

安候建業解合會計師事務的

KPMG

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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 attached as Appendix I ("the Subject Matter Information") on the 2023 Sustainability Report of CAL ("the Report") for the year ended December 31, 2023.

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, 2023 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 partner on the assurance resulting in this independent auditors' report is Yu-Ting, Huang.

KPMG

Taipei, Taiwan (Republic of China) Jun 13, 2024

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.



Appendix I: Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Applicable Criteria
1	1-4-3 Materiality Analysis	 CAL identified eight stakeholders in accordance with the five major principles defined in the AA1000 Stakeholder Engagement Standard (SES), and followed the Reporting principles of GRI Standards (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability) to evaluate the significance of material issues overy year in terms of their impact on the economy, environment, and other social challenges. They are used as the basis for planning the sustainable development strategies to identify material issues of stakeholders' primary concern. Different channels of communication are also established to respond to stakeholders' needs and expectations. Step 1 – Analyze the Organization: We analyzed the main activities of CAL and the airline industry, business relationships in the value chain, and risks and challenges of the industry in terms of the external legal environment, economy, environment, and popte. Step 2 – Identify Actual and Potential Impact: CAL analyzed the organization and consulted experts to identify 17 sustainability issues related to CAL (divided into 22 sustainability topics with positive/negative impact). (In 2023, with the addition of the "Biodiversity" sustainability issue, and the adjustment of the "Attracting, Cultivating, and Retaining Talent " sustainability issue, The members of the task forces of CAL's Corporate Sustainability committee and unit managers discuss the opinions and feedback of stakeholders and identified the level of impact of CAL on the economy, environment, people and company operations in each sustainability issue. They also identified business relationships with negative/positive impact and actual and potential impact to effectively manage the impact of material issues and conducted an external survey on eight stakeholders focusing on sustainability issues in early 2024 to effectively incorporate internal and external gerspectives. We asseess the impact on the economy, environment, people	GRI Standards 3-1 Process to determine material topics
2	3-4 Regulatory Compliance	In order to ensure that all directors and employees of the Company comply with ethical behavior including anti-corruption, the Company has formulated the Board Directors Code of Ethical Conduct (the anti-corruption training course for directors has been implemented in 2021, and the training information is detailed in the "3-3 Compliance" of the 2021 CAL Sustainability Report) and the Employee Code of Conduct. Starting from 2017, a three-year awareness-raising program was implemented to foster corporate sustainability. CAL added the CAL Code of Conduct and conducted relevant education	GRI Standards 205-2 Communication and training about anti-corruption policies and
		and training and completed all training in 2020, and continued to train new recruits to	1



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		maintain the training for all employees (details of the training received from 2017 onwards are in the compliance section of each year's CSR/Sustainability Report), and in order to maintain the awareness of regulations, the Company continued to implement the education and training program for all employees in February 2023 with 10,778 attendances and a completion rate of 99.9%, and also continued to train new recruits with 1,052 attendances, with a total completion rate of 100% (Note 1 and Note 2); in addition, CAL employee who violates the CAL Code of Conduct will be punished in accordance with the relevant provisions of the employee reward and punishment regulations and included in the performance evaluation mechanism; depending on the situation, annual bonus / salary adjustment will not be paid according the annual bonus and salary promotion regulations. There were no instances of corruption, violation of customer privacy, conflict of interest, or money laundering /insider trading at CAL's employees in 2023. Note 1: Trainees include separated employees.	procedures
		 In 2018, the Company promoted the Code of Conduct to its affiliates, and in 2020 and 2023, the Company implemented training on the Code of Conduct and education and training on corporate sustainability vision to promote CSR awareness, with a total of 5,140 and 7,829 attendances, respectively, and reached the Company's short-term sustainability goal of providing more than 2 CSR trainings to affiliates by 2025. In addition, the Group Management Meeting in 2022 announced the responsibilities and obligations of directors and supervisors, and the matters that should be coordinated by affiliates in response to the amendment of the Financial Supervisory Law, and in 2023 announced the key points of utilizing AI in capital security and the amendment of the Personal Information Law to provide affiliates with references for their operation and management. In the future, the Company will continue to promote related training. In view of the fact that suppliers are also important partners of the Company, 100% of suppliers who have signed contracts in 2023 are required to sign and implement the Supplier Code of Conduct (including compliance with laws and regulations and anti-corruption concepts). 	
3	2-3-3 Achievements in Environmental Sustainability _ Energy usage	 2025 Energy Usage(MWN7GJ) Non-renewable Fuels: 23,429,847 / 84,340,702 Renewable Fuels(Sustainable Aviation Fuel, SAF): 299 / 1,076 Electricity (purchased): 31,853 / 114,662 Solar photovoltaic: 119 / 428 Note1: Non-renewable fuels include gasoline, diesel, liquefied petroleum gas (LPG), liquefied natural gas (LNG), and aviation fuel. All CAL aircraft are counted as part of the calculation of aircraft fuel consumption. Note2: The scope of purchased electricity covers office areas (CAL Park, Taipei Branch, Songshan Office), maintenance divisions (Hangars 2 and 3, Engine Maintenance Plant), and Kaohsiung Branch. Note3: In 2023, non-renewable energy consumption was 84,455,364 GJ, and renewable energy consumption was 1,504 GJ; totaling 84,456,868 GJ. Note4: The net calorific values for aviation fuel are based on the coefficients announced by the IPCC, while those for natural gas and sustainable aviation fuel are determined by the actual values provided by suppliers. The calorific values for residual gasoline/diesel are calculated using the latest version of the Energy Bureau's Energy Product Unit Calorific Value Table. 	GRI Standards 302-1 Energy consumption within the organization
4	2-3-3 Achievements in Environmental Sustainability _ Aviation Fuel Efficiency Performance	 CAL Fuel Consumption (Ton): 1,911,669 Transport Volume (Thousand RTK): 8,359,335 Fuel Efficiency (Ton / Thousand RTK): 0.2287 Mandarin Airlines Fuel Consumption (Ton): 39,903 Transport Volume (Thousand RTK): 66,367 Fuel Efficiency (Ton / Thousand RTK): 0.6012 	GRI Standards 302-3 Energy intensity



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		 Tigerair Taiwan Fuel Consumption (Ton): 91,738 	
		• Transport Volume (Thousand RTK): 380,879	
		Fuel Efficiency (Ton / Thousand RTK): 0.2409	
	2-3-3 Achievements in Environmental	 CAL Park: (1) Water Shortage Level: Located in Taoyuan City with high water resource risks (2) Water Supply Unit Source Type: Taiwan Water Corporation (freshwater) (3) Water Withdrawal (tap water): 36.46kilotons (4) Water Withdrawal (rainwater): 6.07kilotons 	
5		 EMO Park: (1) Water Shortage Level: Located in Taoyuan City with high water resource risks (2) Water Supply Unit Source Type: Taiwan Water Corporation (freshwater) (3) Water Withdrawal (tap water): 61.55 kilotons Taipei Branch: 	GRI Standards 303-3 Water withdrawal
	Water and Wastewater	 Water Shortage Level: Located in Taipei City with low water resource risks Water Supply Unit Source Type: Taipei Water Department (freshwater) Water Withdrawal (tap water): 4.18 kilotons 	water withdrawar
		 Songshan Office: (1) Water Shortage Level: Located in Taipei City with low water resource risks (2) Water Supply Unit Source Type: Taipei Water Department (freshwater) (3) Water Withdrawal (tap water): 15.97 kilotons 	
		■ Total Water Withdrawal: 124.23 kilotons	
6	2-3-3 Achievements in Environmental Sustainability Water and Wastewater	 CAL Park: Water Shortage Level: Located in Taoyuan City with high water resource risks Wastewater Processing Unit (level): Domestic sewage: Taoyuan Airport Sewage Treatment Plant(secondary treatment) Effluent Standard: ph: 6~9; COD: <100 mg/L; BOD: <30 mg/L; SS: <30 mg/L Water Discharge: 22.31 kilotons EMO Park: Water Shortage Level: Located in Taoyuan City with high water resource risks Water Shortage Level: Located in Taoyuan City with high water resource risks Wastewater Processing Unit (level): Domestic sewage: Taoyuan Airport Sewage Treatment Plant(secondary treatment) Industrial wastewater: CAL's first and second wastewater treatment plants(biological treatment) Effluent Standard: Domestic sewage: ph: 6~9; COD: <100 mg/L; BOD: <30 mg/L; SS: <30 mg/L Industrial wastewater: ph: 6~9; COD: <100 mg/L; SOD: <30 mg/L; Cd: <0.03 mg/L Industrial wastewater: ph: 6~9; COD: <100 mg/L; SS: <30 mg/L Industrial wastewater: ph: 6~9; COD: <100 mg/L; SS: <30 mg/L Industrial wastewater: ph: 6~9; COD: <100 mg/L; SS: <30 mg/L Industrial wastewater: ph: 6~9; COD: <100 mg/L; SS: <30 mg/L Industrial wastewater: 9h: 6~9; COD: <100 mg/L; SS: <30 mg/L Taipei Branch: Water Discharge: Domestic: 9.00 kilotons; Industrial: 17.14 kilotons Taipei Branch: Water Shortage Level: Located in Taipei City with low water resource risks Wastewater Processing Unit (level): Dihua Sewage Treatment Plant(secondary treatment) Effluent Stie: Tamsui River (River with Category D water bodies) Effluent Stendard: ph: 6~9; COD: <100 mg/L; SS: <30 mg/L; MI₃-N: <10mg/L Water Discharge: 1.98 kilotons 	GRI Standards 303-4 Water discharge
		 (1) Water Shortage Level: Located in Taipei City with low water resource risks (2) Wastewater Processing Unit (level): Dihua Sewage Treatment Plant(secondary treatment) 	



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		 (3) Effluent Site: Tamsui River (River with Category D water bodies) (4) Effluent Standard: ph: 6~9; COD: <100 mg/L; SS: <30 mg/L; NH₃-N: <10mg/L (5) Water Discharge: 10.78 kilotons 	
		 Total Water Discharge: 61.21 kilotons In 2023 the emissions of VOCs from maintenance were approximately 20 tons 	
		CAL:	
		 Passenger Aircraft: SOx Emissions: 38.36 Ton SOx Emission Efficiency: 0.0094 g/RTK NOx Emissions: 400.60 Ton NOx Emission Efficiency: 0.0119 g/RPK 	
		 Cargo Aircraft: SOx Emissions: 11.37 Ton SOx Emission Efficiency: 0.0027 g/RTK NOx Emissions: 118.79 Ton NOx Emission Efficiency: 0.0278 g/RTK 	GRI Standards
	Achievements	■ Mandarin Airlines:	Nitrogen oxides
7	in Environmental Sustainability _ Emissions	 Passenger Aircraft: SOx Emissions: 26.58 Ton SOx Emission Efficiency: 0.4004 g/RTK NOx Emissions: 277.54 Ton NOx Emission Efficiency: 0.3863 g/ RPK 	(NOx), sulfur oxides (SOx), and other significant air emissions
		■ Tigerair Taiwan:	
		 Passenger Aircraft: SOx Emissions: 11.56 Ton SOx Emission Efficiency: 0.0304 g/RTK NOx Emissions: 120.77 Ton NOx Emission Efficiency: 0.0279 g/ RPK 	
		■ Note: The emissions of SOx and NOx are calculated using the formula "Total annual emissions = Number of flights x SOx/NOx Emission Factor (Tons / LTO)," where the emission factors are based on the latest numerical values announced by the Environmental Protection Agency (EPA) of the United States for that year.	
		General Domestic Waste:	
		Incineration - with energy recovery: 122 Tons	
		 Incineration - without energy recovery: 986 Ions Recyclable items: 	
		Recycling and reuse: resource recycling: 973 Tons	
		■ Kitchen Waste:	
	2-3-3	 Recycling and reuse: Composting and Pig Farming: 529 Tons 	
8	Achievements in	• Incineration - with energy recovery (in accordance with quarantine requirements): 1,610 Tons	GRI Standards 306-5
	Environmental	■ Hazardous Industrial Waste:	Waste directed to
	Sustainability _ Circular Economy	• Other treatment - heat treatment (e.g., sludge from electroplating): 11 Tons	disposal
		• Other treatment - offshore treatment (e.g., Lithium-ion battery): 1 Tons	
		General (Nonhazardous)Industrial Waste:	
		 Recycling and reuse - resource recycling (e.g., waste lubricants): 194 Ions Other treatment heat treatment (e.g., waste point): 127 Target 	
		 Outer reaument - near reaument (e.g., waste paint): 12/ 10ns Total: 4 552 Tons 	
		 Total: 4,555 Tolls Third-party contractors were appointed for removing and offsite processing of waste for disposal. CAL implements inspections in accordance with the contract to ensure 	
		compliance with regulations.	



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		■ Waste Management (in-flight and ground)	
		 Total waste recycling and reuse: 1,696 Tons 	
		Total Waste Disposal: 2,857 Tons	
		 Incineration (energy recovery): 1,732 Tons 	
	ESG Data and	 Incineration (without energy recovery): 986 Tons 	
	Environmental	 Waste Processing via Other Disposal Methods: 139 Tons 	
	Performance	■ Food Waste Management	
		• Food Waste Produced (including in-flight services, VIP lounge services, and employee cafeteria): 2,139 Tons	
		Percentage of Alternative Disposal: 100%	
		In-Flight Food Waste Ratio: 0.33 kg/meal	
	2-2-2 Sustainable Supply Chain Management_Ri sk Assessment of Supply Chain Sustainability	 As for the SAQ, CAL conducted the SAQ with 50 Critical Tier-1 suppliers in 2023, with a response rate of 96%. In addition, only 2 aviation parts suppliers failed to respond. Furthermore, 1 non Tier-1 supplier was surveyed for general products, resulting in a 21% increase in the overall response rate compared to 2022. According to the results of the SAQ, the total number of valid questionnaires in 2023 is 49, which is an increase of 2 compared to 2022. The average score is 96.64 points. Although the score for governance has slightly decreased, the scores for each dimension are all above 90 points, and the average scores in the four dimensions (please refer to the note) were between 95 and 97 points, showing that most of the suppliers have incorporated the concept of sustainability into these four dimensions, and the overall score has significantly improved compared to the previous year. Note: "Governance" includes ethics and regulatory compliance. "Environment" refers to environmental protection. "Society" includes human rights and labor conditions, and occupational safety and health. "General" includes quality and safety and information security. Overall Performance of Supply Chain Sustainability Environment: The score (98.93) has continued to significantly improve compared to the previous years (86.48), and it demonstrated suppliers still prioritize environmental issues. Areas such as biodiversity, waste reclaimed management, greenhouse gas emissions, sustainable aviation fuel, and sustainability / Green Mark will be further developed to ensure that suppliers address environmental concerns and propose relevant policies in response to emerging trends. 	GRI Standards 308-2 Negative environmental impacts in the supply chain and actions taken
9		• Society: Although the score (95.29) was an improvement compared to the previous year (89.64), the Company places significant emphasis on managing occupational injuries in the supply chain to adhere to safety-related designs that comply with regulations, aiming to minimize occupational accidents.	GRI Standards 414-2 Negative social
	2-2-2 Sustainable Supply Chain Management_S ustainable Supply Chain Assessment	According to the SAQ analysis results for 2023, no suppliers scored below 80 points. Subsequently, a further screening of the lowest 1% of scores among CAL's five material procurement types and suppliers identified 5 high-risk suppliers. However, after evaluation, none of these suppliers were found to have significant actual or potential negative impacts on the environment or society. To learn more about the implementation status of sustainable practices of our supply chain partners, CAL has set up different audit plans for sustainable supply chain management. As of 2023, 90% of the audit objectives for Critical Tier-1 suppliers have been completed. CAL's audits are conducted on-site, in written format, or by correspondence. The method is determined based on the supplier's location, characteristics, and border control measures. The audit survey in 2023 showed that suppliers require improvements such as the establishment of an environmental management and regulations for employees. After CAL requested follow-up and training, part of the Critical Tier-1 suppliers have made significant improvements in environmental management. In terms of human rights management, CAL has developed a human rights and labor risk control framework based on international standards to mitigate the risk of compliance with labor and human rights regulations. No Critical Tier-1 suppliers have terminated the partnership in 2023. CAL will continue to enhance support, follow-up, and	impacts in the supply chain and actions taken



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		requests for improvements for these environmental and social issues.	
		Furthermore, the Supply Chain Task Force conducts on-site second-party audits of Critical Tier-1 suppliers every year. Since some of Critical Tier-1 suppliers are international partners, CAL also performs remote audits. The audit process is conducted based on the supplier audit checklist. Please provide evidence, such as governance, to verify whether the audited supplier complies with the Code of Conduct or has established relevant policies and management procedures, or internal monitoring measures in place to ensure the implementation of the Code of Conduct or corresponding management policies (such as the company's internal code of conduct).	
		2023 Supply Chain Sustainability Assessment Implementation Status	
		Critical Tier-1 Suppliers Assessed in the Current Year: 13	
		High-Risk Suppliers assessed in the current year: 1	
		• High-risk Suppliers with Corrective Measures and Completed Improvements: 0%(Planning to introduce corrective measures starting in 2024)	
		 Significant Suppliers_On-site audit: 3 	
		Significant Suppliers_Desk Assessments: 10	
		Through the risk management mechanism, risk classification is carried out according to each type of operation and job category.	
		• Category 1: Significant Occupational Risk, job type (Examples): Flight crew, cabin crew, transportation staff, cargo loading personnel	
		• Category 2: Moderate Occupational Risk, job type (Examples): Information equipment, plant electrical and mechanical air conditioning equipment maintenance personnel	
	2-4-5 Healthy and Safe Workplace	• Category 3: Low Occupational Risk, job type (Examples): Office administrators	
10		■ In 2023, CAL had a disabling injury frequency rate (FR) of 2.80, a severity rate (SR) of 39, a FSI of 0.33, and an absence rate (AR) of 0.78%. The reasons for the analysis were mostly due to employees' unsafe behaviors, which were slightly higher than the Ministry of Labor's 2021-2023 air transportation industry average FR (1.37), SR (28), and FSI (0.19). The number of outsourced laborers (non-workers) totaled 165, and the number of contractors totaled 170, and none of them had occupational accidents. We will continue to implement occupational accident prevention campaigns and related education and training.	
		 Main Hazard Mitigation Action Plan The Company implemented and completed investigation reports on 91 cases of occupational accidents (including 36 cases of commuting), with a 100% correction rate. The construction of chemical management mechanism has been completed. Hazardous chemicals are posted with hazard labels, preparation lists, and disclosure safety data sheets, and necessary hazard prevention measures have been taken, with a completion rate of 100%. Operational environmental monitoring was conducted twice a year. Carbon dioxide monitoring was conducted at 122 locations, and the monitoring results all met the legal value of 5,000 PPM or less. Noise environmental monitoring was conducted by a total of 12 sampling, and an on-site visit to the workplace was conducted to assess the units and personnel whose average sound pressure levels exceeded the legal limit of 85 decibels or more over an eight-hour day during the workday of noise exposure, and to provide protective gears and education and training to enhance hearing protection for the 	GRI Standards 403-9 Work-related injuries
		 Occupational Hazards Statistics of CAL in 2023: 	
	ESG Data and Appendix_ Occupational Hazards Statistics of CAL Group in 2023	 Total: The Number of Recordable Occupational Injuries: 55(Male: 9; Female: 46) Disabling Injury Frequency Rate: 2.80(Male: 0.88; Female: 4.86) Disabling Injury Severity Rate: 39(Male: 12; Female: 68) Incidents Resulting in Work-Related Fatalities: 0(Male: 0; Female: 0) The Rate of Fatalities as a Result of Occupational Injury: 0.00(Male: 0.00; Female: 0.00) Occupational Disease Rate: 0.00(Male: 0.00; Female: 0.00) 	
		- The Number of High - Consequence Occupational Injurie: 0(Male: 0; Female: 0)	



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		 The Rate of High-consequence Occupational Injuries: 0.00(Male: 0.00; Female: 0.00) Absence Rate: 0.78%(Male: 0.50%; Female: 1.06%) The Total Working Hours: 19,580,096(Male: 10,126,336; Female: 9,453,760) 	
		 CAL Park: The Number of Recordable Occupational Injuries: 45 Disabling Injury Frequency Rate: 3.33 Incidents Resulting in Work- Related Fatalities: 0 Disabling Injury Severity Rate: 43 The Rate of Fatalities as a Result of Occupational Injury: 0.00 	
		 Occupational Disease Rate: 0.00 The Rate of High-consequence 	
		Consequence Occupational Occupational Injuries: 0.00	
		- Absence Rate: 0.70% - The Total Working Hours: 13,493,184	
		 EMO: The Number of Recordable Occupational Injuries: 4 Disabling Injury Frequency Rate: 0.88 Incidents Resulting in Work- Related Fatalities: 0 The Rate of Fatalities as a Result of Occupational Injury: 0.00 	
		- Occupational Disease Rate: 0.00	
		 The Number of High - Consequence Occupational Injurie: 0 The Rate of High-consequence Occupational Injuries: 0.00 	
		- Absence Rate: 0.71% - The Total Working Hours: 4,515,584	
		 Taipei Branch: The Number of Recordable Occupational Injuries: 1 Disabling Injury Frequency Rate: 1.39 Incidents Resulting in Work- Related Fatalities: 0 The Rate of Fatalities as a Result of Occupational Injury: 0.00 	
		 Occupational Disease Rate: 0.00 The Number of High - Consequence Occupational Occupational Injuries: 0.00 	
		- Absence Rate: 2.63% - The Total Working Hours: 716,224	
		 Kaohsiung Branch: The Number of Recordable Occupational Injuries: 5 Disabling Injury Frequency Rate: 5.84 Incidents Resulting in Work- Related Fatalities: 0 Disabling Injury Severity Rate: 98 The Rate of Fatalities as a Result of Occupational Injury: 0.00 Occupational Disease Rate: 0.00 	



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		- The Number of High - The Rate of High-consequence Consequence Occupational Occupational Injuries: 0.00	
		Injurie: 0	
		- Absence Rate: 1.04% - The Total Working Hours: 855,104	
		Occupational Hazards Statistics of Mandarin Airlines in 2023:	
		- The Number of Recordable Occupational Injuries: 4(Male: 2; Female: 2) - Disabling Injury Frequency Rate: 2.34(Male: 2.57; Female: 2.15)	
		- Disabling Injury Severity Rate: 28(Male: 6; Female: 47)	
		- Incidents Resulting in Work-Related Fatalities: 0(Male: 0; Female: 0) - The Rate of Fatalities as a Result of Occupational Injury: 0.00(Male: 0.00; Female:	
		0.00)	
		- Occupational Disease Rate: 0.00(Male: 0.00; Female: 0.00)	
		- The Rate of High-consequence Occupational Injuries: 0.00(Male: 0.00; Female: 0.00)	
		- Absence Rate: 0.80%(Male: 0.68%; Female: 0.90%)	
		- The Total Working Hours: 1,/03,960(Male: ///,568; Female: 926,392)	
		 Frequency of recordable occupational injuries (i.e., disabling injury frequency rate): 	
		(Number of annual disabling injuries ÷ Annual working hours) × 1,000,000.	
		working hours) × 1,000,000.	
		- Absence Rate: (Absence days \div Annual working days) \times 100%. The absence rate	
		the data coverage is based on all employees of China Airlines in Taiwan.	
		- Mandarin Airlines has only one business location in Taiwan.	
		- Disabling injury Frequency Rate is equivalent to the definition of Recordable Occupational Injuries Rate in the GRI Standards.	
		- 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	
		- The most common type of occupational injury is falling.	
		- This statistic does not include commuting accidents caused by transportation that is	
		not arranged by the company.	
		 Non-Employee Occupational Hazards Statistics of CAL Group in 2023 Contracted Employees 	
		- The Number of Recordable	
		Occupational Injuries: 0	
		Rate: 0.00	
		- Incidents Resulting in Work- - The Rate of Fatalities as a Public of Communicational Library	
		Related ratanties: 0 Result of Occupational Injury: 0.00	
		- The Number of High The Rate of High-consequence	
		Injurie: 0 Occupational Occupational Injuries: 0.00	
		- The Total Working Hours:	
		327,360	
		- The Number of Recordable	
		Occupational Injuries: 0	
		- Disabling Injury Frequency Rate: 0.00	
		- Incidents Resulting in Work The Rate of Fatalities as a	
		Related Fatalities: 0 Result of Occupational Injury: 0.00	
L	1	****	



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
		 The Number of High - Consequence Occupational Injurie: 0 The Total Working Hours: 337,280 There were no non-employee occupational hazards in Mandarin Airlines. 	
11	2-4-4 Employee Rights _ Employee Care	 Male / Female Salary Ratio of CAL in 2023 (Female Salary is 1) Business Operations: Base Salary1.16; Bonus1.04; Remuneration1.10 Flight and Cabin Crews: Base Salary1.10; Bonus1.02; Remuneration1.06 Maintenance Personnel: Base Salary1.10; Bonus1.02; Remuneration1.06 Others: Base Salary1.11; Bonus1.01; Remuneration1.07 Male / Female Salary Ratio of Mandarin Airlines in 2023 (Female Salary is 1) Business Operations: Base Salary1.05; Bonus1.13; Remuneration1.10 Flight and Cabin Crews: Base Salary1.46; Bonus2.99; Remuneration2.42 Maintenance Personnel: Base Salary1.24; Bonus1.63; Remuneration1.44 Others: Base Salary1.11; Bonus1.20; Remuneration1.15 Base salary: Basic pay; bonus: pay outside base pa; Remuneration=Base Salary+Bonus 	GRI Standards 405-2 Ratio of basic salary and remuneration of
	ESG Data and Appendix_Gend er Pay Gap Analysis of China Airlines in 2023	 Gender Gap(Male/Female)(%) Gender pay gap (mean): 16% Gender pay gap (median): 17% Bonus gap (mean): 17% Bonus gap (median): 16% Note: Due to the differences in salary structure, pilots and executives are not included in the scope of calculation of the table. 	women to men