



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

EVA AIRWAYS CORPORATION.

NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C.

Holds Statement No: TWN21081426G-2 Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by EVA AIRWAYS CORPORATION. for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of EVA AIRWAYS CORPORATION.. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- EVA AIRWAYS CORPORATION at NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C. and please refer to the attachment for detail information.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 6,501,992.2258 tCO₂e
- Category 1 - Direct biogenic CO₂ emissions and removals: 15.1874 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 13,737.1761 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 7,072.5121 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 1,565,681.5708 tCO₂e
- Category 6 - Indirect GHG emissions from other sources: 84.7208 tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3,4,6 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that EVA AIRWAYS CORPORATION. has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 12/6/2024

Pei Hsu, CER Manager
Latest Issue: 12/6/2024



Greenhouse Gas Statement:

- HEADQUARTERS: NO. 376/376-1, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN, TAIWAN, R.O.C.
- EVA AIR BUILDING: NO.117, SEC. 2, CHANG-AN E. RD., ZHONGSHAN, TAIPEI, TAIWAN R.O.C.
- OLD BONDED WAREHOUSE: NO.3-1, HANGQIN S. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.
- BONDED WAREHOUSE: NO.8-5, HANGQIN N. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.
- A total of 93 domestic and foreign airports and offices (please refer to Appendix 1 of the inventory report for details of addresses).

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	85.9893	6,501,992.2258
	1.2 Direct emissions from mobile combustion	--	6,501,450.8493	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	455.3872	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	13,737.1761	13,737.1761*
		Market based approach	N/A	
Category 3: Indirect GHG emissions from transportation	2.2 Indirect emissions from imported energy	N.S.	N.A.	7,072.5121
	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Quantify the emissions from employee commuting, including employee shuttle bus, mobile combustion emissions from employee-owned cars and motorcycles.	7,009.6283	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
Category 4: Indirect GHG emissions from products used by organization	3.5 Emissions from Business travels	Quantify the emissions from business travel, including high-speed rail transportation, airplane mobile combustion emissions from other airlines.	62.8838	1,565,681.5708
	4.1 Emissions from Purchased goods	Quantify the emissions from purchased goods, including tap water, electricity and fuel.	1,565,681.5708	
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	N.S.	N.A.	



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	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		Quantify the emission from other, including the electricity emissions from convenience store and car wash workshop, vending machine refrigerant fugitive emissions.	84.7208	84.7208

#: N.S.: Non-significant ; N.A.: Not available



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2023 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor published by various countries.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: Rev. 4
- GHG Report: Rev. 4

GHG Verification Methodology:

- Interviews with relevant personnel of EVA AIRWAYS CORPORATION.;
- Review of documentary evidence produced by EVA AIRWAYS CORPORATION.;
- Review of EVA AIRWAYS CORPORATION data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at EVA AIRWAYS CORPORATION Headquarters and during site remote visits to select location; and
- Audit of sample of data used by EVA AIRWAYS CORPORATION. to determine GHG emissions.

Verification Team:

- Lead Verifier: Carter Liu

- Verifier: Ryan Man

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with EVA AIRWAYS CORPORATION., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to EVA AIRWAYS CORPORATION. and is solely for the benefit of EVA AIRWAYS CORPORATION. in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



VERIFICATION STATEMENT GREENHOUSE GAS EMISSIONS

This is to verify that

EVA AIRWAYS CORPORATION

NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C.

Holds Statement No: TWN17713646GT Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by EVA AIRWAYS CORPORATION for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of EVA AIRWAYS CORPORATION. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- EVA AIRWAYS CORPORATION at NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C. and please refer to the attachment for detail information.
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 4,489,866.3758 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 12,328.6737 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 6,848.6358 tCO₂e
- Category 6 - Indirect GHG emissions from other sources: 86.2104 tCO₂e

Level of Assurance and Qualifications:

- Reasonable assurance
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

It is our opinion that EVA AIRWAYS CORPORATION has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Andrew Lee, CER Manager
Latest Issue: 07/5/2023

Chris Liu, Technical Reviewer
Originally Issue: 07/5/2023



Validation and Verification
VB005



Greenhouse Gas Statement:

- HEADQUARTERS: NO. 376/376-1, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN, TAIWAN, R.O.C.
- EVA AIR BUILDING: NO.117, SEC. 2, CHANG-AN E. RD., ZHONGSHAN, TAIPEI, TAIWAN R.O.C.
- OLD BONDED WAREHOUSE: NO.3-1, HANGQIN S. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.
- BONDED WAREHOUSE: NO.8-5, HANGQIN N. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion		80.3606	4,489,866.3758
	1.2 Direct emissions from mobile combustion		4,489,500.5614	
	1.3 Direct process emissions and removals arise from industrial processes		0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems		285.4538	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry		0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	12,328.6737	12,328.6737*
		Market based approach	N/A	
	2.2 Indirect emissions from imported energy		N/A	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods		N/A	6,848.6358
	3.2 Emissions from Downstream transport and distribution for goods		N/A	
	3.3 Emissions from Employee commuting includes emissions	Only identified the emissions from employee commuting, including employee shuttle bus, mobile combustion emissions from employee-owned cars and motorcycles.	6,830.2380	
	3.4 Emissions from Client and visitor transport		N/A	
	3.5 Emissions from Business travels	Only identified the emissions from business travel, including high-speed rail transportation, airplane mobile combustion emissions from other airlines.	18.3978	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods		N/A	N/A
	4.2 Emissions from Capital goods		N/A	
	4.3 Emissions from the disposal of solid and liquid waste		N/A	
	4.4 Emissions from the use of assets		N/A	
	4.5 Emissions from the use of services that are not described in the above subcategories		N/A	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product		N/A	N/A
	5.2 Emissions from downstream leased assets		N/A	
	5.3 Emissions from end of life stage of the product		N/A	
	5.4 Emissions from investments		N/A	



Category 6: Indirect GHG emissions from other sources		Only identified the emission from other, including the electricity emissions from convenience store and car wash workshop, vending machine refrigerant fugitive emissions.	86.2104	86.2104
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GHG Verification Protocols used to conduct the verification:

- ISO 14064-3:2006
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2007 IPCC Fifth Assessment Report (AR4)
- Electricity Emission Factor: 2021 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.509 KgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 2022_V2
- GHG Report: 2022_V2



GHG Verification Methodology:

- Interviews with relevant personnel of EVA AIRWAYS CORPORATION;
- Review of documentary evidence produced by EVA AIRWAYS CORPORATION;
- Review of EVA AIRWAYS CORPORATION data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at EVA AIRWAYS CORPORATION Headquarters and during site visits to EVA AIR BUILDING/ OLD BONDED WAREHOUSE/ BONDED WAREHOUSE; and
- Audit of sample of data used by EVA AIRWAYS CORPORATION to determine GHG emissions.

Verification Team:

- Lead Verifier: Carter Liu 
- Verifier: Lily Chuang 

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with EVA AIRWAYS CORPORATION, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to EVA AIRWAYS CORPORATION and is solely for the benefit of EVA AIRWAYS CORPORATION in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



VERIFICATION STATEMENT GREENHOUSE GAS EMISSIONS

This is to verify that

EVA AIRWAYS CORPORATION

NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C.

Holds Statement No: TWN/GHG/13267093GT Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by EVA AIRWAYS CORPORATION for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of EVA AIRWAYS CORPORATION. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- EVA AIRWAYS CORPORATION at NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C.
- Period covered by GHG emissions verification: January 1, 2021 to December 31, 2021

Emissions data verified:

- Category 1 - Direct GHG emissions: 4,127,118.7056 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 12,228.0090 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 7,511.5546 tCO₂e
- Category 6 - Indirect GHG emissions from other sources: 77.7329 tCO₂e

Level of Assurance and Qualifications:

- Reasonable assurance (Category 1, 2, 3 and 6)
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1, 2, 3, and 6 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

It is our opinion that EVA AIRWAYS CORPORATION has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 13/03/2022

Andrew Lee, CER Manager
Latest Issue: 13/03/2022



VB005



Holds Statement No: TWN/GHG/13267093GT Rev.1
Latest Issue: 13/03/2022



Greenhouse Gas Statement

Site name and contacts	Emissions data	
EVA AIRWAYS CORPORATION +886-3-3515151	Category 1: Direct GHG emissions	4,127,118.7056 tCO ₂ e
	Category 2: Indirect GHG emissions from imported energy	12,228.0090 tCO ₂ e
	Category 3: Indirect GHG emissions from transportation	7,511.5546 tCO ₂ e
	Category 6: Indirect GHG emissions from other sources	77.7329 tCO ₂ e

Qualified opinion :

Category 3 : The organization only identified the emissions from employee commuting, including employee shuttle bus, mobile combustion emissions from employee-owned cars and motorcycles. Emissions from business travel, including high-speed rail transportation, airplane mobile combustion emissions from other airlines.

Category 6 : The organization only identified the emission from other, including the electricity emissions form convenience store and car wash workshop, vending machine refrigerant fugitive emissions.

Verified Sites:

- HEADQUARTERS: NO. 376/376-1, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN, TAIWAN, R.O.C.
- EVA AIR BUILDING: NO.117, SEC. 2, CHANG-AN E. RD., ZHONGSHAN, TAPEI, TAIWAN R.O.C.
- OLD BONDED WAREHOUSE: NO.3-1, HANGQIN S. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.
- BONDED WAREHOUSE: NO.8-5, HANGQIN N. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.

GHG Verification Protocols used to conduct the verification:

- ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions
- Period covered by GHG emissions verification: January 1, 2021 to December 31, 2021
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2007 IPCC Fourth Assessment Report (AR4)
- Electricity Emission Factor: 2020 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.502 KgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 2021_V1
- GHG Report: 2021_V1



Holds Statement No: TWN/GHG/13267093GT Rev.1
Latest Issue: 13/03/2022



GHG Verification Methodology:

- Interviews with relevant personnel of EVA AIRWAYS CORPORATION;
- Review of documentary evidence produced by EVA AIRWAYS CORPORATION;
- Review of EVA AIRWAYS CORPORATION data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at EVA AIRWAYS CORPORATION Headquarters and during site visits to EVA AIR BUILDING/ OLD BONDED WAREHOUSE/ BONDED WAREHOUSE; and
- Audit of sample of data used by EVA AIRWAYS CORPORATION to determine GHG emissions.

Verification Team:

- Lead Verifier: Carter Liu

Carter Liu

- Verifier: Lily Chuang

Lily Chuang

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with EVA AIRWAYS CORPORATION, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to EVA AIRWAYS CORPORATION and is solely for the benefit of EVA AIRWAYS CORPORATION in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655





VERIFICATION STATEMENT GREENHOUSE GAS EMISSIONS

This is to verify that

EVA AIRWAYS CORPORATION

NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C.

Holds Statement No: TWN/GHG/4631639GT Rev. 1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by EVA AIRWAYS CORPORATION for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of EVA AIRWAYS CORPORATION. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- EVA AIRWAYS CORPORATION at NO. 376, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN 33801, TAIWAN, R.O.C.
- Period covered by GHG emissions verification: January 1, 2020 to December 31, 2020

Emissions data verified:

- Category 1 - Direct GHG emissions: 4,310,983.1068 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 12,754.9096 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 6,099.8352 tCO₂e
- Category 6 - Indirect GHG emissions from other sources: 80.4532 tCO₂e

Level of Assurance and Qualifications:

- Reasonable assurance (Category 1 and 2)
- Limited assurance (Category 3 and 6)
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

There is no evidence that the GHG statement for Category 3 and 6 is not materially correct and is not a fair representation of GHG data and information, and has not been prepared in accordance with the ISO 14064-1:2018.

It is our opinion that EVA AIRWAYS CORPORATION has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Lead Verifier
Originally Issue: 21/05/2021

Andrew Lee, Technical Reviewer
Latest Issue: 21/05/2021



VB005



Holds Statement No: TWN/GHG/4631639GT Rev. 1
Latest Issue: 21/05/2021



Greenhouse Gas Statement

Site name and contacts	Emissions data	
EVA AIRWAYS CORPORATION +886-3-3515151	Category 1: Direct GHG emissions	4,310,983.1068 tCO ₂ e
	Category 2: Indirect GHG emissions from imported energy	12,754.9096 tCO ₂ e
	Category 3: Indirect GHG emissions from transportation	6,099.8352 tCO ₂ e
	Category 6: Indirect GHG emissions from other sources	80.4532 tCO ₂ e

Verified Sites:

- HEADQUARTERS: NO. 376/376-1, SEC. 1, HSIN-NAN RD., LUCHU, TAOYUAN, TAIWAN, R.O.C.
- EVA AIR BUILDING: NO.117, SEC. 2, CHANG-AN E. RD., ZHONGSHAN, TAIPEI, TAIWAN R.O.C.
- BONDED WAREHOUSE: NO.3-1, HANGQIN S. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.
- NEW BONDED WAREHOUSE: NO.8-5, HANGQIN N. RD., DAYUAN, TAOYUAN, TAIWAN R.O.C.

GHG Verification Protocols used to conduct the verification:

- ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions
- Period covered by GHG emissions verification: January 1, 2020 to December 31, 2020
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2007 IPCC Fourth Assessment Report (AR4)
- Electricity Emission Factor: 2019 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.509 KgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 06/04/2021
- GHG Report: 06/04/2021

GHG Verification Methodology:

- Interviews with relevant personnel of EVA AIRWAYS CORPORATION;
- Review of documentary evidence produced by EVA AIRWAYS CORPORATION;
- Review of EVA AIRWAYS CORPORATION data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at EVA AIRWAYS CORPORATION Headquarters and during site visits to EVA AIR BUILDING/ BONDED WAREHOUSE/ NEW BONDED WAREHOUSE; and
- Audit of sample of data used by EVA AIRWAYS CORPORATION to determine GHG emissions.



Holds Statement No: TWN/GHG/4631639GT Rev. 1
Latest Issue: 21/05/2021



Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with EVA AIRWAYS CORPORATION, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to EVA AIRWAYS CORPORATION and is solely for the benefit of EVA AIRWAYS CORPORATION in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.