



STAR ALLIANCE 

2025

EVA Air
Climate and Nature Report



Contents

Introduction

Purpose of This Report	01
Report Scope	01
Statement on the Use of Disclosed Information	01

01 Climate- and Nature-related Governance

Governance Structure for Climate- and Nature-related Issues	02
Management and Executive Oversight of Climate- and Nature-related Issues	02
Board Competencies in Overseeing Climate- and Nature-related Issues	03

02 Climate- and Nature-related Risk Management

Risk Management Strategy	03
Process for Identifying and Assessing Climate-related Risks and Opportunities	03
Climate-related Risk and Opportunity Assessment Results	04
Process for Identifying and Assessing Nature-related Risks and Opportunities	09
Nature-related Risk and Opportunity Assessment Results	10

03 Climate- and Nature-related Strategy

Core Strategies for Managing Climate- and Nature-related Risks	14
Strategic Assessment of the Financial Impacts of Material Climate-related Risks and Opportunities	15
Nature Positive Plan	16
Climate Scenario Analysis	16

04 Climate- and Nature-related Metrics and Targets

Climate-related Metrics and Targets	19
Fuel Efficiency and Emissions Intensity	19
Greenhouse Gas Emissions Metrics	19
Other Climate- and Nature-related Metrics and Targets and Performance	20

Appendix

Appendix I. TCFD Disclosure Index	21
Appendix II. TNFD Disclosure Index	22



Introduction

Purpose of This Report

EVA Air has adopted the four core pillars of the Task Force on Climate-related Financial Disclosures (TCFD) framework to prepare its climate-related financial disclosures. The Company also aligns with the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD) to disclose nature-related risks and opportunities. These disclosures are integrated into this Climate and Nature Report.

Through this report, EVA Air aims to enhance its own understanding, as well as that of its stakeholders, of climate- and nature-related risks and opportunities. While supporting efforts to mitigate the impacts of climate change and irreversible environmental degradation, the Company also seeks to identify opportunities arising from these challenges. By proactively developing response strategies and management approaches, EVA Air strives to capture short-, medium-, and long-term business opportunities, strengthen its resilience in the face of climate change, and demonstrate its commitment to sustainable aviation.

Report Scope

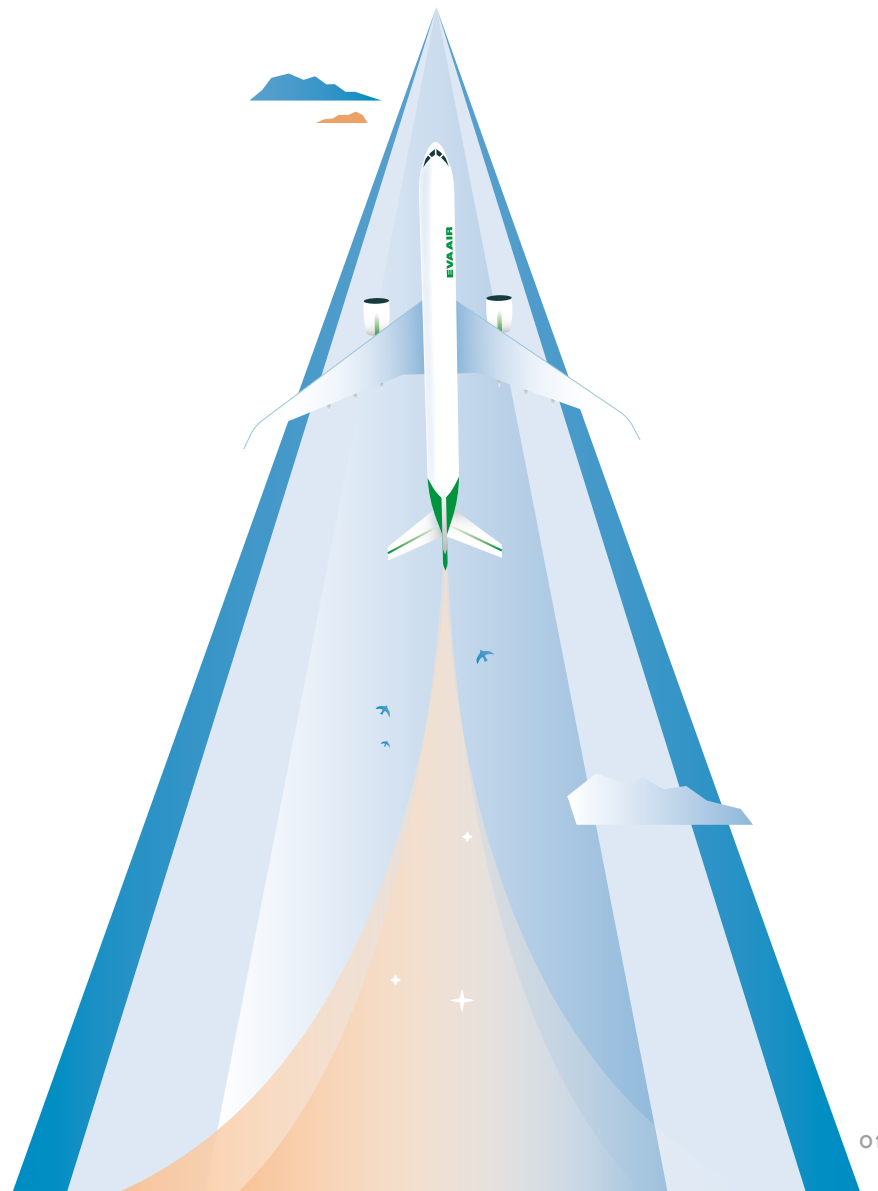
This report covers EVA Air's headquarters, major operational bases, and key supplier operating sites. It discloses EVA Air's climate- and nature-related financial information for the 2025 reporting period (January 1 to December 31, 2025), including the interconnections among governance, strategy, risk management, and metrics and targets. Certain information includes data dating back to 2023.

Statement on the Use of Disclosed Information

This report has been prepared with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD). The materiality assessments of climate- and nature-related risks and opportunities, mitigation measures, climate scenario analysis, and financial impact assessments presented in this report are based on internal and external data, analytical assumptions, and scenario modeling. The results may vary depending on data quality, methodologies, and underlying assumptions and are intended solely for EVA Air's internal assessment and decision-making purposes.

The information presented in this report has been prepared using methodologies and assumptions that differ from those applied in the preparation of the Company's past, current, and future financial statements and financial performance measures. Accordingly, the information should not be used for comparison with, or analysis or forecasting of, the Company's financial performance, nor should it be relied upon as a basis for valuing or making investment or trading decisions regarding the Company's securities.

The assumptions and parameters used in the climate scenario analysis are based on publicly available research, reports, and relevant literature.



Climate- and Nature-related Governance

EVA Air's environmental footprint is primarily generated by the energy, natural resources, and ecosystems required to support the value chain activities of its flight operations and ground operations. In response to the global climate emergency, EVA Air has established a climate governance framework with reference to the Task Force on Climate-related Financial Disclosures (TCFD). Following the release of the Taskforce on Nature-related Financial Disclosures (TNFD) framework in September 2023, the Company incorporated the concept of nature footprint into its environmental management approach to develop a more comprehensive strategy for managing its environmental footprint. Building on its climate actions, EVA Air has also integrated the principles of Nature Positive into its strategies and action plans.

Governance Structure for Climate- and Nature-related Issues

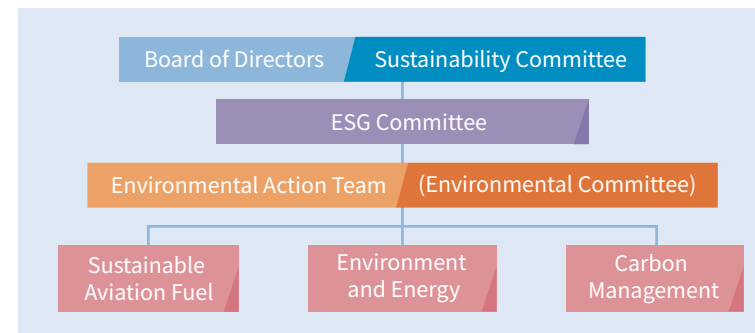
Sustainability is one of EVA Air's core corporate values. Guided by this principle, EVA Air has established a comprehensive governance framework to support sustainable development. To fulfill its corporate sustainability commitments, EVA Air established the Sustainability Committee on December 23, 2022. The Committee comprises five members, with more than half serving as independent directors. It is responsible for reviewing and approving sustainability-related policies, procedures, governance frameworks, strategies, and management guidelines, including those related to risk and opportunity management. The Committee also reviews the annual sustainability work plan and oversees its implementation and performance to ensure that the Company's corporate governance practices align with its sustainability objectives.

Management and Executive Oversight of Climate- and Nature-related Issues

EVA Air's Sustainability Committee under the Board of Directors serves as the highest oversight body for nature- and climate-related risks. All members are directors, and the Chairperson serves as convener. Under the ESG Committee, the Environmental Action Team (Environmental Committee) assesses nature- and climate-related risks and opportunities and coordinates the development and implementation of EVA Air's nature, environmental, and energy-related decisions, management measures, and action plans. It comprises three task forces—Sustainable Aviation Fuel, Environment and Energy, and Carbon Management—with the heads of relevant departments serving as standing members.

The ESG Committee convenes quarterly to review performance related to climate- and nature-related issues, ensuring the effectiveness of the Company's management approaches and policies. Progress is reported annually to the Board of Directors and the Sustainability Committee to support actions that mitigate climate- and nature-related impacts. Through the implementation of various management systems, EVA Air has maintained a record of zero major environmental regulatory violations over the past five years.

EVA Air Sustainability Governance Structure



Functions and Responsibilities

ESG Committee:

Reports implementation results and action plans to the Board of Directors and the Sustainability Committee on an annual basis, and implements management measures to mitigate nature- and climate-related impacts.

Environmental Action Team:

Identifies climate- and nature-related risks and opportunities across departments, assesses potential financial and operational impacts, identifies material climate-related risks and opportunities, and develops corresponding mitigation and management measures. Convenes Environmental Committee meetings quarterly to review related performance and reports progress to the ESG Committee on a quarterly basis.

Task Forces

- **Sustainable Aviation Fuel:** Manages risks and opportunities related to SAF, and is responsible for SAF procurement and market trend analysis.
- **Environment and Energy:** Manages operational issues related to energy, water, waste, and air pollution to reduce environmental impacts.
- **Carbon Management:** Oversees carbon emissions and carbon management activities, ensures compliance with domestic and international carbon regulations, and monitors developments in global carbon markets.



Environment and
Energy Policy



Biodiversity and
Zero Deforestation
Commitments

Note: The policies were approved at the third Board meeting.

Board Competencies in Overseeing Climate-and Nature-related Issues

To ensure the effective oversight of climate- and nature-related issues, EVA Air appoints directors in accordance with the Company's Articles of Incorporation through a transparent candidate nomination process. This process ensures that Board members possess the knowledge, expertise, and competencies required to fulfill their responsibilities.

The current Board includes directors with professional backgrounds and practical experience in sustainability, environmental protection, and green energy, providing the expertise needed to oversee renewable energy development and climate-related issues. This enables the Board to make informed decisions on climate- and nature-related matters.

In 2025, all members of the Board of Directors completed a total of 35 hours of external training on climate change–related topics to further strengthen the Board's oversight capabilities.

Date	Organizer	Course Title	Participants
2025/3/25	Taiwan Institute for Sustainable Energy (TAISE)	International Trends and Climate & Natural Risk Management	Independent Director
2025/7/9	Taiwan Stock Exchange Corporation (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit	Director, Independent Director
2025/7/10	Taiwan Corporate Governance Association (TGCA)	Risk Management: Nature Risk Analysis and the Circular Economy	Chairman, Director, Independent Director

Climate-and Nature-related Risk Management

Risk Management Strategy

EVA Air has established its Risk Management Policies and Procedures, under which the Board of Directors serves as the highest governing body for risk management and is responsible for approving the Company's risk management policies and governance

framework. The Board has established the Sustainability Committee, which is responsible for reviewing risk management policies and overseeing the implementation of risk management. The ESG Committee is responsible for planning, implementing, and monitoring risk management-related activities. It convenes quarterly to oversee the implementation of risk management policies, monitor the effectiveness of risk controls and the progress of improvement actions across responsible departments, and reports annually to the Sustainability Committee and the Board of Directors on the overall operation of the risk management framework.

Through annual internal control self-assessments and external audits conducted biennially by an independent third-party assurance provider, EVA Air verifies the compliance and effectiveness of its risk management processes and continuously monitors the effectiveness of its risk management framework.

The Company's Risk Management Policies and Procedures explicitly incorporate strategic risks, operational risks, financial risks, environmental risks, and emerging risks over the short, medium, and long term. Environmental risks encompass issues related to climate change and natural disasters, including greenhouse gas emissions management, carbon management, energy management, biodiversity, and natural resources, as well as environmental risks associated with compliance with international and local environmental regulations and environmental impact assessment requirements.

EVA Air's climate- and nature-related risk management boundaries extend beyond its own operations to include upstream suppliers and downstream customers across its value chain, enabling the comprehensive identification and management of potential risks throughout its operations.

Process for Identifying and Assessing Climate-related Risks and Opportunities

EVA Air implements a systematic approach to climate- and nature-related risk management by identifying climate- and nature-related risks across the short, medium, and long term. The assessment covers policy, technology, regulatory, market, reputational, and physical climate risks, and evaluates their likelihood and potential impacts to determine their materiality. Risk management performance is reported regularly to the Sustainability Committee and the Board of Directors for review. Adaptation and mitigation measures are implemented to reduce risk

exposure and strengthen the Company's operational resilience.

Step1	Identify	With reference to the TCFD, the climate-related risks and opportunities identified by the Carbon Disclosure Project (CDP), and global aviation industry trends, EVA Air identifies potential climate-related risks and opportunities relevant to its operations. The assessment also takes into consideration international initiatives, sustainability trends, and greenhouse gas emissions regulations, including the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), the European Union Emissions Trading System (EU ETS), and the UK Emissions Trading Scheme (UK ETS).
Step2	Assess	Each identified issue is assessed based on its likelihood of occurrence, potential impact, and time horizon. Existing control measures, action plans, and current management challenges are also evaluated.
Step3	Prioritize	The assessment results for potential impact and likelihood are plotted on a risk matrix to identify and prioritize material risks and opportunities.
Step4	Review	Material risks and opportunities are subject to financial impact assessments, with quantitative analyses performed to evaluate both the financial impacts of the risks and opportunities and the financial implications of related control measures. Performance and outcomes are continuously monitored to support ongoing tracking and response actions.

Process for Identifying Material Climate-related Risks and Opportunities

Climate-related Risk and Opportunity Assessment Results

Risk Category	Topic	Operational Impacts	Time Horizon	Value Chain Impacts	Financial Impacts	Response Measures
Transition Risks	Climate Policy and Regulation	Increasing Carbon Management and Compliance Costs (R1) - To comply with the EU ETS, the UK ETS, and the CORSIA, EVA Air conducts carbon emissions monitoring, reporting, and verification (MRV) for applicable flights, resulting in additional compliance and administrative management costs. - Under the ReFuelEU Aviation Regulation, airlines are required to progressively increase the use of Sustainable Aviation Fuel (SAF) at EU airports, while fuel tankering is prohibited. - Taiwan's Financial Supervisory Commission (FSC) has introduced mandatory greenhouse gas disclosure requirements for listed companies, requiring the disclosure of Scope 1 and Scope 2 emissions, with phased expansion to Scope 3 emissions. Disclosures must align with the scope of the consolidated financial statements and be subject to third-party assurance.	Short term	Own operations and upstream value chain	- Climate-related regulations may increase compliance and administrative management costs. - If fuel suppliers are unable to blend the required proportion of SAF into conventional jet fuel, additional costs may be incurred and passed on to airlines.	- Continuously monitor regulatory developments to ensure compliance with applicable requirements. - When procuring aviation fuel, encourage suppliers to submit proposals that include SAF supply options as part of the tender evaluation process.

Following the risk and opportunity identification and assessment process, EVA Air initially identified eight climate-related risks and five climate-related opportunities. Based on the assessment results, the Company develops appropriate response measures by considering the controllability of each risk, the cost of implementing control measures, and the feasibility of action plans. These efforts help reduce risks, capitalize on opportunities, and strengthen the Company's climate resilience.

Risk Category		Topic	Operational Impacts	Time Horizon	Value Chain Impacts	Financial Impacts	Response Measures
Transition Risks	Climate Policy and Regulation	Carbon Pricing (R2)	- Under the EU ETS and UK ETS, carbon emissions from applicable flights are subject to emissions reporting and the surrender of emissions allowances. - Under CORSIA, EVA Air is required to purchase Eligible Emissions Units (EEUs) to offset carbon emissions. As carbon emissions from international flights increase, the associated compliance costs may also increase.	Short term	Own operations	- Compliance costs associated with EU ETS and UK ETS emissions allowances may increase. - The first phase of CORSIA (2024–2026) introduces carbon offsetting requirements, and compliance costs are expected to increase significantly following the start of the mandatory phase in 2027.	- Monitor developments in carbon markets and develop procurement strategies to optimize compliance costs. - Continue implementing fuel-saving initiatives and improving fuel efficiency. - Increase the use of SAF to reduce carbon offsetting obligations. - Promote Green Travel and Green Transportation programs for corporate customers.
	Technology	Low-carbon Transition Costs for Flight Operations and Operational Sites (R3)	- Long-term investments may be required across different SAF production pathways and technologies, including feedstock selection, conversion technologies, and production facilities, to establish a stable and resilient SAF supply chain and support the Company's net-zero emissions target. - Invest in aircraft, operational equipment, and related technologies to improve fuel efficiency and reduce climate-related flight operational risks through digital systems and optimization tools. - Invest in and maintain energy-related equipment and systems in office buildings to improve energy efficiency.	Medium term	Own operations and upstream value chain	- Investment in SAF may increase. - Capital expenditures for next-generation wide-body aircraft may increase. - Procurement costs for energy-efficient office products and low-carbon equipment may increase.	- Continuously monitor regulatory developments and government energy efficiency requirements, and implement energy conservation initiatives in line with the Company's energy-saving targets and implementation plans. - Engage with aircraft manufacturers to ensure the timely delivery of the Company's planned next-generation aircraft to replace less fuel-efficient aircraft, while continuing to monitor the development of next-generation low-carbon aviation technologies. - Implement a fuel monitoring program to ensure the accuracy of flight fuel planning and calculations. - Collaborate with suppliers to support SAF production and regularly monitor the production process to ensure compliance with quality standards and sustainability requirements.

Risk Category		Topic	Operational Impacts	Time Horizon	Value Chain Impacts	Financial Impacts	Response Measures
Transition Risks	Market	Rising Costs of Sustainable Materials (R4)	Sustainable raw materials are generally more expensive due to higher production costs and limited availability, resulting in less stable supply than conventional materials	Short term	Upstream value chain	- SAF procurement costs may increase. - Procurement costs for environmentally preferred onboard service products may increase.	- Explore long-term partnerships with suppliers to secure higher SAF supply at reasonable prices and gradually increase SAF uptake in Taiwan in line with government policies and regulations. - Partner with suppliers in the design and development of service items and products to help reduce the procurement cost of recycled materials.
	Reputational	Growing Consumer Preference for Low-carbon Air Travel (R5)	ESG performance has become an important evaluation criterion for corporate customers. As environmental awareness continues to grow, consumers are placing greater emphasis on airlines' climate actions and increasingly prefer airlines with stronger environmental performance	Medium term	Downstream value chain	Potential loss of passenger and cargo customers, resulting in reduced revenue.	- Progressively increase the use of SAF to reduce carbon emissions. - Promote the Green Travel Carbon Offset Program and Green Transportation Program for corporate customers by utilizing flights fueled with SAF to support low-carbon transportation solutions
Physical Risks	Acute	Increasing Severity and Frequency of Extreme Weather Events (R6)	- Extreme weather events, such as typhoons, floods, and snowstorms, may result in flight delays, longer flight times, and diversions to alternate airports. - Weather events, including snowstorms and lightning strikes, may affect airport aprons, runways, and aircraft operations. - The increasing frequency and intensity of heavy rainfall may lead to more stringent air traffic flow management measures, requiring additional contingency fuel or the selection of more distant alternate airports.	Short term	Own operations	- Fuel consumption and diversion-related costs may increase. - Crew rescheduling costs, as well as passenger accommodation and meal expenses, may increase. - Airport charges, parking fees, and aircraft de-icing costs may increase.	- Continue improving weather forecasting accuracy to assess potential weather impacts in advance and adjust flight operations accordingly. - Utilize real-time weather information systems to support pilots in avoiding thunderstorms and reducing lightning strike incidents. - Convene typhoon response meetings based on storm developments to ensure flight safety, provide additional contingency fuel where appropriate, and select suitable alternate airports to minimize flight diversions.
	Chronic	Rising Average Temperatures (R7)	Higher ambient temperatures may increase cabin temperatures prior to passenger boarding. To maintain passenger comfort, the Auxiliary Power Unit (APU) may need to be operated to provide air conditioning.	Long term	Own operations	Fuel consumption costs may increase.	Continue coordinating with airports to maximize the use of fixed electrical ground power (FEGP) and ground support equipment (GSE), thereby reducing APU operating time and optimizing associated service charges.

Risk Category		Topic	Operational Impacts	Time Horizon	Value Chain Impacts	Financial Impacts	Response Measures
Physical Risks	Chronic	Changes in Precipitation Patterns and Long-term Climate Shifts (R8)	Changes in precipitation patterns and long-term climate shifts may increase the frequency and severity of extreme weather events, such as floods and droughts. These events could affect operational facilities and key suppliers, resulting in flight delays, operational disruptions, or supply chain interruptions.	Short term	Own operations and upstream value chain	Reduced operating revenue, together with increased maintenance and procurement costs.	- Continue strengthening communication with operating sites to ensure timely reporting of abnormal weather conditions and the collection of relevant information, enabling the provision of appropriate response measures and the joint assessment of potential impacts on flight operations. - Maintain strong partnerships with suppliers to ensure the stable supply of high-quality products. - Continuously evaluate and optimize inflight meal menus by incorporating seasonal ingredients to better manage procurement costs.

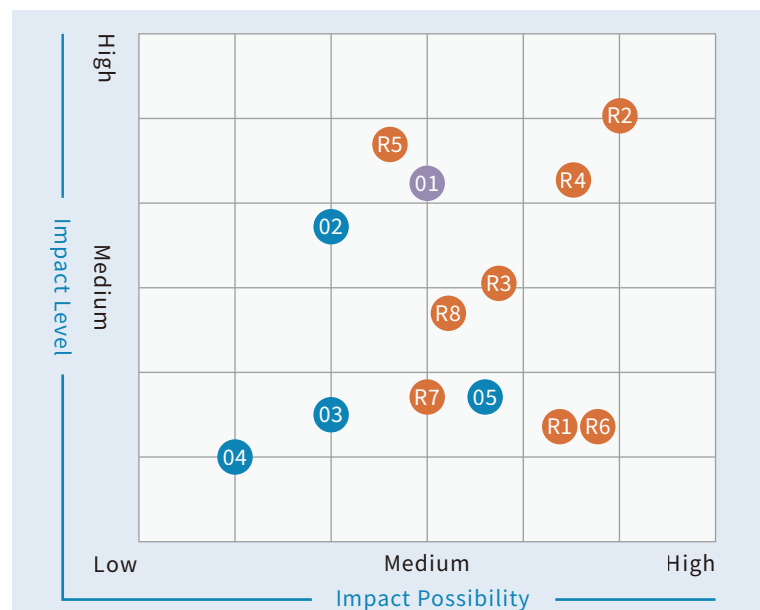
Opportunity Category		Topic	Operational Impacts	Time Horizon	Value Chain Impacts	Financial	Measures
Opportunities	Sustainable Products and Services	Development and Expansion of Low-carbon Services (O1)	As demand for sustainable products and services continues to grow, low-carbon air transportation services may attract more passengers and customers, creating opportunities to increase revenue.	Short term	Own operations and downstream value chain	- Costs associated with emissions allowances and carbon offsetting may decrease - Food waste-related costs may decrease	- Promote Green Travel and Green Transportation programs for corporate customers. - Reduce the use of single-use plastics onboard. - Provide sustainable low-carbon inflight meals by increasing the use of locally sourced ingredients and plant-based meal options to reduce upstream carbon emissions. - Offer meal pre-selection services to reduce food waste
		Development of Climate Adaptation Solutions (O2)	Develop business models that create shared value with corporate customers			- Costs associated with emissions allowances and carbon offsetting may decrease. - An expanded customer base may increase revenue	Promote the Green Travel Carbon Offset Program and Green Transportation Program for corporate customers by utilizing flights fueled with SAF to support low-carbon transportation solutions.

Opportunity Category		Topic	Operational Impacts	Time Horizon	Value Chain Impacts	Financial	Measures
Opportunities	Energy Source	Participation in Carbon Markets (O3)	Participate in carbon markets by purchasing carbon assets when market prices are favorable to reduce carbon tax- and carbon fee-related expenditures, while evaluating opportunities to sell carbon assets when market prices are high to optimize carbon cost management.	Short term	Own operations	Carbon emissions compliance costs may decrease.	The Environmental Action Team monitors market developments and regulatory requirements to ensure compliance with applicable carbon market mechanisms.
		Investment in Sustainable Aviation Fuel (SAF) (O4)	Investing in the development and use of SAF helps ensure a stable SAF supply and more competitive procurement costs.	Medium term	Own operations and upstream value chain	SAF procurement costs may decrease.	Collaborate with suppliers to support SAF production and regularly monitor the production process to ensure compliance with quality standards and sustainability requirements.
	Resource Use	Fuel-efficient Operational Practices (O5)	Implement fuel-saving measures, including the use of fixed electrical ground power (FEGP), aircraft weight reduction initiatives, and enhanced flight operational efficiency, to provide more efficient transportation while reducing energy consumption and operating costs.	Short term	Own operations	- Fuel consumption may decrease. - Costs associated with emissions allowances and carbon offsetting may decrease.	- Continue coordinating with airports to maximize the use of fixed electrical ground power (FEGP) and ground support equipment (GSE), thereby reducing APU operating time and optimizing associated service charges. - Develop an operational database to improve payload forecasting based on historical operational data, enabling more accurate flight planning and optimized fuel loading.

Note: Short term is defined as 0–3 years, medium term as 3–5 years, and long term as more than 5 years.

Following the risk and opportunity identification and assessment process, EVA Air initially identified eight climate-related risks and five climate-related opportunities. Each department then assessed the likelihood and potential impact of the identified climate-related risks and opportunities in accordance with the Company's risk management process, and conducted a materiality assessment (see the EVA Air Climate-related Risk and Opportunity Matrix). Based on the assessment results, the Company prioritized two material transition risks—R2 Carbon Pricing and R4 Rising Costs of Sustainable Raw Materials—and one material opportunity, O1 Development and Expansion of Low-carbon Aviation Services, for focused management. In addition, climate scenario analysis was conducted based on different climate scenarios for operational sites and key supplier locations to assess the physical risk of R8: Changes in precipitation (water) patterns and long-term shifts in climate patterns.

EVA Air Climate-related Risk and Opportunity Matrix



Transition Risks	Physical Risks	Opportunities
R1 Increasing Carbon Management and Compliance Costs	R6 Increasing Severity and Frequency of Extreme Weather Events	O1 Development and Expansion of Low-carbon Services
R2 Carbon Pricing	R7 Rising Average Temperatures	O2 Development of Climate Adaptation Solutions
R3 Low-carbon Transition Costs for Flight Operations and Operational Sites	R8 Changes in Precipitation Patterns and Long-term Climate Shifts	O3 Participation in Carbon Markets
R4 Rising Costs of Sustainable Materials		O4 Investment in Sustainable Aviation Fuel (SAF)
R5 Growing Consumer Preference for Low-carbon Air Travel		O5 Fuel-efficient Operational Practices

Process for Identifying and Assessing Nature-related Risks and Opportunities

Nature-related dependencies, impacts, risks, and opportunities were analyzed using the LEAP approach, which consists of four phases: Locate, Evaluate, Assess, and Prepare. A summary of each phase is provided below.

Locate

The assessment covered EVA Air's major suppliers and key operating sites in 2023. To identify potential biodiversity impacts and water-related risks, multiple databases and assessment tools were used. For biodiversity, the analysis identified protected areas in proximity to suppliers and the Company's operating sites, and compiled lists of sensitive species to support subsequent assessments of potential ecosystem impacts. For water resources, the assessment evaluated whether these locations are situated in areas exposed to high water-related risks and conducted a preliminary identification of relevant nature-related impact drivers.

Evaluate

This phase began with an assessment of EVA Air's major suppliers and the aviation sector. Professional tools and databases were used to evaluate the materiality of nature-related dependencies and impact drivers associated with the Company's industry and key suppliers. Based on the identified material topics, biodiversity screening tools were further applied to assess nature-related dependencies and impacts across EVA Air's own operations and value chain.

Assess

This phase consolidated the assessment results for nature-related dependencies and impact drivers across EVA Air's operations to establish a list of potential nature-related physical risks and opportunities. International aviation studies, industry practices, and value chain-related policies, regulations, and international initiatives were also reviewed to identify potential nature-related transition risks and opportunities. Through cross-functional discussions with responsible departments, material nature-related risks and opportunities were identified, and corresponding risk mitigation and opportunity management measures were developed.

Prepare

Relevant risk and opportunity metrics, together with the TNFD core disclosure metrics, were compiled to serve as baseline references for monitoring progress toward future targets.

Nature-related Risk and Opportunity Assessment Results

Ecologically Sensitive Areas

An overlay analysis was conducted for EVA Air's headquarters, the top five operating destinations, and major suppliers across the five largest procurement categories in 2023 against Key Biodiversity Areas (KBAs) and other ecologically sensitive areas. The results indicate that EVA Air's two largest fuel suppliers in Taiwan are both located within areas designated under Taiwan's National Ecological Green Network. Although the remaining sites are not located directly within KBAs, most are situated within 15 kilometers of a KBA. Among the 17 sites assessed, the majority of sensitive species identified in adjacent KBAs are classified by the International Union for Conservation of Nature (IUCN) as Near Threatened (NT) or Least Concern (LC). However, nine sites are located near KBAs that support species classified as Endangered (EN) or Vulnerable (VU).

The Xucuogang Wetland, located adjacent to Taoyuan International Airport and EVA Air's headquarters, is the largest national coastal wetland in northern Taiwan. It provides habitat for more than 200 species of waterbirds, including the Vulnerable (VU) Chinese Egret (*Egretta eulophotes*), of which fewer than 4,000 individuals remain worldwide, and has also recorded sightings of the Black-faced Spoonbill (*Platalea minor*). Recognizing the wetland's significant ecological value, EVA Air held an internal biodiversity awareness seminar in 2024 focused on the biodiversity of the Xucuogang Wetland to enhance employees' understanding of biodiversity conservation. Going forward, EVA Air will evaluate mitigation measures based on the mitigation hierarchy—including avoidance, minimization, restoration, and offsetting—to reduce potential adverse impacts on these ecologically sensitive areas.

Illegal Wildlife Trafficking

Wildlife around the world continues to face the threat of illegal trafficking, with the aviation industry frequently exploited by wildlife traffickers as a means of transportation. In addition to its established Wildlife Trafficking Prevention Policy, EVA Air enhances employee awareness through ongoing training to prevent the Company from being used to facilitate the illegal cross-border trafficking of wildlife.

Nature-related Dependencies and Impacts

Using the WWF Biodiversity Risk Filter, EVA Air assessed nature-related risks across its operating sites and supplier locations. The results indicate that the Company's operating sites and suppliers are exposed to varying levels and types of nature-related risks.

Based on 2023 data, EVA Air's headquarters, San Francisco International Airport, Los Angeles International Airport, and Toronto Pearson International Airport exhibited relatively higher risk levels among the Company's key operating sites, with the primary risk drivers including landslides, tropical storms, vegetation loss, and land use change. In comparison, John F. Kennedy International Airport and London Heathrow Airport presented relatively lower overall risk levels, with vegetation loss and land use change identified as the principal risk drivers. Among supplier locations, sites in Taiwan and the southwestern United States exhibited relatively higher risk levels. Fuel suppliers and maintenance and general services suppliers recorded the highest average risk levels, primarily driven by landslides and tropical storms. Within Taiwan, overall nature-related risk levels were generally low to moderate, with areas surrounding airports identified as having moderate risk and therefore requiring continued attention. These nature-related risk drivers may have significant implications for EVA Air's operations and supply chain. The Company will continue to strengthen risk management and response measures, particularly for higher-risk operating sites and supplier locations, to enhance operational resilience and support sustainable business development.

In addition, EVA Air used the ENCORE database (April 2024 version) to assess potential nature-related impacts and dependencies associated with the airline industry and relevant sectors across its supply chain. The High Impact Commodity List developed by the Science Based Targets Network (SBTN) was also used to screen procurement categories containing high-impact commodities and assess their respective risk levels. The analysis identified soil pollution, water use, and climate change as high-risk impact drivers. Land use and land-use change, together with freshwater pollution, were classified as medium risk. Across the four realms defined by the TNFD—land, ocean, freshwater, and atmosphere—these higher-risk issues are primarily associated with the land, freshwater, and atmosphere realms. Based on the screening results, EVA Air will further assess its operational dependencies on these high-impact commodities and the availability of sustainable sourcing alternatives.



Operations and Supply Chain Nature-related Dependencies and Impacts Heat Map

Operational Activity Category	Associated Sub-Industry	Dependency																Impact												
		Direct Physical Input					Enables Production Process				Mitigates Direct Impacts			Protection from Disruption						Water use	Terrestrial ecosystem use	Freshwater ecosystem use	Marine ecosystem use	other resource use	GHG emission	non-GHG pollutants	Water pollutants	Soil pollutants	Solid waste	Other disturbance
		Animal-Based energy	Fibers and other material	Genetic material	Ground water	Surface water	Pollination	Soil quality	Ventilation	Water flow maintenance	Water quality	Bioremediation	Dilution by atmosphere and ecosystem	Filtration	Mitigation of sensory impacts	Buffering and attenuation of mass flows	Climate regulation	Disease control	Flood and storm protection											
Aviation Fuel	General Oil/Natural Gas Companies				High	High				Medium	Medium		Medium			Medium		Medium		Medium	Medium	Medium	Medium		Medium	Medium	Medium	Medium	Medium	Medium
Aircraft Maintenance & Parts	Aerospace & Defense				Medium	Medium			Low	Medium	Medium		Medium	Low	Medium		Low		Medium	Medium	Medium			Medium	Medium	Medium	Medium		Medium	
Ground Handling	Airport Service				Medium	Medium										Medium		Medium	Medium	Medium	Medium			Medium	Medium	Medium	Medium	Medium	Medium	Medium
Cabin Service Supplies & Catering	Food Distributor															Medium		Medium	Medium	Medium		Medium		Medium	Medium	Medium	Medium		Medium	
	Packaged Foods & Meat				High	High		Low		Medium	Medium	Medium	Medium	Medium	Medium				Medium	Medium	Medium			Medium		Medium	Medium	Medium	Medium	Medium
	Textiles	Medium			High	High				Medium	Medium	Medium	Medium	Medium	Medium				Medium	Medium	Medium	High	High			Medium	Medium	Medium	Medium	Medium
Operation Maintenance & General Affairs	Diverse Support Services										Low									Medium	Medium				Medium	Medium	Medium	Medium	Medium	Medium
Company' s Operation	Airline				Medium	Medium										Medium		Medium	Medium	Medium	Medium			Medium	Medium	Medium	Medium	Medium	Medium	Medium

Degree of Risk: Very High  High  Medium  Low  Very Low 

Risk and Opportunity Assessment Results

Nature-related dependencies, impacts, risks, and opportunities were analyzed using the LEAP approach, supported by biodiversity screening tools to assess nature-related dependencies and impacts across EVA Air's operations and value chain. Policies, regulations, and international initiatives relevant to the value chain were also reviewed to identify potential future nature-related risks and opportunities.

Based on the assessment results, together with relevant international regulations, initiatives, and industry-specific considerations for the aviation sector, EVA Air identified three nature-related transition risks and three nature-related opportunities. In addition, two nature-related physical risks were identified based on hotspots of nature-related dependencies and impacts across the Company's operating sites and key supplier locations. To enhance resilience to nature-related risks and opportunities, EVA Air has established corresponding mitigation and management strategies. For transition risks, the Company closely monitors policy, liability, and reputational issues, including the use of certified Sustainable Aviation Fuel (SAF) and strengthened measures to prevent and combat illegal wildlife trafficking. For physical risks, EVA Air focuses on strengthening the management of risks related to soil and water conservation, biodiversity conservation, and water consumption to reduce potential financial losses and environmental impacts.

Nature-related Financial Impacts and Responses

Risk/Opportunity Category		Topic	Time Horizon	Value Chain Impacts	Description	Assessment of Operational and Financial Impacts	Risk Mitigation and Management Strategies
Transition Risks	Nature-related Policy and Regulation	Ecological Impacts of SAF	Long term	Upstream value chain	The aviation industry relies on SAF to reduce carbon emissions; however, SAF production may have environmental impacts, including competition for feedstocks, land-use change, and water consumption.	- The relatively high cost of SAF may increase operating costs. - Stricter regulations may increase SAF prices, resulting in higher procurement costs.	Utilize certified SAF and guarantee the sustainability of feedstock origins across the entire procurement process.
	Reputational	Illegal Wildlife Trafficking	Short term	Own operations	The transportation of illegally traded wildlife may raise concerns about the Company's ethical reputation and reduce the confidence of customers, business partners, and investors, potentially affecting revenue and business development.	Impacts on revenue and business growth.	Enforce the prohibition on the transportation of illegally traded wildlife and wildlife products, provide employee training, and collaborate with local airports to prevent illegal wildlife trafficking.

Risk/Opportunity Category		Topic	Time Horizon	Value Chain Impacts	Description	Assessment of Operational and Financial Impacts	Risk Mitigation and Management Strategies
Transition Risks	Reputational	Supplier Nature-related Risks	Medium term	Own operations and upstream value chain	Environmental degradation or pipeline leaks involving suppliers may result in reputational risks across the supply chain.	May damage EVA Air's reputation, reduce consumer trust in the brand, attract international scrutiny, and weaken the confidence of investors and business partners, thereby adversely affecting business development.	- Establish biodiversity-related policies and targets, participate in biodiversity conservation initiatives, and collaborate with relevant government agencies and NGOs. Source food products and merchandise produced with sustainability considerations, and adhere to internal guidelines, including the IUCN Red List of Threatened Species. - Assess the biodiversity conservation practices of existing fuel suppliers and increase the use of SAF and alternative fuels to diversify fuel sources.
Physical Risks	Acute	Soil and Watershed Conservation	Short term	Own operations	- Inadequate soil and water conservation in geologically unstable areas may increase the risk of landslides or mudslides, affecting site safety. - Landslides or mudslides may disrupt operations at EVA Air's facilities or those of key suppliers.	- May disrupt operations at EVA Air facilities or key suppliers, resulting in reduced revenue. - Disaster recovery and reconstruction efforts may lead to increased expenditures.	Conduct risk assessments for operational facilities and key suppliers, and avoid establishing new facilities in geologically vulnerable areas.
	Chronic	Water Resource Consumption	Short term	Own operations and upstream value chain	Declining water availability may increase water procurement costs for EVA Air's operational facilities and key suppliers.	As some suppliers rely heavily on water-intensive processes, water scarcity could affect procurement costs and the stability of product and service supply.	- Implement rainwater harvesting and condensate recovery systems in company-owned buildings in Taiwan to reduce operational water consumption. - Require suppliers located in high water-risk areas to establish water resource management measures.
Opportunities	Sustainable Products and Services	Sustainable Inflight Meals	Long term	Own operations and upstream value chain	By sourcing ingredients produced through organic or sustainable agricultural practices and optimizing the supply chain, EVA Air can reduce energy consumption and transportation costs associated with inflight meals.	Mitigate impacts arising from climate change and environmental risks, and enhance operational resilience.	Design low-carbon menus by selecting ingredients produced through organic or sustainable agricultural practices, and reduce the use of plastic packaging and single-use items. Collaborate with suppliers to optimize supply chain management.

Risk/Opportunity Category		Topic	Time Horizon	Value Chain Impacts	Description	Assessment of Operational and Financial Impacts	Risk Mitigation and Management Strategies
Opportunities	Resource Use	Efficiency Improvements	Long term	Own operations and upstream value chain	Improving the efficiency of energy, water, and material use can reduce operating costs and lower the additional investments required to achieve net-zero emissions, such as the procurement of renewable electricity.	Reduce costs	Maintain the ISO 50001 and integrate it with the ISO 14001 to regularly monitor the use of water and materials, track and evaluate improvements in resource efficiency, and continuously refine management strategies.
	Environmental Responsibility	Reduction of Single-use Plastics	Medium term	Own operations and upstream value chain	- Reducing the use of single-use plastics helps avoid cost increases by reducing the need to invest in improved plastic waste management to meet regulatory requirements or to procure more expensive alternative materials. - Effectively manage plastic waste to help avoid regulatory penalties and other associated costs.	- Avoid cost increases - Avoid additional costs, including fines.	- Establish a dedicated project team to monitor regulatory developments and market trends, actively identify alternative solutions, and set plastic reduction targets. - Collaborate with suppliers to develop optimal response strategies, drive continuous improvement, and engage industry partners to ensure operational and supply chain resilience.

Note: Short term is defined as 0–3 years, medium term as 3–5 years, and long term as more than 5 years.

Climate- and Nature-related Strategy

Core Strategies for Managing Climate - and Nature -related Risks

Following the International Air Transport Association (IATA) commitment to achieve net zero carbon emissions by 2050, EVA Air announced its own 2050 Net Zero Carbon Emissions commitment in November 2021 in support of the Paris Agreement goal of limiting global warming to 1.5°C. To achieve this goal, EVA Air has established a transition strategy focused on aircraft and engine technology, operational and infrastructure improvements, Sustainable Aviation Fuel (SAF), renewable energy, and carbon offsetting and carbon emission trading.

To align emissions reductions with its net zero pathway, EVA Air joined the Science Based Targets initiative (SBTi) in June 2022 and established a near-term target using the aviation sector methodology. The target was validated in June 2024, committing to reduce the carbon intensity of Scope 1 and Scope 3 emissions from aviation fuel by 40% by 2031, compared with the 2019 baseline. EVA Air will continue to monitor progress toward this target.

Strategies	Key Actions
Aircraft and Engine Technology	Continue introducing next-generation aircraft.
Operational and Infrastructure Improvements	- Continue implementing fuel-saving initiatives. - Work with regulatory authorities to improve the efficiency and quality of air traffic management and airport operations
Sustainable Aviation Fuel (SAF)	- Increase the use of SAF and establish short-, medium-, and long-term targets and quantified demand. - Collaborate with government agencies, airline associations, industry partners, and fuel suppliers to strengthen Taiwan's SAF production capacity. - Partner with academic institutions to invest in feedstock research and technological innovation.
Carbon Offsetting and Carbon Emission Trading	- Participate in the CORSIA and carbon market mechanisms. - Continue promoting EVA Air's Green Travel passenger carbon offset program
Renewable Energy	Increase the use of renewable electricity and establish short-, medium-, and long-term targets.

Strategic Assessment of the Financial Impacts of Material Climate-related Risks and Opportunities

Climate-related Risks	Carbon Pricing	Climate-related Risks	Rising Costs of Sustainable Materials	Climate-related Opportunities	Development and Expansion of Low-carbon Services
Category	Transition Risk – Climate Policy and Regulation	Category	Transition Risk -Market	Category	Opportunity Sustainable Products and Services
Description of Potential Financial Impacts	As the global aviation industry advances toward net-zero emissions, governments and the International Civil Aviation Organization (ICAO) have increasingly adopted carbon pricing mechanisms to control and reduce aviation emissions. Under the EU ETS and the UK ETS, which regulate emissions from flights within Europe, EVA Air is required to purchase a limited number of emissions allowances to offset emissions from regulated flights. Under the CORSIA, EVA Air expects carbon offsetting costs to increase significantly once the mandatory implementation phase begins in 2027.	Description of Potential Financial Impacts	As SAF production has yet to reach commercial scale and increasingly stringent regulations in the European Union and other jurisdictions continue to drive demand, the cost of SAF feedstocks is expected to increase, resulting in higher operating costs for EVA Air. In addition, to support its sustainability initiatives, EVA Air plans to replace onboard products with recyclable and reusable materials, which is expected to increase the cost of onboard supplies.	Description of Potential Financial Impacts	Growing demand for low-carbon air transport services may attract more passengers and customers, resulting in increased revenue.
Assessment of Potential Financial Impacts	- Under the current CORSIA framework, carbon offsetting costs in 2030 are estimated to be approximately 0.8% of EVA Air's 2025 operating costs. - Assuming emissions from all international flights are subject to mandatory CORSIA requirements, and no additional decarbonization measures are implemented, EVA Air's potential carbon compliance costs in 2030 are estimated to account for approximately 2.9% of its 2025 operating costs.	Assessment of Potential Financial Impacts	- By gradually increasing the use of SAF, EVA Air achieved a SAF usage rate of 0.5% in 2025. The additional cost of SAF accounted for approximately 0.27% of the Company's 2025 operating costs. - If no effective measures are implemented to reduce SAF costs, achieving the target of 5% SAF usage by 2030 is estimated to increase SAF procurement costs to approximately 3.1%–3.4% of the Company's 2025 operating costs. - Based on actual consumption in 2025, the additional procurement cost resulting from replacing onboard products with sustainable materials is estimated to account for approximately 0.01% of the Company's 2025 operating costs.	Assessment of Potential Financial Investments	- EVA Air launched the EVA e-Library service to promote paperless inflight reading materials. In 2025, project-related costs accounted for approx. 0.004% of annual operating costs. - To meet growing demand for low-carbon services, EVA Air invested approximately NT\$0.5 million in 2025 to enhance the Green Travel Carbon Offset Program website and increase customer participation. - EVA Air plans to invest approximately US\$10.1 billion (approximately NT\$325 billion) to acquire 18 Airbus A350-1000 wide-body aircraft, with options for an additional six aircraft, for delivery between 2027 and 2030, as well as 15 Airbus A321neo narrow-body aircraft scheduled for delivery between 2029 and 2032.
Mitigation and Management Strategies	- Monitor carbon market price trends and develop procurement strategies to optimize procurement costs. - Continue implementing fuel-saving initiatives and improving fuel efficiency. - Increase the use of SAF to reduce carbon offsetting obligations. - Promote the Green Travel Carbon Offset Program and Green Transportation Program for corporate customers.	Mitigation and Management Strategies	- Explore long-term partnerships with suppliers to secure higher SAF supply at reasonable prices and gradually increase SAF uptake in Taiwan in line with government policies and regulations. - Partner with suppliers in the design and development of service items and products to help reduce the procurement cost of recycled materials.	Management Strategies	- Promote the Green Travel Carbon Offset Program and Green Transportation Program for corporate customers. - Reduce the use of single-use plastic products onboard. - Provide sustainable, low-carbon inflight meals by increasing the use of locally sourced ingredients and plant-based meal options to reduce upstream carbon emissions. - Offer meal pre-selection services to reduce food waste.

Nature Positive Plan

Based on the assessment of potential impacts on Key Biodiversity Areas (KBAs) and sensitive species associated with EVA Air's operations and suppliers, Taoyuan International Airport and the headquarters were selected as case studies to illustrate the direction and guiding principles of the Company's Nature Positive Plan.

Assessment and Mitigation of Operational Impacts on Nature

The Xucugang Wetland, the largest national coastal wetland in northern Taiwan, is located adjacent to Taoyuan International Airport and EVA Air's headquarters. Airport operations may potentially disturb the wetland ecosystem, while bird strike prevention and wildlife dispersal measures implemented at the airport could, depending on the level of risk, pose a fatal threat to rare bird species. The wetland provides habitat for more than 200 species of waterbirds. During the spring and autumn migration seasons, it serves as a stopover site for the Vulnerable (VU) Chinese Egret (*Egretta eulophotes*), whose global population is estimated at fewer than 4,000 individuals. Sightings of the Black-faced Spoonbill (*Platalea minor*) have also been recorded. Owing to its significant ecological value, the wetland has been designated as an Important Bird Area (IBA) by BirdLife International. Where bird habitats have been degraded, on-site habitat restoration will be considered as the preferred mitigation measure. However, where aviation safety requirements must also be taken into account, habitat offsetting at other suitable locations may be evaluated as an alternative mitigation measure.

Assessment of Procurement-related Impacts on Nature

With respect to procurement-related impacts, EVA Air addresses high-risk impact drivers, including soil pollution, water use, and climate change, by communicating the importance of environmental protection through its Supplier Code of Conduct and assessing suppliers' sustainability risks through the Sustainability Assessment Questionnaire (SAQ).

Where suppliers are located near Key Biodiversity Areas (KBAs) or where significant nature-related issues are identified, such as the use of high-impact materials, water resources, or waste management practices, EVA Air reviews suppliers' environmental management practices and incorporates the results into its procurement decisions. Through this approach, the Company seeks to reduce the adverse impacts of its procurement activities on nature.

Comprehensively Assessing and Reducing Nature-related Operational Risks

EVA Air will continue to comprehensively assess whether its operations have adverse impacts on species and ecosystems. Key initiatives include providing targeted training for personnel at stations exposed to higher risks of illegal wildlife trafficking; avoiding the use of species identified by the International Union for Conservation of Nature (IUCN) as threatened or protected when sourcing ingredients for inflight catering; and prioritizing

the procurement of lower-risk materials. Where the use of higher-risk materials cannot be avoided, EVA Air will give preference to suppliers that demonstrate sustainable management practices or hold recognized sustainability certifications. Where appropriate, suppliers may also be required to implement habitat restoration or biodiversity offset measures to address impacts on affected ecosystems.

Beginning with its own operations and leveraging the influence of the EVA Air to engage suppliers, EVA Air will progressively reduce the adverse impacts of its operations on nature. The Company aims to achieve No Net Loss (NNL) of biodiversity as a medium-term goal and, by 2050, to deliver Nature Positive outcomes by ensuring that restoration and offsetting efforts exceed the negative impacts of its operations.

Climate Scenario Analysis

EVA Air developed its climate scenarios with reference to the latest scientific assessment reports published by the International Energy Agency (IEA) and the Intergovernmental Panel on Climate Change (IPCC). These scenarios were used to assess the potential climate-related financial and operational impacts on the Company's key flight routes and suppliers. The scenario analysis is intended solely to support EVA Air's assessment of potential future climate-related uncertainties. The scenarios and associated operational impacts presented in this report are hypothetical and do not represent actual future events or outcomes.

Transition Risk Scenario Analysis

As governments worldwide continue to strengthen climate-related policies and regulations, carbon pricing mechanisms—including carbon taxes, carbon fees, and emissions trading schemes—are becoming increasingly important tools for reducing greenhouse gas emissions. To assess potential transition risks, EVA Air adopted the International Energy Agency (IEA) Net Zero Emissions by 2050 Scenario (NZE) and Stated Policies Scenario (STEPS). Based on these scenarios, the Company evaluated the potential operational impacts arising from the CORSIA, which currently represents the most significant climate-related regulatory mechanism affecting its operations. The assessment supports EVA Air's climate transition planning and decarbonization strategy. Carbon-related costs were estimated using an internal carbon price of US\$20.8 per tonne of CO₂e.

Physical Risk Scenario Analysis

Climate change is expected to intensify extreme precipitation patterns, increasing the risk of flooding and drought at EVA Air's operating sites and those of key suppliers. To assess potential physical climate risks, EVA Air adopted the Shared Socioeconomic Pathway (SSP) 1-2.6 and SSP5-8.5 climate scenarios.

The SSP1-2.6 scenario represents an optimistic pathway, under which the increase in global mean surface temperature is projected to be limited to approximately

1.3°C–2.4°C above the pre-industrial baseline (1850–1900) by the end of the 21st century. SSP1 assumes a sustainability-oriented socioeconomic pathway characterized by stringent environmental policies, effective institutions, rapid technological advancement, improved water-use efficiency, and low population growth.

The SSP5-8.5 scenario represents a pessimistic pathway, under which global mean surface temperature is projected to increase by approximately 3.3 °C–5.7 °C above the pre-industrial baseline by the end of the 21st century. SSP5 describes a fossil fuel-driven world with rapid economic growth and globalization supported by high-carbon energy systems. While institutions remain strong and investments in education and technology are high, environmental concerns are limited, and the global population is projected to peak during the 21st century before gradually declining.

Taiwan Operations

EVA Air used hazard and vulnerability data from the Taiwan Climate Change Adaptation Information and Risk Assessment Platform (2025 edition) developed by the National Science and Technology Center for Disaster Reduction (NCDR) to assess climate-related physical risks in Taiwan. The assessment covered the Company's headquarters, its primary operating site at Taoyuan International Airport, and the top two or three suppliers by procurement value in Taiwan across the five major supplier categories in 2025.

Flood hazard vulnerability was evaluated under the SSP5-8.5 scenario (2041–2060) and the SSP1-2.6 scenario (2021–2040) to assess potential risks under different climate scenarios. In addition, EVA Air used the platform's drought risk assessment tool to evaluate drought risk under the RCP8.5 scenario (2075–2099), providing a comprehensive assessment of long-term water resource stress. Under the platform's methodology, both flood hazard vulnerability and drought risk are classified on a five-level scale, with higher scores indicating greater flood vulnerability or drought risk.

Overseas Operations

For overseas operations, EVA Air used the Aqueduct Water Risk Atlas and Aqueduct Floods databases developed by the World Resources Institute (WRI) to assess flood and water stress risks. The assessment covered the five airports generating the highest passenger revenue in 2025, together with the overseas locations of the Company's key suppliers. These sites are located in Japan, the United States, Canada, the United Kingdom, and Spain.

Potential trends in flood and water stress risks were evaluated under the SSP1-2.6 (2080) optimistic scenario and the SSP5-8.5 (2080) pessimistic scenario to support EVA Air's assessment of long-term physical climate risks.

Risk Category	Risk Driver	Scenario	Description	Projected Temperature Increase by the End of the Century	Potential Operational and Financial Impacts	Response Strategies
Transition	Carbon Emissions	STEPS	Current and Emerging Aviation-related Regulations and Policies	2.4°C	- Under the current CORSIA framework, carbon offsetting costs in 2030 are estimated to account for approximately 0.8% of EVA Air's 2025 operating costs. - Assuming emissions from all international flights are subject to mandatory CORSIA requirements, and no additional decarbonization measures are implemented, EVA Air's carbon compliance costs in 2030 are estimated to account for approximately 2.9% of its 2025 operating costs.	For further information, please refer to “Climate- and Nature-related Strategy – Assessment of the Financial Impacts of Material Climate Risks and Opportunities.”
		NZE	Global energy-related CO ₂ emissions reach net zero by 2050	1.5°C	Assuming emissions from all international flights are subject to mandatory CORSIA requirements, and EVA Air achieves its SBT-aligned decarbonization pathway, carbon compliance costs in 2030 are estimated to account for approximately 2% of the Company's 2025 operating costs.	
	SAF	NZE	Global energy-related CO ₂ emissions reach net zero by 2050	1.5°C	Achieving the target of 5% SAF use by 2030 is estimated to increase fuel costs by approximately 3.1%–3.4% of the Company's 2025 operating costs.	

Risk Category	Risk Driver	Scenario	Description	Projected Temperature Increase by the End of the Century	Potential Operational and Financial Impacts	Response Strategies
Physical	Flooding	Taiwan SSP5-8.5 (2041-2060)	-	2.6° C ~ 4.8° C	According to the NCDR assessment, EVA Air's headquarters is projected to remain within a Level 2 flood hazard vulnerability zone by the mid-century period (2041–2060). Among its major suppliers in Taiwan, four are located in Level 4 zones, one in a Level 2 zone, and one in a Level 1 zone.	EVA Air will continue to enhance the accuracy of weather forecasting to assess potential climate impacts at an early stage, adjust flight operations accordingly, and strengthen its climate adaptation strategies. Where significant climate-related risks are identified at the Company's domestic or overseas operational sites, EVA Air will strengthen infrastructure resilience and emergency response measures within five years.
		Taiwan SSP1 - 2.6 (2021~2040)	-	1.5° C	According to the NCDR assessment, EVA Air's headquarters is projected to remain within a Level 1 flood hazard vulnerability zone during the near-term period (2021–2040). Among its major suppliers in Taiwan, one is located in a Level 4 vulnerability zone, one in a Level 2 vulnerability zone, and four in Level 1 vulnerability zones.	
		Oversea SSP5-8.5 (2080)	-	3.3° C ~ 5.7° C	According to the WRI assessment, under the SSP5-8.5 scenario (2080), one passenger service location is projected to be located in a high riverine flood risk area, while none of the overseas supplier locations are located in high riverine flood risk areas.	
	Drought	Oversea RCP 8.5 (2075-2099)	-	2.6° C ~ 4.8° C	According to the NCDR assessment, EVA Air's headquarters is projected to be located in a Level 5 drought risk zone by the end of the century (2075–2099). Among its major suppliers in Taiwan, two are located in Level 5 drought risk zones, three in Level 4 drought risk zones, and one in a Level 3 drought risk zone.	EVA Air continuously monitors and optimizes water resource use across its global operational sites. No material losses associated with drought were incurred in 2025. The Company will continue to monitor climate conditions and assess the need for additional adaptation measures to mitigate potential losses.
		Oversea SSP5-8.5 (2080)	-	3.3° C ~ 5.7° C	According to the WRI assessment, under the SSP5-8.5 scenario (2080), four overseas airports are projected to be located in high water stress areas (>80%), while two overseas supplier locations are projected to be located in high water stress areas (>80%).	
		Oversea SSP1-2.6 (2080)	-	1.3° C ~ 2.4° C	According to the WRI assessment, under the SSP1-2.6 optimistic scenario (2080), four overseas airports are projected to be located in high water stress areas (>80%), while two overseas supplier locations are projected to be located in high water stress areas (>80%).	

Climate- and Nature-related Metrics and Targets

Climate-related Metrics and Targets

Key indicators related to fuel efficiency and energy use in 2025 are presented in the table below. Other related indicators are provided in the section “Other Climate- and Nature-related Metrics, Targets and Performance.”

Fuel Efficiency and Emissions Intensity

As air travel gradually recovered from the COVID-19 pandemic in 2022, passenger load factors improved while the use of passenger aircraft for cargo transport declined, resulting in significant improvements in both passenger and cargo fuel efficiency. In 2023, aviation demand continued to grow, leading to year-on-year increases in both fuel consumption and transport capacity. Nevertheless, the introduction of new-generation aircraft and the continued implementation of fuel-saving initiatives enabled EVA Air to maintain stable fuel efficiency for both passenger and cargo operations, with only minor fluctuations. EVA Air also continues to increase the use of SAF to reduce carbon emissions intensity, laying the foundation for lower-carbon flight operations.

		Unit	2022	2023	2024	2025
Fuel Efficiency	Passenger	L / 100 RPK	5.516	4.185	4.217	4.451
	Cargo	L / FTK	0.216	0.097	0.097	0.097
Carbon Emissions Intensity	Passenger	kg CO ₂ e/ RPK	0.139	0.106	0.106	0.112
	Cargo	kg CO ₂ e/ FTK	0.544	0.244	0.245	0.246
	Overall	kg CO ₂ e/ RTK	0.733	0.738	0.732	0.742

Note 1: Fuel efficiency and Scope 1 carbon emissions intensity are calculated based on fuel consumption from passenger and cargo operating flights.

Note 2: Revenue Ton Kilometers (RTK) = 0.09 × Revenue Passenger Kilometers (RPK) + Revenue Freight Ton Kilometers (FTK).

Note 3: Lower values represent lower per-unit fuel consumption/carbon emission.

Note 4: Data coverage for passenger and cargo fuel efficiency was 100% of operating flights for the period from 2022 to 2025.

Greenhouse Gas Emissions Metrics

The aviation industry's operations comprise two major components: flight operations and ground operations. GHG emissions from aircraft account for more than 99% of EVA Air's Scope 1 emissions. Since 2016, EVA Air has conducted annual GHG inventories in accordance with ISO 14064-1 and obtained third-party verification. The inventory initially covered emissions from aviation fuel consumption and company-owned buildings in Taiwan. Since 2023, the organizational boundary has been expanded to include all operationally controlled facilities worldwide, including domestic and overseas stations and city offices. In 2025, EVA Air continued to conduct its GHG inventory in accordance with the GHG Protocol and obtained third-party assurance.

Over the past two years, growing demand in the international aviation market led to an increase in flight operations and fuel consumption, resulting in higher Scope 1 emissions. Meanwhile, Scope 2 emissions decreased due to effective electricity-saving measures and increased use of renewable energy.

Unit: tCO₂e

		2022	2023	2024	2025
Direct Emissions (Scope1)	Aircraft	4,489,390	6,500,804	7,075,050	7,193,099
	Non-aircraft	476	1,188	1,209	1,085
Indirect Emissions (Scope 2)	Location-based	11,990	13,737	13,419	13,041
	Market-based	-	-	13,022	11,806

Note : Direct emissions from aircraft are generated through the consumption of aviation fuel and include both scheduled commercial flights and certain non-commercial flights, such as ferry, maintenance, and training flights.

Other Climate- and Nature-related Metrics and Targets and Performance

EVA Air manages climate-related risks and opportunities in accordance with its strategy and risk management framework. The corresponding targets are presented below:

Category	Metric	Unit	Nature	Climate	2025 Target	2025 Performance	Future Target
Transition Risks	Scope1 GHG Emissions	tCO ₂ e		V	Below 7,268,120	Actual: 7,194,184 (Achieved)	Achieve net-zero emissions by 2050
	Scope2 GHG Emissions	tCO ₂ e		V	Below 13,922	Actual: 13,041 (Achieved)	
	Passenger Fuel Efficiency	L / 100RPK		V	Below 4.371	Actual: 4.451(Not achieved)	Achieve a 40% improvement in fuel efficiency from the 2019 baseline by 2031
	Cargo Fuel Efficiency	L / FTK		V	Below 0.098	Actual: 0.097 (Achieved)	
	SAF Usage	%	V	V	Reach 0.5%	Actual: 0.5% (Achieved)	Achieve 5% SAF usage by 2030
	Certified SAF Ratio	%	V		100%	All were covered by relevant sustainability certifications (Achieved)	Ensure 100% of SAF used is certified
Physical Risks	Municipal Water Consumption at Company-owned Buildings in Taiwan	m ³	V	V	Below 200,359	Actual: 167,114 (Achieved)	Reduce water use intensity by 5% by 2030
	Non-renewable Electricity Consumption at Company-owned Buildings in Taiwan	%	V	V	7% reduction from the 2018 baseline	Actual: 15% (Achieved)	To be determined
	Renewable Electricity Consumption at Company-owned Buildings in Taiwan	%	V	V	Reach 10%	Actual: 10% (Achieved)	Achieve 50% renewable electricity use by 2035
Opportunities	Introduce crops cultivated using nature-friendly farming practices	-	V		Complete project implementation	Completed the implementation of the Sustainable Lemon Project (Achieved)	N/A
Carbon Disclosure Project (CDP)	Score	Score		V	Achieve a score of B or above	B (Achieved)	Achieve a score of B or above

Note: EVA Air's company-owned buildings in Taiwan include the Headquarters, the Bonded Warehouse Building, the Old Bonded Warehouse Building, and the EVA Air Taipei Building.

Appendix

Appendix I. TCFD Disclosure Index

Core Elements	Recommended Disclosures	Implementation Index of TWSE Listed Companies' Climate-related Information	Related Section
Governance	(a) Describe the board's oversight of climate related risks and opportunities.	1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	• Climate- and Nature-related Governance • Governance Structure for Climate- and Nature-related Issues • Board Competencies in Overseeing Climate- and Nature-related Issues
	(b) Describe management's role in assessing and managing climate-related risks and opportunities.		• Governance Structure for Climate- and Nature-related Issues
Strategy	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	• Climate-related Risk and Opportunity Assessment Results
	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impact of extreme weather events and transformative actions.	• Strategic Assessment of the Financial Impacts of Material Climate-related Risks and Opportunities
	(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	• Climate Scenario Analysis
Risk Management	(a) Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	• Process for Identifying and Assessing Climate-related Risks and Opportunities
	(b) Describe the organization's processes for managing climate-related risks.		• Process for Identifying and Assessing Climate-related Risks and Opportunities • Climate-related Risk and Opportunity Assessment Results
	(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		• Climate- and Nature-related Risk Management

Core Elements	Recommended Disclosures	Implementation Index of TWSE Listed Companies' Climate-related Information	Related Section
Metrics & Targets	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	• Climate- and Nature-related Metrics and Targets
	(b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	9. Inventory and verification of greenhouse gas emissions.	• Greenhouse Gas Emissions Metrics
	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	• Other Climate- and Nature-related Metrics and Targets and Performance
		7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	

Appendix II. TNFD Disclosure Index

Core Elements	Recommended Disclosures	Related Section
General Requirements	Materiality Approach	Process for Identifying and Assessing Nature-related Risks and Opportunities
	Scope of Disclosure	
	Locations of Nature-related Issues	
	Integration with Other Sustainability Topics	
	Time Horizon	Introduction
	Engagement of Indigenous Peoples, Local Communities, and Affected Stakeholders in the Identification and Assessment of Nature-related Issues	Process for Identifying and Assessing Nature-related Risks and Opportunities

Core Elements	Recommended Disclosures	Related Section
Governance	a. Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.	Board Competencies in Overseeing Climate- and Nature-related Issues
	b. Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	
	c. Describe the organization's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organization's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	
Strategy	a. Describe the nature-related dependencies, impacts, risks and opportunities the organization has identified over the short, medium and long term.	Nature-related Risk and Opportunity Assessment Results
	b. Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organization's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.	
	c. Describe the resilience of the organization's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	Climate- and Nature-related Strategy
	d. Disclose the locations of assets and/or activities in the organization's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.	Nature-related Risk and Opportunity Assessment Results
Risk Management	a. (i) Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its direct operations.	Process for Identifying and Assessing Nature-related Risks and Opportunities
	a. (ii) Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).	
	b. Describe the organization's processes for monitoring nature-related dependencies, impacts, risks and opportunities.	Climate- and Nature-related Risk Management
	c. Describe how processes for identifying, assessing, prioritizing and monitoring nature-related risks are integrated into and inform the organization's overall risk management processes.	
Metrics & Targets	a. Disclose the metrics used by the organization to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	Other Climate- and Nature-related Metrics and Targets and Performance
	b. Disclose the metrics used by the organization to assess and manage dependencies and impacts on nature.	
	c. Describe the targets and goals used by the organization to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.	



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