

Contents

Preface

1 Sustainability Management

2 Value Creation

3 Corporate Governance

ESG Data and Appendix

- Financial Performance
- Customer Satisfaction Table in 2022
- Environmental Performance
- Management of Material Human Rights Issues in 2022
- Relevant Data Statistics of Human Resources
- GRI Content Index
- The Sustainability Accounting Standards Board (SASB) Table
- The United Nations Global Compact Comparison Table
- Independent Limited Assurance Report

Employee Turnover Statistics of CAL Group in 2022

| Category | Groups | CAL | | | | | | EVA | | | | | | EAS | | | | | |
|-------------|----------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|
| | | 2020 | | 2021 | | 2022 | | 2020 | | 2021 | | 2022 | | 2020 | | 2021 | | 2022 | |
| | | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) | Amount | Percentage (%) |
| Age | Under 30 | 317 | 40.75% | 152 | 29.12% | 106 | 20.11% | 59 | 57.84% | 44 | 40.37% | 25 | 23.36% | 43 | 63.24% | 109 | 61.46% | 107 | 39.77% |
| | 31-50 | 189 | 24.29% | 172 | 32.95% | 227 | 42.67% | 21 | 20.59% | 47 | 43.12% | 58 | 54.21% | 20 | 29.41% | 59 | 30.21% | 35 | 53.41% |
| | Above 51 | 272 | 34.96% | 198 | 37.93% | 198 | 37.22% | 22 | 21.57% | 18 | 16.51% | 24 | 22.43% | 5 | 7.35% | 29 | 8.33% | 47 | 6.82% |
| Gender | Male | 353 | 52.35% | 310 | 59.39% | 302 | 56.77% | 59 | 57.84% | 69 | 63.30% | 67 | 62.62% | 31 | 45.59% | 8 | 45.83% | 6 | 50.00% |
| | Female | 425 | 45.37% | 212 | 40.61% | 230 | 43.23% | 43 | 42.16% | 40 | 36.70% | 40 | 37.38% | 37 | 54.41% | 44 | 54.17% | 44 | 50.00% |
| Region | Taiwan | 501 | 64.40% | 311 | 59.58% | 310 | 58.27% | 91 | 89.22% | 106 | 97.25% | 75 | 70.09% | 68 | 100.00% | 96 | 100.00% | 88 | 100.00% |
| | China | 22 | 2.83% | 19 | 3.64% | 58 | 10.90% | 11 | 10.78% | 3 | 2.75% | 32 | 29.91% | - | - | - | - | - | - |
| | Asia | 220 | 28.28% | 125 | 23.95% | 98 | 18.42% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| | USA | 221 | 2.70% | 49 | 9.39% | 40 | 7.52% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| | Oceania | 6 | 0.77% | 8 | 1.53% | 16 | 3.01% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Voluntary | - | 416 | 3.65% | 371 | 3.41% | 393 | 3.66% | - | - | - | - | - | 0.00% | - | - | - | - | - | - |
| Involuntary | - | 362 | 3.18% | 151 | 1.39% | 139 | 1.30% | - | - | - | - | - | 0.00% | - | - | - | - | - | - |
| Total | | 778 | 6.83% | 522 | 4.80% | 532 | 4.96% | 102 | 10.73% | 109 | 12.47% | 107 | 13.44% | 68 | 9.34% | 96 | 14.86% | 88 | 13.04% |

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

Unpaid Parental Leave Statistics of CAL Group in 2022

| Unpaid Parental Leave Statistics | CAL | | | EVA | | | EAS | | |
|---|--------|---------|--------|---------|---------|-------|---------|---------|---------|
| | Female | Male | Total | Female | Male | Total | Female | Male | Total |
| Numbers of employees eligible for parental leave in 2022 (A) | 593 | 376 | 969 | 23 | 20 | 43 | 47 | 14 | 61 |
| Actual Numbers of employees applying for parental leave in 2022 (B) | 396 | 48 | 444 | 22 | 2 | 24 | 30 | 3 | 33 |
| Rate for employees applying for parental leave in 2022 (B*100 / A) | 66.78% | 12.77% | 45.82% | 96% | 10% | 56% | 63.83% | 21.43% | 54.10% |
| Numbers of employees expecting to return in 2021 after parental leave in 2022 (C) | 223 | 15 | 238 | 20 | 1 | 21 | 16 | 2 | 18 |
| Numbers of employees applying to return in 2022 (D) | 177 | 33 | 210 | 3 | 1 | 4 | 10 | 1 | 11 |
| Return rate in 2022 (D*100 / C) | 79.37% | 220.00% | 88.24% | 15.00% | 100.00% | 19.0% | 62.50% | 50.00% | 61.11% |
| Total number of employees returning after parental leave in 2021 (E) | 175 | 21 | 196 | 5 | 1 | 6 | 14 | 1 | 15 |
| Number of employees completing one full year of service after returning from parental leave in 2021 (F) | 172 | 21 | 193 | 5 | 1 | 6 | 14 | 1 | 15 |
| Rate on return after parental leave in 2022 (F*100 / E) | 98.29% | 100.00% | 98.47% | 100.00% | 100.00% | 100% | 100.00% | 100.00% | 100.00% |

Note: (A): Number of employees whose children's date of birth is between January 1, 2019 and December 31, 2022

Gender Pay Gap Analysis of CAL in 2022

| Indicator | Difference between Men and Women Employees (%) |
|-------------------------|--|
| Gender pay gap (mean) | 17% |
| Gender pay gap (median) | 18% |
| Bonus gap (mean) | 15% |
| Bonus gap (median) | 19% |

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

Annual Total Compensation Ratio in 2022 (Other Employees is 1) (GRI 2-21)

| Indicator | CAL | AE | IT |
|--|------|------|------|
| 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) | 2.80 | 1.89 | 3.69 |
| 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) | 0.61 | 1.15 | 0.37 |