

# ESG data & Appendix

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# Financial Performance

## I. Five-Year Financial Summary

### i. Consolidated Condensed Balance Sheet – Based on IFRS (CAL Group)

Unit: TWD  
thousands

Item\Years		2020	2021	2022	2023	2024
Current assets		61,872,468	85,849,590	69,822,343	69,693,315	97,806,882
Property, Plant and Equipment		141,481,694	129,632,046	128,207,404	123,342,731	125,987,963
Intangible assets		1,076,351	1,008,992	883,420	791,567	784,799
Other assets		79,763,571	78,230,453	95,499,026	97,414,818	102,803,894
Total assets		284,194,084	294,721,081	294,412,193	291,242,431	327,383,538
Current liabilities	Before distribution	62,649,715	53,239,105	71,255,078	90,045,667	89,484,009
	After distribution	62,649,715	58,239,105	74,027,285	94,222,247	-
Non-current liabilities		160,832,796	164,276,958	150,703,673	123,717,894	147,350,672
Total liabilities	Before distribution	223,482,511	217,516,063	221,958,751	213,763,561	236,834,681
	After distribution	223,482,511	222,516,063	224,730,958	217,940,141	-
Equity attributable to shareholders of the parent		57,559,483	74,043,573	70,000,201	74,591,115	86,000,631
Capital stock		54,209,846	59,412,243	60,135,374	60,513,407	60,769,350
Capital surplus	Before distribution	1,187,327	2,694,529	3,120,311	3,887,046	5,829,477
	After distribution	836,746	2,694,529	3,120,311	3,887,046	-
Retained earnings	Before distribution	-350,581	9,253,848	7,309,766	10,911,551	20,977,498
	After distribution	-	4,253,848	4,537,559	6,734,971	-
Other equity interest		2,543,766	2,713,828	-534,375	-690,014	-1,544,819
Treasury shares		-30,875	-30,875	-30,875	-30,875	-30,875
Non-controlling interest		3,152,090	3,161,445	2,453,241	2,887,755	4,548,226
Total equity	Before distribution	60,711,573	77,205,018	72,453,442	77,478,870	90,548,857
	After distribution	60,711,573	72,205,018	69,681,235	73,302,290	-

### ii. Consolidated Condensed Statement of Comprehensive Income– Based on IFRS (CAL Group)

Unit: TWD thousands; EPS (net) = TWD

Item\Years		2020	2021	2022	2023	2024
Revenue		115,250,550	138,841,403	150,722,471	184,816,790	203,879,338
Gross profit		10,219,201	23,354,457	11,370,213	23,830,774	34,160,304
Operating Profit(Loss)		2,184,416	14,968,035	2,584,734	10,157,421	18,202,347
Non-operating Income and Expenses		-2,838,213	-3,841,430	76,026	-851,949	1,073,715
Pretax Profit (Loss)		-653,797	11,126,605	2,660,760	9,305,472	19,276,062
Income from operations of continued segments - after tax		-279,814	8,956,664	2,245,401	7,471,201	15,495,188
Income from discontinued operations		-	-	-	-	-
Net Income (Loss)		-279,814	8,956,664	2,245,401	7,471,201	15,495,188
Other comprehensive income (Income/Loss after taxes)		864,072	30,581	-3,043,929	-902,960	-851,753
Total Comprehensive Gain (Loss) for the Year		584,258	8,987,245	-798,528	6,568,241	14,643,435
Net income attributable to shareholders of the parent		140,000	9,379,905	2,859,503	6,818,552	14,383,345
Net income attributable to non-controlling interest		-419,814	-423,241	-614,102	652,649	1,111,843
Comprehensive income attributable to Shareholders of the parent		966,968	9,429,042	-292,972	6,049,509	13,680,658
Comprehensive income attributable to non-controlling interest		-382,710	-441,797	-505,556	518,732	962,777
Earnings (Loss) per share		0.03	1.67	0.48	1.13	2.38

### iii. Condensed Balance Sheet – Based on IFRS (CAL Only)

Unit: TWD thousands

Item\Years		2020	2021	2022	2023	2024
Current assets		51,858,785	73,846,790	59,536,245	56,588,780	77,250,911
Property, Plant and Equipment		126,414,462	115,174,548	114,770,352	110,932,284	112,582,072
Intangible assets		867,453	754,349	654,596	584,756	607,904
Other assets		81,769,065	80,875,029	93,131,005	96,860,586	106,944,671
Total assets		260,909,765	270,650,716	268,092,198	264,966,406	297,385,558
Current liabilities	Before distribution	56,740,010	45,666,704	62,280,883	79,671,963	76,661,191
	After distribution	56,740,010	50,666,704	65,053,090	0	0
Non-current liabilities		146,610,272	150,940,439	135,811,114	110,703,328	134,723,736
Total liabilities	Before distribution	203,350,282	196,607,143	198,091,997	190,375,291	211,384,927
	After distribution	203,350,282	201,607,143	200,864,204	0	0
Equity attributable to shareholders of the parent		57,559,483	74,043,573	70,000,201	74,591,115	86,000,631
Capital stock		54,209,846	59,412,243	60,135,374	60,513,407	60,769,350
Capital surplus	Before distribution	1,187,327	2,694,529	3,120,311	3,887,046	5,829,477
	After distribution	836,746	2,694,529	3,120,311	0	0
Retained earnings	Before distribution	-350,581	9,253,848	7,309,766	10,911,551	20,977,498
	After distribution	0	4,253,848	4,537,559	0	0
Other equity interest		2,543,766	2,713,828	-534,375	-690,014	-1,544,819
Treasury shares		-30,875	-30,875	-30,875	-30,875	-30,875
Non-controlling interest		0	0	0	0	0
Total equity	Before distribution	57,559,483	74,043,573	70,000,201	74,591,115	86,000,631
	After distribution	57,559,483	69,043,573	67,227,994	0	0

### iv. Condensed Statement of Comprehensive Income – Based on IFRS (CAL Only)

Unit: TWD thousands; EPS (net) = TWD

Item\Years		2020	2021	2022	2023	2024
Revenue		106,327,123	132,140,248	141,069,849	161,675,533	175,182,455
Gross profit		11,136,944	25,910,694	12,980,501	17,635,529	25,283,107
Operating Profit		4,884,855	19,320,396	5,917,040	6,594,363	12,780,110
Non-operating Income and Expenses		-4,713,760	-7,346,456	-2,028,138	1,461,091	4,306,790
Pretax Profit (Loss)		171,095	11,973,940	3,888,902	8,055,454	17,086,900
Income from operations of continued segments - after tax		140,000	9,379,905	2,859,503	6,818,552	14,383,345
Income from discontinued operations		-	-	-	-	-
Net Income (Loss)		140,000	9,379,905	2,859,503	6,818,552	14,383,345
Other comprehensive income (Income/Loss after taxes)		826,968	49,137	-3,152,475	-769,043	-702,687
Total Comprehensive Gain (Loss) For The Year		966,968	9,429,042	-292,972	6,049,509	13,680,658
Net income attributable to shareholders of the parent		0.03	1.67	0.48	1.13	2.38

### v. Sustainable Revenues

Unit:TWD

Revenues from	2021	2022	2023	2024
Sustainable Revenues	0	2,178,132	8,948,496	5,015,963
Total Revenues	132,140,000,000	141,069,850,000	161,675,533,000	175,182,455,000
Percentage of Sustainable Revenues	0	0	0.0055348%	0.0028633%

Product / Service Description:

The main revenue of CAL is passenger and freight air transport, so refer to the EU taxonomy's criteria 6.19 "Passenger and Freight Air Transport", Starting from 2022: Aircraft operated with SAF will also be considered as meeting the requirements of sustainable economic activities.

## II. Five-Year Financial Analysis

### i. Consolidated Financial Analysis – Based on IFRS (CAL Group)

Unit: TWD thousands

	Item\Years	2020	2021	2022	2023	2024
Financial structure (%)	Debt Ratio	78.64	73.80	75.39	73.40	72.34
	Ratio of long-term capital to property, plant and equipment	156.59	186.28	174.06	163.12	188.83
Solvency (%)	Current ratio	98.76	161.25	97.99	77.40	109.30
	Quick ratio	84.18	144.08	81.48	64.73	94.62
	Interest earned ratio	74.92	566.29	194.07	406.82	666.48
Operating performance	Accounts receivable turnover(times)	12.64	11.98	12.25	17.48	19.32
	Average collection period	28.87	30.46	29.80	20.88	18.90
	Inventory turnover (times)	-	-	-	-	-
	Accounts payable turnover(times)	-	-	-	-	-
	Average days in sales	-	-	-	-	-
	Property, plant and equipment turnover (times)	0.80	1.02	1.17	1.47	1.64
	Total assets turnover (times)	0.40	0.48	0.51	0.63	0.66
Profitability	Return on total assets (%)	0.75	3.76	1.45	3.26	5.72
	Return on stockholders' equity (%)	-0.46	12.99	3.00	9.97	18.44
	Pre-tax income to paid-in capital (%)	-1.21	18.73	4.42	15.38	31.72
	Profit ratio (%)	-0.24	6.45	1.49	4.04	7.60
	Earnings per share (NT\$)	0.03	1.67	0.48	1.13	2.38
Cash flow (%)	Cash flow ratio	15.52	93.70	65.75	62.02	60.66
	Cash flow adequacy ratio	579.28	825.91	678.90	764.39	639.17
	Cash reinvestment ratio	2.98	15.20	13.23	19.12	16.89
Leverage	Operating leverage	16.28	3.11	13.40	4.20	2.74
	Financial leverage	-2.50	1.19	58.82	1.35	1.18

### ii. Financial Analysis - Based on IFRS (CAL Only)

Unit: TWD thousands; EPS (net) = TWD

	Item\Years	2020	2021	2022	2023	2024
Financial structure (%)	Debt Ratio	77.94	72.64	73.89	71.85	71.08
	Ratio of long-term capital to property, plant and equipment	161.51	195.34	179.32	167.03	196.06
Solvency (%)	Current ratio	91.40	161.71	95.59	71.03	100.77
	Quick ratio	76.90	142.97	77.14	57.27	84.27
	Interest earned ratio	99.48	660.63	258.73	401.44	675.64
Operating performance	Accounts receivable turnover(times)	12.34	11.83	11.90	16.28	18.17
	Average collection period	29.57	30.86	30.67	22.41	20.08
	Inventory turnover (times)	-	-	-	-	-
	Accounts payable turnover(times)	-	-	-	-	-
	Average days in sales	-	-	-	-	-
	Property, plant and equipment turnover (times)	0.83	1.09	1.23	1.43	1.57
	Total assets turnover (times)	0.40	0.50	0.52	0.61	0.62
Profitability	Return on total assets (%)	0.89	4.18	1.72	3.23	5.78
	Return on stockholders' equity (%)	0.25	14.25	3.97	9.43	17.91
	Pre-tax income to paid-in capital (%)	0.32	20.15	6.47	13.31	28.12
	Profit ratio (%)	0.13	7.10	2.03	4.22	8.21
	Earnings per share (NT\$)	0.03	1.67	0.48	1.13	2.38
Cash flow (%)	Cash flow ratio	24.19	109.78	73.20	60.11	57.18
	Cash flow adequacy ratio	610.31	708.23	600.13	617.51	516.10
	Cash reinvestment ratio	4.50	16.38	13.80	17.64	14.65
Leverage	Operating leverage	7.15	2.46	5.82	5.38	3.17
	Financial leverage	2.32	1.13	1.60	1.52	1.22

### III. Organizations, Initiatives, Policies, Contributions and Other Expenses

(Unit: TWD thousand)

Item	2021	2022	2023	2024
Lobbying, interest representation or similar	0	0	0	0
Local, regional or national political campaigns/organizations/candidates	0	0	0	0
Trade associations or tax-exempt groups (e.g. think tanks)	30,734,332	36,942,418	56,564,101	50,334,643
Other (e.g. spending related to ballot measures or referendums)	0	0	0	0
Total contributions and other spending	30,734,332	36,942,418	56,564,101	50,334,643
Data coverage (as % of denominator, indicating the organizational scope of the reported data)	100%	100%	100%	100%

Note: This includes the total contributions and expenditures towards political activities, political organizations, lobbying or lobbying organizations, trade associations, and other tax-exempt groups in past years.

## Trust Value Related Data

### I. Flight Safety

China Airlines successfully passed the IATA Operational Safety Audit (IOSA) certification for the 12th consecutive time in 2024. The most recent certification is as follows:

China Airlines has not experienced any personnel fatalities or hull loss accidents incidents from 2021 to 2024.

Passenger Fatalities	2021	2022	2023	2024
Number	0	0	0	0



### II. Online Sales Channels and Sales Amount for China Airlines

	2021	2,022	2,023	2024	2024 Objectives
Percentage of Ticket Buyers (%)	20.3	25.3	28.2	35.3	32
Percentage of Sales Amount (%)	26.5	28.5	30.5	37.4	36

### III. Fleet Age

	2021	2022	2023	2024
Average fleet age	10.1	9.9	9.9	9.6

## Environmental Performance

### Greenhouse Gas Emissions

Primary Item	Secondary Item	Unit	2021	2022	2023	2024	2024 Objectives	Achievement Rate
Category 1 GHG Emissions	Flight Operations	Tons CO <sub>2</sub> e	5,875,531	5,878,428	5,435,050	6,048,568	6,224,228	105%
	Ground Operations	Tons CO <sub>2</sub> e	2,897	4,041	5,439,091	4,270	4,135	
Category 2 GHG Emissions	Ground Operations	Tons CO <sub>2</sub> e	16,697	16,468	16,839	16,124	16,449	102%
Category 3-6 GHG Emissions	Ground Operations	Tons CO <sub>2</sub> e	1,364,016	1,240,935	1,389,211	1,432,790	1,504,149	105%

Note: Starting in 2023, emission figures include global site data and have been externally verified.

## Energy Usage

Primary Item	Secondary Item	Unit	2021	2022	2023	2024	2024 Objectives	Achievement Rate
Aviation Fuel Usage	All Aircraft (non-renewable nergy)	Tons	1,857,073	1,717,758	1,911,645	1,967,162	Overall Fleet Fuel Efficiency 0.2338 tons/1000 RTK	102%
	Sustainable Aviation/Alternative Fuel	Tons (%)	7.7 (4.15E-4)	23.1 (8.6E-4)	24.05 (0.0013)	21.31 (0.0011)	0.001%	100%
Aviation Fuel Efficiency	Passenger Aircraft	L/RPK*100	18.9433	7.2469	4.3343	4.2825	4.3343	101%
	Cargo Aircraft	L/FRTK	0.183	0.2060	0.2099	0.2039	0.2099	103%
	All Aircraft (Note)	Tons/1000 RTK	0.2442	0.2472	0.2287	0.2284	0.2338	102%
Aviation Carbon Intensity	Passenger Aircraft	Tons CO <sub>2</sub> e / 1000 RPK	0.4795	0.1834	0.1097	0.1084	0.1097	101%
	Cargo Aircraft	Tons CO <sub>2</sub> e / 1000 RTK	0.5334	0.5213	0.5313	0.5162	0.5313	103%
	All Aircraft (Note)	Tons CO <sub>2</sub> e / 1000 RTK	0.7726	0.7821	0.7236	0.7228	0.7396	102%
Energy Consumption	Aviation Fuel	MWh (GJ)	22,750,962 (81,896,910)	21,044,032 (75,752,456)	23,419,521 (84,303,532)	24,099,663 (86,751,847)	Energy Consumption 25,402,833 MWh	105%
	Gasoline	MWh (GJ)	2,229 (8,024)	2,248 (8,091)	2,443 (8,795)	2,296(8,266)		
	Diesel	MWh (GJ)	8,032 (28,914)	6,871 (24,733)	7,610 (27,394)	7,545(27,159)		
	Natural Gas	MWh (GJ)	286 (1,030)	291 (1,049)	272 (978)	243 (875)		
	Electricity Purchased	MWh (GJ)	33,260 (119,728)	32,354 (116,465)	31,853 (114,662)	31,813 (114,518)		
	Elevator Power Regeneration	kWh (GJ)	889 (3.2)	11,213 (40.36)	12,111 (43,6)	11,304 (40.69)	Full Operation	100%
	Renewable Energy (Solar)	MWh (GJ)	127 (457)	110 (296)	119 (428)	108 (389)	110	98%

Note: The fuel efficiency of all aircraft includes training and maintenance fuel; the fuel efficiency of passenger/cargo aircraft only accounts for aviation fuel used in operational flights.

## Pollution and Emissions

Primary Item	Secondary Item	Unit	2021	2022	2023	2024	2024 Objectives	Achievement Rate
NOx Emissions	Passenger Aircraft	g/RPK	0.0538	0.0183	0.0119	0.0130	0.0183	141%
	Cargo Aircraft	g/RTK	0.029	0.0291	0.0278	0.0276	0.0291	105%
Waste Management (Note 1)	Total waste recycling and reuse	Tons	607	769	1,166	1,304	1,400	107%
	Total Waste Disposal	Tons	581	803	1,247	1,187	1,497	126%
	Incineration (energy recovery)	Tons	94	113	122	118	146	124%
	Incineration (without energy recovery)	Tons	410	629	986	948	1,183	125%
	Alternative waste disposal methods, including chemical treatment and stabilization	Tons	77	61	139	121	168	138%
Food Waste Management (Note 2)	Food Waste Produced	Tons	245	774	2,151	2,324	2,582	111%
	Percentage of Alternative Disposal	%	100%	100%	100%	100%	100%	100%
	Global Average Waste meal (Note 3)	grams per capita	28.95	1.84	1.15	0.93	1.15	124%
	Food Waste Generation Rate for Return Flights to Taiwan	kg/meal	1.73	0.65	0.33	0.31	0.33	107%

Note 1: The data covers waste generated from air/ground services and ground handling operations within 100% of China Airlines' operational scope.

Note 2: The data includes the entirety of China Airlines' operational scope concerning leftover food from in-flight

services, VIP Lounge services, and employee canteen.

Note 3: The data includes in-flight meals supplied in excess of actual demand at global airports,, representing 100% of the operational scope of China Airlines.

## Resource Management

Primary Item	Secondary Item	Unit	2021	2022	2023	2024	2024 Objectives	Achievement Rate
Water Resources	Water Withdrawal	Million tons	0.118422	0.108553	0.124226	0.124017	0.139323	112%
	Water Consumption	Million tons	0.06665	0.05384	0.06302	0.057971	0.064928	112%
	Water Discharge	Million tons	0.05178	0.05471	0.06121	0.066046		
Plastic Packaging (related to passenger/ cargo transport service)	Weight of Plastic Packaging	Tons	1,421	1,695	1,900	1,750	1,919	110%
	Percentage of Purchase of Plastic Packaging (Note 1)	%	100%	100%	100%	100%	100%	100%
	Percentage of Recyclable Plastic Packaging	%	97.60%	94.90%	87.70%	82.10%	78%	105%
	Percentage of Recycled Plastic Packaging (Note 2)	%	42.69%	39.46%	40.20%	45.05%	40%	113%
Wood or Paper Packaging	Weight of Packaging	Tons	40	84	242	341		
	Percentage of Purchase	%	100%	100%	100%	100%		
	Percentage of Materials Recycled and Certified (Note 3)	%	82.55%	72.12%	78.35%	74.65%	72%	104%
Metal Packaging	Weight of Packaging	Tons	55	289	127	134		
	Percentage of Purchase	%	100%	100%	100%	100%		
	Percentage of Materials Recycled and Certified (Note 3)	%	100%	100%	100%	100%	100%	100%
Glass Packaging	Weight of Packaging	Tons	0.14	45	169	200		
	Percentage of Purchase	%	100%	100%	100%	100%		
	Percentage of Materials Recycled and Certified (Note 3)	%	100%	100%	100%	100%	100%	100%
Environmental Investment (Note 4)	Total Investment Amount	TWD thousand	177,100	170,852	229,570	266,503		
	Saving and Cost Avoidance	TWD thousand	411,413	360,552	386,467	331,085		

Note 1: The percentage of purchase is calculated as Purchase Amount/Cost of Goods Sold.

Note 2: The percentage of recycled materials and certified materials is calculated as follows: Weight of Recycled Packaging (including certified materials)/Total Weight of Packaging.

Note 3: Weight of Recyclable Packaging refers to the weight of packaging that has been verified by CAL as recycled.

Note 4: Annual special investments and promotional projects are not included in this table. (Please refer to the financial yearbook for more detailed information.)

## Execution Status of Climate-related Information in Listed and Over-the-Counter (OTC) Companies

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## TCFD Index

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## Relevant Data Statistics of Human Resources

GRI 2-21

### Workforce Structure of CAL Group in 2024

	Category	Groups	Total	Male	Female		Total	Male	Female
	Full-time Employees		11,392	5,560	5,832		944	446	498
	Non-full-time Employees		105	20	85		10	2	8
	Temporary Employees		21	15	6		0	0	0
	Age	Under 30	1,293	422	871		228	86	142
		31-50	6,890	3,086	3,804		499	204	295
		Above 51	3,335	2,087	1,248		227	158	69
	Job Category	Business	3,217	1,257	1,960		423	144	279
		Air service	4,459	1,551	2,908		238	104	134
		Maintenance	2,197	2,095	102		146	134	12
		Other (Note 1)	1,645	692	953		147	66	81
	Ranking	Senior Management (Note 2)	132	96	36		20	17	3
		Mid-level Management	355	239	116		36	25	11
		Junior Management	179	129	50		33	23	10
		Non-executive Employees	10,852	5,131	5,721		865	383	482
	Region	Taiwan	9,893	4,987	4,906		930	436	494
		China	179	96	83		24	12	12
		Asia	984	310	674		-	-	-
		Americas	287	122	165		-	-	-
		Europe	121	56	65		-	-	-
		Oceania	54	24	30		-	-	-
	Education	Master/PhD	1,472	827	645		73	45	28
		Bachelor/Associate	9,510	4,383	5,127		824	360	464
		Senior High	493	359	134		56	42	14
		Others	43	26	17		1	1	-
	Indigenous Employees		82	43	39		8	-	8
	Disabled Employees		101	63	38		7	4	3
	Total		11,518	5,595	5,923		954	448	506
	Interns		34	8	26		16	7	9

Note 1: Job duties - others: including senior executives at the level of vice president and above, auditing and accounting, information technology staff, and all other personnel not categorized above.

Note 2: Senior executives: Level 1 managers and deputies or above; Mid-level managers: Level 2 managers and deputies; Junior-level supervisors: Level 3 managers and deputies.

Note 3: Interns are not included in the total number of employees.

### Workforce Structure of CAL Group in 2024

	Category	Taiwan	China	Asia	Americas	Europe	Oceania
	Full-time Employees	9,792	179	967	283	119	52
	Non-full-time Employees	80	-	17	4	2	2
	Temporary Employees	21	-	-	-	-	-
	Number of People	9,893	179	984	287	121	54
	Full-time Employees	920	24	-	-	-	-
	Non-full-time Employees	10	-	-	-	-	-
	Temporary Employees	930	24	-	-	-	-
	Number of People	9,893	179	984	287	121	54

Note 1: Full-time Employees are those whose contracted work hours are normal work hours.

Note 2: Non-full-time employees are those whose contracted work hours are lower than normal work hours.

### CAL Contracted Employees (Workers who are not Employees)

Distribution of Dispatched Workers			
Job Type	Male	Female	Total
Maintenance, Cleaning, Marshaling, and Other General Ground Services	71	20	91
Paperwork Processing	5	45	50
Number of People	76	65	141

### Workforce Breakdown by Nationality

Countries	Share of Total Workforce (%)	Share of Management Positions (%)
R.O.C.	86.66%	87.39%
Thailand	2.61%	0.60%
Japan	2.08%	3.00%
China	1.62%	1.80%
United States	1.41%	1.65%
Others	5.62%	5.56%

Note 1: Calculations are based on the number of personnel as of December 31, 2024.

Note 2: AE has no contracted employees.

### Workplace Gender Diversity of CAL in 2024 and Targets

Indicator	Current Conditions(0-100%)	Objective
Share of women in total workforce	51.42%	48%/Target year: 2025
Share of women in all management positions	30.33%	27%/Target year: 2030
Share of women in junior management positions	27.93%	27%/Target year: 2025
Share of women in top management positions	27.27%	25%/Target year: 2025
Share of women in management positions in revenue-generating functions	33.10%	29%/Target year: 2025
Share of women in STEM-related positions	11.37%	8%/Target year: 2025



Note:According to DJSI definition, STEM refers to positions related to science, technology, engineering, and math.

### Unpaid Parental Leave Statistics of CAL Group in 2024

Parental Leave Statistics	Female			Male			Total		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Eligible Employees for Parental Leave in 2024 (A)	578	372	950	45	20	65			
Parental Leave Applications in 2024 (B)	417	40	457	28	2	30			
2024 Application Rate (B/A×100%)	72.15%	10.75%	48.11%	62.22%	10%	46.15%			
Scheduled to Return from Leave in 2024 (C)	216	16	232	22	3	25			
Reapplying for Reinstatement in 2024 (D)	208	24	232	28	3	31			
2024 Return Rate (D/C×100%)	96.30%	150.00%	100.00%	127.27%	100.00%	124.00%			
Returned from Leave in 2023 (E)	284	35	319	14	3	17			
Returned and Served One Year (F)	266	32	298	14	3	17			
2024 Return & Retention Rate (F/E×100%)	93.66%	91.43%	93.42%	100.00%	0.00%	100%			

Note: (A): Number of employees with children born between January 1, 2021, and December 31, 2024.

### Employee Turnover Statistics of CAL Group in 2024



	Category	Groups	2022		2023		2024	
			Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
	Age	Under 30	106	20.11%	100	15.17%	134	22.11%
		31-50	227	42.67%	297	45.07%	205	33.83%
		Above 51	198	37.22%	262	39.76%	267	44.06%
	Gender	Male	302	56.77%	308	46.74%	295	48.68%
		Female	230	43.23%	351	53.26%	311	51.32%
	Region	Taiwan	310	58.27%	410	62.22%	355	58.58%
		China	58	10.90%	14	2.12%	21	3.47%
		Asia	98	18.42%	155	23.52%	171	28.22%
		Americas	40	7.52%	51	7.74%	41	6.77%
		Europe	10	1.88%	16	2.73%	16	2.64%
		Oceania	16	3.01%	8	1.67%	2	0.33%
	Voluntary	-	393	3.66%	515	4.57%	418	3.63%
	Involuntary	-	139	1.30%	144	1.28%	188	1.63%
Total		532	4.96%	659	5.85%	606	5.26%	
	Age	Under 30	25	23.36%	23	24.21%	32	39.51%
		31-50	58	54.21%	52	54.74%	37	45.68%
		Above 51	24	22.43%	20	21.05%	12	14.81%
	Gender	Male	67	62.62%	53	55.79%	42	51.85%
		Female	40	37.38%	42	44.21%	39	48.15%
	Region	Taiwan	75	70.09%	86	90.53%	68	83.95%
		China	32	29.91%	9	9.47%	13	16.05%
		Asia	0	0.00%	0	0.00%	0	0.00%
		Americas	0	0.00%	0	0.00%	0	0.00%
		Europe	0	0.00%	0	0.00%	0	0.00%
		Oceania	0	0.00%	0	0.00%	0	0.00%
	Voluntary			0.00%		0.00%		0.00%
	Involuntary			0.00%		0.00%		0.00%
Total		107	13.44%	95	10.73%	81	8.49%	

Note:Voluntary termination includes resignation, retirement prior to retirement age, application for dismissal, and other factors; involuntary termination includes reaching retirement age and layoffs.

## Human Rights Assessment GRI 412-2

Category	A.% of total assessed in last three years	B.% of total assessed where risks have been identified	C.% of risk with mitigation action taken
Own operations	100	28.41	100
Contractors and Tier 1 suppliers	100	45.95	100
Joint ventures	100	6.25	100

## Annual Total Compensation Ratio in 2024 (Other Employees as 1) GRI 2-21

Indicator		
Pay Ratio (Highest vs. Median Employee Pay)	2.32	2.15
Pay Increase Ratio (Highest vs. Median Employee Increase)	0.93	3.84

Note: Exclude the highest-paid individual

## Gender Pay Gap Analysis of China Airlines in 2024

Indicator	Gender Pay Difference (Male vs. Female, %)
Gender pay gap (mean)	18%
Gender pay gap (median)	20%
Gender bonus gap (mean)	12%
Gender bonus gap (median)	11%

Note 1: Due to the differences in salary structure, pilots and managers are not included in the scope of calculation of the table

Note 2: The formula for calculating the gender pay gap is as follows: (male salary/ female salary) - 1

Note 3: We routinely monitor and disclosed the gender pay gap every year

## Explanation Regarding the Dispute on cabin Crew Transfers and Unpaid Leave in 2020

Since March 2020, operations at the Kaohsiung branch were nearly suspended due to the pandemic. To maintain operations and ease financial pressure, CAL implemented several measures starting May 2020 after consultation with union (CAEU, China Airlines Employees Union). These included supervisor salary reductions, shift adjustments, relaxed leave policies, special pandemic leave, and encouraged paid leave. Employees understood the severity and cooperated accordingly.

Previously, pregnant flight crew members could apply for unpaid maternity leave or transfer to ground duties. However, due to the near suspension of operations in Kaohsiung during the pandemic, no transfer positions were available. To protect employment rights, pregnant employees were advised to apply for unpaid maternity leave as a temporary solution. Flight/cabin crew members complied with company policies and applied for various types of unpaid leave during this period. This case is considered a special instance.

The company respects the court ruling and completed compensation after confirmation. When pregnant flight crew members request a transfer; the company assists in arranging general ground support duties. The company's welfare policies exceed industry standards, with established guidelines for pregnant crew members. All related procedures have returned to normal after the pandemic was resolved.

## Employee Training Statistics of CAL Group from 2022 to 2024

Company	Category		2022			2023			2024			Total Budget	Number of Classes Offered	Completion Rate
			Hours	Number of people	Training Hours per Person	Hours	Number of people	Training Hours per Person	Hours	Number of people	Training Hours per Person			
	Job Category	Business	90,321	3,282	27.52	84,908	3,506	24.22	34,712	1,809	19.19	432,570,126	4,443	98.08%
		Airservice	240,993	4,360	55.27	325,751	4,694	69.40	260,949	4,783	54.56			
		Maintenance	85,491	2,236	38.23	81,264	2,228	36.47	90,258	2,303	39.19			
		Others	34,504	1,767	19.53	35,602	1,843	19.32	75,576	3,515	21.50			
	Gender	Male	243,212	5,772	42.14	195,168	5,912	33.01	193,378	5,973	32.38			
		Female	208,097	5,873	35.43	332,357	6,359	52.27	268,117	6,437	41.65			
	Job Category	Business	3,307	239	13.83	6,177.00	331.00	18.66	4,444.34	419.00	10.61	38,359,965	13,197	100.00%
		Airservice	10,857	223	48.69	17,945.30	246.00	72.95	17,675.00	257.00	68.77			
		Maintenance	7,424	134	55.40	12,557.00	139.00	90.34	14,283.10	152.00	93.97			
		Others	1,796	65	27.63	1,920.00	56.00	34.29	1,869.62	148.00	12.63			
	Gender	Male	17,187	349	49.25	10,865.50	379.00	28.67	26,703.73	462.00	57.80			
		Female	6,196	312	19.86	27,733.80	393.00	70.57	11,568.33	514.00	22.51			

Note 1: Others" include executives higher than the rank of vice president, auditors, accountants, information technology personnel, and other employees that are not within the aforesaid categories.

Note 2: Training hours exclude those at outstations.

Note 3: Average training hours = Total training hours total number of employees in the category. For CAL, completion rate of training = average completion rate of training. For Mandarin Airlines, completion rate of training = completion rate of training in each unit number of units.

### Comparing the Frequency-Severity Indicator (FSI) in the Past 3 Years

Years	Unit	Taoyuan Head Office	Maintenance Division	Taipei Branch	Kaohsiung Branch	Total
2022	Annual Disabling Injuries	7	5	2	0	14
	Lost Days from Disabling Injuries	44	119	132	0	295
	FR	0.53	1.11	2.72	0	0.72
	SR	3	26	180	0	15
	FSI	0.03	0.16	0.69	0	0.10
2023	Annual Disabling Injuries	45	4	1	5	55
	Lost Days from Disabling Injuries	588	101	5	84	778
	FR	3.33	0.88	1.39	5.84	2.80
	SR	43	22	6	98	39
	FSI	0.37	0.13	0.09	0.75	0.33
2024	Annual Disabling Injuries	37	8	0	1	46
	Lost Days from Disabling Injuries	583	6,206	0	3	6,792
	FR	2.62	1.72	0.00	1.43	2.29
	SR	41	1335	0	4	339
	FSI	0.32	1.51	0.00	0.07	0.88

Note 1: Calculated at 8 hours per day per person.

Note 2: Disabling injury frequency rate (FR) refers to the number of disabling injuries per million working hours. The calculation of the FR is as follows: (Number of annual disabling injuries ÷ annual working hours) × 1,000,000. The number of annual disabling injuries includes the number of annual fatalities, permanent total disabilities, permanent partial disabilities, and temporary total disabilities. Numerical approximation of calculation results: The calculation is rounded to two decimal places.

Note 3: Disabling injury severity rate (SR) refers to the total number of days of losses due to disability and injury per million working hours. The calculation of the SR is as follows: (Absence days of annual disabling injuries ÷ Annual working hours) × 1,000,000. The absence days of different types of disabling injuries are calculated based on the online Occupational Hazard System. Numerical approximation of calculation results: The calculation is rounded to the nearest integer.

Note 4: Frequency-Severity Indicator (FSI) is calculated as the square root of (FR multiplied by (SR) and divided by one thousand.  $FSI = \sqrt{(FR \times SR) / 1000}$ . Numerical approximation of calculation results: The calculation is rounded to two decimal places.



Note 5: 2022-2024 averages in the air transport industry published by the Ministry of Labor: FR=2.46, SR=36, FSI=0.29.

Note 6: We continue to review the FSI to understand the operational performance of each unit's occupational disaster prevention and implement improvements.

Note 7: TPE established an Occupational Safety Unit in 2013.

Note 8: This statistic does not include commuting accidents caused by transportation that is not arranged by the company.

### Occupational Hazards Statistics of CAL Group in 2024

	Item	Male	Female	Total	Taoyuan Head Office	EMO Park	Taipei Branch	Kaohsiung Branch		Male	Female	Total
	Number of Recordable Occupational Injuries	12	34	46	37	8	0	1		4	2	6
	Disabling Injury Frequency Rate	1.18	3.43	2.29	2.62	1.72	0.00	1.43		4.65	2.02	3.24
	Disabling Injury Severity Rate	638	32	339	41	1335	0	4		153	26	85
	Incidents Resulting in Work-Related Fatalities	1	0	1	0	1	0	0		0	0	0
	Rate of Fatalities as a Result of Occupational Injury	0.10	0.00	0.05	0.00	0.22	0.00	0.00		0.00	0.00	0.00
	Occupational Disease Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	Number of High-consequence Occupational Injuries	2	1	3	1	2	0	0		0	0	0
	Rate of High-consequence Occupational Injuries	0.20	0.10	0.15	0.07	0.43	0.00	0.00		0.00	0.00	0.00
	Absence Rate	0.56%	2.30%	1.42%	1.61%	0.74%	2.03%	1.70%		0.73%	0.66%	0.69%
	Total Working Hours	10,134,000	9,898,000	20,032,000	14,092,000	4,646,000	598,000	696,000		859,176	987,296	1,846,472

Note 1: Frequency of recordable occupational injuries (i.e., disabling injury frequency rate): (Number of annual disabling injuries ÷ Annual working hours) × 1,000,000.

Note 2: Disabling Injury Severity Rate: (Absence days of annual disabling injuries ÷ Annual working hours) × 1,000,000.

Note 3: Absence Rate: (Absence days ÷ Annual working days) × 100%. The absence rate target in 2024 is 1.8%. Due to the different labor laws and regulations across countries, the data coverage is based on all employees of China Airlines in Taiwan.

Note 4: Mandarin Airlines has only one business location in Taiwan.

Note 5: Disabling Injury Frequency Rate is equivalent to the definition of Recordable Occupational Injuries Rate in the GRI Standards.

Note 6: Rate of High-consequence Work-Related Injuries: Occupational injuries that lead to fatalities or that are barely possible/difficult to completely recover within six months. Rate of high-consequence occupational injuries (excluding fatalities)=[Number of high-consequence occupational injuries (excluding fatalities) / Number of hours worked]x1,000,000.

Note 7: The primary type of occupational injury is incidents of falls caused by unsafe behavior by staff.

Note 8: In 2024, the frequency rate (FR) of all occupational disability injuries was 2.29, the severity rate (SR) was 339, and the total injury index (FSI) was 0.88. These figures are higher than the average values announced by the Ministry of Labor for the airline industry during the pandemic period from 2021 to 2023, which were FR (1.37), SR (28), and FSI (0.19). In 2024, CAL's maintenance facility experienced one work-related fatality, resulting in a loss of 6,000 days. This incident increased the Severity Rate (SR) to 339 and the Frequency-Severity Index (FSI) to 0.88. However, overall, the company's disabling injury frequency rate (FR) in 2024 was (2.29), which remains lower than the pre-pandemic 2019 FR of (2.97) and the post-pandemic 2022-2024 air transportation industry average FR (2.46)

Note 9: This statistic does not include commuting accidents caused by transportation that is not arranged by the company.

Note 10: Work-related fatality rate: (Number of occupational fatalities ÷ Total work hours) x 1,000,000.

#### Non-Employee Occupational Hazards Statistics of CAL Group in 2024

Company	Item	Contracted employees	Contractors
Non-employees of CAL	Number of Recordable Occupational Injuries	0	1
	Disabling Injury Frequency Rate	0	1.31
	Incidents Resulting in Work-Related Fatalities	0	0
	Rate of Fatalities as a Result of Occupational Injury	0	0
	Number of High-consequence Occupational Injuries	0	0
	Rate of High-consequence Occupational Injuries	0	0
	Total Working Hours	282,000	762,000

Note: There were no non-employee occupational hazards in Mandarin Airlines.

## Progress Report on the Implementation of IFRS S1/S2

The International Sustainability Standards Board (ISSB) has released the Sustainability Disclosure Standards S1, titled "General Requirements for Sustainability-related Financial Information Disclosure," and S2, titled "Climate-related Disclosures." In light of these standards, our country's Financial Supervisory Commission (FSC) believes that alignment with them can enhance international visibility, guide sustainable investment, and accelerate corporate transformation. Consequently, starting from the 2026 fiscal year, the application of the IFRS Sustainability Disclosure Standards will be implemented in three phases. China Airlines, in accordance with the Taiwan Stock Exchange's "International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards Implementation Plan," will provide quarterly reports to the Board of Directors on the progress of this implementation plan.

## GRI Content Index

GRI 2-4.2-6

GRI 1, GRI 2, and GRI 3 are based on the GRI Universal Standards 2021, GRI 306 updated to the 2020 version, and GRI 303 and GRI 403 updated to the 2018 version. Others remain as the 2016 versions.

Usage Statement		CAL discloses information from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards	
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Relevant Industry Guidelines According to GRI		Relevant Industry Guidelines According to GRI Header	
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GRI 3: Material Topics 2021	3-1	Process to determine material topics	P.30
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GRI 206: An- ti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P.168

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	303-2	Management of water discharge-related impacts	P.104, 108
	303-3	Water withdrawal	P.104, 108
	303-4	Water discharge	P.104, 108
	303-5	Water consumption	P.104, 108
GRI 304: Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	P.92
	304-2	Significant impacts of activities, products, and services on biodiversity	P.92
	304-3	Habitats protected or restored	P.92
	304-4	IUCN Red List species and national conservation list species with habits in areas affected by operations	P.92
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	P.104, 105
	305-2	Energy indirect (Scope 2) GHG emissions	P.104, 105
	305-3	Other indirect (Scope 3) GHG emissions	P.104, 105
	305-4	GHG emissions intensity	P.104,107
	305-5	Reduction of GHG emissions	P.104, 105
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	P.104, 110
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	P.104
	306-2	Management of significant waste-related impacts	P.104, 110
	306-3	Waste generated	P.104, 110
	306-4	Waste diverted from disposal	P.104
	306-5	Waste directed to disposal	P.104
GRI 307: Environmental Compliance	307-1	Non-compliance with environmental laws and regulations (Note 8)	-

GRI Guidelines/Other Sources		Disclosure Item	Location (Page No.)
GRI 308: Supplier Environment Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	P.76
Society			
GRI 401: Employment	401-1	New employee hires and employee turnover	P.124
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.129
	401-3	Parental leave	P.129
GRI 402: Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	P.129
GRI 403: Occupational Health and Safety -2018	403-1	Occupational health and safety management system	P.134
	403-2	Hazard identification, risk assessment, and incident investigation	P.135
	403-3	Occupational health services	P.137
	403-4	Worker participation, consultation, and communication on occupational health and safety	P.134
	403-5	Worker training on occupational health and safety	P.136
	403-8	Workers covered by an occupational health and safety management system	P.134
	403-9	Work-related injuries	P.135
	403-10	Work-related ill health	P.137
	404-1	Average hours of training per year per employee	P.127
	404-2	Programs for upgrading employee skills and transition assistance programs	P.52
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	P.124
	405-2	Ratio of basic salary and remuneration of women to men	P.129

GRI Guidelines/Other Sources		Disclosure Item	Location (Page No.)
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	P.119
GRI 407: Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	P.76
GRI 408: Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor (Note 7)	-
GRI 409: Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor (Note 8)	-
GRI 412: Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	P.119
	412-2	Employee training on human rights policies or procedures	P.180
GRI 412: Human Rights Assessment	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening (Note 7)	-
	414-2	Negative social impacts in the supply chain and actions taken	P.76
GRI 414: Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	P.76
GRI 415: Public Policy	415-1	Political contributions (Note 7)	-
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	P.66

Note 1: Corrected data entry for food waste management in 2023.

Note 2: See the Board of Directors section in the annual report.

Note 3: See the section on independence status in the annual report.

Note 4: Please refer to Article 5 of the Organizational Regulations of the Remuneration Committee of China Airlines Limited.

Note 5: Please refer to Article 4 of the Organizational Regulations of the Remuneration Committee of China Airlines Limited.

Note 6: No significant assistance.

Note 7: There were no relevant incidents.

Note 8: No relevant incidents that resulted in fines.

## United Nations Global Compact Comparison Table

Category	The Ten Principles	Corresponding Section	Page No.
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights	2.4.1: Human Rights Due Diligence	119-123
	Principle 2: Make sure that they are not complicit in human rights abuses	3.4: Compliance with Laws and Regulations 2.2.2: Sustainable Supply Chain Management	168-169 76
Labor	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining		
	Principle 4: The elimination of all forms of forced and compulsory labor	2.4.1: Human Rights Due Diligence	119-123
	Principle 5: The effective abolition of child labor		

Category	The Ten Principles	Corresponding Section	Page No.
Labor	Principle 6: The elimination of discrimination in respect of employment and occupation	2.4.1 Human Rights Due Diligence	119-123
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges	2.3.2 Nature and Climate Change Mitigation and Adaptation 2.3.3 Net Zero Carbon Emissions	92-102 102-103
	Principle 8: Undertake initiatives to promote greater environmental responsibility	2.3.1 Governance of Environmental Sustainability	88-92
	Principle 9: Encourage the development and diffusion of environmentally friendly technologies	2.3.4 Achievements in Environmental Sustainability	104-116
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	3.4 Compliance with Laws and Regulations	168-169

## Sustainability Accounting Standards Board (SASB) Table Airlines Sustainability Accounting Standard

Topic	Accounting Metric	Unit of Measure	Category	Code	Numerical Value	Corresponding Section	Page
Greenhouse Gas Emissions	Total Emissions in Scope 1	Tons (t) of CO <sub>2</sub> e	Quantitative	TR-AL-110a.1	6,228,363		174
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	NA	Qualitative	TR-AL-110a.2	NA	2.3 Environment	85-103
	<ul style="list-style-type: none"> <li>Total fuel consumed</li> <li>Percentage alternative</li> <li>Percentage sustainable</li> </ul>	Gigajoules Percentage (%)	Quantitative	TR-AL-110a.3	<ul style="list-style-type: none"> <li>86,751,847</li> <li>0 (%)</li> <li>0.0011 (%)</li> </ul>		175
	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	Quantitative	TR-AL-310a.1	99.14%	2.4.4 Employee Benefits	133
Labor Practices	<ul style="list-style-type: none"> <li>Number of work stoppages</li> <li>Total days idle</li> </ul>	<ul style="list-style-type: none"> <li>Number of people</li> <li>Number of days</li> </ul>	Quantitative	TR-AL-310a.2	0		132
	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Currency	Quantitative	TR-AL-520a.1	0	3.4 Regulatory Compliance	169
Accident & Safety Management	Description of implementation and outcomes of a Safety Management System	NA	Qualitative	TR-AL-540a.1	NA	2.1.1 Flight Safety	49-52
	Number of aviation accidents	Frequency	Quantitative	TR-AL-540a.2	0	2.1 Trust	48
	Number of governmental enforcement actions of aviation safety regulations	Frequency	Quantitative	TR-AL-540a.3	1	2.1 Trust	50
Activity Metrics	Available seat kilometers (ASK)	ASK	Quantitative	TR-AL-000.A	54,881,588,916		
	Passenger Load Factor	Percentage	Quantitative	TR-AL-000.B	79.60%		
	Revenue passenger kilometers (RPK)	RPK	Quantitative	TR-AL-000.C	43,704,618,552	3.2 Operational Achievements	159
	Freight revenue ton-kilometers (FRTK)	RTK	Quantitative	TR-AL-000.D	5,346,900,650		
	Number of departures	Number	Quantitative	TR-AL-000.E	119,770		
	Average age of fleet	Years	Quantitative	TR-AL-000.F	<ul style="list-style-type: none"> <li>Average age of aircraft: 9.6 years</li> <li>Passenger aircraft: 9.3 years</li> <li>Cargo aircraft: 10.7 years</li> </ul>	Preface, Business Overview	8

# Independent Limited Assurance Report



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## Independent Limited Assurance Report

### To China Airlines Ltd.:

We were engaged by China Airlines Ltd. ("CAL") to provide limited assurance over the selected information ("the Subject Matter Information") on the 2024 Sustainability Report of CAL ("the Report") for the year ended December 31, 2024.

### Applicable Criteria of the Subject Matter Information

CAL shall prepare the Subject Matter Information in accordance with applicable criteria required by Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board as set forth in Appendix I.

### Management's Responsibilities

CAL is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. CAL is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

### Our Responsibilities

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

### 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.

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### Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of CAL;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### Inherent limitations

The Report for the year ended December 31, 2024 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of CAL. Therefore, the different stakeholders may have different interpretations of such information.

### Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

### Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partners on the assurance resulting in this independent auditors' report are Wu, Cheng-Yen and Chuang, Chun-Wei.

KPMG

Taipei, Taiwan (Republic of China)  
August 8, 2025

### Notes to readers

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.

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