

# 2024 Promote Sustainable Development and the Difference Situation and Reason to Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Evaluation items	Operation situation			The Difference Situation and Reason to Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies								
	Y	N	Summary									
i. Has the Company established a governance structure and a designated (part time) unit for promoting sustainable development? Is the Board of Directors authorizing the senior management to handle and report the supervising situation to the Board of Directors?	V		<p>This Company has promulgated “Sustainable Development Best Practice Principles”, the designated (part-time) unit to promote corporate social responsibility is the Chairman’s Office in 2018. In 2021, it was repurposed as the designated (part-time) unit for promoting sustainable development, and a Sustainability Implementation Committee has been established in 2023, which is responsible for the presentation and implementation of sustainable development policies, systems or related management policies and specific promotion plans. In 2024, a group meeting has been held in accordance with the drawn up work plan schedule, with the Chairman of the Board serving as the chairperson, and working with each group member to implement sustainability issues in the Company's operations. A total of 3 meetings (including coaching meetings) were held in 2024, during which the Company's operations and stakeholders' ESG management goals and plans, the management of potential risks, and other issues were discussed.</p> <p>On Feb. 26, 2025, the Company has reported to the Board of Director about the implementation result and future goals. The Board of Director will hear the report (including ESG report) of the administrative team each year to understand management measures and give advice when necessary.</p>	No significant difference								
ii. Does the Company execute risk assessment of environment, society and company management related to company operation and set up related policies or strategies based on the principle of materiality?	V		<p>1. In 2024, the Company mainly disclosed the performance in terms of sustainability in major plant areas. The risk evaluation was made for Songshang Plant, Taichung Plant, Tainan Plant (including Gue-Jen station), Pingtung Plant, 3 NASC out-stations (Kaohsiung, Hualien, Taitung Airport) and Line Maintenance (Taoyuan, Taichung, Tainan, Kaohsiung Airport).</p> <p>2. The Company's Sustainability Implementation Committee investigates internal and external stakeholders in accordance with the materiality principle of the sustainability report, conducts risk assessments on important ESG issues on the information, and formulates relevant risk management based on the assessed risks. The policy or strategy is as follows:</p> <table><tr><th>Major Issue</th><th>Item of Risk Assessment</th><th>Management Strategies</th></tr><tr><td rowspan="2">Environment</td><td>Increased waste and decreased recycling rates</td><td>Promote waste reduction work, allocate qualified waste professionals to perform waste management work, and entrust the Ministry of Environment to approve qualified removal and treatment manufacturers. All business waste can be perfectly managed, removed, processed, and reused, effectively preventing negative impacts on the environment.</td></tr><tr><td>Greenhouse gas emissions continue to increase</td><td>Promote energy conservation and carbon reduction strategies, such as replacing high-energy-consuming equipment with high-efficiency equipment, and setting improvement goals and tracking to effectively reduce greenhouse gas emissions. Specific measures such as replacing energy-saving lamps and replacing old air-conditioners with energy-saving models. When replacing old facilities with new ones, prioritize energy-saving measures. Taking safety into consideration and installing solar green energy power generation equipment and other measures.</td></tr></table>	Major Issue	Item of Risk Assessment	Management Strategies	Environment	Increased waste and decreased recycling rates	Promote waste reduction work, allocate qualified waste professionals to perform waste management work, and entrust the Ministry of Environment to approve qualified removal and treatment manufacturers. All business waste can be perfectly managed, removed, processed, and reused, effectively preventing negative impacts on the environment.	Greenhouse gas emissions continue to increase	Promote energy conservation and carbon reduction strategies, such as replacing high-energy-consuming equipment with high-efficiency equipment, and setting improvement goals and tracking to effectively reduce greenhouse gas emissions. Specific measures such as replacing energy-saving lamps and replacing old air-conditioners with energy-saving models. When replacing old facilities with new ones, prioritize energy-saving measures. Taking safety into consideration and installing solar green energy power generation equipment and other measures.	No significant difference
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				Unable to effectively save energy  		

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				<div>An information security incident occurred</div> <div>relationship with investors. The Company has established the [Information Security Committee], with the Vice President serving as the Director. Regularly formulate/review various information security management measures and indicators, and supervise the implementation of information security. The performance of the previous year will be reported regularly to the Board of Directors at the beginning of each year. The Company obtained ISO27001 certification in 2021, and obtained ISO27001:2022 revision certification in Oct. 2024, which is valid until Nov. 2027, continues to strengthen information security management. The Company performs information security risk assessment and management review every year, and carries out risk improvement plans for high-risk information security projects. Arrange ongoing operation drills and system backup drills every year, and carry out backup plans in accordance with regulations. Arrange information security inspections, vulnerability scans and penetration tests every year to continue to strengthen information security defense capabilities. Regularly conduct personnel information security promotions, and arrange annual education and training, coupled with social drill projects, to enhance colleagues' good information security awareness.</div>	
iii. Developing a sustainable environment					
(i) Does the Company establish a suitable environmental management system based on its industrial characteristics?	V		(i) In order to ensure that environmental performance can be achieved, meet the requirements of laws and regulations and the Company's environmental policy, and pursue continuous improvement, we refer to the specifications of the ISO14001 environmental management system and establish our company's "Environmental Management Manual" to manage the aircraft sales, maintenance and service operations, and effectively manage any negative impact or non-compliance with regulations on the environment.		No significant difference
(ii) Is the Company committed to improving the efficiency of the use of energy and using recycled materials that have a low impact on the environmental load?	V		(ii) In the spirit of “cherishing natural resources”, we combine the core business of environmental protection with the trust of our customers to create the concept of “sustainable operation” and “reward the society”, continue to implement energy reduction measures. We have adopted energy-efficient equipment and renewable energy to optimize the energy efficiency. The Company's inventory shows that the electricity intensity in 2023 is 1,409.7627 kWh/million turnover, and the electricity intensity in 2024 is 1,339.4493 kWh/million turnover; the electricity intensity in 2024 is 70.3134 kWh less than in 2023/million turnover (-4.99%); the electricity intensity target for 2025 is to be reduced by 0.5% compared to 2024. In addition, a solar plant for renewable power generation system has been established in Tainan Plant; it has provided 1,889.93K kWh of electricity in 2024 and reduced 895.978 metric tons of carbon emission. Compared with 2023, the amount of power generation is reduced by 20.08K kWh (-1.05%) and the amount of energy saving and carbon reduction is 49.475 metric tons (-5.23%). The Company will continue to improve the efficiency of renewable energy use. Concerning the project of administration building under the plan of the Company, the design and planning will abide by nine indicators of green building: energy savings, water conservation, water soil content, biodiversity, indoor environmental quality, CO <sub>2</sub> emissions reduction; construction waste reduction, garbage and sewage improvements, all things considered, conduct adaptive design, construct environment-friendly building and put the spirit of sustainable development into practice.		No significant difference

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(iii) Does the Company assess the potential risks and opportunities of climate change for companies now and in the future, and take measures to address climate-related issues?	V		<div>(iii) The Company has been evaluating the potential risks and opportunities that climate change could bring to the Company and had considered such factors when making our operation strategies and relevant decisions. We have established climate change risk management procedure and mechanism by incorporating overall risk management policies and actively promoting eco-friendly and energy-conserving measures. We devote to reducing greenhouse gas emission and promoting eco-friendly services to mitigate the impact from climate change on our operation. Our measure are as below:</div> <table><tr><th>Aspect</th><th>TCFD Proposes Disclosure Project</th><th>Climate-related financial disclosure (TCFD) response</th></tr><tr><td rowspan="2">Governance</td><td>Board oversight of climate-related risks and opportunities</td><td>The Company has established a "Sustainability Implementation Committee", with the Chairman of the Board as the convener. The Committee implements activities based on actual work, including economic performance/customer relations/carbon emission management/energy management/training and education/ labor-employer relations/occupational safety and health/information security protection/social participation, etc. The "Sustainability Implementation Committee" reports implementation results to the "Board of Directors" every year</td></tr><tr><td>How management assesses and manages climate-related risks and opportunities</td><td>Under the supervision of the Company's "Sustainability Implementation Committee" and "Risk Management Committee", we manage action plans on climate-related issues</td></tr><tr><td>Strategy</td><td>Short-, medium-, and long-term climate-related risks and opportunities identified by company</td><td>Transition risks: Short term: Policies and Regulations_ The government requires strengthened emission reporting obligations, and has set a carbon fee price. Paying the carbon fee will increase the cost Medium to long term: Technology_ Transition to low-emission technologies (low-carbon services): Transitioning to low-carbon services will increase costs Market_ Increase in energy costs: Purchasing renewable energy and installing carbon reduction equipment will lead to increased costs Physical risks: The severity and frequency of extreme weather events are increasing: typhoons, extreme rainfall and other disasters may cause disruption to company operations or affect work safety Opportunities and responses: Short term: Energy efficiency_ Switch to more efficient energy-saving products: introduce energy-saving equipment, replace energy-consuming equipment, improve energy efficiency, and reduce carbon emissions Medium to long term: Products/Services_ Develop low-carbon services: Strengthen green procurement of raw materials to meet customer needs and increase the Company's competitiveness Energy Source_ Use low-carbon energy: Participate in renewable energy projects and adopt energy-saving measures to reduce high-carbon energy consumption and enhance corporate image Prevention of extreme weather_ Plan various flood prevention measures: install floodgates in the factory area and purchase pumps to prevent asset losses caused by flooding</td></tr><tr><td></td><td>The impact of climate-related risks and opportunities on business, strategy and financial planning</td><td>Transition risks: Paying carbon fees, transitioning to low-carbon services, purchasing renewable energy, and building carbon reduction equipment have increased costs Physical risks: Extreme weather events may cause disruptions to company operations, affect work safety, or disrupt supply chains</td></tr><tr><td></td><td>Scenario analysis (including 2°C or more severe scenarios)</td><td>Due to climate change, the frequency of extreme weather is increasing. Equipment may suffer from flooding due to heavy rains and typhoons.</td></tr></table>	Aspect	TCFD Proposes Disclosure Project	Climate-related financial disclosure (TCFD) response	Governance	Board oversight of climate-related risks and opportunities	The Company has established a "Sustainability Implementation Committee", with the Chairman of the Board as the convener. 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			Risk Management	Processes for identifying and assessing climate-related risks	After the environmental team of the Sustainability Implementation Committee identified the Company's risks, it discussed relevant response measures with the Company's various business units. Based on the analysis results, the Sustainability Implementation Committee established a risk management strategy plan as the core of the action to respond to climate change, and used it to estimate management costs and financial impacts. Through the collection of the aforementioned data, we can strengthen the Company's climate change governance and systematically evaluate financial relationships to reduce risks and seize business opportunities	
				Processes for managing climate-related risks	Incorporate climate-related risks into the existing emerging risk management mechanism, identify and measure the possible losses caused by climate risks, and incorporate control of emerging risk management situations for comprehensive management	
				Explain how the above-mentioned risk identification and management process is integrated into the Company's overall risk management system	The Company's risk management mechanism is based on the "PDCA" framework, effectively exerting risk management and promoting the diversification of aircraft maintenance	
			Metrics and Targets	Assess whether the indicators are consistent with the Company's strategy and risk management	Using greenhouse gas emissions, water consumption and waste generation as management indicators, set various reduction targets and increase the amount of green purchases. In addition, in order to achieve the goal of a sustainable environment, through various energy-saving and carbon-reduction actions, regular review of environmental protection issues, and continuous promotion of improvement measures to achieve the goal of greenhouse gas reduction	
				Disclose Scope 1, Scope 2 and Scope 3 (if applicable) GHG emissions and associated risks	The Company has carried out greenhouse gas inventory for many years, through the changes in greenhouse gas emissions over the years, to confirm the effectiveness of energy saving and carbon reduction, and actively seek opportunities for reduction	
				Management objectives and related performance	2024 Annual Performance: Electricity intensity: 1,339.4493 kWh/million turnover Water intensity 9.3179 metric tons/million turnover Waste intensity 0.0683metric tons/million turnover Greenhouse gas emission intensity: 1.2297 metric tons CO <sub>2</sub> e/million turnover 2025 Goals: The above items will be reduced by 0.5% each year	
(iv) Does the Company make statistics on the greenhouse gas emission, water usage and total weight of waste in the past 2 years and set up policies for energy saving and carbon reduction, decreasing of greenhouse gas emission and usage of water and other waste management?	V		(iv) The Company has introduced a greenhouse gas inventory system in accordance with the "ISO14064-1:2018" standard guidelines. The "Operational Control Approach" is used to check the boundaries including "Operational Control Law" including Songshang Plant, Taichung Plant, Tainan Plant (including Gue-Jen station), Pingtung Plant, 3 NASC out-stations (Kaohsiung, Hualien, Taitung Airport) and Line Maintenance (Taoyuan, Taichung, Tainan, Kaohsiung Airport). The greenhouse gas emission intensity in 2023 is 1.9597 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e)/million turnover (Total emissions are 9,531.200 metric tons of carbon dioxide, including 737.335 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) in Scope 1, 3,403.619 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) in Scope 2 and 5,390.246 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) in Scope 3); the greenhouse gas emission intensity in 2024 is 1.2297 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e)/million turnover ((Total emissions are 6,394.390 metric tons of carbon dioxide, including 708.029 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) in Scope 1, 3,440.730 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e)			No significant difference

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			<p>in Scope 2 and 2,245.631 metric tons of carbon dioxide equivalent (CO<sub>2</sub>e) in Scope 3); In addition, the details of emissions from Category 3 to Category 6 in Scope 3 are as follows:</p> <table><tr><th>Indirect greenhouse gas emissions items</th><th>Emissions (metric tons CO<sub>2</sub>e)</th></tr><tr><td>Category 3: Indirect greenhouse gas emissions from transport</td><td>2,245.631</td></tr><tr><td>3.1 Emissions from upstream transportation and cargo distribution</td><td>1,892.164</td></tr><tr><td>3.2 Emissions from downstream transportation and cargo distribution</td><td>0.413</td></tr><tr><td>3.3 Emissions from employee commuting</td><td>255.476</td></tr><tr><td>3.4 Emissions from transportation of customers and visitors</td><td>Not significant</td></tr><tr><td>3.5 Emissions from business travel</td><td>97.578</td></tr><tr><td>Category 4: Indirect greenhouse gas emissions from the use of products</td><td>Not significant</td></tr><tr><td>4.1 Emissions from purchased goods</td><td>Not significant</td></tr><tr><td>4.2 Emissions from capital goods</td><td>Not significant</td></tr><tr><td>4.3 Discharges from treatment of solid and liquid waste</td><td>Not significant</td></tr><tr><td>4.4 Emissions from use of assets</td><td>Not significant</td></tr><tr><td>4.5 Emissions from the use of services not described in the above subcategories</td><td>Not significant</td></tr><tr><td>Category 5: Indirect greenhouse gas emissions associated with the use of the product</td><td>Not significant</td></tr><tr><td>5.1 Emissions or disposal during the product use phase</td><td>Not significant</td></tr><tr><td>5.2 Emissions from downstream leased assets</td><td>Not significant</td></tr><tr><td>5.3 Emissions at the end of product life</td><td>Not significant</td></tr><tr><td>5.4 Emissions from investments</td><td>Not significant</td></tr><tr><td>Category 6: Indirect greenhouse gas emissions from other sources (not in the above categories 3 to 5)</td><td>Not significant</td></tr></table> <p>The greenhouse gas emission intensity in 2024 has decreased by 0.7300 metric tons of carbon dioxide equivalent (CO<sub>2</sub>e)/million turnover (-37.25%) compared to 2023.</p> <p>Statistics on Scope 3 greenhouse gas emissions in 2024 show a total reduction of 3,144.615 metric tons of carbon dioxide equivalent (CO<sub>2</sub>e). This is due to the difference in the upstream transportation calculation method of the Procurement Division in 2024 and that in 2023. In 2023, the calculation is based on the received orders, while in 2024, it is directly calculated based on the master bill of lading and the house bill of lading items. The accuracy should be higher than that in 2023. The statistical method of greenhouse gas emissions will be improved in the future to strive for data accuracy. The greenhouse gas emission intensity target for 2025 is to be reduced by 0.5% compared to 2024. The execution results are as follows:</p> <table><tr><th>Item \ Year</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Electricity consumption (kWh)</td><td>7,188,584</td><td>6,856,638</td><td>6,965,212</td></tr><tr><td>Water consumption (metric tons)</td><td>54,142</td><td>46,501</td><td>48,454</td></tr><tr><td>Waste volume (metric tons)</td><td>336.800</td><td>332.052</td><td>354.998</td></tr><tr><td>Greenhouse gas emissions (metric tons CO<sub>2</sub>e)</td><td>3,858.600</td><td>9,531.200</td><td>6,394.390</td></tr></table> <p>The water intensity in 2023 is 9.5609 metric tons/million turnover, and the water intensity in 2024 is 9.3179 metric tons/million turnover; The water intensity in 2024 is 0.2430 metric tons/million turnover (-2.54%) lower than that in 2023, the water intensity target for 2025 is to be reduced by 0.5% compared to 2024.</p> <p>The waste intensity in 2023 is 0.0683 metric tons/million turnover (The total amount of waste is 332.052 metric tons, including 309.633 metric tons of general industrial waste and 22.419 metric tons of hazardous industrial waste), and the waste intensity in 2024 is 0.0683 metric tons/million turnover (The total amount of waste is 354.998 metric tons, including 315.580 metric tons of general industrial waste and 39.418 metric tons of</p>	Indirect greenhouse gas emissions items	Emissions (metric tons CO <sub>2</sub> e)	Category 3: Indirect greenhouse gas emissions from transport	2,245.631	3.1 Emissions from upstream transportation and cargo distribution	1,892.164	3.2 Emissions from downstream transportation and cargo distribution	0.413	3.3 Emissions from employee commuting	255.476	3.4 Emissions from transportation of customers and visitors	Not significant	3.5 Emissions from business travel	97.578	Category 4: Indirect greenhouse gas emissions from the use of products	Not significant	4.1 Emissions from purchased goods	Not significant	4.2 Emissions from capital goods	Not significant	4.3 Discharges from treatment of solid and liquid waste	Not significant	4.4 Emissions from use of assets	Not significant	4.5 Emissions from the use of services not described in the above subcategories	Not significant	Category 5: Indirect greenhouse gas emissions associated with the use of the product	Not significant	5.1 Emissions or disposal during the product use phase	Not significant	5.2 Emissions from downstream leased assets	Not significant	5.3 Emissions at the end of product life	Not significant	5.4 Emissions from investments	Not significant	Category 6: Indirect greenhouse gas emissions from other sources (not in the above categories 3 to 5)	Not significant	Item \ Year	2022	2023	2024	Electricity consumption (kWh)	7,188,584	6,856,638	6,965,212	Water consumption (metric tons)	54,142	46,501	48,454	Waste volume (metric tons)	336.800	332.052	354.998	Greenhouse gas emissions (metric tons CO <sub>2</sub> e)	3,858.600	9,531.200	6,394.390	
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			<p>hazardous industrial waste); The waste intensity in 2024 remains at 0.0000 metric tons/million turnover compared to 2023 (0.00%), the waste intensity target for 2025 is to be reduced by 0.5% compared to 2024.</p> <p>As for the ratio of emission contribution, the purchased electricity is primary with 54%. In order to mitigate the environmental impact caused by greenhouse gas emissions from the Company's operations, the Company continues to promote energy conservation and carbon reduction strategies, such as replacing high-energy-consuming equipment with high-efficiency equipment, and setting improvement goals and tracking to effectively reduce greenhouse gas emissions. Actual measures such as install energy-saving lighting, replace old air-conditioners with energy-saving types, install solar power generator devices.</p> <p>An investment of NT\$390,600 was made to replace the lighting fixtures in the aircraft maintenance area of the No. 2 hangar with LED fixtures. In 2024, LED fixtures have saved 18,432 kWh of electricity compared to older fixtures.</p> <p>In 2024, an investment of NT\$2,273,660 has been made to scrap 31 high-energy-consuming fixed-frequency air conditioners, replace 24 old ones with new ones, and add 9 new ones. The total number of replaced and newly added air conditioners is 33, all of which are energy-saving air conditioners that meet the Level 1 energy efficiency standards issued by the Ministry of Economic Affairs. In 2014, energy-saving air conditioners saved a total of 11,802 kWh of electricity.</p> <p>Starting from Nov. 2023, an investment of NT\$1,327,740 has been made to replace the old boiler with a new BB-1000APG high-efficiency and energy-saving (inverter standard device) boiler system. The new boiler uses 38% less gas than the old ones on average, and save 55% of natural gas per hour. In 2024, the new boiler has saved 32.61% of natural gas usage compared to the old boiler.</p> <p>Replace industrial water pumps with higher-performance models, which can save 67.7% of electricity under the same usage conditions.</p> <p>Replace fire water pumps with higher performance models, which can save 6.4% of electricity under the same usage conditions.</p> <p>Replacing emergency fire generators with lower-power models can save 57.4% of diesel fuel for the same number of hours of use.</p> <p>Allocate qualified personnel to perform waste management work, and entrust the Ministry of Environment to approve qualified removal and treatment manufacturers. All can improve the management, removal, treatment and reuse, and effectively prevent the negative impact on the environment.</p> <p>In order to improve the waste reduction effect, an investment of NT\$350,000 was made to replace the plate and frame dehydrator with a higher dehydration efficiency to reduce the amount of sludge generated in the wastewater treatment plant. In 2024, the amount of sludge generated in the wastewater treatment plant has been reduced by 600 kilograms compared to 2023.</p> <p>In addition, we have encouraging our employees to conserve water in daily life, and we require manufacturing units to recycle and reuse chilled water. In terms of managing quality of emitted water, we reduce the water consumed during maintenance practices and reduce daily life water consumption of employees. We've hired qualified personnel to operate and maintain sewage water treatment equipment in the waste water treatment station in each of our factories. We entrusted water inspection institute that are recognized by EPA to examine the waste water in the factory and the emitted water to monitor our emitted water quality and keep normal functioning of our treatment equipment. Each of our factories has obtained the permission of water emission to fulfill the requirement of laws.</p> <p>In order to improve the efficiency of wastewater pollution prevention and control equipment, an investment of NT\$118,000 was made to replace the activated carbon filter materials in the wastewater treatment plant, improve</p>	

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			the filtration efficiency of wastewater treatment, and effectively reduce the amount of wastewater pollution discharged. In 2025, the suspended solids have been reduced by 4.0 mg/L compared to 2024.	
iv. Maintain social welfare (i) Does the Company formulate relevant management policies and procedures in accordance with relevant regulations and international human rights conventions?	V		(i) The Company follows “The United Nation Global Compact, UNGC,” “Universal Declaration of Human Right,” “ILO Declaration on Fundamental Principles and Rights at Work,” and relevant international human right principles to realize fair treatment and respect for all employees. We care for human right policies and guidelines for practice and has established working rules and related personnel management regulations in accordance with the labor law regulations as the basis for company management. Relevant human right policies and practices have been disclosed on the Company’s official website. In order to establish a gender equality workplace, the Company implements a system of parental leave without payment, and also provide family care leave, menstrual leave, maternity leave, pregnancy checkup accompaniment and paternity leave. The Company complies with all national regulations and international labor human rights norms, including international labor conventions, the UN Universal Declaration of Human Rights and other norms. In 2024, the Company was elected as a good institution for labor-management harmony in Tainan City.	No significant difference
(ii) Does the Company regulate or implement reasonable employee welfare policy (including remuneration, leaves and other welfares) and properly reflect managerial performance or results on employee’s remuneration?	V		(ii) The Company has provided several welfare policies for employees, besides labor insurance, health insurance, retirement pension contribution and parental leave, which are regulated by law, yearly health examination, bonus and coupons for 3 national holidays, wedding subsidy and condolence and group insurance are also included. In order to truly take care of the living guarantee of employees after they leave the workplace, the Company has established a Labor Retirement Reserve Supervision Committee in accordance with the relevant provisions of the Labor Standards Act to coordinate and manage related businesses. The employees’ pension seniority has been settled. From Dec. 18, 2018 to Jan. 31, 2020, a total of 259 people were fully settled in three stages, and the total settlement amount was NT\$330,424,742 (Taiwan Bank special account paid NT\$208,048,781; the Company paid NT\$122,375,961). The Tainan City Government issued a letter on Mar. 8, 2023 (Letter No. 1120285446 of Nanshi Labor Reeducation Code) to our Company, allowing the Labor Retirement Reserve Supervisory Committee to close its accounts. All employees of the Company are subject to the Labor Pension Act. 6% of the total salary of workers will be allocated to the employees' personal pension accounts; for those who voluntarily contribute to their pensions, additional voluntary contributions will be deducted from the employees' monthly wages to the Bureau of Labor Insurance's personal pension account. The Company has allocated pension expenses of NT\$39,628 thousand to the Bureau of Labor Insurance in 2024. Starting from 2024, full-time employees can purchase company stocks by depositing a fixed monthly amount of NT\$1,000 at their own discretion after one year of service. The Company also allocates 40% every month as a provision fund to allow employees to have a wider range of funds to use after retirement. The Company has the policy of hiring diverse employees to increase job opportunities for local workers. We have a fair “guideline for regulating promotion channels” and we try to attract and keep talents by public recruitment channels and fair employment opportunities. We also have measures to help specific subjects who need assistance, such as providing unemployed workers chances to get back the workplace. We have been hiring physically-impaired workers, retired soldiers, unemployed, aboriginal and interns; we have reached 100% of the expected number for the aborigines and physically-impaired employees. Due to the special features of our industry, the gender distribution of our employees is as below: by the end of 2024, males take up 84.66%, and females take up 15.34% of all employees in our Company. We have 244 male managers and 19 female managers; females only take up about 7.22% of all managers. Female managers take up 10.8% of all female employees, while male managers take up 25.13% of all male employees.	No significant difference



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(iii) Does the Company provide a safe and healthy working environment for employees and regularly implement safety and health education for employees?	V		<p>The Company follows labor laws and has established intact occupational safety and health management measures. We provide secure and hygiene workplace and we care for employees' health at workplace. We build great working environment and take care of physical and mental health for workers with different backgrounds. According to the Company's "Articles of Incorporation" regulations, if there is a profit in the year, 1% to 3% should be allocated as employee compensation and 1% as compensation for non-executive employees. In 2024, we have offered an overall pay rise to a total of 839 employees, and we have signed a group contract with the labor union for better labor relation. It is also stipulates that if the profit target for the year is achieved by more than 120%, non-executive employees below a certain grade will enjoy special performance-based salary increases in the following year, achieving the goal of creating a win-win situation and sharing profits.</p> <p>(iii) The Company's occupational safety and health policy: In order to implement safety, prevent occupational disasters, protect the safety and health of employees, reduce the damage caused by accidents and human negligence, and improve the productivity of the Company, we will be committed to protecting employees and property from disaster losses. The Company will provide and maintain a safety and health management system and working environment in line with the aviation industry practice and legal requirements, and try to reduce any danger from foreseeable fire, safety loss, property loss, personal injury or disease, etc. Our safety and hygiene policy is:  <b>「Respect the value of life, Fulfill social responsibilities, Continuously improve the environment, and Pursue zero disasters」</b>  Worker participation, consultation, and communication:  A Safety and Health Committee has been established in accordance with the "Occupational Safety and Health Act". The Committee has 21 members in 2024. In order to expand labor participation, the Labor Union elected 7 (33.34%) labor representatives to participate in the meeting.  Meetings are held every March, June, September and December. Its power and responsibility are to discuss and make decisions. The Company's safety and health strategies and proposals, including safety and health-related regulations, education implementation plans, prevention of hazards of machinery, equipment or raw materials, measures to be taken based on work environment measurement results, health management and other matters, and regular review of safety and health business performance; The Safety and Health Committee also reviews abnormal safety and environmental accidents or occupational accidents of employees and contractors, analyzes the causes, and finds improvement measures to prevent similar accidents from happening again.  Safety and health performance:  The Company gives priority to "Staff Safety", aiming at zero disaster in the workplace, arrange security team members to perform a variety of safety and health inspection regularly, e.g. inspection and maintenance of fire-fighting equipment, factory visit, control of special operation areas, qualification review of special operation personnel, control of smoking areas, security check on buildings, in order to ensure staff safety on work. In addition, regarding 7 occupational accidents of 2024 safety and health indicators, a total of 7 employees (The comprehensive injury index in 2024 is 0.63), each case was investigated and analyzed, and publishing "An Warning of Occupational Safety" to avoid similar accidents.  Health promotion and employee care:  The Company has set up a medical office with 3 part-time doctors and 2 full-time nurses to provide on-site medical services. Annual health examinations are carried out. Periodic examination items are superior to regulations. A total of 1,027 people have been examined. Analyze health examination results and evaluate employee health examination records, provide care based on risk attributes, provide necessary on-site services, arrange interviews with doctors and employees, and provide health guidance and care. It includes general health</p>	No significant difference

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			<p>examinations and special job health examinations. The types are divided into new employees, employees who remain on the job without pay, personnel who transfer to departments, and current employees. We also investigated those at high risk of diseases caused by abnormal workloads, identified 76 high-risk cases and arranged interviews with doctors, and worked with the human resources department and unit supervisors to select workers and make appropriate job adjustments. Assist employees to solve possible difficulties in work, workplace adaptation, work pressure adjustment, etc., establish a warm and caring work environment, and create an organizational culture with good interaction to improve work efficiency, and has been recognized by the Ministry of Health and Welfare with the “Health Promotion” badge. In order to ensure the safety of epidemic prevention personnel performing epidemic prevention and control work, N95 masks, surgical masks, isolation gowns, gloves, shoe covers, face shields and other epidemic prevention materials are provided, and the required quantity of related epidemic prevention equipment is maintained.</p> <p>In order to prevent possible hazards caused by middle-aged and elderly workers working in the workplace, the Company uses physical fitness testing to promote employee health, prevent diseases, and calmly cope with work and the physical fitness pursued by daily life. This year, a total of 24 people were tested. For participating in public welfare activities, the Chairman not only called on colleagues in the Company to participate in this meaningful activity, but also personally rolled up his sleeves to donate blood. This year, a total of 543 bags of blood were raised.</p> <p>Safety and health education training and advocacy: The Company’s computer system sets up a safety and health education and training system for employees or supervisors to inquire about personal training records, and conducts publicity through the Company’s bulletin board, intranet safety and health column and e-Learning system, in active and passive ways, including environmental safety and health regulations, various safety and health course materials and specifications. In 2024, the Company followed the “Occupational Safety and Health Education and Training Rules” training including stationary crane, organic solvent line manager, hypoxia line manager, specified chemical substances line manager, dust line manager, first-aid personnel training, in-service staff education training, regarding dangerous and harmful materials, confined space, and other trainings, a total 1,330 person. As well as production of poster, warning of occupational safety, worksite safety and health announcement, in total 14 times the entire year.</p> <p>Working environment monitoring: In order to grasp the actual conditions of the labor working environment and assess the labor exposure status, we worked out a monitoring plan together with the Labor Union and on-site operators, and conducted monitoring of the working environment every six months. The monitoring results were announced to employees and reported to the Occupational Safety and Health Committee. A total of 224 monitoring points were monitored in the year, and the results were in compliance with regulations.</p> <p>Fire management: There was no fire incident or casualty this year. In order to prevent fires, a "Fire Protection Plan" was formulated, self-defense firefighting groups were organized and drills were conducted. Through disaster prevention education and training, all employees’ disaster prevention knowledge and adaptability will be improved. In order to implement the maintenance and management of fire safety equipment, a fire maintenance agency is entrusted to perform maintenance of fire safety equipment every year and reported to the fire authority for review.</p> <p>Safety and health audit: Safety and health audits are carried out from time to time, and the audit results are provided to the deficient units for improvement, and the implementation results of the audit deficiencies are reviewed at the Occupational</p>	

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			Safety and Health Committee meeting. The internal audit ratio reaches 100%.			
(iv) Does the Company establish efficient training program of career competency for employees?	V		(iv) In order to cultivate good talents, the Company is working on improving maintenance capability; increasing numbers of aircraft maintenance certifications, regulating training for employees and holding both domestic and overseas training to enhance professional skills and employees are able to provide competitiveness and long-term development in return for the Company. On the other hand, in cooperation with the demand for corporate business development, give priority to train current employees to repair various types of models in the light of company competitiveness and long-term development. In addition, the Company is in industry-academia cooperation and intern training program with many universities and colleges, assisting trainees in quickly adapting to the work environment during the internship, effectively inheriting the healthy corporate culture, selecting enterprising individuals to extend and renew the contract with the Company.  The Company also plans relevant professional courses such as laws and regulations, information, finance, and quality assurance according to the operational needs of each unit's professional field to ensure that relevant employees have sufficient professional knowledge and technical capabilities to perform their jobs. The total number of education and training hours and number of participants in 2024 were 60,085 hours and 1,147 people respectively. In order to enhance the aircraft maintenance skills of our employees and encourage them to obtain certification in professional fields, The Company has established a certificate bonus system. In 2024, a total of NT\$1.46 million in certificate bonuses have been issued.	No significant difference		
(v) Does the Company follow related rules and international principles on products, health, safety, and privacy of the served customers and marketing and labeling and set up related policies and complaint process for protecting consumers or customers right?	V		(v) The Company has established a "Marketing Manual" which regulates customer service, market and satisfaction surveys, warranty operations and other items. Because the business involves national defense secrets, all personnel must comply with confidentiality requirements. In addition to satisfying quality and lead time, the Company also implements satisfaction survey of customers regularly following the ISO qualification manual to maintain good relationships with customers. Aircraft repaired at the Company go through customs inspection, license inspection, quarantine of personnel, animal and plant, safety check and aviation security in accordance with aviation policy. The Company also provides health care for overseas technical representatives. The Company's maintenance services are subject to the relevant domestic civil aviation regulations and regulations and the provisions of the International Civil Aviation Administration. The Company was awarded the “AS9110” and “AS9100” certification representing a certain quality management system standard to ensure flight safety and reliability. And to contract with customers with a warranty and insurance terms to ensure consumer rights.  The Company provides multiple communication channels for various stakeholders (including customer communication channels). In 2024, it accepted more than 100 customer performance supervision, audits and quality communication meetings. The customer satisfaction survey was 85.8% to 99%. After customers raised warranty complaints, they were identified by the Company's quality control department. To ensure flight safety, the warranty response rate was 100%.	No significant difference		
(vi) Does the Company regulate supplier management policy to demand suppliers to obey related standard on environment, job safety and sanitation or labor rights and tracking execution status?	V		(vi) The Company has “Regulations for Supplier Management” and “Manufacturer Evaluation Procedure” to ensure the stability of material. Supplier evaluation takes place annually as well as random training for environment protection and job safety and sanitation to assist suppliers to obey regulations and company rules and improve public safety and sanitation performance. If the supplier involves violating CSR, environmental protection policies and integrity business activities have not improved, and the Company will terminate or stop the contract at any time.  In 2024, the Company requests its suppliers to fulfill the following requirements: <table><tr><td>Evaluation of Suppliers</td><td>All suppliers should pass the censorship of the Company, fill in required checklist tables, and provide relevant inspection certificates recognized in the industry. In 2024, a total of 425 supplier audits have been performed. The aviation materials and service suppliers should</td></tr></table>	Evaluation of Suppliers	All suppliers should pass the censorship of the Company, fill in required checklist tables, and provide relevant inspection certificates recognized in the industry. In 2024, a total of 425 supplier audits have been performed. The aviation materials and service suppliers should	No significant difference?
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				<div>obtain third party quality certification, including international standards ISO9001, AS9100, ASA-100, FAA AC 00-56, or ISO/SAE, or they should obtain manufacturing permits from Civil Aeronautics Administrations, including TC, PC, PMA or TSOA. They should obtain the maintenance service provider certificate of Part 145, including FAA, EASA, or TCCA. For suppliers outside the aviation business field, they should obtain valid registration certificate for their factory / plant issued by the government.</div> <div>Audit of Suppliers The Company follows the procedures for evaluating and managing suppliers to censor documents of aviation material and service providers and those of secondary contractors, or arrange on-site audit with audit team from department of quality assurance according to relevant laws. We request suppliers to improve quality of their components and service to fulfill requirements on the components and services. This year, 354 suppliers were audited.</div> <div>Training of suppliers The Company emphasizes laborers’ rights and workplace safety and hygiene. We devoted to building a partnership with stakeholders to realize mutually beneficial collaboration, to pursue profit and value for all parties, and to ensure sustainable operation. We have established “Air Asia Safety and Hygiene Association” to offer our contracted suppliers assistance and guidance in improving our workplace environment. We follow “Labor Safety and Health Act” to establish the Safety and Hygiene Committee. Its duty is to review accidents related to abnormal functioning of employees and contractors or occupational accidents to find out causes and figure out measures to improve the conditions to keep similar accidents from happening again. A total of 27 suppliers received the consultation, and 34 persons have received relevant training.</div>	
v. Does the Company use international common criterion or indication as reference to compose sustainable development report or reports that disclose non-financial related info of the Company? Does the report acquire assure or confirmed opinions from a third-party certification unit?		V	The Company has prepared the "Air Asia Company Limited Sustainability Report 2024" in accordance with the internationally accepted reporting standards (GRI Standards). In the future, it will aim to obtain the AA1000 Type 1 medium assurance level. The implementation of relevant promotion of sustainable development shall be handled in accordance with the provisions of the competent authorities and relevant laws and regulations. The Company has set up a corporate social responsibility zone on the website, and will disclose relevant information to the Company's website and MOPS according to the actual operation situation.		The Company has published the "Air Asia Company Limited Sustainability Report 2023" in June 2024.
vi. If this company promulgate its own rules for corporate governance practice according to “ Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please describe the difference between its operation and these rules: In order to implement corporate social responsibility, the Company has established “Sustainable Development Practice Principles”, and it will continue to implement and execute it with all colleagues of the Company according to the norms and spirit of “Sustainable Development Practice Principles”.					
vii. Other important information that helps to understand the operation of sustainable development: The Company has set up a corporate social responsibility zone on the website, and will disclose relevant information to the Company's website and MOPS in the future according to the actual operation situation.					