



安侯建業聯合會計師事務所

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Limited Assurance Report on Greenhouse Gas (GHG) Statement

To EVA Airways Corporation :

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

Consolidated Group's Responsibility for the GHG Statement

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

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

Our Independence and Standards on Quality Management

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



Our Responsibility

Limited assurance for the Scope1、Scope2 and the Scope 3

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

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

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

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

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

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



Opinion

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

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

Other Matters

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

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

KPMG

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

Notes to reader

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



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

Reporting Boundary	tonnes CO₂e
Scope 1: Direct GHG emissions	1,545.4438
Scope 2: Electricity indirect GHG emissions(Location-based)	4,914.1825
Total Scope 1 and 2(Location-based)	6,459.6263
Scope 2: Electricity indirect GHG emissions(Market-based)	4,914.1825
Total Scope 1 and 2(Market-based)	6,459.6263
Scope 3: Other indirect GHG emissions	2,275.4646
Category 3 Fuel- and energy-related activities	1,443.4003
Category 5 Waste generated in operations	243.4638
Category 6 Business travel	5.1408
Category 7 Employee commuting	583.4597
Total (Location-based)	8,735.0909
Total (Market-based)	8,735.0909