corporate social responsibilities, the Company shall pay attention to the rights and interests of stakeholders. In the pursuit of sustainable operation and profits, it shall respect environmental, social and corporate governance factors and incorporate them into the Company's management policies and operating activities. The Company shall conduct risk assessments of its operational impact on environmental, social and corporate governance issues in accordance with materiality principle, and formulate relevant risk management policies or strategies.
- Article 4 The Company's practice of corporate social responsibility shall be based on the following principles:
1. Implement corporate governance.
 2. Develop a sustainable environment.
 3. Maintain social welfare.
 4. Strengthen the disclosure of corporate social responsibility information.
- Article 5 The Company shall take into account the relationship between domestic and

international development trends in corporate social responsibility and the core business of the Company, the impact of the Company itself and the overall operating activities of its affiliates on stakeholders. It shall formulate corporate sustainability policies, systems or related management guidelines and specific promotion plans for approval by the board of directors. When a shareholder forwards a proposal involving corporate social responsibility, the board of directors of the Company shall review and include it as a motion in the shareholder meeting.

Chapter 2 Implementing Corporate Governance

Article 6 The Company shall establish an effective governance structure and relevant ethical standards in accordance with the "Principle of Corporate Governance", "Ethical Corporate Management Best Practice Principles" and "Codes of Ethical Conduct" to improve corporate governance.

Article 7 The directors of the Company shall perform their duty as diligent managers and ensure that the Company practices corporate social responsibility. The directors shall also review its practice effectiveness and continuous improvement at any time to ensure the implementation of the corporate sustainability policies.

The board of directors of the Company shall fully take into account the interests of stakeholders and include the following items in the Company's practice of corporate social responsibility:

1. Put forward the Company's corporate social responsibility mission or vision, and formulate corporate sustainability policies, systems or related management guidelines.
2. Include corporate social responsibility into the Company's operational activities and development direction, and ratify the Company's specific promotion plan for corporate social responsibility.
3. Ensure the timeliness and accuracy of the Company's information disclosure on corporate social responsibility.

The Company's economic, environmental and social issues arising from operating activities shall be handled by top management authorized by the board of directors, and the outcome shall be reported to the board of directors. The handling procedures and relevant personnel shall be clearly specified.

Article 8 The Company shall organize education and training on the practice of corporate social responsibilities as necessary, including education on Paragraph 2 of the preceding Article.

Article 9 To improve the management of corporate social responsibility, the Company's

Corporate Sustainability Committee shall serve as a full-time (part-time) unit to promote corporate social responsibility. The unit shall be responsible for the formulation and implementation of corporate sustainability policies, systems or related management guidelines and specific promotion plans, and report regularly to the board of directors.

The Company shall formulate a reasonable salary and remuneration policy to ensure that the remuneration plan can meet the organization's strategic objectives and the interests of stakeholders.

The Company's employee performance evaluation system shall be coordinated with the Company's sustainability policy and handled in accordance with the Company's personnel management regulations on rewards and disciplinary actions.

Article 10 The Company shall respect the rights and interests of stakeholders, identify with the Company's stakeholders, and set up a specific page for stakeholders on the Company website. The Company shall seek to understand the reasonable expectations and needs of its stakeholders through appropriate communication methods, and respond appropriately to their concerns pertaining to important corporate social responsibility issues.

Chapter 3 Developing a Sustainable Environment

Article 11 The Company shall comply with environmental regulations and relevant international standards, appropriately protect the natural environment and strive to achieve environmental sustainability in its operational activities and internal management.

Article 12 The Company shall strive to improve the utilization efficiency of various resources, and promote the use of renewable materials that have low environmental impact to ensure the sustainable use of the earth's resources.

Article 13 The Company shall establish an appropriate environmental management system according to the characteristics of the air transport industry. The system shall include the following items:

1. Collect and evaluate sufficient and timely information on the impact of operating activities on the natural environment.
2. Establish measurable environmental sustainability goals, and regularly review the sustainability and relevance of their development.
3. Formulate implementation measures such as specific plans or action plans, and regularly review the effectiveness of their implementation.

Article 14 The Company shall set up environmental management units or personnel to formulate, promote and maintain related environmental management systems and specific action plans, and regularly hold environmental education courses for management and employees.

Article 15 The Company shall take into account the impact of aircraft operations on ecological welfare, and facilitate and promote the concept of sustainable operations. In its engagement of operational activities such as research and development, procurement, production, operations and services, it shall abide by the following principles to reduce the impact of the Company's operations on the natural environment and humans:

1. Reduce the consumption of resources and energy in its services.
2. Reduce the discharge of pollutants, toxic substances and wastes, and dispose of wastes properly.
3. Maximize the sustainable use of renewable resources.
4. Extend the durability of operating assets.
5. Increase the effectiveness of services.

Article 16 To improve the efficiency of water use, the Company shall properly and sustainably use water resources and formulate relevant management measures. The Company shall strengthen its environmental protection treatment facilities to avoid water, air and land pollution. It shall be dedicated to reducing adverse effects on human health and the environment, and adopt the best possible pollution prevention and control technology measures.

Article 17 The Company shall assess the current and future potential risks and opportunities of climate change to the Company, and take measures to respond to climate-related issues.

The Company shall adopt domestic and international standards or guidelines to inventory and disclose its corporate greenhouse gases. The scope shall include:

1. Direct greenhouse gas emissions: The sources of greenhouse gas emission owned by the Company or under its control.
2. Indirect greenhouse gas emissions: Greenhouse gas generated in the electricity, heat or steam energy purchased for use by the Company.

The Company shall collect statistics on the total volume of its greenhouse gas emissions, water consumption and weight of waste. It shall formulate policies for energy conservation and carbon reduction, greenhouse gas reduction, water

consumption reduction or other waste management. It shall also include the acquisition of carbon rights into the Company's carbon reduction strategies to concretely reduce the impact of the Company's operating activities on climate change.

Chapter 4 Maintaining Social Welfare

Article 18 The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights such as gender equality, right to work, and the prohibition of discrimination.

To fulfill the responsibility of protecting human rights, the Company shall formulate relevant management policies and procedures, which shall include:

1. Formulate the Company's human rights policy or statement.
2. Evaluate the impact of the Company's operational activities and internal management on human rights, and formulate corresponding handling procedures.
3. Regularly review the effectiveness of the Company's human rights policies or statements.
4. Disclose the handling procedures to all parties involved in the case of a human rights violation.

The Company shall comply with internationally recognized labor and human rights of labor, such as freedom of association, collective bargaining rights, caring for disadvantaged groups, prohibition of child labor, elimination of various forms of forced labor, elimination of employment and job discrimination. It shall ensure that its policies on human resources use are free of gender, race, socioeconomic class, age, or marital and family status discrimination. It shall practice equality and fairness in employment, employment conditions, salary, benefits, training, evaluation and promotion opportunities.

In matters pertaining to the violation of labor rights, the Company shall provide an effective and appropriate complaint mechanism to ensure the equality and transparency of the complaint process. The complaint channel shall be simple, convenient and non-obstructing, and the Company shall respond appropriately to employee grievances.

Article 19 The Company shall provide employees with information to enable them to understand the labor laws of our country and their rights.

Article 20 The Company shall provide employees with a safe and healthy work environment, including providing necessary health and first aid facilities. It shall be committed to

reducing the hazards to employee safety and health to prevent occupational accidents.

The Company shall regularly implement safety and health education and training for employees.

Article 21 The Company shall create a good environment for the career development of its employees and establish an effective career development training program.

The Company shall formulate and implement reasonable employee welfare measures (including salary, leave and other benefits). It shall appropriately reflect operating performance or achievements in employee compensation to ensure the recruitment, retention and encouragement of its human resources and fulfill its sustainable operations objectives.

Article 22 The Company shall establish a communication channel for its employees to ensure their right to obtain information and express their opinion on the business, management and decisions of the Company.

The Company shall respect the employee representatives to negotiate working conditions. It shall provide employees with necessary information and hardware facilities to improve negotiation and cooperation between employers and employees and employee representatives.

The Company shall reasonably notify employees of operational changes that may impact them significantly.

Article 23 The Company shall be responsible for products and services and respect marketing ethics. It shall ensure the transparency and safety of the product and service information of its research & development, procurement, production, operation and service processes. It shall formulate and disclose its consumer rights policies, and implement them in operational activities to prevent products or services from harming the rights, health and safety of consumers.

Article 23-1 The Company shall treat its product or service customers or consumers in a fair and reasonable manner, including fairness and integrity in contract, diligence and loyalty in duties, truthfulness in advertisement and recruitment, suitability of goods or services, notification and disclosure, balance in remuneration and performance, guarantee of complaint, and professionalism in its business personnel. It shall also formulate relevant implementation strategies and specific measures.

- Article 24 The Company shall ensure the quality of products and services in accordance with government regulations and relevant industry regulations.
- The Company shall comply with relevant laws and international guidelines on customer health and safety, customer privacy, marketing and labeling of products and services. It shall not engage in any deceiving, misleading, fraudulent or other conduct that undermines consumer trust and harms consumer rights.
- Article 25 The Company shall assess and manage various risks that may interrupt operations, and reduce their impact on consumers and society.
- The Company shall provide transparent and effective consumer complaint procedures for its products and services, and handle consumer complaints in a fair and timely manner. It shall abide by the Personal Data Protection Act and other relevant regulations, ensure the privacy rights of consumers, and protect personal information provided by consumers.
- Article 26 The Company shall assess the environmental and social impact of its procurement on the community of the supply source. It shall collaborate with suppliers to jointly implement corporate social responsibility.
- The Company shall formulate a code of conduct for suppliers and require suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, and labor and human rights. Before engaging in business, the Company shall assess whether the supplier has a record of environment and social impact. It shall avoid transactions with companies who violate corporate sustainability policies.
- When the Company signs a contract with its main suppliers, the content shall include compliance with the party's corporate social responsibility policies and the Company's corporate sustainability policies. In addition, the terms shall include the Company's right to terminate the contract or rescind the terms of the contract at any time if the supplier violates its policies or significantly impacts the environment and society of the supply source community.
- Article 27 The Company shall assess the impact of the Company's operations on the community, and appropriately hire human resource from the place where the Company operates to facilitate community identity.
- The Company may use equity investment, commercial activities, in-kind donations, corporate volunteer services or other public welfare professional services to invest resources in organizations that resolve social or environmental problems through

business models. The Company may also participate in the activities of civic organizations for community development and community education, charity organizations and local government agencies to promote community development.

Chapter 5 Strengthening Disclosure of Corporate Social Responsibility Information

Article 28 The Company shall disclose information in accordance with relevant laws and regulations and the “Principle of Corporate Governance.” It shall fully disclose relevant and reliable corporate social responsibility information to enhance information transparency.

The corporate social responsibility information to be disclosed by the Company shall be as follows:

1. Corporate sustainability policies, systems or related management policies and specific promotion plans approved by the board of directors.
2. The risks and impact on the Company's operations and financial status as a result of implementing corporate governance, developing a sustainable environment and maintaining social welfare.
3. The Company's performance outcome of its corporate social responsibility goals, measures and achievements.
4. Major stakeholders and their concerns.
5. Disclosure of information on the management and performance of major suppliers in major environmental and social issues.
6. Other relevant corporate social responsibility information.

Article 29 The Company shall adopt internationally recognized standards or guidelines in the preparation of its corporate social responsibility report for disclosing its promotion of corporation social responsibility. Third-party assurance or guarantees shall be obtained to increase information reliability. The report content shall include:

1. The Company's implementation of corporate sustainability policies, systems or related management policies and specific action plans.
2. Main stakeholders and their concerns.
3. The Company's performance and review in implementing corporate governance, developing a sustainable environment, maintaining social welfare and promoting economic development.
4. The direction and goals of future improvement.

Chapter 6 Supplementary Provisions

Article 30 The Company shall always pay attention to the development of relevant corporate social responsibility standards and changes in the corporate environment. It shall review and improve the corporate social responsibility system established by the Company accordingly to enhance its implementation of corporate social responsibility.

Article 31 These principles are implemented upon approval by the board of directors; the same procedures shall apply to amendments.

Development of Corporate Social Responsibility Best Practice Principles for the EVA Airways Corporation

1. These principles were formulated on May 11, 2015.
2. First revision on November 11, 2016.
3. Second revision on March 19, 2020.