



安侯建業聯合會計師事務所

KPMG

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Limited Assurance Report on Greenhouse Gas (GHG) Statement

To EVA Airways Corporation :

We were engaged by EVA Airways Corporation to perform a limited assurance engagement on the Scope 1 direct GHG emissions, Scope 2 electricity indirect GHG emissions, and Scope 3 other indirect GHG emissions (including capital goods; fuel- and energy-related activities not included in Scope 1 or Scope 2; waste generated in operations; business travel; employee commuting; downstream leased assets; and investments) included in the accompanying GHG statement of EVA Airways Corporation and its subsidiaries. ("Consolidated Group ") for the year ended December 31, 2025, which comprises the Emissions Inventory and the Explanatory Notes.

Consolidated Group's Responsibility for the GHG Statement

Consolidated Group is responsible for the preparation of the GHG statement in accordance with the criteria of the World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition ("GHG Protocol") to the GHG statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in the GHG statement, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

Our Responsibility

Limited assurance for the Scope1、Scope2 and the Scope 3

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with TWSAE3410, Assurance Engagements on Greenhouse Gas Statements, published by the Accounting Research and Development Foundation (“TWSAE3410”). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

A limited assurance engagement undertaken in accordance with TWSAE 3410 involves assessing the suitability in the circumstances of Consolidated Group’s use of GHG Protocol as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Through inquiries, obtained an understanding of Consolidated Group’s control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
- Evaluated whether Consolidated Group’s methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Consolidated Group’s estimates.
- Undertook site visits at two sites to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Consolidated Group’s GHG statement has been prepared, in all material respects, in accordance with the GHG Protocol to the GHG statement.



Opinion

Limited Assurance opinion for the Scope 1 、 Scope2 and the Scope 3

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Consolidated Group's GHG statement for the year ended December 31, 2025 is not prepared, in all material respects, in accordance with the GHG Protocol applied as explained in the Annex.

Other Matters

We shall not be responsible for any further changes on the Underlying Subject Matter or its applicable reporting criteria, nor be responsible for reconducting any assurance work after the issuance date of assurance report.

The engagement partner on the assurance resulting in this independent auditors' report is Huang, Yu-Ting.

KPMG

Taipei, Taiwan(Republic of China)
May 8, 2026

Notes to reader

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

Annex 1 : Consolidated Group Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions (Note 1)	7,221,273.9338
Scope 2: Electricity indirect GHG emissions (Location-based)	50,662.3331
Total Scope 1 and 2 (Location-based)	7,271,936.2669
Scope 2: Electricity indirect GHG emissions (Market-based)	48,651.2839
Total Scope 1 and 2 (Market-based)	7,269,925.2177
Scope 3: Other indirect GHG emissions (Note 2)	1,693,734.4819
Category 2 Capital goods (Note3)	39,617.1140
Category 3 Fuel- and energy-related activities (Note4)	1,564,060.7381
Category 5 Waste generated in operations (Note5)	3,862.0772
Category 6 Business travel (Note6)	196.3371
Category 7 Employee commuting (Note7)	8,767.0155
Category 13 Downstream leased assets (Note8)	69,861.8804
Category 15 Investments (Note9)	7,369.3196
Total (Location-based)	8,965,670.7488
Total (Market-based)	8,963,659.6996
Scope 1: Biomass Emissions	5,234.0478

Note1 : Scope 1 mobile combustion emissions were primarily attributable to aviation fuel consumption, totaling 7,193,996.9916 tCO₂e and accounting for approximately 99.62% of total Scope 1 emissions.

Note2 : Scope 3 emissions boundary excludes PT Perdana Andalan Air Service.

Note3 : Scope 3 capital goods emissions include only aircraft and flight simulators delivered during the year, repairable aircraft parts and IT equipment purchased by EVA Airways Corporation, as well as aircraft delivered to EVA Flight Training Academy.

Note4 : The greenhouse gas emissions calculation boundary for the reporting period excludes EVA Flight Training Academy.

Note5 : The greenhouse gas emissions calculation boundary for the reporting period excludes Evergreen Aviation Technologies Corporation.

Note6 : The greenhouse gas emissions calculation boundary for the reporting period excludes Evergreen Aviation Technologies Corporation and EVA Flight Training Academy.

Note7 : The greenhouse gas emissions calculation boundary for the reporting period excludes Evergreen Aviation Technologies Corporation and EVA Flight Training Academy.

Note8 : The greenhouse gas emissions calculation boundary includes only aviation fuel emissions from aircraft leased by EVA Airways Corporation to UNI Air, electricity consumption from other leasing activities, and electricity consumption from leasing activities of Evergreen Aviation Technologies Corporation.

Note9 : The greenhouse gas emissions calculation boundary for the reporting period excludes Menzies Macau Airport Services Ltd., an investee of the consolidated group.

Annex 2 : EVA Airways Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions (Note 1)	7,194,183.9439
Scope 2: Electricity indirect GHG emissions(Location-based)	13,040.7728
Total Scope 1 and 2(Location-based)	7,207,224.7167
Scope 2: Electricity indirect GHG emissions(Market-based)	11,805.5288
Total Scope 1 and 2(Market-based)	7,205,989.4727
Scope 3: Other indirect GHG emissions	1,672,426.1824
Category 2 Capital goods (Note 2)	37,632.9730
Category 3 Fuel- and energy-related activities	1,550,561.1769
Category 5 Waste generated in operations	1,914.9863
Category 6 Business travel	128.8424
Category 7 Employee commuting	6,317.2084
Category 13 Downstream leased assets	69,787.0604
Category 15 Investments	6,083.9350
Total (Location-based)	8,879,650.8991
Total (Market-based)	8,878,415.6551
Scope 1: Biomass Emissions	5,234.0478

Note1 : Scope 1 mobile combustion emissions were primarily attributable to aviation fuel consumption, totaling 7,193,099.4447 tCO₂e and accounting for approximately 99.98% of total Scope 1 emissions.

Note2 : The items included in the GHG calculation for the reporting year include aircraft and flight simulators delivered during the year, as well as purchased aircraft repairable spare parts and IT equipment.

Annex 3 : Evergreen Aviation Technologies Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	3,897.4322
Scope 2: Electricity indirect GHG emissions(Location-based)	13,358.5607
Total Scope 1 and 2(Location-based)	17,255.9929
Scope 2: Electricity indirect GHG emissions(Market-based)	12,582.7555
Total Scope 1 and 2(Market-based)	16,480.1877
Scope 3: Other indirect GHG emissions	4,937.7003
Category 3 Fuel- and energy-related activities	3,577.4957
Category 13 Downstream leased assets	74.8200
Category 15 Investments	1,285.3846
Total (Location-based)	22,193.6932
Total (Market-based)	21,417.8880

Annex 4 : Evergreen Airline Services Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	9,807.2860
Scope 2: Electricity indirect GHG emissions(Location-based)	2,604.6406
Total Scope 1 and 2(Location-based)	12,411.9266
Scope 2: Electricity indirect GHG emissions(Market-based)	2,604.6406
Total Scope 1 and 2(Market-based)	12,411.9266
Scope 3: Other indirect GHG emissions	4,541.1816
Category 3 Fuel- and energy-related activities	2,753.2263
Category 5 Waste generated in operations	59.5326
Category 6 Business travel	17.5370
Category 7 Employee commuting	1,710.8857
Total (Location-based)	16,953.1082
Total (Market-based)	16,953.1082



Annex 5 : Evergreen Sky Catering Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	7,970.2813
Scope 2: Electricity indirect GHG emissions(Location-based)	11,423.5787
Total Scope 1 and 2(Location-based)	19,393.8600
Scope 2: Electricity indirect GHG emissions(Market-based)	11,423.5787
Total Scope 1 and 2(Market-based)	19,393.8600
Scope 3: Other indirect GHG emissions	5,267.9983
Category 3 Fuel- and energy-related activities	3,834.4505
Category 5 Waste generated in operations	1,358.1708
Category 6 Business travel	43.6275
Category 7 Employee commuting	31.7495
Total (Location-based)	24,661.8583
Total (Market-based)	24,661.8583

Annex 6 : Evergreen Air Cargo Services Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	1,545.4438
Scope 2: Electricity indirect GHG emissions(Location-based)	4,914.1825
Total Scope 1 and 2(Location-based)	6,459.6263
Scope 2: Electricity indirect GHG emissions(Market-based)	4,914.1825
Total Scope 1 and 2(Market-based)	6,459.6263
Scope 3: Other indirect GHG emissions	2,275.4646
Category 3 Fuel- and energy-related activities	1,443.4003
Category 5 Waste generated in operations	243.4638
Category 6 Business travel	5.1408
Category 7 Employee commuting	583.4597
Total (Location-based)	8,735.0909
Total (Market-based)	8,735.0909

Annex 7 : Everfamily International Foods Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	2,930.5051
Scope 2: Electricity indirect GHG emissions(Location-based)	5,203.7654
Total Scope 1 and 2(Location-based)	8,134.2705
Scope 2: Electricity indirect GHG emissions(Market-based)	5,203.7654
Total Scope 1 and 2(Market-based)	8,134.2705
Scope 3: Other indirect GHG emissions	2,296.9197
Category 3 Fuel- and energy-related activities	1,890.9884
Category 5 Waste generated in operations	281.0297
Category 6 Business travel	1.1894
Category 7 Employee commuting	123.7122
Total (Location-based)	10,431.1902
Total (Market-based)	10,431.1902



Annex 8 : EVA Flight Training Academy Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	916.7603
Scope 2: Electricity indirect GHG emissions(Location-based)	101.5262
Total Scope 1 and 2(Location-based)	1,018.2865
Scope 2: Electricity indirect GHG emissions(Market-based)	101.5262
Total Scope 1 and 2(Market-based)	1,018.2865
Scope 3: Other indirect GHG emissions	1,989.0350
Category 2 Capital goods (Note 1)	1,984.1410
Category 5 Waste generated in operations	4.894
Total (Location-based)	3,007.3215
Total (Market-based)	3,007.3215

Note1 : Scope 3 capital goods emissions include only aircraft delivered during the year.



Annex 9 : PT Perdana Andalan Air Service Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	22.2812
Scope 2: Electricity indirect GHG emissions(Location-based)	15.3062
Total Scope 1 and 2(Location-based)	37.5874
Scope 2: Electricity indirect GHG emissions(Market-based)	15.3062
Total Scope 1 and 2(Market-based)	37.5874

Annex 10 : Hsiang Li Investment Corporation Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	0
Scope 2: Electricity indirect GHG emissions(Location-based)	0
Total Scope 1 and 2(Location-based)	0
Scope 2: Electricity indirect GHG emissions(Market-based)	0
Total Scope 1 and 2(Market-based)	0

Annex 11 : Sky Castle Investment Ltd. Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	0
Scope 2: Electricity indirect GHG emissions(Location-based)	0
Total Scope 1 and 2(Location-based)	0
Scope 2: Electricity indirect GHG emissions(Market-based)	0
Total Scope 1 and 2(Market-based)	0

Annex 11 : Evergreen Airways Service (Macau) Ltd. Assurance Indicator Information Summary

Reporting Boundary	tonnes CO ₂ e
Scope 1: Direct GHG emissions	0
Scope 2: Electricity indirect GHG emissions(Location-based)	0
Total Scope 1 and 2(Location-based)	0
Scope 2: Electricity indirect GHG emissions(Market-based)	0
Total Scope 1 and 2(Market-based)	0



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: TWN25067305GT-1 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 Appendix for detail information.
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 7,076,258.743 tCO₂e
- Category 1 - Direct biogenic CO₂ emissions and removals: 726.8607 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 13,418.5346 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 6,021.1495 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 1,525,231.9728 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 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.

Ryan Man, Technical Reviewer
Originally Issue: 3/6/2025


Pei Hsu, CER Manager
Latest Issue: 3/6/2025


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.
- A total of 94 domestic and foreign airports and offices (please refer to Appendix).

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	96.6216	7,076,258.743
	1.2 Direct emissions from mobile combustion	--	7,075,664.8467	
	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	--	497.2747	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO ₂ emissions and removals	--	726.8607	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	13,418.5346	13,418.5346*
		Market based approach	13,022.2706	
	2.2 Indirect emissions from imported energy	N.A.	0.0000	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	6,021.1495
	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.	5,915.9913	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Quantify the emissions from business travel, including high-speed rail transportation, airplane mobile combustion emissions from other airlines.	105.1582	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantify the emissions from purchased goods, including tap water, electricity and fuel.	1,525,145.6079	1,525,231.9728
	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.	



	4.4 Emissions from the use of assets	Quantify from the use of assets, including the electricity emissions from convenience store and car wash workshop.	86.3649	
	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		N.S.	N.A.	N.A.

#: 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, 2024 to December 31, 2024
- 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): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor published by various countries.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: V3
- GHG Report: V4

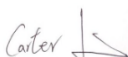
GHG Verification Methodology:

- 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 select location; and
- Audit of sample of data used by EVA AIRWAYS CORPORATION. to determine GHG emissions.

Verification Date:

- 02/13/2025, and 02/18-20/2025

Verification Team:

- Lead Verifier: Carter Liu 

- Verifier: Jerry Lee , Dylan Chu 

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.



Appendix

Site Name	Address
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.
TAOYUAN AIRPORT OFFICE	Taiwan Taoyuan International Airport(TPE)
SONGSHAN AIRPORT OFFICE	Taipei Songshan Airport(TSA)
KAOHSIUNG AIRPORT OFFICE	Kaohsiung International Airport(KHH)
SKY JET CENTER	No. 3, Alley 123, Lane 405, Dunhua North Road, Taipei City
KAOHSIUNG OFFICE	/No.177, Siwei 4th Rd., Lingya Dist., Kaohsiung City 802, Taiwan
TAICHUNG OFFICE	19F-1, No. 238, Shizheng N. 2nd Rd. Xitun Dist, Taichung 40756, TAIWAN
HSIN CHU OFFICE	Room601, 6F, 1, Industry E. 2nd Rd., Science-Based Industrial Park, Hsinchu 30075, Taiwan
AMERICA HEAD OFFICE	2199 Campus Drive, El Segundo, CA 90245
LOS ANGELES AIRPORT OFFICE	Los Angeles International Airport(LAX)
ANCHORAGE AIRPORT OFFICE	North terminal 4600 (ND-182) Postmark Drive Anchorage, AK 99502, U.S.A.
HOUSTON OFFICE	19747 US Highway 59 North, Suite 101, Humble, TX 77338, U.S.A.
HOUSTON AIRPORT OFFICE	Houston George Bush Intercontinental Airport(IAH)
NEW YORK OFFICE	1450 Broadway, 31st Floor, New York, NY 10018, U.S.A.
JFK AIRPORT OFFICE	New York John F Kennedy International Airport(JFK)
SAN FRANCISCO OFFICE	1350 Bayshore Highway, Suite 650 Burlingame, CA 94010
SAN FRANCISCO AIRPORT OFFICE	San Francisco International Airport(SFO)
SEATTLE OFFICE	18000 International Blvd. Suite 108 SeaTac WA 98188-4258 U.S.A.
SEATTLE AIRPORT OFFICE	Seattle Tacoma International Airport(SEA)
CHICAGO OFFICE	5600 N. River Road Suite 180 Rosemont, IL 60018
CHICAGO AIRPORT OFFICE	Chicago O'Hare International Airport(ORD)
DALLAS AIRPORT OFFICE	1639 W. 23rd Street, Suite 100, Dallas, TX 75261
ATLANTA AIRPORT OFFICE	4500 Airport Service Road South Cargo Building B, Suite 214 Atlanta, GA 30337
VANCOUVER AIRPORT OFFICE	Vancouver International Airport(YVR)
TORONTO OFFICE	2 Carlton Street, Suite 801, Toronto, Ontario M5B 1J3, Canada
TORONTO AIRPORT OFFICE	Toronto Lester B. Pearson International Airport(YYZ)
U.K. OFFICE	Evergreen House, 160 Euston Road, London NW1 2DT



U.K. AIRPORT OFFICE	London Heathrow Airport(LHR)
FRANCE OFFICE	EVA AIR 8, Place Georges Pompidou 92300 LEVALLOIS-PERRET
FRANCE AIRPORT OFFICE	Paris Charles de Gaulle Airport(CDG)
NETHERLANDS OFFICE	Strawinskylaan 617, 1077 XX Amsterdam, The Netherlands
NETHERLANDS AIRPORT OFFICE	Amsterdam Schiphol Airport(AMS)
MUNICH AIRPORT OFFICE	Munich International Airport(MUC)
ITALY OFFICE	Via Santa Maria Segreta, 6, 20123 Milano MI, Italy
ITALY AIRPORT OFFICE	Milan Malpensa Airport(MXP)
AUSTRIA AIRPORT OFFICE	Vienna Schwechat International Airport(VIE)
BEIJING OFFICE	22/F Block C, Central International Trade Center 6A Jianguomenwai Avenue Chaoyang District, Beijing, China
BEIJING AIRPORT OFFICE	Beijing Capital International Airport(PEK)
GUANGZHOU OFFICE	Guangzhou Baiyun International Airport(CAN)
CHONGQING AIRPORT OFFICE	Chongqing Jiangbei Airport
CHENGDU OFFICE	Unit 1809 Square One, NO. 18 Dongyu Street, Chengdu, Sichuan, China
CHENGDU AIRPORT OFFICE	Chengdu Tianfu International Airport(TFU)
HANGZHOU OFFICE	Room 1901 Canhigh Center, # 208 North Huancheng Road, Hangzhou
HANGZHOU AIRPORT OFFICE	Hangzhou Xiaoshan International Airport(HGH)
NANJING AIRPORT OFFICE	29G, International Finance Center, No.1, Hanzhong Road, Nanjing, China
SHANGHAI OFFICE	10th FL., No. 2, Lane 1199, Minsheng Road, Pudong New Area, Shanghai, China
HONGQIAO AIRPORT OFFICE	Shanghai Hongqiao International Airport(SHA)
PUDONG AIRPORT OFFICE	Shanghai Pudong International Airport(PVG)
SHENZHEN OFFICE	15F, NO. 6033, Shennan Road, Golden Century Building, Shenzhen City, Guangdong, China
TIANJIN OFFICE	RM#1701D B3, Building Emperor Place No.85, Nanjing Road, Tianjin, China
TIANJIN AIRPORT OFFICE	Tianjin Airport
XIAMEN OFFICE	Unit 705, Fortune Center No.100 Lu Jiang Road, Xiamen, Fujian, China
HONG KONG OFFICE	25/F, Millennium City 3, 370 Kwun Tong Road, Ngau Tau Kok, Kowloon, Hong Kong
HONG KONG AIRPORT OFFICE	Hong Kong International Airport(HKG)
MACAU OFFICE	398 Alameda Dr. Carlos D' Assumpcao, Edif. CNAC 3 Andar, K-M Macau
MACAU AIRPORT OFFICE	Macau International Airport(MFM)
JAPAN BRANCH	2nd fl., EVERGREEN Bldg., 2-15-13, Takanawa, Minato-ku,Tokyo 108-0074, Japan
NARITA AIRPORT OFFICE	Tokyo Narita International Airport(NRT)
HANEDA AIRPORT OFFICE	Tokyo Haneda International Airport(HND)



FUKUOKA OFFICE	Fukuoka Center Building, 5F, 2-2-1 Hakata ekimae, Hakata Ward, Fukuoka city, Fukuoka 812-0011, Japan
FUKUOKA AIRPORT OFFICE	Fukuoka Airport(FUK)
Sendai AIRPORT OFFICE	Sendai Airport(SDJ)
OSAKA OFFICE	PIAS TOWER 13F, 3-19-3 TOYOSAKI, KITA-KU, OSAKA 531-0072
KANSAI AIRPORT OFFICE	Osaka Kansai International Airport(KIX)
SAPPORO OFFICE	Sapporo Odori Build., 7F.Odori Nishi 4-6-8, Chuo-ku, Sapporo-shi, Hokkaido, 060-0042, Japan
CHITOSE AIRPORT OFFICE	Sapporo New Chitose Airport(CTS)
NAHA AIRPORT OFFICE	Okinawa Naha Airport(OKA)
KANAZAWA OFFICE	Kanazawa Kamitsutsumi - Chou BLDG., 10F, 1-15 Kamitsutsumi - Chou, Kanazawa - Shi, Ishikawa 920-0869, Japan
KOMATSU AIRPORT OFFICE	Komatsu Airport(KMQ)
GIMPO AIRPORT OFFICE	Seoul Gimpo International Airport(GMP)
INCHEON AIRPORT OFFICE	Seoul Incheon International Airport(ICN)
BRISBANE AIRPORT OFFICE	Brisbane International Airport(BNE)
JAKARTA AIRPORT OFFICE	Jakarta Soekarno-Hatta International Airport(CGK)
DENPASAR-BALI AIRPORT OFFICE	Denpasar-Bali Ngurah Rai Airport(DPS)
CAMBODIA OFFICE	SUITE 11-14B/79, STREET 205, SANGKAT TOMNOUBTEOUK,KHAN CHAMKARMON, PHNOM PENH CAMBODIA
CAMBODIA AIRPORT OFFICE	Phnom Penh International Airport(PNH)
KUALA LUMPUR OFFICE	Lot 5-1, Level5, Equatorial Plaza, Jalan Sultan Ismail, 50250 Kuala Lumpur, Malaysia
KUALA LUMPUR AIRPORT OFFICE	Kuala Lumpur International Airport(KUL)
PENANG OFFICE	Room 2.2, 2nd Floor, Wisma Leader No.8 Jalan Larut 10050, Penang
PENANG AIRPORT OFFICE	LOT T03, 1ST FLOOR, MAS CARGO COMPLEX, OFF JALAN GARUDA, 11900 BAYAN LEPAS, PENANG, MALAYSIA
MANILA OFFICE	23rd Floor, LKG Tower, 6801 Ayala Avenue, Makati City
MANILA AIRPORT OFFICE	Manila Ninoy Aquino International Airport(MNL)
CEBU OFFICE	15th floor BPI Cebu Corporate Center, Luzon Avene Corner Arch. Reyes Avenue, Cebu City 6000 Philippines
CEBU AIRPORT OFFICE	Cebu Mactan International Airport(CEB)
CLARK AIRPORT OFFICE	Angeles/Mabalacat Clark International Airport(CRK)
SINGAPORE OFFICE	300, Tampines Avenue 5, Income@Tampines Junction, #06-02, Singapore 529653
SINGAPORE AIRPORT OFFICE	Singapore Changi Airport(SIN)
THAILAND BRANCH	725 S-Metro Building, Room 1700, 17th Fl., Sukhumvit Rd., Klongton Nua, Wattana, Bangkok 10110, Thailand
BANGKOK AIRPORT OFFICE	Bangkok Suvarnabhumi International Airport(BKK)
CHIANG MAI AIRPORT OFFICE	Chiang Mai International Airport(CNX)
HO CHI MIN OFFICE	Unit 401-404 (4F), No. 2A-4A, Ton Duc Thang Street, Dist. 1, Ho Chi Minh City, Vietnam

Holds Statement No: TWN25067305GT-1 Rev.1
Latest Issue: 3/6/2025



HO CHI MIN AIRPORT OFFICE	Ho Chi Minh City Tan Son Nhat International Airport(SGN)
HA NOI OFFICE	Unit15.02, 15th Floor, CornerStone Building, 16 Phan Chu Trinh Street, Hoan kiem District, Hanoi, Vietnam
HA NOI AIRPORT OFFICE	Hanoi Noi Bai International Airport(HAN)
DANANG AIRPORT OFFICE	Da Nang International Airport(DAD)



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.	



	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.

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

Andrew Lee, CER Manager
Latest 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	
Category 3: Indirect GHG emissions from transportation	2.2 Indirect emissions from imported energy		N/A	6,848.6358
	3.1 Emissions from Upstream transport and distribution for goods		N/A	
	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	
Category 4: Indirect GHG emissions from products used by organization	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	N/A
	4.1 Emissions from Purchased goods		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	
Category 5: Indirect GHG emissions associated with the use of products from the organization	4.5 Emissions from the use of services that are not described in the above subcategories		N/A	N/A
	5.1 Emissions or removals from the use stage of the product		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 from 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, 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.

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

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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, TAPEI, 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.



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: TWN4549417GTEP 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.
- Operational Control
- Period covered by GHG emissions verification: January 1, 2019 to December 31, 2019

Emissions data verified:

Site name and contacts	Emissions data	
EVA AIRWAYS CORPORATION +886-3-3515151	Total greenhouse gas emissions	6,130,580.690 tCO ₂ e
	Scope 1 : Direct greenhouse gas emissions	6,116,402.2822 tCO ₂ e
	Scope 2 : Energy indirect greenhouse gas emissions	14,178.4078 tCO ₂ e

Level of Assurance and Qualifications:

- Reasonable (Scope 1 and 2)
- 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 Scope 1 and 2 GHG emissions assertion shown above:

- is materially correct;
- is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with the ISO 14064-1:2006.

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.

Limitation: N.A.

Chris Liu, Lead Verifier

Originally Issue: 19/05/2020

Andrew Lee, Technical Reviewer

Latest Issue: 19/05/2020



VB005



Holds Statement No: TWN4549417GTEP Rev.1
Latest Issue: 19/05/2020



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
- Electricity Emission Factor: 2018 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.533 KgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Global warming potential (GWP): 2007 IPCC Fourth Assessment Report (AR4)

Verified address:

- 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 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.

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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.

19/05/2020 COMPLETED

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.
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