ESG Data and Appendix

Financial Performance

I.Financial Summary

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

Unit: TWD thousands

Item\Year		2021	2022	2023	2024	2025
Current assets		85,849,590	69,822,343	69,693,315	97,806,882	86,902,257
Property, plant and equipment		129,632,046	128,207,404	123,342,731	125,987,963	133,115,153
Intangible assets		1,008,992	883,420	791,567	784,799	866,123
Other assets		78,230,453	95,499,026	97,414,818	102,803,894	133,940,384
Total assets		294,721,081	294,412,193	291,242,431	327,383,538	354,823,917
Current liabilities	Before distribution	53,239,105	71,255,078	90,045,667	89,484,009	95,442,655
	After distribution	58,239,105	74,027,285	94,222,247	94,326,024	-
Non-current liabilities		164,276,958	150,703,673	123,717,894	147,350,672	156,841,044
Total liabilities	Before distribution	217,516,063	221,958,751	213,763,561	236,834,681	252,283,699
	After distribution	222,516,063	224,730,958	217,940,141	241,676,696	-
Equity attributable to shareholders of the parent		74,043,573	70,000,201	74,591,115	86,000,631	97,583,792
Capital stock		59,412,243	60,135,374	60,513,407	60,769,350	60,853,733
Capital surplus	Before distribution	2,694,529	3,120,311	3,887,046	5,829,477	5,892,301
	After distribution	2,694,529	3,120,311	3,887,046	5,829,477	-
Retained earnings	Before distribution	9,253,848	7,309,766	10,911,551	20,977,498	31,098,554
	After distribution	4,253,848	4,537,559	6,734,971	16,135,483	-
Other equity interest		2,713,828	-534,375	-690,014	-1,544,819	-229,921
Treasury shares		-30,875	-30,875	-30,875	-30,875	-30,875
Non-controlling interest		3,161,445	2,453,241	2,887,755	4,548,226	4,956,426
Total equity	Before distribution	77,205,018	72,453,442	77,478,870	90,548,857	102,540,218
	After distribution	72,205,018	69,681,235	73,302,290	85,706,842	-

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

Unit: TWD thousands; EPS (net) = TWD

Item\Year	2021	2022	2023	2024	2025
Operating revenue	138,841,403	150,722,471	184,816,790	203,879,338	209,138,766
Gross profit	23,354,457	11,370,213	23,830,774	34,160,304	37,226,516
Operating Profit (Loss)	14,968,035	2,584,734	10,157,421	18,202,347	20,836,218
Non-operating income and expenses	-3,841,430	76,026	-851,949	1,073,715	-777,608
Pretax profit (loss)	11,126,605	2,660,760	9,305,472	19,276,062	20,058,610
Net income (loss) from continuing operations for the current period	8,956,664	2,245,401	7,471,201	15,495,188	16,173,472
Income from discontinued operations	-	-	-	-	-
Net income (loss)	8,956,664	2,245,401	7,471,201	15,495,188	16,173,472
Other comprehensive income (loss) (net after tax)	30,581	-3,043,929	-902,960	-851,753	1,340,860
Total comprehensive gain (loss) for the year	8,987,245	-798,528	6,568,241	14,643,435	17,514,332
Net Income (Loss) Attributable to Shareholders of the Parent	9,379,905	2,859,503	6,818,552	14,383,345	14,700,319
Net Income (Loss) Attributable to Noncontrolling Interest	-423,241	-614,102	652,649	1,111,843	1,473,153
Comprehensive income attributable to Shareholders of the parent	9,429,042	-292,972	6,049,509	13,680,658	16,039,805
Comprehensive income attributable to non-controlling interest	-441,797	-505,556	518,732	962,777	1,474,527
Earnings (loss) per share	1.67	0.48	1.13	2.38	2.42

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

Unit: TWD thousands

Item\Year		2021	2022	2023	2024	2025
Current assets		73,846,790	59,536,245	56,588,780	77,250,911	66,732,777
Property, plant and equipment		115,174,548	114,770,352	110,932,284	112,582,072	117,804,274
Intangible assets		754,349	654,596	584,756	607,904	668,109
Other assets		80,875,029	93,131,005	96,860,586	106,944,671	136,599,585
Total assets		270,650,716	268,092,198	264,966,406	297,385,558	321,804,745
Current liabilities	Before distribution	45,666,704	62,280,883	79,671,963	76,661,191	80,458,571
	After distribution	50,666,704	65,053,090	83,848,543	81,503,206	-
Non-current liabilities		150,940,439	135,811,114	110,703,328	134,723,736	143,762,382
Total liabilities	Before distribution	196,607,143	198,091,997	190,375,291	211,384,927	224,220,953
	After distribution	201,607,143	200,864,204	194,551,871	216,226,942	-
Equity attributable to shareholders of the parent		74,043,573	70,000,201	74,591,115	86,000,631	97,583,792
Capital stock		59,412,243	60,135,374	60,513,407	60,769,350	60,853,733
Capital surplus	Before distribution	2,694,529	3,120,311	3,887,046	5,829,477	5,892,301
	After distribution	2,694,529	3,120,311	3,887,046	5,829,477	-
Retained earnings	Before distribution	9,253,848	7,309,766	10,911,551	20,977,498	31,098,554
	After distribution	4,253,848	4,537,559	6,734,971	16,135,483	-
Other equity interest		2,713,828	-534,375	-690,014	-1,544,819	-229,921
Treasury shares		-30,875	-30,875	-30,875	-30,875	-30,875
Non-controlling interest		-	-	-	-	-
Total equity	Before distribution	74,043,573	70,000,201	74,591,115	86,000,631	97,583,792
	After distribution	69,043,573	67,227,994	70,414,535	81,158,616	-

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

Unit: TWD thousands; EPS (net) = TWD

Item\Year	2021	2022	2023	2024	2025
Operating revenue	132,140,248	141,069,849	161,675,533	175,182,455	178,953,945
Gross profit	25,910,694	12,980,501	17,635,529	25,283,107	28,315,846
Operating profit (loss)	19,320,396	5,917,040	6,594,363	12,780,110	15,464,405
Non-operating income and expenses	-7,346,456	-2,028,138	1,461,091	4,306,790	2,074,612
Pretax profit (loss)	11,973,940	3,888,902	8,055,454	17,086,900	17,539,017
Net income (loss) from continuing operations for the current period	9,379,905	2,859,503	6,818,552	14,383,345	14,700,319
Income from discontinued operations	-	-	-	-	-
Net income (loss)	9,379,905	2,859,503	6,818,552	14,383,345	14,700,319
Other comprehensive income (loss) (net after tax)	49,137	-3,152,475	-769,043	-702,687	1,339,486
Total comprehensive gain (loss) for the year	9,429,042	-292,972	6,049,509	13,680,658	16,039,805
Earnings (loss) per share	1.67	0.48	1.13	2.38	2.42

v.Sustainable Revenues

Unit: TWD thousands

Item	2021	2022	2023	2024	2025
Sustainable Revenues	0	2,178	8,948	5,016	2,489,574
Total Revenues	132,140,248	141,069,849	161,675,533	175,182,455	178,953,945
Percentage of Sustainable Revenues	0	0	0.006%	0.003%	1.39%

Sustainable Product/Service Description: China Airlines' main revenue is derived from passenger and freight air transport services. In accordance with Article 6.19(d) "Passenger and Freight Air Transport" of the EU Taxonomy, aircraft operated using Sustainable Aviation Fuel (SAF) are considered eligible for sustainable economic activities under the applicable technical screening criteria. Since 2022, SAF usage has been benchmarked at 5%, with the required level increasing by 2 percentage points annually. Accordingly, China Airlines continues to expand the adoption of SAF across its operations to reduce aviation emissions, enhance decarbonization performance, and support the transition to sustainable air transport.

II. Financial analysis

i. Based on IFRS (CAL Group)

Item\Year		2021	2022	2023	2024	2025
Financial structure %	Debt ratio	73.80	75.39	73.40	72.34	71.10
	Ratio of long-term capital to fixed assets	186.28	174.06	163.12	188.83	194.85
Solvency %	Current ratio	161.25	97.99	77.40	109.30	91.05
	Quick ratio	144.08	81.48	64.73	94.62	78.32
	Interest earned ratio (times)	566.29	194.07	496.82	666.48	602.01
Operating performance	Accounts receivable turnover (times)	11.98	12.25	17.48	19.32	19.29
	Average collection period	30.46	29.80	20.88	18.90	18.92
	Inventory turnover (times)	-	-	-	-	-
	Accounts payable turnover (times)	-	-	-	-	-
	Average days in sales	-	-	-	-	-
	Property, plant and equipment turnover (times)	1.02	1.17	1.47	1.64	1.61
	Total assets turnover (times)	0.48	0.51	0.63	0.66	0.61
Profitability	Return on total assets (%)	3.76	1.45	3.26	5.72	5.45
	Return on stockholders' equity (%)	12.99	3.00	9.97	18.44	16.75
	Pre-tax income to paid-in capital (%)	18.73	4.42	15.38	31.72	32.96
	Profit ratio (%)	6.45	1.49	4.04	7.60	7.73
	Earnings per share (TWD)	1.67	0.48	1.13	2.38	2.42
Cash flow	Cash flow ratio (%)	93.70	65.75	62.02	60.66	57.74
	Cash flow adequacy ratio (%)	825.91	678.90	764.39	639.17	578.40
	Cash reinvestment ratio (%)	15.20	13.23	19.12	16.89	13.49
Leverage	Operating leverage	3.11	13.40	4.20	2.74	2.53
	Financial leverage	1.19	58.82	1.35	1.18	1.17

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

Item\Year		2021	2022	2023	2024	2025
Financial structure %	Debt ratio	72.64	73.89	71.85	71.08	69.68
	Ratio of long-term capital to fixed assets	195.34	179.32	167.03	196.06	204.87
Solvency %	Current ratio	161.71	95.59	71.03	100.77	82.94
	Quick ratio	142.97	77.14	57.27	84.27	68.55
	Interest earned ratio (times)	660.63	258.73	401.44	675.64	594.47
Operating performance	Accounts receivable turnover (times)	11.83	11.90	16.28	18.17	18.17
	Average collection period	30.86	30.67	22.41	20.08	20.09
	Inventory turnover (times)	-	-	-	-	-
	Accounts payable turnover (times)	-	-	-	-	-
	Average days in sales	-	-	-	-	-
	Property, plant and equipment turnover (times)	1.09	1.23	1.43	1.57	1.55
	Total assets turnover (times)	0.50	0.52	0.61	0.62	0.58
Profitability	Return on total assets (%)	4.18	1.72	3.23	5.78	5.42
	Return on stockholders' equity (%)	14.25	3.97	9.43	17.91	16.01
	Pre-tax income to paid-in capital (%)	20.15	6.47	13.31	28.12	28.82
	Profit ratio (%)	7.10	2.03	4.22	8.21	8.21
	Earnings per share (TWD)	1.67	0.48	1.13	2.38	2.42
Cash flow	Cash flow ratio (%)	109.78	73.20	60.11	57.18	51.02
	Cash flow adequacy ratio (%)	708.23	600.13	617.51	516.10	499.86
	Cash reinvestment ratio (%)	16.38	13.80	17.64	14.65	11.95
Leverage	Operating leverage	2.46	5.82	5.38	3.17	2.79
	Financial leverage	1.13	1.60	1.52	1.22	1.20

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

Unit: TWD thousand

Item	2021	2022	2023	2024	2025
Lobbying, interest representation or similar	0	0	0	0	0
Local, regional or national political campaigns/ organizations/candidates	0	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	48,525,167
Other (e.g. spending related to ballot measures or referendums)	0	0	0	0	0
Total contributions and other spending	30,734,332	36,942,418	56,564,101	50,334,643	48,525,167
Data coverage (as % of denominator, indicating the organizational scope of the reported data)	100	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 has not experienced any personnel fatalities or total aircraft destruction incidents between 2022 and 2025.

Passenger Fatalities	2022	2023	2024	2025
Number	0	0	0	0

China Airlines successfully passed the IATA Operational Safety Audit (IOSA) certification for the 12th consecutive time in 2025. The most recent certification is as follow:


Certificate
of Registration
IATA is proud to recognize that
China Airlines

III. Fleet Age

	2022	2023	2024	2025
Average fleet age	9.9	9.9	9.6	9.5

III. Online Sales Channels and Sales Amount for China Airlines

	2022	2023	2024	2025	2025 Objectives
Percentage of Ticket Buyers (%)	25.3	28.2	35.3	36.6	38
Percentage of Sales Amount (%)	28.5	30.5	37.4	37.2	38

Environmental Performance

CAL Greenhouse Gas Emissions

(Unit: Tons CO_2e)

Primary	Secondery Item	2022		2023		2024		2025		2025 Objective	Achievement Rate
Category 1 GHG Emissions	Flight Operations	5,435,050	5,439,091	6,048,568	6,052,838	6,224,228	6,228,363	6,525,728	6,528,842	6,851,199	105%
	Ground Operations	4,041		4,270		4,135		3,114			
Category 2 GHG Emissions	Ground Operations	16,468		16,839		16,124		16,138		17,736	110%
Category 3-6 GHG Emissions	Ground Operations	1,240,935		1,389,211		1,432,746		1,529,257		1,576,069	103%

Note: From 2023, emission figures incorporate global site data and have passed verification by external sources.

CAL Energy Usage

Note: CAL's aviation fuel efficiency for the entire fleet includes training aircraft and maintenance oil; the aviation fuel efficiency for passenger/cargo aircraft only collects the operational use of aviation fuel.

Primary Item	Secondary Item	Unit	2022	2023	2024	2025	2025 Objectives	Achievement Rate
Aviation Fuel Usage	All Aircraft (non-renewable energy)	Tons	1,717,758	1,911,669	1,967,183	2,053,794	Overall Fleet Fuel Efficiency 0.2373 tons/1000 RTK	100%
	Sustainable Aviation/ Alternative Fuel	Tons (%)	23.1	24.05 (0.0013)	21.31 (0.0011)	10,524 (0.51)	0.5%	100%
Aviation Fuel Efficiency	Passenger Aircraft	L/RPK*100	7.2469	4.3343	4.2825	4.3093	4.3343	101%
	Cargo Aircraft	L/FRTK	0.2060	0.2099	0.2039	0.2080	0.2099	101%
	All Aircrafts(Note)	Tons/Thousand RTK	0.2472	0.2287	0.2284	0.2292	0.2304	100%
Aviation Fuel Efficiency	Passenger Aircraft	tonsCO2e equivalent per thousand Revenue Passenger Kilometers (RPK)	0.1834	0.1097	0.1084	0.1091	0.1097	101%
	Cargo Aircraft		0.5213	0.5313	0.5162	0.5264	0.5313	101%
	All Aircrafts(Note)		0.7821	0.7236	0.7228	0.6992	0.7284	104%
Energy Consumption	Aviation Fuel	MWh(GJ)	21,044,032 (75,752,456)	23,419,521 (84,303,532)	24,099,663 (86,751,847)	25,160,998 (90,572,348)	Energy Consumption 26,568,150 megawatt-hours	105%
	Gasoline	MWh(GJ)	2,248 (8,091)	2,443 (8,795)	2,296 (8,266)	2,485 (8,945)		
	LPG (Liquefied Petroleum Gas)	MWh(GJ)	0.66 (2.38)	0.88 (3.18)	0.22 (0.81)	281,959 (1,014,972)		
	Diesel	MWh(GJ)	6,871 (24,733)	7,610 (27,394)	7,545 (27,159)	7,973 (28,702)		
	Natural Gas	MWh(GJ)	291 (1,049)	272 (978)	243 (875)	698 (2,513)		
	Electricity Purchased	MWh(GJ)	32,354 (116,465)	31,853 (114,662)	31,813 (114.518)	34,259 (123,321)		
	Renewable Energy (Solar)	MWh(GJ)	110 (296)	119 (428)	108 (389)	197 (710)	195	101%

CAL Resource Management

Note 1: The procurement percentage is calculated as: procurement expenditure / cost of goods sold.
Note 2: The weight-based percentage is calculated as: Total Weight of Recycled Content (including certified materials) within the specific packaging category / Total Packaging Weight.
Note 3: The reporting boundary includes the weight of packaging materials confirmed to be recovered and recycled through the Company's recycling programs.
Note 4: Annual special investments and promotional projects are not included in this table. (Pleaserefer to the financial yearbook for more detailed information.)

Primary Item	Secondary Item	Unit	2022	2023	2024	2025	2025 Objectives	Achievement Rate
Water Resources	Water withdrawal	Million tons	0.108553	0.124226	0.124017	0.126897	0.136419	108%
	Water consumption	Million tons	0.05384	0.06302	0.057971	0.064309	0.063768	99%
	Water discharge	Million tons	0.05471	0.06121	0.066046	0.062588	N/A	N/A
Plastic packaging (plastic packaging related to passenger / cargotransport)	Weight of Plastic Packaging	Tons	1,768	1,915	1,765	1,638	1,915	117%
	Percentage of Purchase of Plastic Packaging (Note 1)	%	100%	100%	100%	100%	100%	100%
	Percentage of Recyclable Plastic Packaging	%	62.84%	62.40%	63.95%	61.56%	62.40%	101%
	Percentage of Biodegradable Plastic Packaging	%	0.12%	0.69%	0.88%	1.05%	N/A	N/A
	Percentage of Recycled Plastic Packaging (Note 2)	%	37.04%	36.91%	35.16%	37.39%	36.91%	99%
Environmental investment (Note 4)	Total Investment Amount	TWD thousand	170,852	229,570	266,503	366,433	N/A	N/A
	Saving and Cost Avoidance	TWD thousand	360,552	386,467	331,085	355,033	N/A	N/A

CAL Pollution and Emissions

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

Primary Item	Secondary Item	Unit	2022	2023	2024	2025	2025 Objectives	Achievement Rate
NOx Emissions	Passenger Aircraft	g/RPK	0.0183	0.0119	0.0130	0.0133	0.0183	141%
	Cargo Aircraft	g/RTK	0.0291	0.0278	0.0276	0.0284	0.0291	103%
Waste Management (Note 1)	Total waste recycling and reuse	Tons	769	1,166	1,304	1,251	1,891	151%
	Total Waste Disposal	Tons	803	1,247	1,187	1,190	1,722	145%
	Incineration (energy recovery)	Tons	113	122	118	138	171	124%
	Incineration (without energy recovery)	Tons	629	986	948	839	1,375	164%
	Alternative waste disposal methods, including chemical treatment and stabilization, are available for managing waste volume.	Tons	61	139	121	213	218	102%
Food Waste Management (Note 2)	Food Waste Produced	Tons	774	2,151	2,324	2,465	3,369	137%
	Percentage of Alternative Disposal	%	100%	100%	100%	100%	100%	100%
	Global Average Waste per Airport(Note 3)	grams per capita	1.84	1.15	0.93	0.70	0.93	133%
	Food Waste Generation Rate for Return Flights to Taiwan	kg/meal	0.65	0.33	0.31	0.35	0.37	106%

The Climate-related Information Comparison Table for TWSE/TPEx Listed Companies

Item	Execution Status/Page Number
1. Describe Supervision and Management of Climate-Related Risks and Opportunities by Board of Directors and Management	P.85
2. Describe Impact of Identified Climate Risks and Opportunities on Company's Business, Strategy, and Finance in Short, Medium, and Long Term	P.86-88
3. Describe Effects of Extreme Weather Events and Transition Actions on Financial Sector	P.86-88
4. Describe How Climate Risk Identification, Assessment and Management Processes are Integrated into the Overall Risk Management System	P.86-90
5. Describe the Scenarios, Parameters, Assumptions, Analysis Factors, and Significant Financial Impacts Considered in Formulation of Strategies to Strengthen Resilience Against Climate and Nature-Related Risks	P.86-88
6. If a Transition Plan Is in Place to Mitigate Climate-Related Risks, Please Provide a Detailed Description of the Plan's Content. Additionally, Include Indicators and Objectives Utilized to Identify and Manage Both Physical and Transitional Risks	P.86-88
7. If Utilizing Internal Carbon Pricing as a Tool for Climate Governance Planning, Provide an Explanation for the Basis of Price Determination	P.94
8. If Climate-Related Goals Are Established, Provide an Explanation of the Activities Covered, Scope of GHG Emissions, Planning Schedule, and the Annual Progress. If Carbon Offsetting or Renewable Energy Certificates (RECs) Are Utilized to Meet These Goals, Specify the Source and Quantity of Carbon Offset or the Quantity of RECs	P.94. 97, 98
9. Inventory and Verification of Greenhouse Gas Emissions, Reduction Targets, Strategies, and Action Plans	P.160
1-1-1 GHG Inventory Information: Provide Data on Emissions (in Metric Tons of CO2e), Intensity (in Metric Tons of CO2e/Million Dollars), and Data Coverage for the Past Two Years.	P.160
1-1-2 GHG Assurance Information: Describe Assurance Status over Past Two Fiscal Years, Including Assurance Scope, Institutions, Criteria, and Opinions.	P.161
1-2 GHG Reduction Targets, Strategies, and Specific Action Plans: Describe Baseline Year and Relevant Data for Greenhouse Gas Reduction, Together with Reduction Targets, Strategies, Specific Action Plans, and Achievement of Reduction Targets.	P.89, 90, 94, 97

1.1 Recent Two-Year Company Greenhouse Gas Inventory and Verification Status Company Profile

- Companies with capital exceeding TWD10 billion, the steel industry, and the cement industry
- In accordance with the Sustainable Development Roadmap for TWSE and TPEx Listed Companies, the following, at a minimum, must be disclosed:
  1. Parent company individual inventory and consolidated financial report subsidiary inventory
  2. Parent company standalone financial statements and consolidated financial statements of subsidiaries

1.1.1 Greenhouse gas inventory information

Disclosure of greenhouse gas emissions (metric tons CO_2e), intensity (metric tons CO_2e per TWD1 million), and data coverage for the most recent two years. (See below)

1.1.2 Greenhouse gas assurance information

Describe Assurance Status over Past Two Fiscal Years, Including Assurance Scope, Institutions, Criteria, and Opinions. (See below)

Year		2024				2025			
Item (Unit)	Scope	CO2 Emissions (tons CO2e)	Intensity (tons CO2e per TWD1,000,000 of revenue)	Assurance Organization	Circumstances Regarding Assurance	CO2 Emissions (tons CO2e)	Intensity (tons CO2e per TWD1,000,000 of revenue)	Assurance Organization	Circumstances Regarding Assurance
The Company	Scope 1	6,228,363	-	DNV	Scope 1 and 2: Reasonable Assurance Scope 3: Limited Assurance	6,528,842.0	-	DNV	Scope 1 and 2: Reasonable Assurance Scope 3: Limited Assurance
	Scope 2	16,124	-			16,138.3	-		
	Scope 3	1,432,790	-			1,529,257.2	-		
	Subtotal	7,677,277	-			8,074,237.5	-		
All subsidiaries included in the consolidated financial statements	Scope 1	563,145.61	-	• DNV • ETC • TÜV NORD • DestBest • Afnor • ARES • PWC • CPC	Scope 1 and 2: Reasonable Assurance Scope 3: Limited Assurance	590,597.0	-	• DNV • TÜV NORD • DestBest • Afnor • ARES • PWC • CPC	Scope 1 and 2: Reasonable Assurance Scope 3: Limited Assurance
	Scope 2	29,578.36	-			29,150.7	-		
	Scope 3	135,067.72	-			139,342.5	-		
	Subtotal	727,791.69	-			759,090.2	-		
Total		8,405,069	41.23			8,833,327.7	42.25		

Note 1: The energy intensity for 2025 and 2024 was calculated based on CAL Group's revenue of TWD209,090,310 thousand and TWD203,873,651 thousand, respectively, according to CAL's financial information.

Note 2: Scope 3 is subject to a materiality assessment

TCFD Index

	Content Aligned with the TCFD Framework	ESG report pp.	TCFD/TNFD report pp.
Governance	1. Board of Directors' Supervision of Climate-Related Risks and Opportunities	P.85	P.8
	2. Management-level Responsibility for Assessing and Managing Climate-related Risks and Opportunities	P.85	P.9
Strategy	1.Identification of Short-, Medium-, and Long-term Climate-related Risks and Opportunities	P.86-88	P.11
	2. Impact of Climate-Related Risks and Opportunities on the Organization's Business, Strategy, and Finances	P.86-88	P.13
	3. Organizational Strategic Resilience Takes into Account Various Climate-related Scenarios (Including Scenarios that are 2°C or More Stringent)	P.86-88	P.21
Risk Management	1. Procedure for Identifying and Assessing Climate-Related Risks in Organizational Institutions	P.86-90	P.23
	2. Procedure for Managing Climate-Related Risks in Organizational Institutions	P.86-90	P.26
	3. Integration of Process for Identifying, Assessing, and Managing Climate-related Risks with Organization's Overall Risk Management Mechanism.	P.86-90	P.26
Indicators and Objectives	1. Organization Utilizes Indicators to Evaluate Climate-Related Risks and Opportunities in Alignment with Its Strategy and Risk Management Processes	P.85	P.37
	2. Disclosure of Greenhouse Gas Emissions and Associated Risks in Scopes 1, 2, and 3	P.97	P.38
	3. Objectives Utilized and Achievement Status in Managing Climate-Related Risks and Opportunities by the Organization	P.86-88	P.39

TNFD Index

	Content Aligned with the TCFD and TNFD Frameworks	ESG report pp.
Governance	1. Board of Directors' Supervision of Nature-Related Dependencies, Impacts, and Risks/Opportunities	P.85
	2. Management-level Responsibility for Assessing and Managing Nature-related Dependencies, Impacts, and Risks/Opportunities	P.85
	3. Methods for Engaging with Stakeholders Who Are Affected by and Involved in Assessing and Managing Nature-Related Dependencies, Impacts, and Risks/Opportunities	P.91, 93
Strategy	1. Identification of Short-, Medium-, and Long-term Nature-related Dependencies, Impacts, and Risks/Opportunities	P.91-92
	2. Impact of Nature-Related Dependencies, Impacts, Risks/Opportunities, and Transitional Actions on the Organization's Business, Strategy, and Finances	P.91
	3. Enhancing Strategic Capacity for Responding to Nature-Related Risks by Considering a Range of Potential Scenarios	P.91
	4. Disclosure of Information Regarding Locations of Assets and/or Activities That Pose Higher Risks to Biodiversity in Direct Operations and Upstream/Downstream Value Chain	P.91

Content Aligned with the TCFD and TNFD Frameworks		ESG report pp.
Risk Management	Process for Identification and Assessment of Nature-related Dependencies, Impacts, and Risks/Opportunities (Including Upstream and Downstream)	P.91
	Process for Management of Nature-related Dependencies, Impacts, and Risks/Opportunities	P.85, 91-92
	Integration of Process for Identifying, Assessing, Prioritizing, and Monitoring Nature-related Risks with Organization's Overall Risk Management Mechanism	P.85
Indicators and Objectives	Organization Utilizes Indicators to Evaluate Nature-Related Risks and Opportunities in Alignment with Its Strategy and Risk Management Processes	P.93
	Disclosure of Indicators for Assessing and Managing Nature-Related Dependencies and Impacts	P.93
	Objectives Utilized and Achievement Status in Managing Nature-Related Dependencies, Impacts, and Risks/Opportunities by the Organization	P.81, 93

Relevant Data Statistics of Human Resources

GRI 2-21

Category	Groups	Total	Male	Female	Total	Male	Female
Full-time Employees		11,530	5,637	5,893	949	449	500
Non-full-time Employees		94	17	77	5	2	3
Temporary Employees		16	14	2	0	0	0
Age	Under 30	1,415	528	887	207	82	125
	30 to 50	6,760	3,028	3,732	505	204	301
	Above 51	3,465	2,112	1,353	242	165	77
Job Category	Business	3,269	1,268	2,001	430	149	281
	Air service	4,461	1,557	2,904	236	103	133
	Maintenance	2,256	2,144	112	143	133	10
	Others(Note 1)	1,654	699	955	144	65	79
Ranking	Senior Management(Note 2)	130	90	40	20	17	3
	Mid-level Management	363	246	117	33	22	11
	Junior Management	180	130	50	38	26	12
	Non-executive Employees	10,967	5,202	5,765	863	386	477
Region	Taiwan	10,022	5,057	4,965	930	440	490
	China	175	93	82	24	11	13
	Asia	977	314	663	-	-	-
	Americas	290	128	162	-	-	-
	Europe	123	55	68	-	-	-
	Oceania	53	21	32	-	-	-
Education	Master/PhD	1,492	837	655	68	42	26
	Bachelor/Associate	9,595	4,435	5,160	823	360	463
	Senior High	470	350	120	62	48	14
	Others	83	46	37	1	1	-
Indigenous Employees		87	44	43	9	-	9
Disabled Employees		99	69	30	7	4	3
Total		11,640	5,668	5,972	954	451	503
Interns (Not Included in the Number of Employees)		58	16	42	29	10	19

Workforce Structure of CAL Group in 2025

CAL: Employs a total of 87 Indigenous individuals (44 males, 43 females) and 99 disabled individuals (69 males, 30 females).
AE: Employs a total of 9 Indigenous individuals (0 males, 9 females) and 7 disabled individuals (4 males, 3 females).

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 by Region in 2025

	Category	Taiwan	China	Asia	Americas	Europe	Oceania
	Full-time Employees	9,931	175	964	287	122	51
	Non-full-time Employees	75	-	13	3	1	2
	Temporary Employees	16	-	-	-	-	-
	Number of People	10,022	175	977	290	123	53
	Full-time Employees	925	24	-	-	-	-
	Non-full-time Employees	5	-	-	-	-	-
	Temporary Employees	-	-	-	-	-	-
	Number of People	930	24	-	-	-	-

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) in 2025

Distribution of Dispatched Workers			
Job Type	Male	Female	Total
Maintenance, Cleaning, Marshaling, and Other General Ground Services	77	25	102
Paperwork Processing	5	38	43
Number of People	82	63	145

Note 1: The calculation is based on the number of employees as of December 31, 2025.
Note 2: AE has no contracted employees.

2025 CAL Workforce Breakdown by Nationality

Countries	Share of Total Workforce (%)	Share of Management Positions (%)
R.O.C.	86.85%	87.96%
Thailand	2.64%	0.59%
Japan	1.95%	2.82%
China	1.57%	1.78%
United States	1.38%	1.63%
Others	5.60%	5.20%

Workplace Gender Diversity of CAL in 2025 and Targets

Indicator	Current Conditions (0-100%)	Objectives
Share of women in total workforce	51.31%	48%/Target year: 2026
Share of women in all management positions	30.33%	27%/Target year: 2030
Share of women in junior management positions	27.78%	27%/Target year: 2026
Share of women in top management positions	30.77%	25%/Target year: 2026
Share of women in management positions in revenue-generating functions	39.94%	29%/Target year: 2026
Share of women in STEM-related positions	11.73%	8%/Target year: 2026

Note: According to the S&P Global CSA definition, "STEM" refers to positions related to science, technology, engineering, and math.

Unpaid Parental Leave Statistics of CAL Group in 2025

Parental Leave Statistics						
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Number of Employees Eligible for Parental Leave in 2025 (A)	517	362	879	44	21	65
Actual Number of Parental Leave Applications in 2025 (B)	401	38	439	16	2	18
2025 Parental Leave Application Rate (B/Ax100%)	77.56%	10.50%	49.94%	36.36%	9.52%	27.69%
Number of Employees on Parental Leave Scheduled to Return in 2025 (C)	174	18	192	24	2	26
Number of Employees Reapplying for Parental Leave Reinstatement in 2025 (D)	231	21	252	17	2	19
2025 Parental Leave Return Rate (D/Cx100%)	132.76%	116.67%	131.25%	70.83%	100.00%	73.08%
Total Number of Employees Returning from Parental Leave in 2024 (E)	208	24	232	26	1	27
Number of Employees who Returned to Work after Parental Leave in 2024 and Completed One Year of Service (F)	199	21	220	23	1	24
2025 Parental Leave Return and Retention Rate (F/E*100%)	95.67%	87.50%	94.83%	88.46%	100.00%	88.89%

Note: (A): Number of employees with children born between January 1, 2022, and December 31, 2025.

Employee Turnover Statistics of CAL Group in 2025

Category		CAL 2023		CAL 2024		CAL 2025		AE 2023		AE 2024		AE 2025	
		Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Age	Under 30	100	15.17%	134	22.11%	100	19.49%	23	24.21%	32	39.51%	32	45.71%
	31 to 50	297	45.07%	205	33.83%	158	30.80%	52	54.74%	37	45.68%	21	30.00%
	Above 51	262	39.76%	267	44.06%	255	49.71%	20	21.05%	12	14.81%	17	24.29%
Gender	Male	308	46.74%	295	48.68%	254	49.51%	53	55.79%	42	51.85%	47	67.14%
	Female	351	53.26%	311	51.32%	259	50.49%	42	44.21%	39	48.15%	23	32.86%
Region	Taiwan	410	62.22%	355	58.58%	310	60.43%	86	90.53%	68	83.95%	68	97.14%
	China	14	2.12%	21	3.47%	4	0.78%	9	9.47%	13	16.05%	2	2.86%
	Asia	155	23.52%	171	28.22%	143	27.88%	0	0.00%	0	0.00%	0	0.00%
	Americas	51	7.74%	41	6.77%	38	7.41%	0	0.00%	0	0.00%	0	0.00%
	Europe	16	2.73%	16	2.64%	15	2.92%	0	0.00%	0	0.00%	0	0.00%
	Oceania	8	1.67%	2	0.33%	3	0.58%	0	0.00%	0	0.00%	0	0.00%
Voluntary		515	4.57%	418	3.63%	391	3.36%	77	8.70%	59	6.18%	44	4.61%
Involuntary		144	1.28%	188	1.63%	122	1.05%	18	2.03%	22	2.31%	26	2.73%
Total		659	5.85%	606	5.26%	513	4.41%	95	10.73%	81	8.49%	70	7.34%

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

Category	Percentage of the Total Assessed Amount over the Past 3 Years	Percentage of the Total Assessed Amount of Identified Risks	Risk Percentage after Mitigation Measures
CAL	100	26.76	100
Contractors and Tier 1 Suppliers	100	50	100
Joint venture	100	0	100

Gender Pay Gap Analysis of China Airlines in 2025

Indicator	Difference between Male and Female Employees (%)
Gender pay gap (mean)	17%
Gender pay gap (median)	18%
Bonus gap (mean)	10%
Bonus gap (median)	10%

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: CAL conducted an annual review and disclosure of this information.

Annual Total Compensation Ratio in 2025 (Other Employees as 1)

Indicator	CAL	AE
The annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual)	3.02	1.92
The percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	0.79	0.86

Note: pilots and managers are not included.

Other Matters (Major Violations)

GRI 2-27

On October 7, 2025, the Taoyuan City Government Labor Inspection Office sent personnel to CAL to conduct a labor inspection and review the duty arrangements for multiple Cargo Aircraft flights operated by CAL during the period from August to September 2025. CAL was found to have violated Article 35 of the Labor Standards Act by failing to schedule at least 30 consecutive minutes of rest, resulting in workers working continuously for more than four hours without rest, and was fined TWD1,000,000. CAL's current system complies with international civil aviation standards. When deploying the regional route standard (two-person) crew, crewmembers are permitted to use the restroom and take meals, and aside from aircraft takeoff and landing, the remaining work time is largely devoted to preparation, monitoring, and related duties. The relevant cases primarily arose from discrepancies between civil aviation regulations and labor laws. CAL is currently actively pursuing administrative remedies with the competent authorities to safeguard its rights and interests. 2025 labor-related penalties totaled 7 cases, with total fines amounting to TWD 3.375 million; information on relevant penalties for 2026 will be separately disclosed in CAL's annual report.

Note: Definition of a material violation: Cases that, due to violations of the provisions of the Labor Standards Act, have been fined by the competent authorities in an amount of no less than TWD1 million (inclusive) and constitute material information announced to the public pursuant to the Securities and Exchange Act and its related regulations. The determination is based on the sanction disposition formally rendered by the competent authorities, and, accordingly, material information reporting and disclosure are handled in accordance with the law.

Employee Training Statistics of CAL Group from 2022 to 2025

	Category		2022 Hours	2022 Number of people	2022 Training Hours per Person	2023 Hours	2023 Number of people	2023 Training Hours per Person	2024 Hours	2024 Number of people	2024 Training Hours per Person	2025 Hours	2025 Number of people	2025 Training Hours per Person	Total Budget	Number of Classes Offered	Completion Rate
	Job Category	Business	90,321	3,282	27,52	84,908	3,506	24.22	75,576	3,515	21.50	76,760	3,582	21.43	456,052,799	4,058	98.03%
		Air service	240,993	4,360	55,27	325,751	4,694	69.40	260,949	4,783	54.56	228,644	4,922	46.45			
		Maintenance	85,491	2,236	38,23	81,264	2,228	36.47	90,258	2,303	39.19	90,571	2,330	38.87			
		Others	34,504	1,767	19,53	35,602	1,843	19.32	34,712	1,809	19.19	31,693	1,834	17.28			
	Gender	Male	243,212	5,772	42,14	195,168	5,912	33.01	193,378	5,973	32.38	184,418	6,022	30.62			
		Female	208,097	5,873	35,43	332,357	6,359	52.27	268,117	6,437	41.65	243,251	6,646	36.60			
	Job Category	Business	3,307	239	13,83	6,177.00	331.00	18.66	4,444.34	419.00	10.61	5,629.50	398.00	14.14	37,913,217	12,142	99.99%
		Air service	10,857	223	48,69	17,945.30	246.00	72.95	17,675.00	257.00	68.77	16,089.25	255.00	63.10			
		Maintenance	7,424	134	55,40	12,557.00	139.00	90.34	14,283.10	152.00	93.97	10,157.00	162.00	62.70			
		Others	1,796	65	27,63	1,920.00	56.00	34.29	1,869.62	148.00	12.63	1,822.75	73.00	24.97			
	Gender	Male	17,187	349	49,25	10,865.50	379.00	28.67	26,703.73	462.00	57.80	24,561.00	443.00	55.44			
		Female	6,196	312	19,86	27,733.80	393.00	70.57	11,568.33	514.00	22.51	9,137.50	445.00	20.53			

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 worldwide branch offices.
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

Year	Unit	Taoyuan Head Office	Maintenance Division	Taipei Branch	Kaohsiung Branch	Total
2023	Number of Annual Disabling Injuries	45	4	1	5	55
	Absence Days of Annual 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	Number of Annual Disabling Injuries	37	8	0	1	46
	Absence Days of Annual Disabling Injuries	583	6,206	0	3	6,792
	FR	2.62	1.72	0	1.43	2.29
	SR	41	1,335	0	4	339
	FSI	0.32	1.51	0	0.07	0.88
2025	Number of Annual Disabling Injuries	33	5	0	4	42
	Absence Days of Annual Disabling Injuries	281	11	0	76	368
	FR	2.35	1.06	0	4.56	2.06
	SR	20	2	0	86	18
	FSI	0.21	0.04	0	0.62	0.19

Note 1: Calculated at 8 hours per day per person.
Note 2: Disabling Frequency Rate (FR) refers to the number of disabling injuries per million work hours. The calculation method for the Disabling Frequency Rate is: (Total number of disabling injury cases for the year ÷ Total work hours) × 1,000,000. The total number of disabling injury cases includes 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 Severity Rate (SR) represents the total number of lost days due to disabling injuries per million work hours. The calculation method for the Disabling Severity Rate is: (Total lost days due to disabling injuries for the year ÷ Total work hours) × 1,000,000. The calculation method for the number of lost days for different types of disabling injuries follows the "Occupational Injury Statistics Reporting System." The precision of the calculated result is rounded to the nearest whole number, with any decimal points discarded.
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: 2023-2025 averages in the air transport industry published by the Ministry of Labor: FR=3.59, SR=48, FSI=0.41.
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.

2025 Occupational Injury and Occupational Disease Statistics for CAL and Mandarin Airlines

Item	Male	Female	Total	Taoyuan Head Office	EMO Park	Taipei Branch	Kaohsiung Branch	Male	Female	Total
Number of Recordable Occupational Injuries	10	32	42	33	5	0	4	4	1	5
Disabling Injury Frequency Rate	0.96	3.23	2.06	2.35	1.06	0	4.56	4.54	0.99	2.65
Disabling Injury Severity Rate	11	25	18	20	2	0	86	19	57	39
Incidents Resulting in Work-Related Fatalities	0	0	0	0	0	0	0	0	0	0
Rate of Fatalities as a Result of Occupational Injury	0	0	0	0	0	0	0	0	0	0
Occupational Disease Rate	0	0	0	0	0	0	0	0	0	0
Number of High-consequence Occupational Injuries	0	0	0	0	0	0	0	0	0	0
Rate of High-consequence Occupational Injuries	0	0	0	0	0	0	0	0	0	0
Absence Rate	0.65%	2.32%	1.42%	1.72%	0.66%	2.47%	1.23%	0.65%	0.64%	0.64%
Total Working Hours	10,400,880	9,895,104	20,295,984	14,006,256	4,691,712	722,256	875,760	880,456	1,005,592	1,886,048

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 was 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: Disabling Injury Frequency Rate is equivalent to the definition of Recordable Occupational Injuries Rate in the GRI Standards.
Note 5: High-consequence Work-Related Injury Rate: 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 6: The primary type of occupational injury is incidents of falls caused by unsafe behavior by staff.
Note 7: In 2025, CAL's overall occupational injury disabling frequency rate (FR) was 2.06, disabling severity rate (SR) was 18, and the frequency-severity index (FSI) was 0.19. All three metrics were below the Ministry of Labor's announced 2023–2025 average values for the air transportation industry: FR (3.59), SR (48), and FSI (0.41). Overall, all indicators were effectively controlled in 2025.
Note 8: This statistic does not include commuting accidents caused by transportation that is not arranged by the company.
Note 9: Work-related fatality rate: (Number of occupational fatalities ÷ Total work hours) x 1,000,000.

Non-Employee Occupational Hazards Statistics of CAL Group in 2025

Company	Item	Contracted employees	Contractors
Non-employees of CAL	Number of Recordable Occupational Injuries	0	0
	Disabling Injury Frequency Rate	0	0
	Incidents Resulting in Work-Related Fatalities	0	0
	Rate of Fatalities as a Result of Occupational Injury	0.00	0.00
	Number of High-consequence Occupational Injuries	0	0
	Rate of High-consequence Occupational Injuries	0.00	0.00
	Total Working Hours	285,360	708,480

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

Progress Report on the Implementation of IFRS S1/S2

In 2023, the International Sustainability Standards Board (ISSB) officially issued IFRS S1, "General Requirements for Disclosure of Sustainability-related Financial Information," and IFRS S2, "Climate-related Disclosures." CAL actively responds to government policies by aligning with the IFRS Sustainability Disclosure Standards in accordance with the Taiwan Stock Exchange's "IFRS Sustainability Disclosure Standards Implementation Plan." CAL's implementation schedule completed the first phase, "Analysis and Planning," from the fourth quarter of 2024 to the first quarter of 2025. The second phase, "Design and Execution," was completed from the second quarter to the fourth quarter of 2025. Progress and control measures were reported quarterly to the Board of Directors to ensure that corporate governance practices remain consistent with international standards.

The current implementation plan and response strategy consist of three phases: Phase One involves establishing a cross-departmental IFRS project team to identify the reporting entities and complete the formulation of the implementation plan, while simultaneously assessing the significant differences and impacts between existing sustainability/climate information and the IFRS Sustainability Disclosure Standards. Phase Two focuses on identifying sustainability/climate-related risks, opportunities, and their potential financial impacts to evaluate material sustainability/climate-related financial information. This phase also includes further adjustments to company processes, financial and non-financial reporting procedures, information systems, supply chain management processes, internal controls, and daily operations across departments to ensure alignment between daily operations and disclosure requirements. Phase Three entails piloting the preparation of a dedicated sustainability information section in the annual report.

GRI Content Index

GRI 2-4, 2-6

GRI 1, GRI 2, and GRI 3 are based on the GRI Universal Standards 2021, GRI 101 updated to the 2024 version, 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, 2025 to December 31, 2025 in accordance with the GRI Standards
GRI 1 in use	GRI 1: Foundation 2021
Relevant Industry Guidelines According to GRI	[Relevant Industry Guidelines According to GRI Header]

GRI Guidelines/ Other Sources		Disclosure Item	Location (Page No.)
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	2-21	Annual total compensation ratio	P.162
	2-22	Statement on sustainable development strategy	P.6
	2-23	Policy commitments	P.106, 152
	2-24	Embedding policy commitments	P.106, 152
	2-25	Processes to remediate negative impacts	P.106-107, 152
	2-26	Mechanisms for seeking advice and raising concerns	P.22
	2-27	Regulatory Compliance	P.152, 164
	2-28	Membership associations	P.25
	2-29	Approach to stakeholder engagement	P.22
	2-30	Collective bargaining agreements	P.115, 118

GRI Guidelines/ Other Sources		Disclosure Item	Location (Page No.)
Material Topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	P.28
	3-2	List of material topics	P.28
	3-3	Management of material topics	P.28

GRI Guidelines/ Other Sources		Disclosure Item	Location (Page No.)
Economy			
GRI 101: Biodiversity	101-1	Policy on Halting and Reversing Biodiversity Loss	P.85
	101-4	Identification of Biodiversity Impact	P.85, 91
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	P.143
	201-2	Financial implications and other risks and opportunities due to climate change	P.83, 85
	201-3	Defined benefit plan obligations and other retirement plans	P.155
	201-4	Financial assistance received from government (Note 6)	-
GRI 202: Market Presence	202-2	Proportion of senior management hired from the local community	P.110
GRI 204: Procurement Practice	204-1	Proportion of spending on local suppliers	P.71
GRI 205: Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	P.152
	205-3	Confirmed incidents of corruption and actions taken (Note 7)	-
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P.152
Environment			
GRI 301: Materials	301-1	Materials used by weight or volume	-
GRI 302: Energy	302-1	Energy consumption within the organization	P.95, 98
	302-2	Energy consumption outside of the organization	P.95, 98
	302-3	Energy intensity	P.95, 97
	302-4	Reduction of energy consumption	P.95, 98
	302-5	Reductions in the energy requirements of products and services	P.95, 98
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	P.95, 99
	303-2	Management of water discharge-related impacts	P.95, 99
	303-3	Water withdrawal	P.95, 99
	303-4	Water discharge	P.95, 99
	303-5	Water consumption	P.95, 99
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	P.95, 97
	305-2	Energy indirect (Scope 2) GHG emissions	P.95, 97

GRI Guidelines/ Other Sources	Disclosure Item		Location (Page No.)
GRI 305: Emissions	305-3	Other indirect (Scope 3) GHG emissions	P.95, 97
	305-4	GHG emissions intensity	P.95, 97
	305-5	Reduction of GHG emissions	P.95, 97
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	P.95, 100
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	P.95, 100
	306-3	Waste generated	P.95, 100
GRI 307: Environmental Compliance	307-1	Non-compliance with environmental laws and regulations (Note 8)	-
GRI 308: Supplier Environment Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	P.71
Society			
GRI 401: Employment	401-1	New employee hires and employee turnover	P.110
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.115
	401-3	Parental leave	P.115
GRI 402: Labor/ Management Relations	402-1	Minimum notice periods regarding operational changes	P.115
GRI 403: Occupational Health and Safety -2018	403-1	Occupational health and safety management system	P.119
	403-2	Hazard identification, risk assessment, and incident investigation	P.121
	403-3	Occupational health services	P.124
	403-4	Worker participation, consultation, and communication on occupational health and safety	P.120
	403-5	Worker training on occupational health and safety	P.124
	403-6	Promotion of worker health	P.124
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.124
	403-8	Workers covered by an occupational health and safety management system	P.119
	403-9	Work-related injuries	P.121
	403-10	Work-related ill health	P.124

GRI Guidelines/ Other Sources	Disclosure Item		Location (Page No.)
GRI 404: Training and Education	404-1	Average hours of training per year per employee	P.113
	404-2	Programs for upgrading employee skills and transition assistance programs	P.46
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	P.110
	405-2	Ratio of basic salary and remuneration of women to men	P.115
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	P.106, 107
GRI 407: Freedom of Association andCollective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	P.71
GRI 408: Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	-
GRI 409: Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-
GRI 412: Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	P.106
	412-2	Employee training on human rights policies or procedures	P.106
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
GRI 414: Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	P.71
GRI 415: Public Policy	415-1	Political contributions	-
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	P.62

Note 1: No restatements of information
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.

Sustainability Accounting Standards Board (SASB) Table

Airlines Sustainability Accounting Standard

Topic	Accounting Metric	Unit of Measure	Category	Code	Numerical Value	Corresponding Section	Page No.
Greenhouse Gas Emissions	Total Emissions in Scope 1	Tons (t) of CO2e	Quantitative	TR-AL-110a.1	6,528,842	Appendix Environmental Performance	P.158
	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	Quantitative	TR-AL-110a.2	NA	2.3 Environment	P.95-98
	Total fuel consumed Percentage alternative Percentage sustainable	Gigajoules Percentage (%)	Quantitative	TR-AL-110a.3	(1) 90,572,348 (2) 0 (%) (3) 0.51 (%)	Appendix Environmental Performance	P.159
Labor Practices	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	Quantitative	TR-AL-310a.1	99.14%	2.4.4 Employee Rights	P.118
	Number of work stoppages Total days idle	Number of people Number of days	Quantitative	TR-AL-310a.2	0	2.4.4 Employee Rights	P.118
Competitive Behavior	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	P.152
Accident & Safety Management	Description of implementation and outcomes of a Safety Management System	NA	Quantitative	TR-AL-540a.1	NA	2.1.1 Flight Safety	P.43-48
	Number of aviation accidents	Frequency	Quantitative	TR-AL-540a.2	0	2.1 Trust	P.42
	Number of governmental enforcement actions of aviation safety regulations	Frequency	Quantitative	TR-AL-540a.3	5	2.1 Trust	P.44
Activity Metrics	Available seat kilometers (ASK)	ASK	Quantitative	TR-AL-000.A	55,495,006,784	3.2 Operational Achievements	P.143
	Passenger Load Factor	Percentage	Quantitative	TR-AL-000.B	79.57%	3.2 Operational Achievements	P.143
	Revenue passenger kilometers (RPK)	RPK	Quantitative	TR-AL-000.C	44,159,212,772	3.2 Operational Achievements	P.143
	Freight revenue ton-kilometers (FRTK)	RTK	Quantitative	TR-AL-000.D	5,739,118,743	3.2 Operational Achievements	P.143
	Number of departures	Number	Quantitative	TR-AL-000.E	124,185	3.2 Operational Achievements	P.143
	Average age of fleet	Years	Quantitative	TR-AL-000.F	Average age of aircraft: 9.5 years Passenger aircraft: Average age of aircraft is 9.1 years Cargo aircraft: Average age of aircraft is 11.1 years	Preface, Business Overview	P.8

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	2.4.1Human Rights Management Framework	P.106-110
	Principle 2: Make sure that they are not complicit in human rights abuses	3.4 Regulatory Compliance 2.2.2 Sustainable Supply Chain Management	P.152 P.71
Labor	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	2.4.1 Human Rights Management Framework	P.106-110
	Principle 4: The elimination of all forms of forced and compulsory labor	2.4.1 Human Rights Management Framework	P.106-110
	Principle 5: The effective abolition of child labor	2.4.1 Human Rights Management Framework	P.106-110
	Principle 6: The elimination of discrimination in respect of employment and occupation	2.4.1 Human Rights Management Framework	P.106-110
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges	2.3.2 Nature & Climate Change Mitigation and Adaptation 2.3.3 Net Zero Carbon Emissions	P.85-93 P.94-95
	Principle 8: Undertake initiatives to promote greater environmental responsibility	2.3.1 Governance of Environmental Sustainability	P.81-84
	Principle 9: Encourage the development and diffusion of environmentally friendly technologies	2.3.4 Achievements in Environmental Sustainability	P.95-104
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	3.4 Regulatory Compliance	P.152

Independent Limited Assurance Report

ISAE 3000

Independent Limited Assurance Report

To China Airlines Co., Ltd.:

We were engaged by China Airlines Co., Ltd. (“CAL”) to provide limited assurance over the selected information (“the Subject Matter Information”) on the 2025 Sustainability Report of CAL (“the Report”) for the year ended December 31, 2025.

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.

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, 2025 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 10, 2026

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.

Independent Limited Assurance Report