Supplementary Information on TCFD and TNFD

SUSTAINABLE DEVELOPMENT GOALS

EVA AIR

A STAR ALLIANCE MEMBER

Climate Scenario Analysis

Transitional Risk Scenario Analysis

- Future Potential Carbon Cost Modeling
  - With reference to the latest scientific assessment report released by the International Energy Agency (IEA) and the United Nations Intergovernmental Panel on Climate Change (IPCC), EVA Air has created climate scenarios and simulated potential financial or operational impacts on key operations.
  - The Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is a crucial regulatory mechanism for controlling future carbon emissions in the aviation industry. Future emissions subject to offsetting obligations must be compensated by purchasing Eligible Emissions Units.
  - Internal carbon pricing:
    - Internal carbon price is set at 20.8 USD/ton CO2 to reassess the potential financial impacts caused by Scope 1 carbon emissions generated from current and future aircraft operations.
    - Carbon price are based on discussion at the 232th meeting of the Committee on Aviation Environmental Protection (CAEP) under the International Civil Aviation Organization (ICAO).
    - Based on this, we grasp potential low-carbon opportunities, drive low-carbon investments, and improve our energy efficiency.

- Stated Policies Scenario (STEPS): Under CORSIA regulations, the estimated maximum annual cost for EVA Air to purchase CORSIA carbon credits.
- Net Zero Emissions by 2050 Scenario (NZE): Under CORSIA regulations, assuming EVA Air achieves its set near-term reduction targets under the SBT initiative, the estimated maximum annual cost for purchasing CORSIA carbon credits.
- These scenario analyses are only used as a reference for the Company to deal with uncertainties in future climate change scenarios; the scenarios and operational impacts have not actually occurred.

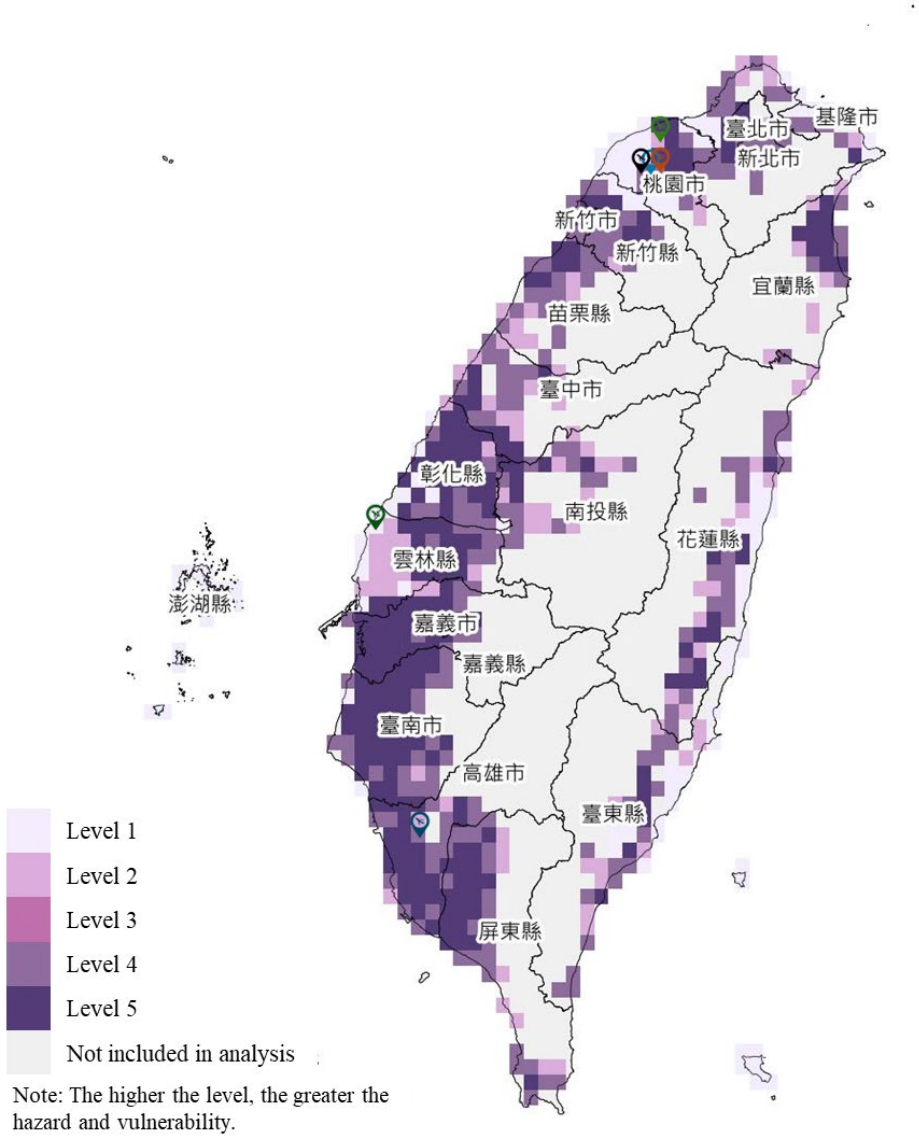
	Unit	2025	2026	2027	2028	2029	2030
STEPS	Thousand USD	1,591	1,928	32,111	34,808	36,931	38,650
NZE		1,313	1,556	25,658	26,607	27,364	27,544

Physical Risk Scenario Analysis

- EVA Air analyzes the degree of natural resource dependency and potential environmental impact factors based on its operational characteristics and the industry categories within its supply chain, thereby identifying potential sustainability risks and opportunities across various sectors.
- In 2024, an in-depth assessment was conducted to evaluate potential flooding and drought risks under different climate scenarios, focusing on EVA Air's headquarters, the top five suppliers in Taiwan, the top six overseas suppliers, and airports linked to the top five passenger transportation.

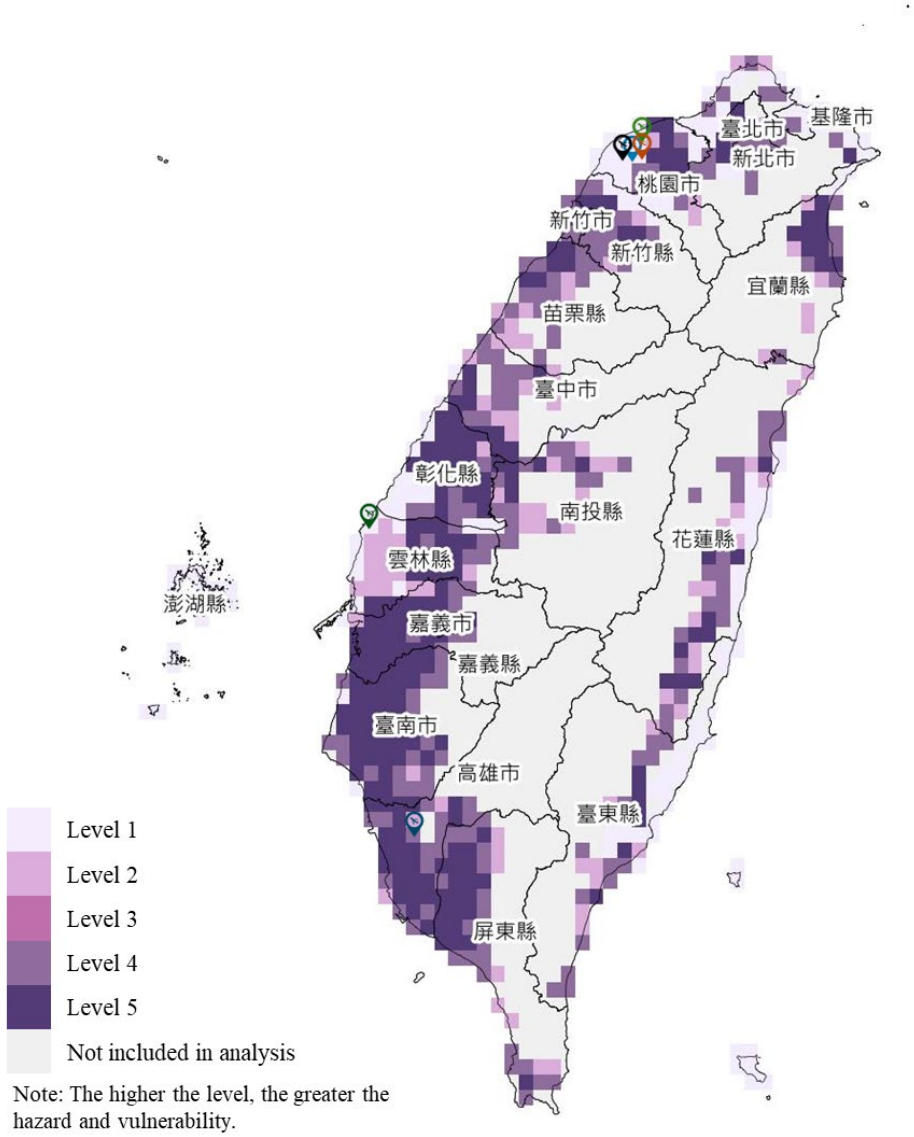
	Supplier Category
Taiwan	2 Aviation Fuel Suppliers 1 Ground Handling Supplier 1 Cabin Service Supplies & Catering Supplier 1 Operation Maintenance & General Affairs Supplier
Overseas	1 Aviation Fuel Supplier, 2 Aircraft Maintenance & Parts Suppliers 1 Ground Handling Suppliers 1 Cabin Service Supplies & Catering Supplier 1 Operation Maintenance & General Affairs Supplier

- Flood risk model for the headquarters and the top five suppliers located in Taiwan
  - SSP5-8.5 Scenario (2041-2060)
    - According to the hazard vulnerability analysis based on the NCDR flood hazard potential map, by mid-century (2041–2060),
    - the headquarters is located in a Level 2 risk hazard-vulnerability zone;
    - among our top suppliers in Taiwan, four are located in a Level 4 risk zone, and one is located in a Level 1 risk zone.



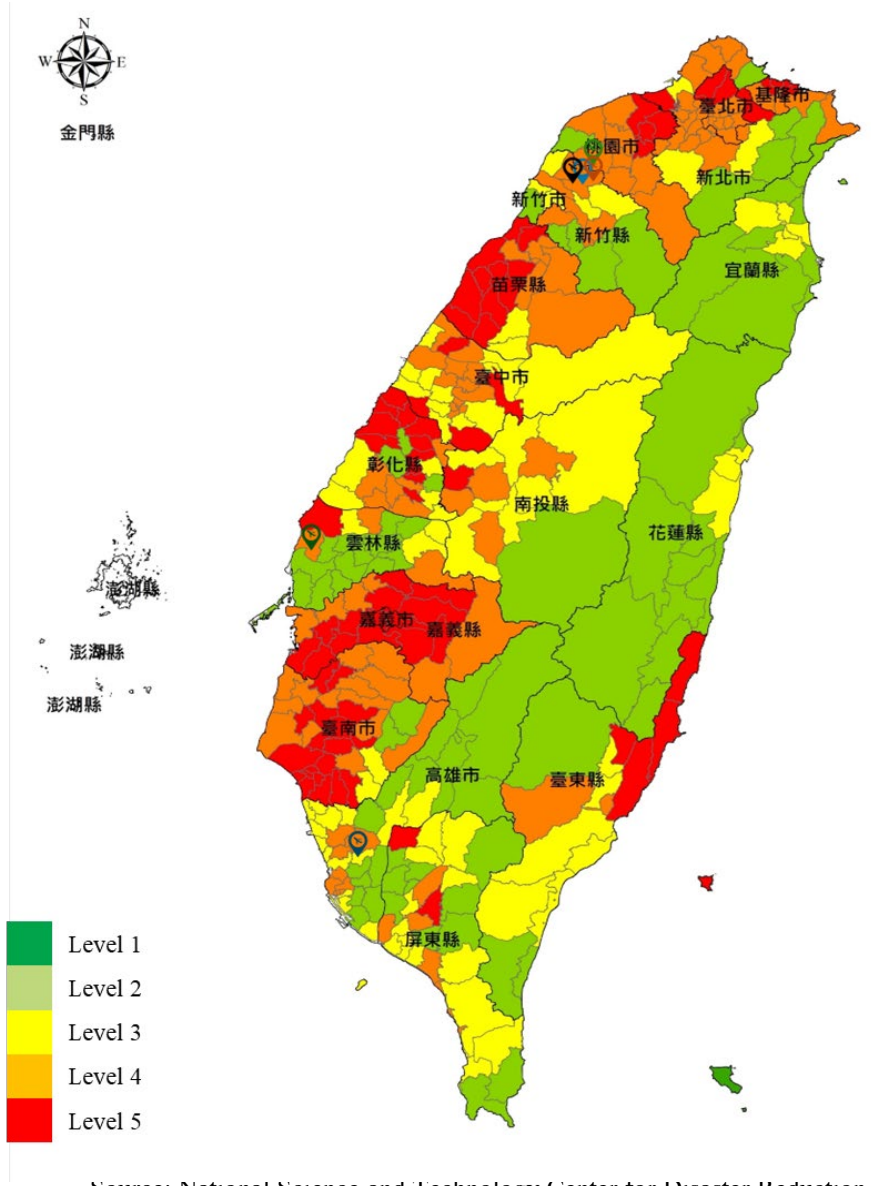
Source: National Science and Technology Center for Disaster Reduction (NCDR)

- SSP 1-2.6 Scenario (2021–2040)
  - According to the hazard vulnerability analysis based on the NCDR flood hazard potential map, by mid-century (2021–2040),
  - the headquarters is located in a Level 1 risk hazard-vulnerability zone;
  - one of the top suppliers in Taiwan is located in a Level 4 risk zone, while four others are located in a Level 1 flood hazard zone.



Source: National Science and Technology Center for Disaster Reduction (NCDR)

- Drought risk model for the headquarters and the top five suppliers located in Taiwan
  - RCP 8.5 Scenario, 2075–2099
    - According to NCDR data, by the end of the century (2075–2099),
    - the headquarters and four of the top suppliers in Taiwan fall within risk levels 4 to 5 (medium-high risk), while only one supplier is in level 3 (moderate risk).

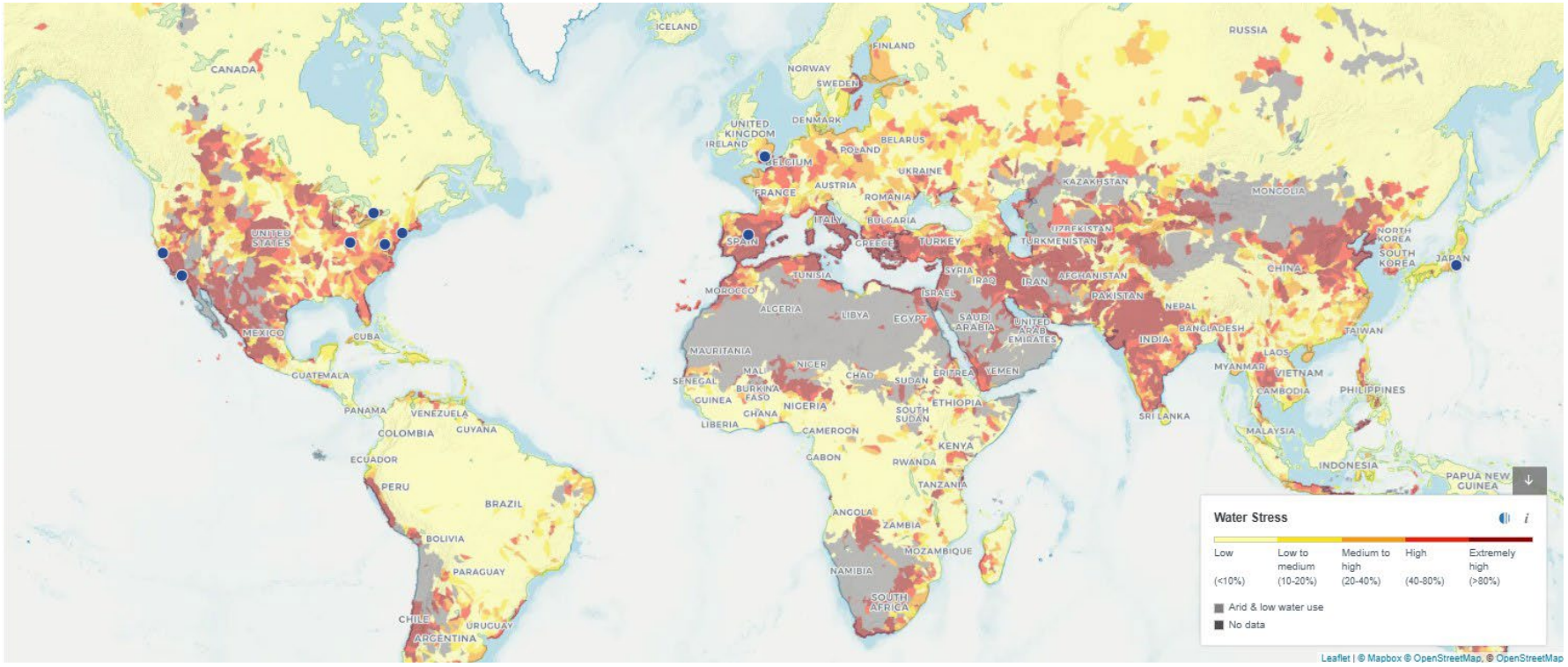


Source: National Science and Technology Center for Disaster Reduction (NCDR)

- Flood risk model for the top five overseas airports for passenger transport and the top six overseas suppliers.
  - SSP5-8.5 Pessimistic Scenario (2080)
    - According to WRI data, under the pessimistic scenario by the end of the century (2080), two airports are located in high riverine flood risk zone; no overseas supplier are located in high riverine flood risk zone.

Source: Aqueduct Water Risk Atlas

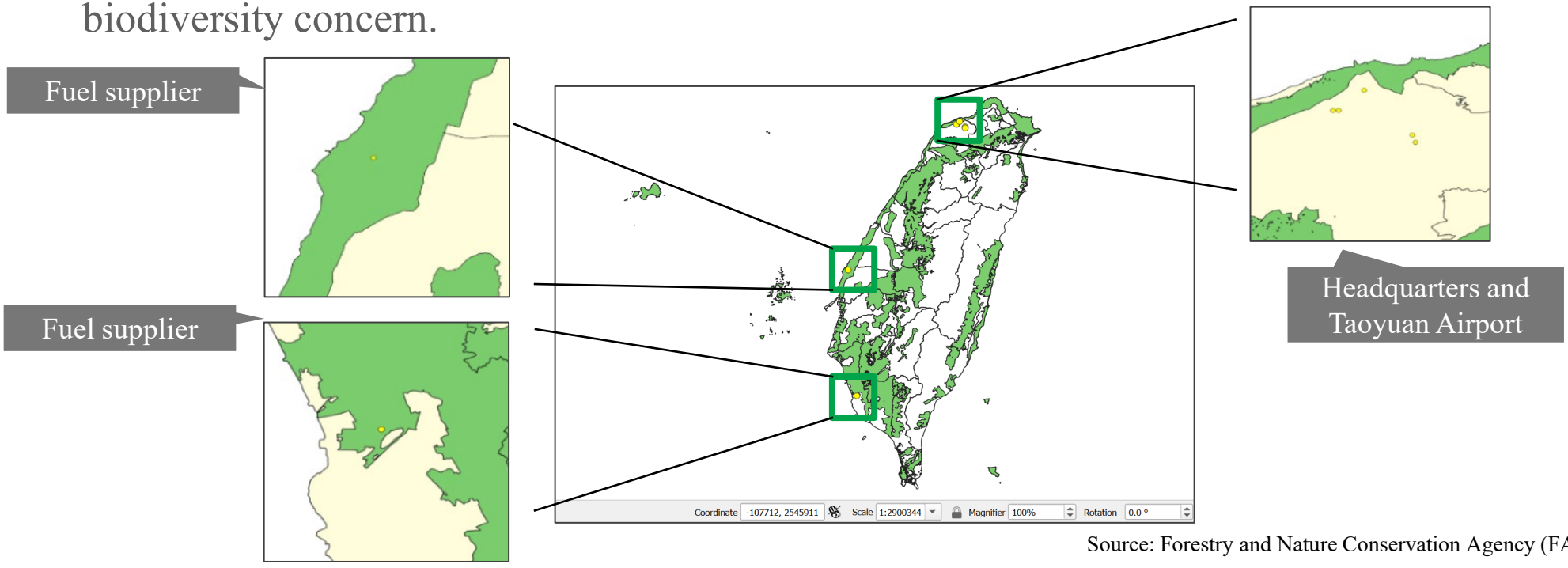
- Water risk model for the top five overseas airports for passenger transport and the top six overseas suppliers.
  - SSP1-2.6 Optimistic scenario (2080)
    - According to WRI data, under the pessimistic scenario by the end of the century (2080), four airports are located in high water risk zone (>80%); three overseas supplier are located in high water risk zone (>80%).



Source: Aqueduct Water Risk Atlas

Dependence and Impact on Nature

- Biodiversity Risks Analysis - Taiwan Ecological Network Mapping
  - The mapping discloses 45 conservation corridors, 44 biodiversity priority areas and multiple ecological landscape mapping.
  - EVA Air cross-references the primary sites of its key suppliers in Taiwan and its headquarters against areas of concern identified in the Taiwan Ecological Network Blueprint.
  - Analysis results shows that the Taoyuan Airport, fuel suppliers and our headquarter are close to areas of biodiversity concern.



Source: Forestry and Nature Conservation Agency (FANCA), Ministry of Agriculture (MOA)

Dependence and Impact on Nature

- Heat map of operational and supply chain dependencies and impact on nature
  - This analysis uses the ENCORE database (version as of April 2024) to assess the potential nature-related impacts and dependencies of an airline and its supply chain-related industries, aiming to identify future nature-related risks and opportunities.