



2024 SUSTAINABILITY REPORT





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A Message from the Management

Luxurious Airline: Achievements to Date

Since its establishment, STARLUX has been providing premium services. After weathering the challenges and trials of the COVID-19 pandemic, STARLUX geared up to embrace the thriving travel market of 2024.

In operations, the initial focus was on regional routes within Asia while targeting the long-haul transfer market. In addition to continuously expanding frequencies and destinations in Northeast Asia, STARLUX opened its first Southern Hemisphere destination—Jakarta, Indonesia—in September 2024, continuing its Southeast Asia network strategy and expanding in Northeast Asia.. As for long-haul routes, after launching services to Los Angeles and San Francisco in 2023, the airline inaugurated a new Seattle route in August 2024, thereby expanding its global operating network and increasing its service frequency to the United States.

In terms of services, STARLUX is currently the only national carrier offering first-class service, widely favored by premium and business travelers, and was further honored with a SKYTRAX award in 2024.

In terms of revenue, STARLUX' cumulative revenue for 2024 reached NTD 35.547 billion, representing a year-on-year increase of 58.2% and setting a new record. The Company was officially listed on the stock market on October 25, 2024.

Green Flights: Sustainability Blueprint

STARLUX is committed to corporate sustainability and deeply recognizes the precious and irreversible nature of the Earth's environment and energy resources. We continually enhance our operational processes to provide passengers with the most reassuring and safest luxurious flight services. In terms of the natural environment, STARLUX is committed to fully aligning with the national net-zero emissions roadmap and strategies, moving toward the 2050 net-zero carbon goal, and has planned multiple strategies, including the use of Sustainable Aviation Fuel (SAF), the adoption of green building materials and facilities, the reinforcement of aircraft maintenance, the introduction of the most advanced and eco-friendly aircraft types, the continuous acquisition of aircraft and ground equipment equipped with carbon-reduction technologies, and the promotion of vehicle electrification operations.

In terms of social contribution, STARLUX values balanced regional development, establishing an operations base in Taichung in 2024 to serve residents of central Taiwan and attract international travelers to explore the region's appeal; promoting the "Stardream Project," which encourages employees to engage in volunteer services and deepens the connection between the Company and society. STARLUX fosters a diverse and inclusive workplace culture that emphasizes employee well-being and career growth.

Pursuing Global Dreams: Future Outlook

STARLUX continues to expand its North American network and plans to open its fourth North American destination—Ontario, California—in 2025. Leveraging Taiwan's geographic advantage as an Asia-Pacific hub, STARLUX will continue expanding its trans-Pacific hub network, transform Taoyuan International Airport into a major intercontinental transfer hub, and target the sizable intercontinental transfer market driven by connecting passenger traffic between Southeast Asia and North America. Meanwhile, STARLUX is deepening its cooperation with Alaska Airlines, strengthening interline services. STARLUX continues its fleet expansion plan, opening more mid- and long-haul routes and extending its network to Europe, Oceania, and other global destinations.

STARLUX upholds the core philosophy of "Creating the perfect journey, believing that every trip is unique, irreplicable, precious, and worth remembering," dedicating itself to providing outstanding flight safety, service quality, and customer satisfaction, thereby solidifying its luxurious airline brand positioning and striving for greater achievements in the international



Chairman

張國清

CEO

朱健華

About this Report

Principles of Compilation

STARLUX Airlines Co., Ltd. ("STARLUX," "JX," or "the Company") is proud to present this inaugural Sustainability Report, demonstrating our commitment to transparency and responsible business practices. This comprehensive report is meticulously prepared in alignment with the Global Reporting Initiative (GRI) Universal Standards 2021, while also incorporating frameworks from the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosures (TCFD). Additionally, we've adhered to the guidelines set forth in the "Regulations for the Preparation and Submission of Sustainability Reports by Listed OTC Companies." This report serves as a testament to our dedication to sustainability and provides stakeholders with a detailed overview of our environmental, social, and governance initiatives and performance. For details, please refer to the GRI Standards Index, SASB Index, and TCFD Index in the appendix.

Reporting Period

This report primarily focuses on our performance and initiatives for fiscal year 2024. To provide comprehensive context and highlight key trends, we have included select data from 2023 and 2025. This approach offers stakeholders a more nuanced view of our company's trajectory and the effectiveness of our long-term strategies.

Scope and Data Coverage

This report's scope aligns with STARLUX's financial reporting boundaries, with any deviations clearly noted in relevant Sections. Financial data is sourced from audited reports (in NTD Thousand) and the GHG inventory and CORSIA figures verified by an external third-party verification company, while other metrics are derived from internal surveys. We employ international standards, local regulations, and industry best practices for data calculation. Quantitative indicators with specific implications

are accompanied by explanatory footnotes, ensuring transparency and accuracy in our disclosure.

Date of Issue

This report is the second Sustainability Report issued by STARLUX, which will be published annually and made available for viewing and download on STARLUX official website.

Date of the Previous Report Issuance: June 2024
 Date of this Report Issuance: August 2025
 Scheduled Date of Next Report Issuance: August 2026

Report Management Process

In February 2024, in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies," the Company enacted the "General Guidelines for Corporate Sustainable Development and Sustainability Information Management," thereby establishing standards for implementing sustainability-related plans and for the reporting process of sustainability information management.

Internal Review

In accordance with the "General Guidelines for Corporate Sustainable Development and Sustainability Information Management," the data or information disclosed in this Report is provided by the respective responsible units of STARLUX, reviewed through internal control by the Information Disclosure Subcommittee of the Sustainability Steering Committee, compiled and confirmed, and then issued after submission by the Corporate Sustainability Committee to the Board of Directors for review; the Designated representatives from the Corporate Sustainability Committee and the Sustainability Steering Committee likewise oversee STARLUX' various sustainability operational processes, conduct internal control evaluations, and ensure the implementation of sustainability initiatives in line with the aforementioned principles.

External Verification

This Report was verified by the British Standards Institution (BSI) in accordance with the AA1000 Assurance Standard v3 at Type 1 moderate assurance level; for the verification scope, methodology, and conclusions, please refer to Appendix 4, the Third-Party Assurance Statement.

Data Quality Management

Financial Data	Independent Auditor's Report [Ernst & Young Global Limited]
Quality Management	ISO 9001 [SGS Taiwan Limited]
Information Security	ISO 27001 [BSI Group]
Privacy Information Management	ISO 27701 [BSI Group]
GHG Management	ISO 14064-1 [BSI Group]
Occupational Health and Safety Management	ISO 45001 [SGS Taiwan Limited]

Feedback

Any suggestions regarding this report or sustainability of STARLUX are sincerely welcome.
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 Telephone: +886-2-2791-1000
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ESG Highlights and Achievements

Environment (E)

- All operational sites adhere to stringent sewage treatment protocols prior to discharge. Biannual third-party water quality audits for bonded facilities and maintenance hangars consistently demonstrate full regulatory compliance throughout 2024, reinforcing our commitment to environmental stewardship and operational excellence.
- In 2024, 5 delivery ferry flights of new A350-900 aircraft were completed, and, in accordance with Airbus sustainability policy, each aircraft used a fuel blend containing at least 5% sustainable aviation fuel (SAF).
- We've adopted the TCFD framework, integrating it into our Sustainability Steering Committee in 2024. This initiative aims to assess climate-related risks, develop strategies, and enhance our climate resilience, reinforcing our commitment to sustainable business practices.



Society (S)

- In 2024, Computer Generated Imagery (CGI) animation technology was employed for the first time to affix the pink ribbon, symbolizing breast cancer prevention, to the fuselage of an A350-900 aircraft, thereby raising public awareness of breast cancer prevention.
- No major flight accidents occurred in 2024.
- In 2024, the employee completion rate for occupational safety and health training was 100%.
- In 2024, the employee completion rate for human rights education training was 100%.



Governance (G)

- In 2024, Computer Generated Imagery (CGI) animation technology was employed for the first time to affix the pink ribbon, symbolizing breast cancer prevention, to the fuselage of an A350-900 aircraft, thereby raising public awareness of breast cancer prevention.
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1 Corporate Sustainability

1.1 About STARLUX Airlines

1.2 ESG Governance Structure

1.3 Stakeholder Engagement and Communication

1.4 Materiality Assessment

1.1 About STARLUX Airlines

1.1.1 Company Profile

Founded in May 2018, STARLUX Airlines operates under the vision "From Asia, we radiate throughout the Global." The company positions itself as a team of professionals committed to excellence in every aspect of its operations. STARLUX's core strategy focuses on continuous improvement, aiming to deliver superior value to both employees and customers. This approach is designed to differentiate STARLUX in the competitive airline industry and drive sustainable growth. The company's brand value and innovative services, key drivers of its business model, are detailed in Chapter 3 of this report.

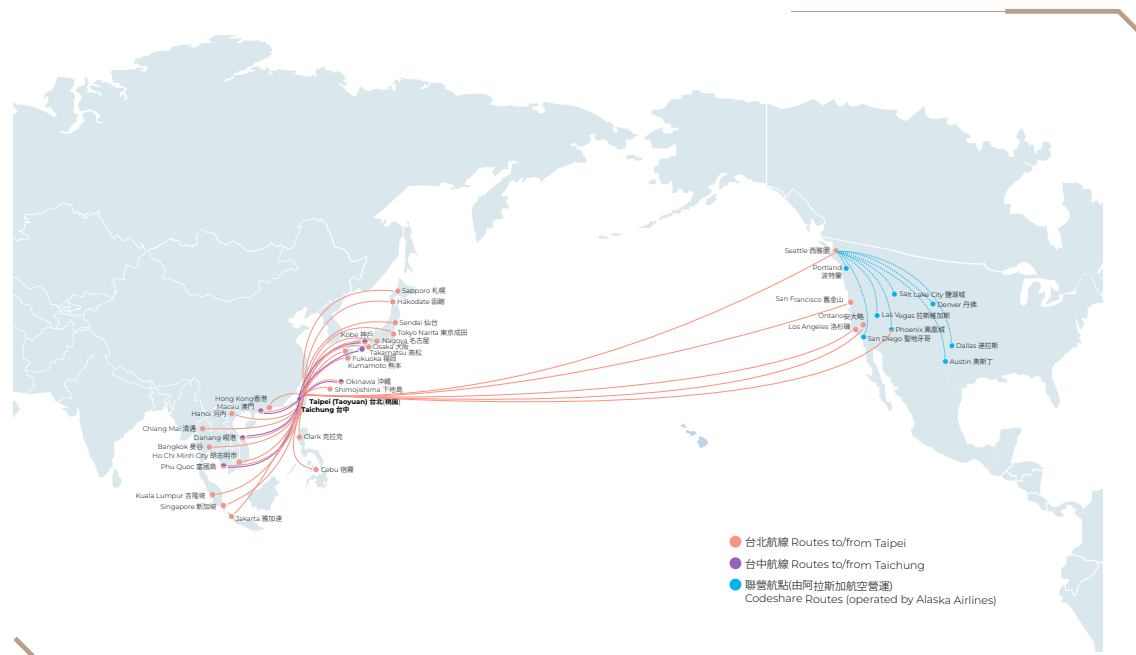
Company Information			
Full Company Name	STARLUX Airlines Co., Ltd.	Stock Code	2646
Company Abbreviation	STARLUX Airlines	Listing Date	October 25, 2024
Establishment Date	May 2, 2018	Paid-in Capital	NTD 30.087 billion
Headquarters	11F., No. 525, Sec. 4, Zhongxiao E. Rd., Xinyi Dist., Taipei City 110055, Taiwan	Number of Employees	5,047 (as of the end of 2024)
Chairman	Chang, Kuo-Wei	Main Products	Passenger transport, freight, and others (duty-free in-flight sales, online and physical store sales)
CEO (General Manager)	Chai, Chien-Hua	Main Operating Sites	Taiwan, Hong Kong, Macau, Malaysia, Vietnam, Thailand, Japan, Philippines, Singapore, Indonesia, United States
Main Industry	Civil air transportation service		

Service Locations

Country	Locations
Taiwan	Taipei Headquarters, STARLUX Flagship Store, Taichung Office, Taoyuan Flight Operations Center, Terminal 1 Office, Terminal 2 Office, Taoyuan International Airport, Bonded Building, Maintenance Hangar, FTZ Cargo Terminal.
China, Hong Kong, Macau	Hong Kong, Macau
Malaysia	Kuala Lumpur
Vietnam	Da Nang, Hanoi, Ho Chi Minh City, and Phú Quốc
Thailand	Bangkok and Chiang Mai
Japan	Fukuoka, Hakodate, Kumamoto, Nagoya, Okinawa, Osaka, Sapporo, Sendai, Tokyo, Kobe, Takamatsu, Shimoji-shima
Philippines	Clark, Cebu
Singapore	Singapore
Indonesia	Jakarta
USA	Los Angeles, San Francisco, Seattle, and Ontario

Note 1: Service destinations available for sale as of May 2025.
Note 2: As of May 2025, STARLUX has added four service destinations: Ontario, Kobe, Takamatsu, and Shimoji-shima; closed the Penang service destination; and relocated its former Taipei Neihu headquarters to the Taipei headquarters.

Routes Map



Aircraft Model in Service



Important Awards and Milestones

2018

- Obtained Civil Aviation Administration permit; submitted company establishment application to Ministry of Economic Affairs.
- "STARLUX Airlines Co., Ltd." formally established after receiving company registration approval.



2019

- STARLUX Shop officially began operations in April.
- Received Air Operator Certificate (AOC) from Civil Aviation Administration in December.
- STARLUX Airlines official website launches in December.



Important Awards and Milestones

2020

- STARLUX officially launched operations with inaugural flights to Macau, Da Nang, and Penang from Taipei in January.
- In-flight safety video "STARWONDERERS" won seven Silver Awards at the Telly Awards in May.
- The first physical STARLUX Shop was officially opened at Taipei Headquarters Customer Service Center in July.



- STARLUX's in-flight meal menus won the 2020 Red Dot Brand and Communication Design Award in October.



2021

- Received the "ISO 27001: 2013 Information Security Management System" and "ISO 27701: 2019 Privacy Information Management System" certifications in July, setting a new record among national airlines. By introducing information security and privacy information management systems compliant with international standards, we have continued to strengthen relevant processes to provide passengers with reassuring and safe in-flight services with excellent quality.



- Received the WTTC Safe Travels Stamp in September; in addition to devoting every effort to safeguard passenger flight safety, STARLUX will also join in promoting safe travel in Taiwan.
- Received the BSI Information Resilience Excellence Award for information security and privacy management efforts; as the first airline to receive the BSI Information Resilience Award, STARLUX continues to devote efforts to implementing organizational information security and privacy information management.



2022

- Received Taiwan Intellectual Property 2022 Management System Level A certification in January.
- Passed ISO9001:2015 verification audit in June.



- Obtained operating license for Bonded Building in July.



- The Company's stock was approved for public offering in July, with the stock code 2646.
- Signed contract at Taoyuan Aviation City Industry Forum and Priority Commercial/Manufacturing Park Contracting Ceremony in September.
- STARLUX was listed on the Emerging Stock Board in September.

2022

- Partnered with Tainan City Government Tourism Bureau and National Development Council to launch "Sustainable Tourism Mileage Accumulation Program" in October.
- Collaborated with Estée Lauder Group for the 2023 Breast Cancer Awareness campaign in October, painting a meaningful pink ribbon on the fuselage of an A330neo to jointly support the 2023 Pink Ribbon Breast Cancer Awareness campaign.



- STARLUX jointly developed a new product with bitplay in November: ReganCargo eco-friendly tote bag made from recycled cargo straps, echoing the spirit of sustainability and environmental friendliness.
- Beginning in November, unique beverages made with premium local small farm products from Taiwan were offered to business class and first class passengers to support environmental sustainability.
- The bonded warehouse for aircraft materials at the Maintenance Hangar was officially inaugurated in November.
- Obtained the bond license for the Bonded Building in November.
- STARLUX won four major awards from TheDesignAir in December: "Design Airlines of the Year", "Design Airlines of the Year, Asia", "Best New First Class", and "Best New Premium Economy".



2023

- STARLUX and E.Sun Bank launched a co-branded credit card in March.
- Commenced operations on Taipei - Los Angeles route on April 26.
- Formed a partnership with Alaska Airlines in April.



- Collaborated with Estée Lauder Group to promote breast cancer prevention, painting images onto the aircraft fuselage to join the global awareness campaign.
- Received IATA Operational Safety Audit (IOSA) accreditation in November.
- Became a member of the International Air Transport Association (IATA) in December.
- Commenced operations on Taipei - San Francisco route on December 16.
- Began ticket sales for the first Taichung route in December.



2024

- Commenced operations on the Taipei - Chiang Mai route in January.
- Signed a contract for five A350F freighters and three A330neo aircraft in February, and opened the self-operated VIP lounge at Taoyuan International Airport Terminal 2.
- Commenced operations on Taichung-Macau, Taichung-Da Nang, and Taichung-Takamatsu routes in March.
- Obtained dual certifications under the ISO 45001 Occupational Safety and Health Management System and the TOSHMS audits in April, and received the ISO 45001 Occupational Safety and Health Performance Management Model Award in October.
- Passed the audit of the revised Information Security Management System ISO 27001: 2022 and the triennial recertification audit of the Privacy Information Management System ISO 27701: 2019 in May, obtaining dual certifications.
- Passed the verification audits of the ISO 14064-1: 2018 GHG inventory standard and the AA1000AS v3 assurance standard in May, obtaining dual certifications.
- Commenced operations on Taipei - Phú Quốc and Taipei - Hong Kong routes in July.
- Commenced operations on Taipei - Seattle route in August, the third North American destination.
- Commenced operations on Taipei - Jakarta route in September.
- STARLUX was officially listed on the Taiwan Stock Exchange and commenced the Taichung - Phú Quốc route in October.
- Obtained the IATA CEIV Lithium Batteries certification in November.
- Commenced operations on Taipei - Okinawa route in December.

Operational Strategy Planning

From 2020 to 2023, the global aviation industry experienced the challenges and trials of the COVID-19 pandemic and, in 2024, ushered in a period of recovery and growth. According to the International Air Transport Association (IATA)'s latest "Outlook for the Airline Industry in 2025," released in December 2024, despite ongoing supply-chain challenges (such as aircraft and engine maintenance and delivery delays) and cost pressures (including wage increases and labor strikes), global air passenger traffic and total revenue are expected to grow and reach record highs. STARLUX is proactively preparing to capture rapid market growth and, through three strategic pillars—fleet planning, route network planning, and R&D plus business development—implements and deepens these efforts to reduce costs and expand its operational footprint while upholding corporate sustainability.

Core Strategy	Implementation of Strategies in 2024	Future Annual Planning Layout	Connection with Sustainable Development
Fleet Planning (Note)	<ul style="list-style-type: none">In 2024, 5 additional aircraft were delivered, completing the delivery of 8 new A350-900 aircraft; the total fleet size reached 26 aircraft, comprising 13 A321neo, 5 A330neo, and 8 A350-900.Established a Taichung base in Q1 2024 and launched inaugural routes operated by the A321neo fleet.	<ul style="list-style-type: none">Based on market conditions, additional aircraft will continue to be introduced through 2027, bringing the fleet to 49 aircraft in total, namely 19 A321neo, 11 A330neo, 18 A350-900/A350-1000, and 1 A350F freighter.In the future, the fleet will continue expanding to more than 53 aircraft, depending on market conditions, thereby increasing aircraft capacity and dispatch flexibility.	<p>1.Reduction in operating costs :</p> <ul style="list-style-type: none">Fuel: Unit fuel consumption results in a 20% to 25% reduction in carbon emissions compared with earlier generation aircraft operated by other airlines.Maintenance: The airframe utilizes advanced materials and design, significantly reducing maintenance costs.Manpower: The fleet consists entirely of Airbus aircraft, and cross-training between types takes less than two weeks, effectively reducing crew retraining time and management costs. <p>2.Enhance passenger comfort: :</p> <ul style="list-style-type: none">Leads the industry in adopting AirSpace technology, creating spacious seating and advanced cabin lighting.A350-900 cabin pressure technology enables passengers to breathe more comfortably and makes them less prone to dizziness or fatigue.
Route Network Planning	<ul style="list-style-type: none">Established a Taichung base and opened five regional routes to Macau, Takamatsu, Da Nang, Okinawa, and Phú Quốc.Commenced the 3rd North American destination, Seattle, in the second half of 2024.Flight frequencies on the Taipei–Los Angeles and Taipei–San Francisco routes were increased.Commenced the 1st Southern Hemisphere destination, Jakarta.Flight frequencies on the Taipei–Tokyo and Taipei–Osaka routes were increased.	<ul style="list-style-type: none">Commenced the Taipei/Taichung-Kobe route in 2025.Continue strengthening route network density: Expand the Asian network, capture intercontinental transfer and high-yield business markets, and keep opening new U.S. destinations to offer passengers more convenient and diversified travel options.The share of transfer passengers between North America and Southeast Asia reached nearly 50% in Q4 2024, demonstrating outstanding results in brand positioning; future network planning will evaluate expansion to Europe, Australia, and other regions.	<ul style="list-style-type: none">Meet diverse passenger needs: Provide passengers with convenient and diversified travel options. Aim for green transportation: Through proper route planning, effectively save fuel and flight time consumption, and reduce wasteful flight costs.

Core Strategy		Implementation of Strategies in 2024
Research and Development (R&D) and Operational Development	Enhance Customer Service	<p>1.Global customer service hotline upgrade: Starting in Q3 2024, the Company pioneered the introduction of a cloud-based telephone system at its overseas customer service centers, establishing a global customer service hotline network to deliver more convenient and efficient service quality, thereby improving customer satisfaction.</p> <p>2.The Taiwan Customer Service Center service hours were extended: Beginning in November 2024, the Taiwan Customer Service Center extended its external service hours; it now operates from Monday to Sunday (including public holidays) from 8:30 to 18:00, making it more capable of meeting customers' diverse needs.</p> <p>3.Introduction of the COSMILE INSIGHTER hotline: Starting in September 2024, a dedicated INSIGHTER hotline for COSMILE premium members was added to deliver more professional and refined service processing, meeting the personalized needs of premium members.</p> <p>4.First class exclusive service: Dedicated first class customer service personnel will contact guests prior to departure to arrange various exclusive services and continuously follow up to meet their needs, ensuring a smooth and comfortable journey.</p>
	Airline Digital Operations	<p>1. Promote e-AirWay bills (e-AWB, eAir Way Bill): Continuously collect usage constraints and customer feedback on e-AWB at each station to confirm operating procedures, develop e-AWB promotion strategies, and complete system integration tasks with forwarding agents, actively promoting higher e-AWB adoption to create more eco-friendly green logistics.</p> <p>2.Continuously enhance the freight website: Provide logistics and warehouse management systems, enabling users to track inventory and locate stored freight; real-time freight status inquiries allow customers and logistics managers to easily track shipment status.</p> <p>3.Aircraft fuel management system upgrade: In response to the rising trend in international aviation fuel prices, in addition to strengthening the existing digital management of aircraft fuel, a fuel procurement management function has been added to swiftly and accurately monitor fuel price fluctuations and related procurement contracts.</p> <p>4.Established automated bonded goods warehouse management: Use automated warehouse systems that integrate barcode scanning and automated handling equipment to complete inventory tracking, enable real-time tracking and monitoring of bonded goods, and seamlessly integrate warehouse management with finance and related systems to ensure smooth business processes.</p> <p>5.New project to develop systems for integrating various interline business data with partner airlines: Identify suitable partner airlines, jointly determine the scope of cooperation and negotiate terms, then ensure system compatibility and integration between both parties to achieve data sharing and exchange.</p>
	Promote flight safety	<p>1.Implementation of the risk-based IOSA audit model: STARLUX completed its renewal audit from September 30 to October 3, 2024, using the risk-based IOSA audit model for evaluation. The assessment results indicate that the Company performed at a mature level on the Safety Maturity Index, with the Flight Data Analysis item achieving the strongest performance.</p> <p>2.SMS Promotional Video: An SMS promotional video titled "Safety is Our Attitude," intended to embed the importance of safety into every STARLUX employee's DNA and make it an unchanging value in every aspect of our work.</p> <p>3.Enhance emergency response capabilities: Organize teams according to departmental responsibilities and establish an "ad hoc" Emergency Response Center (ERC). Once an emergency occurs, the ERC will be activated rapidly to ensure that the Company's operations are restored to normal as quickly as possible, minimizing the extent of impact. Starting in 2024, the Company has invested additional resources to optimize related hardware and software facilities, thereby enhancing the ERC's functions and improving information transmission efficiency. Simultaneously develop the Emergency Response Center Information System (ERCS) to systematize operating procedures and ensure information security. In addition, by joining the Blake Global Emergency Call Center and providing multilingual services, the Company effectively enhances its emergency response capability.</p> <p>4.Enhancing safety management tools: STARLUX has established a comprehensive safety monitoring and management framework through three mechanisms, namely the Flight Operations Quality Assurance (FOQA) program, the iQSMS Safety Management System, and the Line Operations Safety Audit (LOSA). This framework strengthens the organization's stability and resilience.</p>

Note:1 For fleet planning details, please refer to the STARLUX official website.

1.1.3 Industry Affiliations and Collaborations

In 2024, STARLUX maintained active engagement with key domestic and international industry associations. This strategic involvement facilitated crucial information exchange, kept the airline informed of latest industry developments, and enabled effective trend monitoring. Key affiliations included:

Item	Name of the Association	Objective or Goal of the Affiliations	Identity	Participation Benefits or Company Contributions	Amount invested in 2024 ^(Note)
1	International Air Transport Association (IATA)	International non-profit organization coordinating aviation industry initiatives for economic growth, safety, customer service, and sustainability.	Membership	Membership provides access to latest aviation industry insights and regulations, covering sustainable fuels, competition law, economic analysis, modern retailing, cargo systems, and innovative payment solutions.	USD 11,250
2	Flight Safety Foundation (FSF)	International non-profit organization hosting seminars and forums to guide and support global aviation safety initiatives and risk management.	Membership	Participation in conferences, forums, and training facilitates idea exchange with experts, aligning member with global aviation safety trends and standards.	USD 2,500
3	Flight Safety Foundation-Taiwan (FSF Taiwan)	Non-profit foundation promoting civil aviation safety in Taiwan through training, seminars, and publications.	Membership	Enhance professional knowledge through foundation-organized safety courses and publications, receiving improvement suggestions.	NTD 50,000
4	Taipei Airlines Association (TAA)	Non-profit association promoting aviation industry interests, coordinating relationships, and supporting regulation implementation. Acts as liaison between government, industry, and stakeholders, providing commissioned services.	Membership	Participate in industry meetings to align with government policies, including sustainable development roadmaps, greenhouse gas management, and sustainable aviation fuel planning for domestic and international routes.	NTD 430,000

Item	Name of the Association	Objective or Goal of the Affiliations	Identity	Participation Benefits or Company Contributions	Amount invested in 2024 ^(Note)
5	Chinese Aeronautical Meteorological Association (CAMA)	Non-profit social organization dedicated to promoting the research, development, and exchange of aviation meteorology to enhance aviation safety.	Membership	By participating in annual meetings and special lectures, the Company shares and exchanges aviation meteorology knowledge to enhance and optimize aviation operations and promote flight safety.	0
6	International Airlines Technical Pool (IATP)	An alliance composed of 133 member airlines, 48 affiliate members, and 43 industry partners. Based on the spirit of cooperation in aviation maintenance, the alliance holds two major conferences each year, in summer and winter, to discuss pending matters within the alliance, share maintenance resources, and explore future trends and challenges in maintenance. Positions within the alliance are undertaken by members on an elected and voluntary basis. The summer and winter conferences are hosted or co-hosted by members on a competitive basis, also serving as a platform for small and medium-sized airlines or countries to gain exposure and promote tourism.	Membership	Alliance members share and exchange maintenance resources, including but not limited to Parts Pool, AOG Support, M/H Pool, Maintenance Tool & Equipment Pool, Aircraft Recovery Kit Pool and Technical Share.	0
7	Taiwan Accreditation Foundation	Provides impartial, objective, independent, and internationally compliant third-party certification services to meet economic and social development needs.	Membership	Governments, purchasers, and consumers place confidence in the testing, inspection, calibration, and verification results carried out in accordance with national and international standards.	0
8	Association of Asia Pacific Airlines	A non-profit international association composed of major airlines in the Asia-Pacific region. Its mission is to provide an information exchange platform for the Asia-Pacific air industry, and to speak on international air policies, regulations, safety and environmental protection issues, in order to promote the sustainable development of the regional air industry.	Observer	Starting in 2024, the Company was invited by AAPA to regularly participate as an observer in the FOSWG Safety Information Exchange and the Cabin Safety Working Group (CaSWG) meetings. Through the sharing of information, policy expertise, technology, and networks, the Company enhances its competitiveness and representation in the global aviation industry.	0

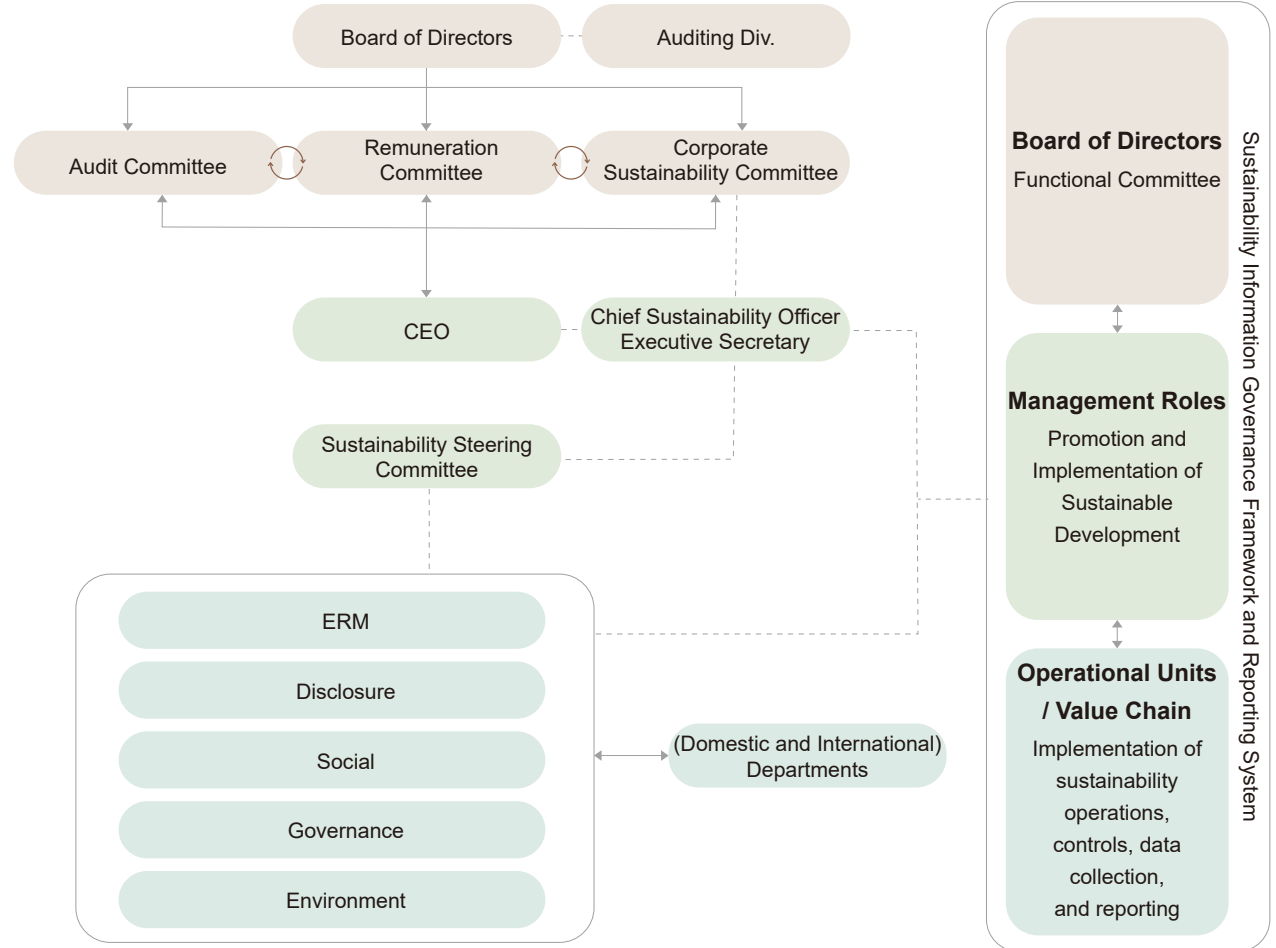
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1.2 ESG Governance Structure

In May 2023, in accordance with the Sustainable Development Best Practice Principles, STARLUX established the "Sustainable Development Committee" to oversee the Company's sustainable development and coordinate related initiatives. In November 2024, the Board of Directors approved the establishment of the "Corporate Sustainability Committee" and the implementation of the "Corporate Sustainability Committee Organizational Charter," and "along with the adoption of the "General Guidelines for Corporate Sustainable Development and Sustainability Information Management" to govern the following matters:

The Board of Directors is the highest decision-making body for sustainable development (including risk management), while the "Corporate Sustainability Committee" is a functional committee under the Board. The Chairman serves as the chairperson, the Company's directors serve as committee members, the Chief Sustainability Officer and Executive Secretary act as the coordinators. The committee convenes at least once a year. The Corporate Sustainability Committee has established the "Sustainability Steering Committee" (formerly the "Sustainable Development Committee") as the sustainable development promotion organization. The CEO serves as the chairperson, senior executives of various key operating units serve as members, the Carbon Offsetting Team of the Procurement Div. serves as the executive secretary, and the Corporate Governance Task Force (G), the Sustainable Environment Task Force (E), the Social Welfare Task Force (S), the Sustainable Information Disclosure Task Force (D), and the Risk Management Task Force (under the Corporate Governance Task Force) hold regular meetings to discuss the implementation plan and coordinate cross-unit cooperation. The Task Forces regularly (at least every eight months) reports the implementation status of sustainable development to the Corporate Sustainability Committee.

Governance structure for promoting sustainable development



Sustainable development-related motions

The Corporate Sustainability Committee reports regularly to the Board of Directors on the progress of sustainable development initiatives. In December 2024, the Company's Corporate Sustainability Committee held its first meeting of its inaugural term, and the key points of the motions are summarized in the table below.

Motions	Items	Key points of the motions
Motion 1	Material topics of the 2024 Sustainability Report and key focus areas for sustainability promotion in 2025	<ul style="list-style-type: none">Taking into account the results of internal and external questionnaires in 2024, topics identified by industry peers, and the opinions of external stakeholders (Note), seven annual material topics were resolved.In line with domestic sustainability-related regulatory trends, the committee discussed key implementation priorities including the adoption of IFRS standards, a GHG inventory, risk management, and the preparation and enhancement of the Sustainability Report, with the aim of continuously strengthening the internal sustainability culture.
Motion 2	GHG inventory and verification schedule planning	<ul style="list-style-type: none">In accordance with the FSC's regulations for TWSE/TPEX listed companies with paid-in capital exceeding NTD 10 billion (applicable in the 1st phase), the Company continues to manage the GHG inventory and verification schedule and reports to the Board of Directors on a quarterly basis.
Motion 3	Establishment of the Company's risk management policies and procedures	<ul style="list-style-type: none">In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and the "Risk Management Best Practice Principles for TWSE/TPEX Listed Companies," the Company has established an effective risk management mechanism.
Motion 4	IFRS implementation project plan	<ul style="list-style-type: none">In accordance with the FSC's regulations for TWSE/TPEX listed companies with paid-in capital exceeding NTD 10 billion (applicable in the first phase), the Company has established a project task force to formulate the implementation plan and reports to the Board of Directors on a quarterly basis.

Note : In 2024, the Company did not have any potential or actual negative impact events reported through stakeholder grievance mechanisms or other procedures, nor were there any key significant events that could have a negative impact on the Company's operations or business relationships.

IFRS Sustainability Disclosure Standards S1 and S2 Alignment Plan

In March 2025, the Company reported to the Board of Directors on its plan and implementation items for alignment with the IFRS Sustainability Disclosure Standards. The Company will continue to report quarterly to the Board on the implementation status of the alignment plan and expects to disclose relevant information in the sustainability section of the annual report for the 2027 annual general shareholders' meeting.

Phase	Working Projects	Estimated (actual) completion date	Implementation steps and procedures
Phase 1	1-1 Establish a cross-unit project task force for the adoption of IFRS Sustainability Disclosure Standards	Completed in Q4 2024	<ol style="list-style-type: none">Hold an IFRS Sustainability Disclosure Standards implementation meeting for senior management and obtain support from the Board of Directors and the Audit Committee.Select qualified members for the project task force.Convene the 1st project task force meeting.Assign responsibilities, confirm the duties of each member, and establish the operating framework.

Phase	Working Projects	Estimated (actual) completion date	Implementation steps and procedures
Phase 1	1-2 Initially identify significant gaps and impacts between the current sustainability information and the IFRS Sustainability Disclosure Standards	Completed in Q4 2024	1.Understand the requirements of the IFRS Sustainability Disclosure Standards, including the exemption items under IFRS S1 and S2, such as the option to disclose only climate-related risks and opportunities in the first year and the provision allowing the omission of Scope 3 GHG emissions disclosure in the first year. 2.Identify significant gaps and potential impacts between the Company's current sustainability information (such as that prepared in accordance with GRI, TCFD, or SASB) and the IFRS Sustainability Disclosure Standards.
	1-3 Initially identify reporting entities	Completed in Q4 2024	1.Initially identify reporting entities (in accordance with the IFRS Sustainability Disclosure Standards, the reporting entities must be the same as those of the consolidated financial statements). 2.Actively communicate with subsidiaries to collaborate in executing each stage of the IFRS Sustainability Disclosure Standards implementation plan.
	1-4 Formulate the implementation plan	Completed in Q4 2024 Reported to the Board of Directors on March 11	Formulate the implementation plan with reference to the Company's operating scale and the opinions of internal and external professionals.
Phase 2	2-2 Identify sustainability-related risks and opportunities and their financial impacts, and assess material sustainability-related financial information.	Expected to be completed in Q2 2025	Identify material information on sustainability-related risks and opportunities that can reasonably be expected to affect the Company's outlook. Such information should cover the aspects of "Governance," "Strategy," "Risk Management," and "Metrics and Targets." Specifically, the Company sequentially executes the following procedures (Reminder: These procedures may be carried out repeatedly): 1.Identify the aforementioned sustainability-related risks and opportunities. During identification, reference should be made to the disclosure topics in the SASB standards and their applicability should be considered. The Company should also determine the scope of the value chain related to each of these sustainability-related risks and opportunities (including GHG inventory). 2.Identify the potential impacts of sustainability-related risks and opportunities on current and expected financial results.
	2-3 Identify and gather required data	Expected to be completed in Q3 2025	1.Based on the material sustainability-related financial information assessed in item 22, identify the data that the Company needs to collect within the reporting boundary and throughout the value chain. 2.Ensure that the data to be collected complies with the requirements of the IFRS Sustainability Disclosure Standards and relevant sustainability regulations. 3.Identify and consider the sources of data collection and schedule align the data gathering timeline with the sustainability information reporting schedule (e.g., climate-related scenario analysis, GHG emissions, etc.). 4.Assess the connection between the collected sustainability-related data and the data used in the financial statements (e.g., inputs and parameters).
	2-5 Revise and adjust the Company's processes, financial and non-financial reporting procedures, information systems, supply chain management processes, internal controls, and daily operations of each division.	Expected to be completed in Q4 2025	Based on the outcomes completed before Q3 2025, identify the processes and systems that require adjustments in order to carry out the necessary modifications.
Phase 3	3-1 Pilot preparation of the annual report's sustainability section	Expected to be completed in Q3 2026	In accordance with the IFRS Sustainability Disclosure Standards and the requirements for annual report disclosures, pilot the preparation of the sustainability section of the annual report in compliance with the IFRS Sustainability Disclosure Standards, which will serve as the basis for improving the reporting process when officially published and filed.
	3-4 Continuously update the IFRS sustainability information-related internal control operation manuals and conduct training programs.	Expected to be completed in Q4 2026	1.Adjust and revise internal control operating procedures in accordance with the IFRS Sustainability Disclosure Standards, and update or develop relevant operation manuals, such as establishing and revising approval authorities within the reporting process (including the information collection stage). 2.Assess the training plans for relevant Company personnel and carry out training programs.
Phase 4	4-1 Public disclosure and reporting of the annual report's sustainability section	Expected to be completed in Q1 2027	Disclose relevant information in the sustainability section of the 2026 annual report in accordance with the IFRS Sustainability Disclosure Standards and complete the public disclosure and filing simultaneously with the 2026 financial statements.

1.3 Stakeholder Engagement and Communication

STARLUX identifies stakeholders with reference to the AA1000 SES Stakeholder Engagement Standard 2015 and, based on past experience and industry characteristics, has selected eight categories of stakeholders: investors, employees, customers, partners (suppliers and contractors), government, media, industry associations, and non-profit organizations. STARLUX has established transparent and smooth communication channels to understand the issues of concern to each stakeholder, continuously improving to meet their expectations and needs.

Category	Significance	Communication Methods and Frequencies	Concerns	Positive/ Negative opinions	Response and improvement measures
Investors	As the Company's capital providers, the enterprise should faithfully present complete financial and non-financial information to serve as a reference for investors' investment decisions.	<ul style="list-style-type: none"> Market Observation Post System by TWSE: Monthly Financial reports: Quarterly Board of Directors/ Functional Committees/ Annual Meeting of Shareholders/STARLUX Airlines Sustainability Reports: Annually Public Announcements/ Press Releases/ Corporate Briefings/ Official Website: Timely 	Integrity in Business Operations	<ul style="list-style-type: none"> A sound corporate governance structure and good ethical management are the foundation of sustainable business operations. Any incident involving a breach of business integrity and ethics could damage the Company's image, disrupt the market, harm consumer rights, affect market order, and undermine the rights and interests of stakeholders. 	<ul style="list-style-type: none"> The Company has established an effective governance structure and relevant ethical standards by adopting policies such as the "Corporate Governance Best Practice Principles," the "Code of Ethical Conduct," the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Management and Guidelines for Conduct," and the "Antitrust Compliance Guidelines." These policies strengthen corporate governance and set behavioral standards to ensure that employees' conduct aligns with business ethics and societal expectations.
			Operational Performance and Strategy	<ul style="list-style-type: none"> It is recommended that the Company actively expand its presence across the five continents, targeting key cities to establish bases and strengthen market penetration. In addition, the Company will adopt a diversified deployment strategy to steadily expand in international markets and enhance the Company's competitiveness. STARLUX may gradually explore cross-industry integration, expanding into new areas such as maritime and land transportation to form a diversified business chain that provides comprehensive services. This will enhance overall competitiveness and help strengthen the brand image while opening up new markets. 	<ul style="list-style-type: none"> Upholding its commitment to steady development, the Company continues to expand its network of regional routes in Asia and actively cultivates transit passenger sources between Southeast Asia and North America. In the long term, the Company plans to progressively expand to major cities in the central and eastern United States, in line with the introduction schedule of wide-body aircraft, and further plans to extend its route network to Oceania, Europe, and other regions in the future. In addition to gradually developing new international destinations, the Company will also assess regional routes departing from Taichung, Kaohsiung, and other locations based on market demand, aiming to serve travelers from all parts of Taiwan and attract more international tourists to experience the beauty of Taiwan.
Employees	As the Company's most important asset, employees require a continuously optimized working environment and conditions, as well as open communication channels to ensure job security and a sense of	<ul style="list-style-type: none"> Employee Welfare Committee/Labor-Management Meetings: Quarterly Employee Feedback Box/Employee Surveys: Timely Employee Education and Training Sessions: Regular/Timely 	Occupational Safety and Health, Workforce Diversity and Equal Opportunities	<ul style="list-style-type: none"> Due to prolonged computer use in the Company, there are issues such as excessive eye strain and decreased metabolism. It is hoped that the Company can provide resources to encourage employees to actively participate in various sports and public welfare activities, and to promote topics related to human health and environmental protection. It is hoped that the Company will continue to improve labor conditions and the working environment, and actively promote an equitable workplace culture, enabling employees from diverse backgrounds to realize their potential in a safe and respectful environment, thereby enhancing employee satisfaction and fostering corporate cohesion. 	<ul style="list-style-type: none"> Arrange at least one safety and health committee meeting each quarter with the participation of employee representatives to listen to employees' opinions. Arrange at least one occupational safety and health on-the-job training session each quarter (such as traffic safety, fire prevention and disaster drills, first aid personnel, occupational accident investigation skills, musculoskeletal education or seminars), and regularly conduct fire drills and training, as well as occasionally promote occupational safety news and information.
			Aviation Safety	<ul style="list-style-type: none"> In 2024, the Company conducted a safety culture survey using a 5-point scale to measure employees' level of recognition of the safety culture. The overall average safety culture score was 107.3 points, with all items averaging over 4 points, clearly reflecting that the Company has established a "proactive safety culture." 	<ul style="list-style-type: none"> Through the continuously optimized internal reporting system (iQSMS Safety Reporting System), which is simple and designed based on the operational needs of various safety areas, the Company provides all employees with a convenient platform for reporting safety incidents. The system allows reporters to submit reports anonymously or with their names, covering various types of safety incidents, and integrates digital management by storing all reported incidents in the system database for classification and record-keeping to facilitate subsequent tracking and improvements. In 2024, we received a total of 641 safety reports, all of which were actively handled. Through the regular convening of three levels of safety meetings at least every quarter, including the safety implementation working task force meeting, the safety operations coordination meeting, and the Safety Review Committee meeting, we continuously review and track the progress of report handling and the implementation of improvement measures to ensure that safety information is effectively communicated from the grassroots to senior management.

Category	Significance	Communication Methods and Frequencies	Concerns	Positive/ Negative opinions	Response and improvement measures
Customers	As the Company's main source of revenue, customers need to have their rights and interests safeguarded and their opinions heard, so we are able to provide products and services that meet their expectations.	<ul style="list-style-type: none"> Hotline Service/ Chatbots/Customer Feedback Box/Official LINE/Official Facebook Page: Immediate Personal Visits/ Telephone Calls/ Emails/Customer Satisfaction Surveys: Timely 	Customer Satisfaction and Innovative Services	<ul style="list-style-type: none"> In 2024, the Company sent out passenger satisfaction survey questionnaires to travelers to proactively understand their recent flight experiences and provide feedback to the relevant service units for reviewing current practices. A total of 10,130 completed satisfaction surveys were received. 	<ul style="list-style-type: none"> Through regular passenger and freight customer satisfaction surveys, the Company proactively seeks to understand customer perceptions, focuses on key customer needs, and prioritizes improvements accordingly. Service quality status and passenger feedback trends are tracked through regular meetings. Combined with the results of the satisfaction surveys, timely improvements are made to better meet passenger expectations. Establish an operational inspection system to verify actual operating conditions, integrate relevant inspection results, and comprehensively review current service processes or items.
			Aviation Safety	<ul style="list-style-type: none"> In 2024, the Company received 1 penalty imposed by the Aviation Police Bureau due to a violation involving an unauthorized passenger entering the security control area. This incident raised concerns among some customers regarding the Company's safety management measures. In October 2024, due to adverse weather conditions caused by Typhoon Kong-rey, the Company experienced two hard landing incidents at Taoyuan and Kaohsiung. These incidents led customers to express concerns about the training of crew members and their emergency handling capabilities. 	<ul style="list-style-type: none"> After the incident, an immediate investigation was carried out and improvement measures were implemented, including optimizing on-site operating procedures, strengthening employee security awareness, and incorporating the incident into security training materials. These actions were approved by the Aviation Police Bureau, and the Company is actively improving its safety management. For the two hard landing incidents, in addition to conducting risk assessments, the Company also cooperated with the CAA to carry out investigations and improvements. Measures include enhancing flight crew risk identification and response capabilities under adverse weather conditions, implementing landing awareness training, optimizing weather information updates and flight dispatch mechanisms, and adjusting dispatch standards during typhoon periods. All measures have been approved by the CAA.
Suppliers and Contractors	Maintaining good relationships with partners in the value chain helps ensure product and service quality, and through collaboration, drives product innovation.	Personal Visits/ Telephone Calls/Emails/ Supplier Meetings: Timely	Strategies and Supply Chain Management	<ul style="list-style-type: none"> Since 2022, STARLUX has carried out annual supplier evaluation management and has taken measures such as proactive communication, requiring improvements within a specified period, or terminating cooperation for suppliers rated as "Under Observation" or "Non-Conforming." In 2024, the total number of suppliers was 656. Of these, 618 suppliers were rated as "Excellent" or "Qualified," 31 suppliers were rated as "Under Observation," and 2 suppliers were rated as "Non-Conforming." 	<ul style="list-style-type: none"> The Company has begun revising the General Procurement Guidelines to clearly define the handling mechanisms for "Observation" and "Non-Conforming" suppliers. All units are required to implement service performance tracking and retain related contact information records to strengthen the mechanisms for improving supplier performance. Relevant personnel have terminated cooperation with non-conforming suppliers and have retained information records to facilitate future procurement decision-making assessments and progress tracking.
Government	The aviation industry is a sector that is highly regulated by the government, and airlines should carefully comply with relevant regulations and actively respond to policy initiatives	<ul style="list-style-type: none"> Government Evaluations: Annually Regulatory Inspections/Policy Seminars/ Discussion Forums/Public Hearings/ Documents/ Telephone Calls/ Emails/ Public Information: Timely 	Information Security and Personal Data Protection	<ul style="list-style-type: none"> The "Information Security Management System ISO 27001: 2013," which was certified in 2021, faced revision and recertification in 2024. The government requires the aviation industry to continuously strengthen information security protection processes. 	<ul style="list-style-type: none"> In 2024, the Company completed the transition to ISO 27001: 2022 and obtained the ISO 27001: 2022 certificate in March after passing the verification by the external certification body BSI.
			Climate Change Mitigation and Adaptation	<ul style="list-style-type: none"> In terms of environmental protection, it is recommended that the Company actively promote carbon reduction measures, establish internal environmental goals, regularly review and publicly disclose carbon emissions data, and enhance transparency regarding its social responsibilities. It is recommended that the Company promote green flights by using more energy-efficient aircraft and introducing more environmentally friendly processes and materials, such as reducing single-use plastics and promoting recycling initiatives, to achieve sustainable operations and strengthen the brand's commitment to environmental protection. 	<ul style="list-style-type: none"> STARLUX has completed ISO 14064-1 verification for two consecutive years, rigorously managing carbon data across all of its locations. In response to the growing importance of sustainability, the Company actively cooperated with the competent authority to jointly implement the Sustainable Aviation Fuel (SAF) pilot program. This marked the first use of SAF by STARLUX, significantly reducing carbon emissions during flights through the use of low-carbon fuel.
Media	As stakeholders who have a significant impact on the Company's reputation and image, maintaining good collaborative relationships enables the Company to respond quickly to the expectations of all stakeholders.	<ul style="list-style-type: none"> Telephone Calls/Email: Immediate Press Conferences/ Media Interviews/ Press Releases: Timely 	Brand Strategy and Development, Integrity in Business Operations, Risk Management, Aviation Safety	<ul style="list-style-type: none"> Annual material information (please refer to historical material information on MOPS) includes responses to both positive and negative news, such as financial reports, resolutions of the Board of Directors or annual general shareholders' meetings, implementation of key company policies, flight safety incidents, and clarifications of media reports. 	<ul style="list-style-type: none"> Continue to communicate the brand image and key corporate information externally through social media platforms, press releases, and public events, while promptly responding to inquiries and feedback from consumers and the media through official channels, and providing such feedback to relevant internal units to continuously optimize services and maintain a positive brand image. Promptly address customers' concerns or issues through social media platforms, the official website feedback platform, and other channels.

Category	Significance	Communication Methods and Frequencies	Concerns	Positive/ Negative opinions	Response and improvement measures
Industry associations	By participating in activities organized by domestic and international industry associations, the Company can exchange opinions with peers in the aviation industry, stay informed of the latest regulatory trends, and enhance opportunities for product and service innovation	Telephone Calls/ Emails/ Press Releases/ Seminars/ Roundtable Discussions/ Events: Timely	Employee Diversity and Equal Opportunity	<ul style="list-style-type: none"> The IATA held an online 25by2025 gender equality event for the North Asia region, and the Company was invited to share its experience in promoting gender equality during the meeting. 	<ul style="list-style-type: none"> STARLUX shared how it promotes its internal gender equality policies and culture through a practical case study presentation.
			Aviation Safety	<ul style="list-style-type: none"> In 2024, the Company completed IATA's biennial Operational Safety Audit (IOSA), and under the risk-based audit approach, the Company performed exceptionally in the Flight Data Analysis item, fully demonstrating STARLUX' maturity in its Safety Management System. In 2024, STARLUX actively participated in 13 major safety exchange events, both domestically and internationally, covering areas such as aviation safety, security, and flight operations, including the CAA's "Apron Operations Safety Enhancement Seminar," the U.S. TSA's "Asia Pacific Summit for Aviation Safety," and Airbus's "28th Flight Safety Seminar," among others. 	<ul style="list-style-type: none"> Actively participate in safety conferences and seminars organized by domestic and international flight safety organizations, including attending professional forums and seminars hosted by the U.S. TSA, Airbus, and the Association of Asia Pacific Airlines (AAPA), to engage in in-depth experience sharing and conversation with experts from the global aviation industry. Actively maintain close cooperation with the CAA of Taiwan, airport management units, and other airlines, participate in various safety seminars, and discuss aviation safety issues to jointly enhance aviation safety.
			Energy and Greenhouse Gas	<ul style="list-style-type: none"> Regularly participate in the annual Airbus SAF and Aircraft Technology Conference to stay informed of new SAF technologies and trends in aircraft energy saving and carbon reduction. In 2024, we attended the IATA World Sustainability Symposium (WSS) in 2024 to help set a net-zero strategy roadmap for achieving the international aviation industry's 2050 net-zero carbon emissions goal, exploring carbon reduction policies across five major areas: flight technology, energy and infrastructure policy, operations, finance, and policy, while engaging and collaborating with industry peers to advance mutual interests. 	<ul style="list-style-type: none"> Actively participate in meetings and projects of the Taipei Airlines Association and related conferences organized by the Bureau of Standards, Metrology and Inspection of the Ministry of Economic Affairs for setting sustainability-related national standards, and cooperate with the CAA in implementing the SAF trial blending program, which will officially commence on April 23, 2025.
			Energy and Greenhouse Gas	<ul style="list-style-type: none"> Regularly participate in the annual Airbus SAF and Aircraft Technology Conference to stay informed of new SAF technologies and trends in aircraft energy saving and carbon reduction. In 2024, we attended the IATA World Sustainability Symposium (WSS) to help set a net-zero strategy roadmap for achieving the international aviation industry's 2050 net-zero carbon emissions goal, exploring carbon reduction policies across five major areas: flight technology, energy and infrastructure policy, operations, finance, and policy, while engaging and collaborating with industry peers to advance mutual interests. 	<ul style="list-style-type: none"> Plan to launch the setting and verification process for the Science Based Targets initiative (SBTi) within the next three years, committing to aligning the Company's GHG emissions reduction targets with the global temperature control goal of limiting warming to no more than 1.5° C, as set under the Paris Agreement. Through participation in the SBTi initiative, the Company will, in accordance with international standards, conduct a comprehensive carbon emissions inventory that includes Scopes 1, 2, and 3, and establish specific, measurable, and time-bound mid- and long-term carbon reduction pathways covering multiple aspects such as aircraft operations, ground handling, supply chain collaboration, and passenger services, further enhancing the Company's climate resilience and level of transparent disclosure, strengthening its commitment to stakeholders, and continuing to disclose implementation status and progress in subsequent annual reports.
Nongovernmental organizations (NGOs)	As an important role in monitoring the impact of the Company's business activities on society and the environment, collaborative actions can promote social co-prosperity and environmental protection.	Social Media Platforms/ Telephone Calls/Email/Press Releases/Forums/ Social Welfare and Environmental Protection Activities: Timely	Public Responsibility and Social Engagement, Aviation Safety	<ul style="list-style-type: none"> Continue to cooperate with various charitable organizations on different activities and promote related environmental issues through press releases and social media channels. 	<ul style="list-style-type: none"> Continue to cooperate with various charitable organizations on different activities and promote related environmental issues through press releases and social media channels.

Note: For stakeholder communication channels and contact details, please visit the Stakeholder Dialogue Section on STARLUX official website.

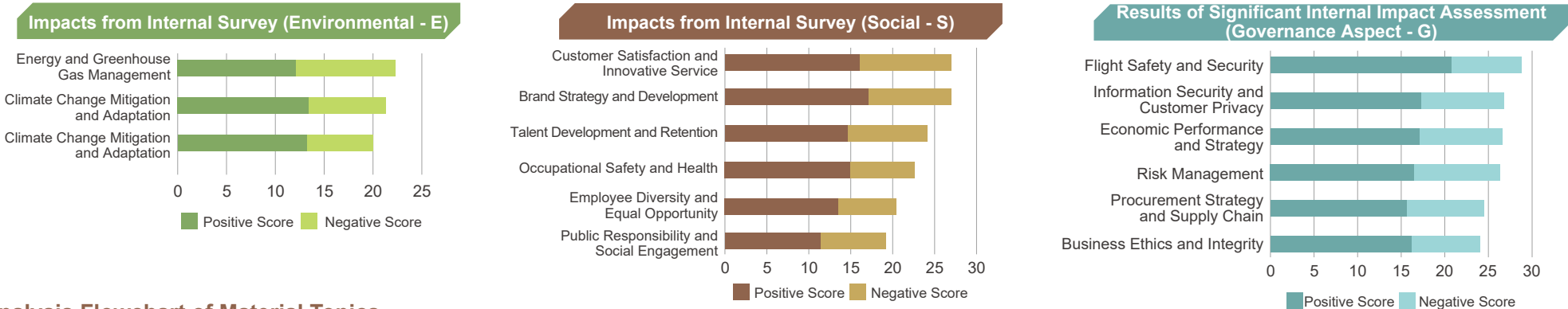
1.4 Identification and Analysis of Material Topics

In 2024, STARLUX, in accordance with Taiwan's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," adopted the GRI Universal Standards 2021 to assess the impact level of various sustainability topics, while also taking into account the results of the sustainability topic concern assessments for the eight major stakeholder groups mentioned above. This served not only as a management guideline for the Sustainability Report but also helps the Company to review its current sustainability status, continuously implement related policies, and create shared value for society and the Company.

Procedure for Identifying Materiality

Phase 1 Industry and Organization	Topics in Three Dimensions (ESG)	<ul style="list-style-type: none">STARLUX conducted a materiality assessment, identifying 15 key ESG topics. This process considered aviation industry characteristics, internal priorities, GRI guidelines, global trends, and peer benchmarking. By integrating these factors, STARLUX developed a comprehensive sustainability strategy addressing relevant issues for the company and stakeholders. This approach positions the airline to manage risks, seize opportunities, and contribute to sustainable development in aviation.
Phase 2 Assessing Actual/ Potential Impacts of Issues	Internal Survey : Impact Assessment	<ul style="list-style-type: none">STARLUX conducted a materiality assessment to prioritize sustainability efforts, involving 38 responses (17 from senior management, 21 from other stakeholders). The surveys evaluated 15 pre-identified ESG topics, focusing on their economic, environmental, and social impacts, considering severity and likelihood.Evaluate the positive and negative impacts of the 15 sustainability topics on economic, environmental, and social (including human rights) aspects. For each topic, multiply the "degree of positive/negative impact" by the "likelihood of positive/negative occurrence," then sum the results to obtain the total impact score. Finally, rank the topics based on their total impact scores within each aspect. In 2024, considering that there were no significant operational changes, the internal impact assessment questionnaire was not re-administered, and the results from 2023 were used for subsequent analysis.
	External Survey for Stakeholders' Concernments	<ul style="list-style-type: none">The questionnaire was distributed online to survey 8 categories of stakeholders on their level of concern regarding the 15 sustainability issues, resulting in 326 valid responses received in 2023 and 587 valid responses in 2024.
	Industry Sustainability Issue Analysis	<ul style="list-style-type: none">Analyze the sustainability reports and official websites of domestic and international peers in the aviation industry to understand their sustainability issues and lists of material topics.Analyze the frequency of mentions of "material issues" by industry peers to understand the differences compared to the results of the Company's internal and external surveys.
Phase 3 Rank Priority of Key Topics	7 Key Topics	<ul style="list-style-type: none">Considering the results of the 2023 internal questionnaire and material topics, and taking into account the results of the 2024 external questionnaire and industry sustainability trend topics, the comprehensive assessment determined that the material topics for 2024 remain the same as those for 2023, with a total of 7 material topics.E (Environment): Energy and GHG ManagementS (Society): Brand Strategy and Development, Customer Satisfaction and Innovative Services, Occupational Safety and HealthG (Governance): Ethical Corporate Management, Information Security and Personal Data Protection, Flight Safety
Phase 4 Report Annual Material Topics	Determine Annual Material Topics	<ul style="list-style-type: none">The 7 material topics were reported by the Corporate Sustainability Committee to the Board of Directors and selected as the material topics for 2024.The 2024 Sustainability Report is prepared based on the above material topics, with the report fully disclosing their management approaches and performance outcomes.

Sustainability topic impact evaluation results



Analysis Flowchart of Material Topics

2023 Sustainability Issues				External Focus and Industry Analysis Calibration for 2024			Key Topics Identified Assessment Results	
Aspects	Sustainability Issues	(Internal questionnaire)	Material Topics	Industry Issues	(External questionnaire)			Annual Material Topics
					All Survey	Various Voting Types		
E	Climate Change Mitigation and Adaptation			✓		✓		
	Energy and Greenhouse Gas Management	✓	✓				✓	Energy and Greenhouse Gas Management
	Environmental Conservation and Sustainable Resource Cycling			✓				
S	Brand Strategy and Development	✓	✓				✓	Brand Strategy and Development
	Customer Satisfaction and Innovative Services	✓	✓	✓	✓		✓	Customer Satisfaction and Innovative Services
	Public Responsibility and Social Engagement			✓				
	Employee Diversity and Equal Opportunity			✓		✓		
	Talent Development and Retention			✓	✓			
	Occupational Safety and Health		✓	✓		✓	✓	Occupational Safety and Health
G	Business Ethics and Integrity		✓		✓	✓	✓	Business Ethics and Integrity
	Risk Management				✓	✓		
	Economic Performance and Strategy			✓	✓			
	Information Security and Customer Privacy	✓	✓	✓	✓	✓	✓	Information Security and Customer Privacy
	Procurement Strategy and Supply Chain							
	Flight Safety and Security	✓	✓		✓	✓	✓	Flight Safety and Security


Sustainability topic impact evaluation results





Aspects	2024 Key Topics	STARLUX Perspective	Impact of Value Chain			Index	GRI and SASB
			Upstream (Procurement phase)	Midstream (STARLUX operations)	Downstream (Customer use)		
Environment	Energy and Greenhouse Gas Management	Implementing energy efficiency, carbon reduction, and renewable energy initiatives helps minimize our environmental impact and supports compliance with net-zero emissions policies and regulations.	V	V		5.1 Energy and Greenhouse Gas	GRI 302: Energy GRI 305: Emissions TRAL 110a: Greenhouse Gas Emissions
Social	Brand Strategy and Development	Expanding sales and service networks while executing targeted brand marketing strategies enhances customer awareness of STARLUX's values and goals, boosting brand recognition and loyalty.		V	V	3.1 Brand Strategy and Development	NA Custom Material Topic
	Customer Satisfaction and Innovative Services	Efficient communication and understanding of customer needs enables STARLUX to deliver products and services that meet expectations, maintaining our brand image and reputation.		V	V	3.2 Customer Satisfaction and Innovative Services	GRI 417: Marketing and Labeling
	Occupational Safety and Health	By implementing proactive occupational health and safety management, we can reduce the occurrence of workplace accidents, and to enhance employee morale and STARLUX reputation.	V	V		6.3 Occupational Safety and Health	GRI 403: Occupational Health and Safety
Governance	Integrity in Business Operations	By upholding integrity and ethics in operations, we can ensure that STARLUX employees adhere to business ethics and societal expectations, also to stabilize market order and safeguard the interests of stakeholders.	V	V	V	2.2 Ethical Integrity	GRI 205: Anti-corruption GRI 206: Anticompetitive Behavior TR AL 520a: Competitive Behavior
	Information Security and Personal Data Protection	By effectively managing important data and customer privacy, we can prevent operational risks associated with information leaks.		V	V	2.4 Information Security and Customer Privacy	GRI 418: Customer Privacy
	Flight Safety and Security	By actively maintaining the safety of crew members, cargo, and ground personnel, we can prevent any potential aviation accidents, and to make safety as STARLUX top priority.	V	V	V	CH4 Flight Safety and Security	TR AL 540a: Incident and Safety Management


Sustainable Development Blueprint



STARLUX is advancing a sustainable development blueprint across the three ESG dimensions—environmental, social, and governance—based on our current business scale and sustainability planning. This blueprint is closely aligned with key material topics such as energy management, innovative services, flight safety, and information security. Through institutionalized governance and transparent information disclosure, we continue to strengthen our risk management and stakeholder trust.

STARLUX' "General Guidelines for Corporate Sustainable Development and Sustainability Information Management" clearly define the responsibilities and authorities of each task group under the Sustainability Steering Committee. For each material topic, relevant responsible units develop short-, mid-, and long-term goals. The Sustainability Steering Committee is responsible for reviewing performance and progress toward these goals and reporting the results to the Corporate Sustainability Committee, which regularly updates the Board of Directors. The Company's overall sustainability strategy is supervised by the highest governance body.

Sustainability Steering Committee	Material Topics	Goals			Effectiveness evaluation (quantitative)		
		Short-term goals (+3 years)	Mid-term Goals (+10 years)	Long-term Goals (2050)	2024 Goals	2024 Performance	Achievement Status
Sustainable Environment Task Force (E)	Energy and GHG Management	<div>1.Increase the annual usage of Sustainable Aviation Fuel (SAF) by 0.5%.</div> <div>2. Achieve 30% digitalization of operational aircraft systems.</div> <div>3. Participate annually in Airbus' SAF and Aircraft Technology Conference.</div> <div>4. Reduce annual electricity consumption by 1% compared to the previous year.</div> <div>5.Social media overall engagement rate of at least 0.3%.</div> <div>6. Increase in website and app traffic by 13%.</div>	<div>1.Achieve 5% usage of SAF by 2035.</div> <div>2. Reach 90% digitalization of operational aircraft systems by 2030.</div> <div>3. Closely monitor international CORSIA, EU Emissions Trading System (EU ETS), and UK Emissions Trading System (UK ETS).</div> <div>4. Support the RE100 and EP100 initiatives by gradually increasing the proportion of green electricity usage.</div> <div>5. Join the Taiwan Alliance for Net Zero Emissions and the Taiwan Climate Alliance.</div> <div>6. Ensure 100% use of pre-conditioned air and ground power systems for departing flights at Taoyuan International Airport.</div> <div>7. Reduce annual electricity consumption by 1% compared to the previous year.</div>	<div>1. Align with Taiwan's 2050 Net-Zero Emissions policy to advance toward the long-term net-zero goal.</div> <div>2. Support the EV100 global initiative to electrify transportation and reduce carbon emissions from conventional fuel vehicles, facilitating a low-carbon transition in ground operations.</div> <div>3. Reduce annual electricity consumption by 1% compared to the previous year.</div>	<div>1.In accordance with Airbus policy, delivery ferry flights for new aircraft shall use at least 5% SAF.</div> <div>2. The office environment fully adopts ultra-slim, high-efficiency LED panel lights, saving 60% more energy compared to traditional lighting.</div> <div>3. Implement ISO 14064 GHG inventory and complete third-party verification.</div> <div>4. Annually conduct aviation fuel verification in accordance with Taiwan's Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)</div>	<div>1. In 2024, all five new aircraft deliveries used at least 5% SAF.</div> <div>2. The office environment has fully adopted ultra-slim, high-efficiency LED panel lights, saving 60% more energy compared to traditional old lighting fixtures.</div> <div>3. In accordance with ISO 14064: 2018, the Company completed its first GHG inventory for 2023 and obtained external third-party verification in May 2024. In 2024, the Company added 10 new overseas branches, a small number of non-international flights, and ground fuel usage, and conducted a GHG inventory in March 2025, also obtaining external third-party verification.</div> <div>4. Passed the CAA's CORSIA aviation fuel verification process.</div> <div>5.Attended the IATA World Sustainability Symposium (WSS) to proactively learn about the latest SAF information and exchange experiences on its usage in different countries.</div>	<div></div>

Sustainability Steering Committee	Material Topics	Goals			Effectiveness evaluation (quantitative)		
		Short-term goals (+3 years)	Mid-term Goals (+10 years)	Long-term Goals (2050)	2024 Goals	2024 Performance	Achievement Status
Social Welfare Task Force (S)	Brand Strategy and Development	1. Social media overall engagement rate of at least 0.3%. 2. Increase in website and app traffic by 13%.	1. Target a 10% increase in overall social media engagement rate. 2. Aim for a 15% annual growth in website and app traffic.	1. Target a 10% increase in overall social media engagement rate. 2. Aim for a 15% annual growth in website and app traffic.	Overall social media engagement rate remains above 0.2%, and website and App traffic increases by 10%.	In 2024, the overall social media engagement rate was 0.3%, and website and App traffic increased by 13%.	
		At least one brand collaboration per year.	At least three brand collaborations per year.	At least three brand collaborations per year.	Collaborate with at least three well-known brands on co-branding initiatives.	Partner with eight well-known brands to launch more than 8 co-branding activities, enhancing services for passengers and fans.	
		1. Publish at least 135 stories or event posts per month "stories or event posts". 2. Achieve an engagement rate of over 5.8%.	1. Publish at least one highly engaging branded content campaign per year. 2. Maintain an engagement rate above 6% annually.	1. Publish at least one highly engaging branded content campaign per year. 2. Maintain an engagement rate above 6% annually.	Globally publish at least 90 engaging, high-interaction brand stories or event posts each month, achieving an engagement rate above 5%.	Globally, an average of 119 posts are published monthly, with an engagement rate of 5.61%.	
	Customer Satisfaction and Innovative Services	Freight customer satisfaction ≥ 4.45 points (out of 5 points)	Freight customer satisfaction ≥ 4.65 points (out of 5 points)	Freight customer satisfaction ≥ 4.65 points (out of 5 points)	Freight customer satisfaction ≥ 4.35 points (out of 5 points)	Freight customer satisfaction = 4.34 points (out of 5 points)	Not achieved (Note 1)
	Occupational Safety and Health	1. 2025 Target: Achieve a 100% completion rate for annual employee health checkups 2. Maintain a Total Injury Frequency Rate (FSI) below 0.50 3. Maintain a Disabling Injury Frequency Rate (FR) below 7.5	1. Annual employee health checkup execution rate of 100%. 2. FSI < 0.50 3. Disabling Injury Frequency Rate (FR) < 7.5	1. 2025 goal: Annual employee health checkup completion rate of 100%. 2. FSI < 0.50 3. Disabling Injury Frequency Rate (FR) < 7.5	1. Annual employee health checkup execution rate of 100%. 2. FSI < 0.55 3. Disabling Injury Frequency Rate (FR) < 8	1. Annual employee health checkup execution rate of 100%. 2. FSI = 0.45 3. Disabling Injury Frequency Rate (FR) = 7.3	

Sustainability Steering Committee	Material Topics	Goals			Effectiveness evaluation (quantitative)		
		Short-term goals (+3 years)	Mid-term Goals (+10 years)	Long-term Goals (2050)	2024 Goals	2024 Performance	Achievement Status
Governance Task Force (G)	Ethical Corporate Management	<p>No incidents during the year of employees violating ethical behavior or the Ethical Corporate Management Best Practice Principles.</p> <p>2. Conduct one internal Board of Directors performance evaluation and commission an external third party to conduct the Board of Directors performance evaluation.</p> <p>3. Ethical corporate management training: <ul style="list-style-type: none"> Directors' ethical corporate management training courses shall total 6 hours per year (including courses, forums, and lecture participation). Conduct employee ethical corporate management training courses at least twice a year via eLearning (including course animations and in-lesson quizzes). </p> <p>4. Conduct ethical corporate management training for employees of overseas branches at least once a year.</p>	<p>1. No incidents during the year of employees violating ethical behavior or the Ethical Corporate Management Best Practice Principles.</p> <p>2. Every three years, an external professional independent organization or a team of external experts and scholars shall conduct performance evaluations of the Board of Directors and functional committees, including ethical corporate management.</p> <p>3. Continue to offer continuing education courses for directors and ethical corporate management training for employees, and handle and report whistleblowing, consultation, and communication cases as necessary.</p> <p>4. Promote the expansion of ethical corporate management practices to overseas operational locations.</p>	<p>1.No incidents during the year of employees violating ethical behavior or the Ethical Corporate Management Best Practice Principles.</p> <p>2. Every three years, an external professional independent organization or a team of external experts and scholars shall conduct performance evaluations of the Board of Directors and functional committees, including ethical corporate management.</p> <p>3. Continue to offer continuing education courses for directors and ethical corporate management training for employees, and handle and report whistleblowing, consultation, and communication cases as necessary.</p> <p>4. Promote the expansion of ethical corporate management practices to overseas operational locations.</p>	<p>1. No incidents during the year of employees violating ethical behavior or the Ethical Corporate Management Best Practice Principles.</p> <p>2. Conduct the internal Board of Directors performance evaluation process once annually.</p> <p>3. Ethical corporate management training: <ul style="list-style-type: none"> The Board of Directors invites external experts or academics each year to provide directors with 6 hours of relevant continuing education courses (including ethical corporate management). Conduct employee ethical corporate management training courses at least once a year. </p>	<p>1.2 In 2024, no reports were received, and no employees violated ethical behavior or the Ethical Corporate Management Best Practice Principles.</p> <p>2. In 2024, 1 internal Board of Directors performance evaluation process was completed.</p> <p>3. Ethical corporate management training: <ul style="list-style-type: none"> In 2024, the directors participated in courses on corporate governance and securities regulations, gender equality and human rights legislation, and case briefings for a total of 12 attendances, amounting to 6 hours. In 2024, the completion rate for the digital online course on Antitrust Compliance Guidelines by all employees was 100%. </p> <p>4. In 2024, we conducted a 2-hour in-person training session for supervisors and relevant business colleagues at the North America office, with a total of 40 participants.</p>	

Sustainability Steering Committee	Material Topics	Goals			Effectiveness evaluation (quantitative)		
		Short-term goals (+3 years)	Mid-term Goals (+10 years)	Long-term Goals (2050)	2024 Goals	2024 Performance	Achievement Status
Governance Task Force (G)	Information Security and Customer Privacy	<p>All of the Company's information security and personal data-related activities comply with the management standards and frameworks of ISO 27001 and ISO 27701.</p> <p>2. Information security and personal information management education and training:</p> <ul style="list-style-type: none"> All employees shall receive at least one hour of information security and personal data protection education and training each year. Specific units that have direct contact with employees' or passengers' personal data shall receive at least two hours of information security and personal data protection education and training each year. <p>3. Information Security Defense Strategy:</p> <ul style="list-style-type: none"> Expand penetration testing coverage and depth through external partnerships. Improve social engineering resilience by increasing adaptability and staff awareness training 	<p>1.ontinuously maintain the validity of the ISO 27001 Information Security Management System and the ISO 27701 Privacy Information Management System certifications.</p> <p>2. Continuously enhance advocacy and training on information security trends and education, cultivating a culture of strong information security awareness among all employees.</p> <p>Establish risk and performance indicators for multi-layered defense mechanisms to enhance the visibility of defensive capabilities.</p>	<p>1.Continuously maintain the validity of the ISO 27001 Information Security Management System and the ISO 27701 Privacy Information Management System certifications.</p> <p>2. Continuously enhance advocacy and training on information security trends and education, cultivating a culture of strong information security awareness among all employees.</p> <p>Establish risk and performance indicators for multi-layered defense mechanisms to enhance the visibility of defensive capabilities.</p>	<p>1.No information security or personal data leakage incidents occurred throughout the year.</p> <p>2. All of the Company's information security and personal data-related activities comply with the management standards and frameworks of ISO 27001 and ISO 27701.</p> <p>3. Information security and personal information management education and training:</p> <ul style="list-style-type: none"> All employees shall receive at least one hour of information security and personal data protection education and training each year. Specific units that have direct contact with employees' or passengers' personal data shall receive at least two hours of information security and personal data protection education and training each year. <p>4.Information Security Defense Strategy:</p> <ul style="list-style-type: none"> Enhance the immediacy of system account updates upon personnel changes to ensure effective change management. Strengthen the detection capabilities or blocking mechanisms for Data Loss Protection (DLP) to enhance management effectiveness 	<p>1.No information security or personal data leakage incidents occurred in 2024.</p> <p>2. In May 2024, the Company passed dual certifications under the revised ISO 27001 Information Security Management System and the triennial recertification audit of the ISO 27701 Privacy Information Management System.</p> <p>3. Information security and personal information management education and training:</p> <ul style="list-style-type: none"> In 2024, all general employees received one hour of Information Security and Personal Data Protection Education Training I, with 4,527 participants. In 2024, employees with direct contact roles additionally received one hour of Information Security and Personal Data Protection Education Training II, with 3,911 participants. <p>4.nformation Security Defense Strategy:</p> <ul style="list-style-type: none"> Completed the establishment of DLP effectiveness indicators, issuing a total of 432 warning notifications during the period to employees who triggered the rules, thereby strengthening their awareness of data protection; going forward, the DLP detection mechanism will continue to be optimized to improve accuracy and reduce false positives. 	
	Flight Safety and Security	<p>1. Annual major flight accidents = 0</p> <p>2. Annual major incidents = 0</p>	<p>"Zero accidents" is the safety goal that STARLUX continually upholds.</p>	<p>"Zero accidents" is the safety goal that STARLUX continually upholds.</p>	<p>1. Annual major flight accidents = 0</p> <p>2. Annual major incidents = 0</p>	<p>In 2024, no "major flight accidents" and no "major incidents" occurred.</p>	

Note 1 : In response to website platform services remaining the lowest-rated item in 2024 and to enhance overall customer service while strengthening freight website functionality, a brand new freight website went live on December 10, 2024, and is expected to effectively improve the 2025 freight customer satisfaction survey results.



2 Sound Corporate Management

2.1 Corporate Governance

2.2 Ethical Integrity

2.3 Risk Management

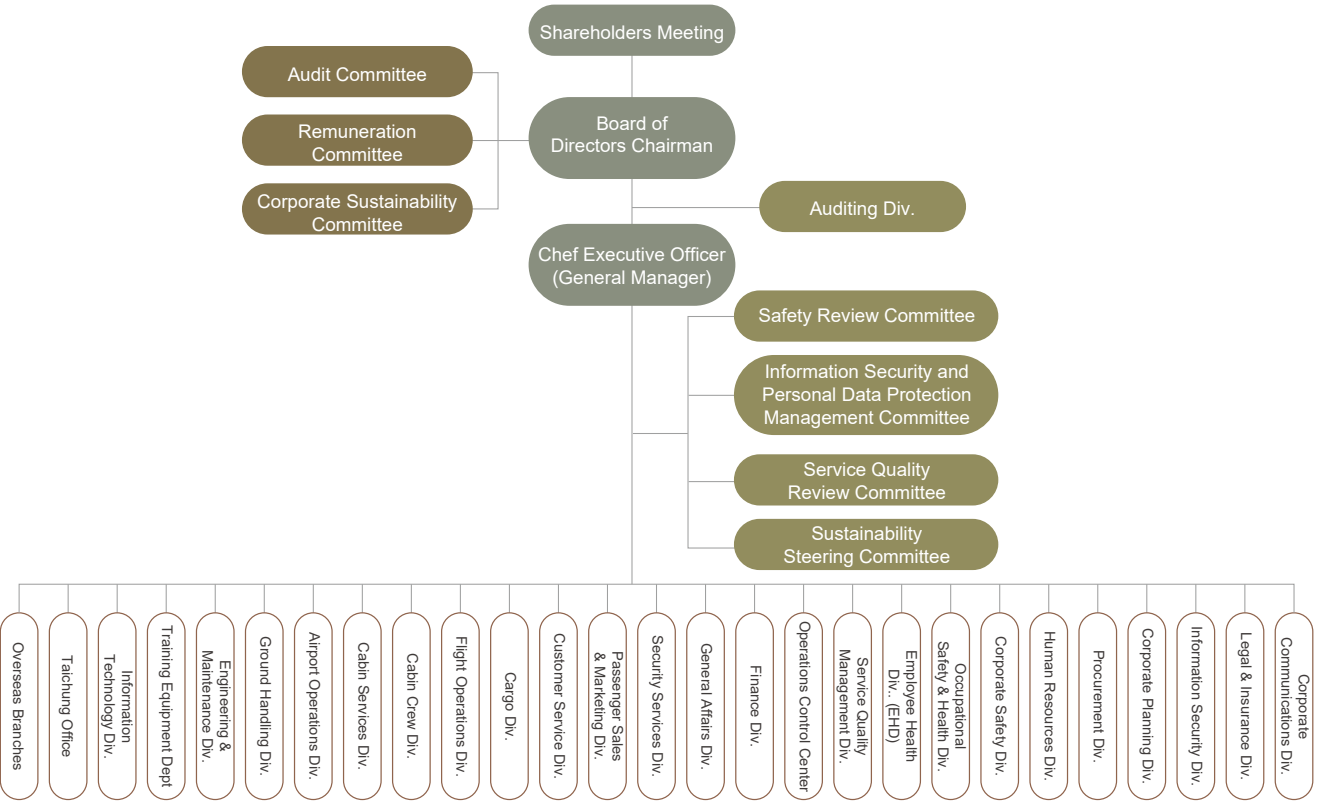
2.4 Information Security and Customer Privacy

2.5 Regulatory Compliance

2.1.1 Corporate Structure and Governance Leadership

STARLUX demonstrates robust corporate governance by adhering to Article 20 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies." The company prioritizes diversity in professional backgrounds, skills, and industry experience among its directors. This multifaceted approach enhances the corporate governance framework and operational efficiency, ensuring a wide range of perspectives in decision-making processes and contributing to informed corporate strategies. The current Board of Directors of the Company consists of 7 seats, comprising 4 directors and 3 independent directors (independent directors account for 43%) and includes 1 female director (14%). Except for 1 director who is under 50 years old, all other directors are over 50. Their professional backgrounds include business management, air transportation, government and regulation, and finance and accounting. Each director possesses extensive industry experience, which is expected to provide diverse strategic perspectives by incorporating the varied knowledge and backgrounds of the members when the Company formulates its operating direction. For details on board members and their backgrounds, diversity, and independence, please refer to the Corporate Governance section (Corporate Organization) on the STARLUX official website and Three. Corporate Governance Report in the annual report (II. Directors, General Manager, Deputy General Managers, Assistant Vice Presidents, and Head of each Department and Branches).

STARLUX emphasizes continuous learning for its board members, recognizing the evolving nature of the aviation industry and global business environment. The company provides ongoing training programs on industry trends, regulatory compliance, information security, and sustainability. By investing in leadership education, STARLUX aims to strengthen its corporate governance and enhance market awareness. The company is committed to maintaining and expanding these educational offerings to keep its leadership at the forefront of industry knowledge and governance best practices.



Continuing education of directors

Host	Year	Course	Attendances	Hours
Securities and Futures Institute, SFI	2022	Corporate Governance and Securities Regulations	7	3
		External Innovation and Sustainable Operations	1	3
		Legality of Information Security Management under Ransomware Threats	1	3
		International Trends in Net-Zero Carbon Emissions and Taiwan's Efforts in Carbon Neutrality	1	3
		Insider Trading Prevention Advocacy Seminar for the Year 2022	1	3
	2023	Global Future Risks and Sustainability Transformation Opportunities	7	3
		Latest Practical Analysis on Trade Secrets and Operational Risks for Directors and Supervisors	4	3
		Participation and implementation of public welfare of goodness, truth and beauty is advantageous to business. (ESG/SROI)	1	3
	2024	Corporate Governance and Securities	7	3
		Practicing Corporate Sustainability: Analysis of Legal Liabilities under the Three Gender Equality Acts	5	3
Financial Supervisory Commission	2022	Release of Reference Guidelines for Independent Directors and Audit Committee Functions of Listed Companies in 2022 and Director-Supervisor Advocacy Seminar	1	3

Host	Year	Course	Attendances	Hours
Taiwan Corporate Governance Association	2022	The 18th (2022) Corporate Governance Summit - Enhancing Director Competence Implementing Corporate Sustainability Governance	1	3
		Inheritance Mechanisms and Tax Issues Essential for Family Business and Wealth Sustainability	1	3
		Discussion on Corporate Operations and Related Taxation and Introduction to Latest Tax Laws and Practices for Major Shareholders	1	3
		Trends and Risk Management of Digital Technology and Artificial Intelligence	1	3
	2023	2023 Low-Carbon Economy and Corporate Low-Carbon Innovative Global Trend and Business Opportunity	1	3
		Necessary Knowledge on Affairs for Legal Affairs for Board of Directors Supervising Enterprises: Be Aware of the Red Line for Concerted Action	1	3
		Macroscopic View of Global Corporate Sustainable Development: From Vision 2050 to Action 2021	1	3
	2024	Green Power, Certificates and Sustainable Development - Corporate Net-Zero Path	1	3

Host	Year	Course	Attendances	Hours
Taiwan Investor Relations Institute	2023	How Enterprises Respond to ESG Challenges and Create Transformation Opportunities	1	3
		How to Utilize Intellectual Property Management Systems to Improve Corporate Governance	1	3
	2024	GHG Carbon Management / Carbon Tariffs & Carbon Credits	1	3
		Corporate Risk Management under ESG	1	3
		International Corporate Sustainability Trends ESG Performance Management and Corporate Value Positioning	1	3
		Corporate Workforce Development and Social Inclusion Strategies	1	3
Taiwan Institute of Directors	2023	2023 KPMG Leadership Institute Forum Business Opportunities and Challenges under the Net Zero trend	1	3
	2024	Brief Discussion of Two Major Risks in the High-Tech Manufacturing Industry: Export Trade Controls amid Geopolitical Conflicts and Supply Chain Procurement Fraud	1	3
Taiwan Independent Directors	2024	Brief Discussion of Two Major Risks in the High-Tech Manufacturing Industry: Export Trade Controls amid Geopolitical Conflicts and Supply Chain Procurement Fraud	1	3

2.1.2 Board Nomination

STARLUX Board of Directors consists of 5-9 members serving 3-year terms, with at least three independent directors. Shareholders nominate and elect directors using cumulative voting, with a two-term limit for continuous reelection. Independent directors must meet regulatory qualifications, while non-profit independent directors adhere to civil aviation industry regulations. This structure ensures a balance of expertise and independence in corporate governance.

The Board elects a Chairman to represent the company externally, requiring presence of over two-thirds of directors and consent from more than half of those attending. This process ensures broad support for the leadership position. Currently, CHANG, Kuo-Wei serves as Chairman, providing strategic direction, while CHAI, Chien-Hua serves as CEO, managing day-to-day operations.

To maintain ethical management and transparency, STARLUX proactively reminds board directors to recuse themselves when necessary, and has established clear provisions on director recusals. For details, please refer to the "Procedures for Ethical Management and Guidelines for Conduct" on the company website. Additionally, information about board members holding positions on other boards, cross-shareholding relationships, and the existence of controlling shareholders can be found in the Corporate Governance Report of the annual report (Section II: Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches).

2.1.3 Functional Committees

STARLUX has established Audit Committee and Remuneration Committee to strengthen corporate governance. These functional committees enhance board oversight, streamline decision-making, and manage conflicts of interest on critical issues. For details on the roles and composition of each functional committee, please refer to the Corporate Governance section (Company Policies) on the STARLUX website.

2.1.4 Performance Evaluation

STARLUX conducts annual Board performance assessments following the "Director and Executive Performance Evaluation Regulations." This comprehensive process assesses Board functionality, individual director contributions, and committee effectiveness. Results are compiled and presented to the Board by Q1 end of the following year, enabling timely action on improvement areas. The assessment uses a multi-faceted approach. All directors complete both the Board performance and individual self-assessment questionnaires., while directors fill out self-assessment and Functional Committee forms. These tools capture detailed information on Board activities and individual contributions. A coordinating unit collates the data, applies scoring criteria, and prepares a comprehensive report for Board review. According to the 2024 Board self-evaluation results and the functional committee performance evaluation results, all scores exceeded 98 points, indicating strong performance (please refer to the implementation of the Board's evaluation in the annual report).This data-driven approach helps refine Board operations, decision-making, and governance practices, ensuring the company maintains high standards of corporate leadership and adapts to evolving business environments.

2.1.5 Remuneration Policy

STARLUX determines Director and Chairman remuneration based on the "Remuneration of Directors and Managerial Officers" policy. The process involves Remuneration Committee deliberation and Board approval, considering industry standards, company performance, individual involvement, and contributions.

Regulations ensure remuneration doesn't exceed previous levels during significant profit declines or prolonged losses. Performance evaluations link individual assessments to factors like quality, risk management, and talent development, ensuring a comprehensive approach to executive compensation. In addition, the Company has appointed senior management to serve as members of the Corporate Sustainability Committee, incorporates the effectiveness of its initiatives into performance evaluations, and will continue to explore ESG-related components and mechanisms for the remuneration of directors and senior management.

As per the "Remuneration Committee Charter", the committee regularly reviews and evaluates performance evaluation criteria, annual and long-term performance goals, and remuneration policies, systems, standards, and structures for directors and executives. Individual remuneration is determined based on performance goals achievement. The results of this periodic review and evaluation are reported to the Board of Directors only after receiving approval from more than half of the committee's members annually.

Through this process, STARLUX ensures that performance evaluations and remuneration decisions for directors and executives adhere to reasonable standards while safeguarding the company's interests. This demonstrates the company's commitment to regular review and transparency in its remuneration system.

The Remuneration Policy

Director	<div>Based on "Directors and Managers Remuneration Regulations"</div> <div><ul style="list-style-type: none">Salary: 0-150% of industry standards; Performance bonuses (evaluated by Remuneration Committee, approved by Board); No severance pay.Retirement Benefits: Only for directors with employee status.Profit Sharing: Up to 1% of annual profits allocated to directors.Business Expenses: Transportation, operational, and travel costs covered as needed.</div> <div>The components of the Board directors' compensation are clearly defined in the "Regulations Governing Compensation of Directors and Executives" to ensure the reasonableness and transparency of the remuneration.</div>
Managerial Officer	<div>Executive Remuneration Structure:</div> <div><ul style="list-style-type: none">Fixed Compensation: Monthly salary: 0-150% of industry levels; Management allowances; Transportation allowancesVariable Compensation: Performance-based year-end bonuses; Employee remuneration (evaluated by Remuneration Committee); Special contributions (subject to committee review and Board approval)Retirement Benefits: Compliant with Labor Standards Act and Labor Pension ActEquity Incentives: Employee stock options as per company policy</div>

2.2 Ethical Integrity

◆ Policy and Commitmen

Policy and Commitmen

STARLUX prioritizes ethical standards through policies like Corporate Governance Guidelines and Code of Ethics, ensuring sustainable operations, risk mitigation, and stakeholder protection. This approach enhances reputation, boosts employee loyalty, and fosters long-term development, demonstrating the airline's commitment to responsible business practices.

To uphold ethical management and effective risk control while protecting the rights and interests of stakeholders, STARLUX has implemented several policies, including the Corporate Governance Best-Practice Principles, Code of Ethical Conduct, Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, and Antitrust Compliance Guidelines.

◆ Action Plan

Positive Impact Management

A robust corporate governance framework and sound integrity management help maintain the Company's reputation and image and earn the trust of investors and clients. Accordingly, the Company regularly conducts training on ethical corporate management and shares related information to internalize these practices into the corporate culture, ensuring that from senior management to all employees, everyone understands the importance of ethical corporate management.

Negative Impact Management

Violations of ethical integrity will severely damage the Company's image and undermine investor confidence and customer trust; therefore, the Company has established internal and external complaint channels and a rigorous reporting and handling process to ensure clear oversight and timely resolution of related incidents. In addition, the Company has established an incentive and disciplinary system, applying clear sanctions to acts that violate ethical corporate management, and commending those who prevent such acts and spare the Company losses, thereby conveying the Company's emphasis on this matter.

◆ Effectiveness Evaluation

Qualitative

1. Incorporate ethical behavior norms into the annual performance evaluation of the Board of Directors and arrange annual integrity management training courses.
2. Conduct integrity management training for employees at least once a year.
3. Address integrity violations, promote policies, and report outcomes to Board and committees.

Quantitative

For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-, mid-, and long-term KPI goals

For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Internal: Human Resources Div. Integrity Operation Reporting Mailbox, Corporate Safety Div. Security Review Committee

External: Customer Service Div, Service Quality Management Div.

Contact Information

STARLUX has established an integrity reporting email (「STARLUX Integrity」: integrity@starlux-airlines.com)

Reporting Mechanism

STARLUX's Internal Whistleblowing Policy encourages reporting unethical behavior, ensures confidentiality, and protects whistleblowers from retaliation.

The External Feedback Process records and investigates passenger feedback, develops improvement plans, informs passengers of results, and provides compensation for service deficiencies when appropriate.

2.2.3 Whistleblower System

STARLUX has implemented a public whistleblowing system with a dedicated email (integrity@starlux-airlines.com) accessible via their website and intranet. This system, outlined in the company's ethical management procedures, is available for both internal and external use. Designed to report potential ethical violations, the system received no reports in fiscal year 2024, potentially reflecting effective ethical practices or a need for increased awareness of the reporting channel. and the Company keeps the whistleblower's identity and the contents of the report confidential and commits to protecting whistleblowers from any adverse treatment arising from their report.

Ethical Corporate Management-related Documents



2.3 Risk Management

In order to strengthen corporate governance and sound risk control, operate the business prudently, and advance toward the goal of corporate sustainable development, STARLUX, with reference to the TPEX "Risk Management Best Practice Principles for TWSE/TPEX Listed Companies" and the Company's "Corporate Sustainable Development and Sustainability Information Management Regulations", and by referring to "ISO 31000: 2018 Risk Management Systems" and the "COSO Committee's Enterprise Risk Management Integrated Framework", established the "Risk Management Policies and Procedures", which were approved by the Board of Directors on 27 December 2024.

2.3.1 Risk Management Framework and Accountability

The Company, through a comprehensive risk management framework, manages various risks that may affect the achievement of its objectives, integrates an "ESG-driven enterprise risk management" mindset into operational activities and daily management processes, and aims to accomplish four risk management objectives: achieving corporate objectives, enhancing management efficiency, providing reliable information, and allocating resources effectively. In addition to designating the Board of Directors as the highest governance body for risk management, the Company also takes into account its scale, business characteristics, risk nature and operational activities. The Corporate Sustainability Committee under the board oversees overall risk management effectiveness and has appointed the Risk Management Task Force under the Corporate Governance Task Force of the Sustainability Steering Committee to drive and implement risk management operations. The Audit Div. assists the Board of Directors and management in examining and reviewing the effectiveness of the risk management mechanism's operations and provides timely recommendations for improvement to ensure that the mechanism is continuously and effectively implemented.

STARLUX Risk Management Organizational Structure



Sources of Risks	Description	2024 Significant Risk Items and Potential Scenarios (Excerpt)	Corresponding Response and Improvement Measures
Flight Safety Risk	Fleet Acquisition, Counter-Terrorism, Airport Security, Air Traffic Control, Flight Operations	Flight safety risk: With the Company's growing number of operational destinations and increasingly complex deployment patterns, pilots are experiencing higher levels of fatigue.	The company aims to meet transportation capacity demands and ensure aviation safety through system implementations like the CMGS fatigue monitoring module and backup plans, as well as personnel training for new pilots and simulation machine maintenance. Reference: Chapter 4 - Flight Safety and Security.
Information Risk	Risk items related to the robustness of information security systems and personal privacy protection mechanisms.	Personal data risk: If customer service staff fail to understand the importance of protecting customer privacy, they may cause personal data breaches, which could damage the Company's reputation and lead to passenger complaints.	The company takes extensive measures to prevent any form of information leakage. This includes implementing systems like confidential data storage, dedicated personnel oversight, ISO information security and privacy management systems, and regular monitoring tools such as intrusion detection systems, firewalls, and virus detection. Additionally, the company provides data protection training for customer service personnel. Reference: Section 2.4- Information Security and Customer Privacy.
Legal Compliance and Integrity Risk	Including risks related to ethics and morality, industry standards and compliance with laws and regulations.	Legal and compliance risk: If operations are not conducted in accordance with the processes for regular review and tracking of legal amendments, legal violations may occur resulting in penalties or damage to the Company's reputation.	Implement mechanisms for periodic review and tracking of legal amendments, establish relevant operating procedures and introduce these mechanisms through training or verification to strengthen personnel's knowledge of regulatory compliance. For details, see 2.5 Legal Compliance.
Human Resource Management Risk	Employee Knowledge, Skills & Techniques, Work Attitudes & Values, Human Resource Management, Occupational Safety & Health	Talent management risk: With business expansion driving high recruitment and staffing needs, insufficient recruitment channels or the inability to meet salary and compensation requirements may lead to inadequate project development capacity and increased workload and working hours for existing staff.	The company maintains a qualified workforce through regular manpower assessments, salary surveys, education and training programs, performance evaluations, promotion opportunities, and career development initiatives. To ensure a safe working environment and stable conditions for its personnel, the company implements safety regulations for machinery and equipment operations and prioritizes the physical and mental well-being of its employees. Reference: Chapter 6 - Harmony and Healthy Workplace.
Other/Emerging Risks	Geopolitical Shifts, Socioeconomic Trends, Global Financial Dynamics, Emerging Threats, Natural Disasters	Environmental, energy and carbon reduction risk: With business expansion, the need to add infrastructure for office seating areas leads to an increase in the ratio of idle capital.	Conduct an inventory of office infrastructure requirements and develop energy-saving and carbon-reduction initiatives, such as implementing a phone-free-desk office seating plan, to reduce idle capital.

2.4 Information Security and Customer Privacy

◆ Policy and Commitmen

Policy

To bolster its information security and privacy protection efforts, STARLUX has implemented comprehensive guidelines, including the "Information Security Management Policy" and the "Information Security Management Manual." These regulations serve as the foundation for the company's Information Security Management System, designed to enhance and advance the airline's objectives in safeguarding data and protecting customer privacy.

Commitment

STARLUX is dedicated to delivering safe, high-quality, and comfortable boutique flight experiences. To uphold this commitment, the company focuses on implementing robust information security systems, strictly adhering to legal regulations, and maintaining customer trust. By prioritizing information security and privacy protection, STARLUX demonstrates its unwavering commitment to customers, shareholders, and partners alike. STARLUX commits that all personal data are collected, processed and used in accordance with the Company's privacy protection policy and will not be

◆ Action Plan

Positive Impact Management

Establishing and maintaining digital trust ensures the Company's competitiveness and long term development. The Company regularly conducts information security risk assessments and, based on the ISO 27001 information security management framework, comprehensively evaluates the cost required to mitigate or reduce risks according to their magnitude, type and likelihood. It then sets priorities and

Negative Impact Management

Information security or personal data breaches can damage STARLUX reputation and public trust. The Company has established the "Information Security Incident Response Procedure" that defines the reporting process, staff roles and responsibilities, risk assessment, damage control and

◆ Effectiveness Evaluation

Qualitative

- STARLUX conducts quarterly assessments of the effectiveness of its information security objectives, holds quarterly meetings of the "Information Security and Personal Data Protection Management Committee," and implements semi-annual tracking reviews of the ISO 27001 Information Security Management System and ISO 27701 Privacy Information Management System to maintain certification validity.

Quantitative

For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-, mid-, and long-term KPI goals

For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Information Security Div.

Contact Information

- Website: Visit "Passenger Support" and complete the "Feedback" form.
- Direct email: dpo@starlux-airlines.com

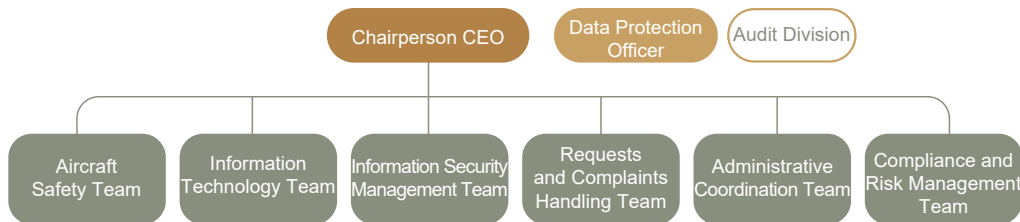
Reporting Mechanism

- The investigation process begins within 48 hours of incident discovery, following notification from the Information Security Management Team.
- For general personal data incidents, the team completes a "Personal Data Breach Incident Report and Record Form" within 72 hours and notifies the competent authority.
- Significant personal data incidents prompt immediate reporting to the Director Committee by the Aircraft Safety Team, who then forms a small-scale emergency response team.
- Relevant units conduct self-assessments and implement corrective action plans, with the Information Security Team tracking progress to ensure closure.

2.4.1 Information Security Management Framework and Responsibilities

STARLUX established the "Information Security and Personal Data Protection Management Committee" at its inception. Led by the CEO, this committee includes a Data Protection Officer, an Audit Office Div. (AUD), and six specialized teams: Aircraft Safety, Information Technology, Information Security Management, Requests and Complaints Handling, Administrative Coordination, and Compliance and Risk Management. These entities collaboratively make crucial decisions. Quarterly meetings are held to review and determine policies, development plans, and implementation effectiveness related to information security and personal data protection. This structure ensures robust information security governance and supports our sustainable business goals. In January 2024, the company further enhanced its commitment by creating the Information Security Div. (evolving from the Information Security Div. under IT). This new division is responsible for planning, developing, and implementing the company's information security system, thereby continuously advancing information security governance across the organization.

Organizational Chart: Information Security and Personal Data Protection Management Committee



2.4.2 Information Security Management Strategy

STARLUX has implemented a robust Information Security Management System, establishing key policies and manuals to enhance information security and privacy protection. In June 2021, the company achieved a significant milestone by obtaining dual certifications: ISO27001:2013 for Information Security Management and ISO27701:2019 for Privacy Information Management. This achievement set a new standard for national airlines and demonstrates our commitment to providing secure and reliable boutique flight services through adherence to international standards and continuous improvement of operational processes.

To combat information security threats in the aviation industry, we have partnered with professional information security firms to provide 24/7 Security Operation Center (SOC) services. We have deployed a comprehensive suite of security systems, including Web Application Firewalls, network firewalls, Intrusion Prevention Systems, Mobile Device Management, antivirus software, and program source code detection. ITD conducts regular security updates and collaborates with information security consultants for annual vulnerability assessments and prompt remediation. For aircraft operations utilizing advanced technologies like Electronic Flight Bags (EFB), we work closely with manufacturers such as Airbus to implement safety-first management systems that comply with regulatory requirements, ensuring the highest standards of operational security.

2.4.3 Information Security Incident Response Plan

STARLUX has established a comprehensive "Information Security Incident Management and Response Protocol" to effectively handle security breaches, delineate responsibilities, evaluate risks, mitigate damages, and implement enhancements. This framework is designed to minimize the impact of information security incidents on the company's financial health, operational continuity, and data integrity. Quarterly reports on incident management are presented to the Information Security and Data Protection Committee. For critical events, a dedicated emergency response team is mobilized to ensure rapid containment, recovery, and thorough investigation. As of now, STARLUX has not encountered any major security breaches resulting in significant harm, regulatory action, or penalties exceeding NTNTD1 million. In 2024, the Company did not receive any internal reports or external complaints concerning information security or personal data leakage incidents.

2.4.4 Information Security Incident Response Plan

The Company requires that general employees (on-duty staff at the headquarters and outstations) receive at least one hour of information security and personal data protection training each year, while specific units that directly handle employee or passenger personal data must receive at least two hours of information security and personal data protection training annually. In addition, the Company conducts an annual social engineering phishing email exercise and, upon completion of each phishing exercise, provides social engineering awareness and training; the information systems also carry out annual business continuity planning and drills, personal data incident emergency response drills, and aircraft information system emergency response drills, among others, to enhance all employees' capabilities in responding to information security and personal data incidents.

Information Security and Personal Data Protection Training

Training Title	Training Target Audience	2022		2023		2024	
		Number of Participants	Course Hours	Number of Participants	Course Hours	Number of Participants	Course Hours
Information Security and Personal Data Protection Education Training I	All Employees	1,589	1	3,251	1	4,527	1
Information Security and Personal Data Protection Education Training II	Employees who directly handle personal data of employees or passengers	918	1	2,201	1	3,911	1
Subtotal		2,507	2	5,452	2	8,438	2
Social Engineering and Phishing Email Education Training	Colleagues who did not pass the phishing email exercise.	120	4	150	4	245	1

Note: The number of participants in the above table reflects the count of general employees of STARLUX at the time each course or exercise was conducted, and therefore differs from the number of employees as of December 31, 2024.

2.5 Regulatory Compliance

STARLUX has implemented a robust "Legal Compliance and Regulatory Response Protocol" to ensure adherence to domestic and international laws. The company's Legal & Insurance Div. (LID) actively monitors significant policy and legal changes, promptly informing relevant units of necessary compliance measures. In 2022, STARLUX faced no significant sanctions for regulatory violations. In 2024, there were a total of 5 violations, and the total amount of fines imposed was NTD 1 million. The company addressed these violations seriously, implementing improvements and disciplinary actions as per internal regulations. Relevant units clarified incident causes and submitted improvement plans to strengthen control measures and prevent recurrence. The LID continues to play a crucial role in maintaining STARLUX's legal compliance, minimizing risks, and upholding the company's reputation in the aviation industry. Detailed information about the sanctioned events, including causes, penalties, and corrective actions, is documented and reviewed regularly to ensure ongoing compliance and operational excellence.

Violation Incidents

Penalty Dates:	Description of Major Regulatory Violation Events (Note)	Violated Regulations/ Articles/Relevant Standards	Follow-up improvement measures	Amount of Fines (NTD 10,000)NTD	Whether it is a Significant Violation Incident
June 23, 2023	STARLUX flight JX0002, during ground preparation operations, failed to prevent a passenger not authorized by the CAA from entering the cockpit to capture footage for a personal web video; the CAA issued a warning and required immediate corrective action.	Article 194 of the Aircraft Flight Operation Regulations prescribed under Paragraph 2 of Article 41-1 of the Civil Aviation Act.	Strengthen flight crew resource management (CRM) through both training and awareness-raising.	0 (warning)	Yes
June 23, 2023	STARLUX flight crew members on flights JX0802/JX0803 violated regulations during flight duty; the CAA issued a warning and required immediate corrective action.	Article 38-3 of the Aircraft Flight Operation Regulations prescribed under Paragraph 2 of Article 41-1 of the Civil Aviation Act.	Enhance training on duty-limit regulations and optimize procedures for handling flight irregularities.	0 (warning)	Yes
September 13, 2023	STARLUX flight JX0001, during aircraft operations, failed to properly verify passenger identities, resulting in a discrepancy between the number of boarded passengers and the passenger manifest and the carriage of baggage belonging to passengers not on the same flight; the CAA imposed a fine of NTD 150,000.	Article 10, Paragraph 2, and Article 12, Paragraph 1, of the Regulations on Safeguarding Civil Aviation Against Acts of Unlawful Interference	The Company's Airport Operations Div. (AOD) immediately revised the relevant procedures, designated this case as a case study for station-wide meetings, and required the Los Angeles ground handling agent to conduct aviation security refresher training for STARLUX team operations personnel; the corrective measures have been approved by the CAA.	15	Yes

Penalty Dates:	Description of Major Regulatory Violation Events (Note)	Violated Regulations/ Articles/Relevant Standards	Follow-up improvement measures	Amount of Fines (NTD 10,000)NTD	Whether it is a Significant Violation Incident
September 22, 2023	The Taoyuan City Government Office of Labor Inspection conducted a labor inspection and found that labeling and safeguards of STARLUX' kitchen equipment were insufficient, in violation of Article 6, Paragraph 1 of the Occupational Safety and Health Act, and imposed a fine of NTD 100,000 pursuant to Article 43, Subparagraph 2 of the Act.	Provisions of Article 6, Paragraph 1 of the Occupational Safety and Health Act	The Company immediately improved kitchen equipment labeling and safeguarding procedures and conducted a comprehensive inventory of all machinery to ensure compliance with occupational safety and health regulations.	10	Yes
November 9, 2023	STARLUX failed to confirm that the security doors were properly locked after completing flight operations at Taoyuan International Airport, in violation of the Airport Aviation Security Program and Article 112-4, Paragraph 1, Subparagraph 1 of the Civil Aviation Act, and in accordance with Paragraph 2 of the same article, was fined NTD 130,000.	Provisions of the Airport Aviation Security Program and Article 112-4, Paragraph 1, Subparagraph 1 of the Civil Aviation Act.	The Company's Airport Operations Div.. (AOD) immediately revised the relevant operating procedures, reinforced the key points of entry and exit control gate operations in new employee training, and issued operational bulletins to reaffirm the gate control regulations.	13	Yes
December 15, 2023	STARLUX flight JX0002 to Los Angeles, USA, on November 26, 2023, failed to verify passenger documentation at Taoyuan International Airport, resulting in deportation; in violation of Section 1323 of the United States Code and Section 273 of the Immigration and Nationality Act, the airline was fined USD 6,696 (approximately NTD 200,880 based on the exchange rate).	Provisions of Section 1323 of the United States Code and Section 273 of the Immigration and Nationality Act.	Regarding this incident, the Company has cooperated with the competent authorities to complete the investigation and implement improvements and comprehensive operating procedures to prevent similar incidents in the future.	20	Yes
May 7, 2024	Due to negligence in the ground handling agency operations at the Nagoya outstation, in violation of Article 10, Paragraph 1, and Article 1, Paragraph 2, of the Regulations on Safeguarding Civil Aviation Against Acts of Unlawful Interference, a fine of NTD 400,000 was imposed.	Article 10, Paragraph 1, and Article 1, Paragraph 2, of the Regulations on Safeguarding Civil Aviation Against Acts of Unlawful Interference	Regarding this incident, the Company has requested the ground handling agent to propose improvements and to strictly follow the standard operating procedures to prevent similar situations in the future.	40	Yes
July 11, 2024	Extension of working hours exceeding statutory limits	Provisions of Article 32, Paragraph 2 of the Labor Standards Act.	The Company has comprehensively strengthened its employee attendance management system and, for unforeseen or emergency incidents, requires each unit to strictly follow existing procedures to ensure the normality and legality of employees' working hours.	5	No

Penalty Dates:	Description of Major Regulatory Violation Events (Note)	Violated Regulations/Articles/ Relevant Standards	Follow-up improvement measures	Amount of Fines (NTD 10,000)NTD	Whether it is a Significant Violation Incident
July 11, 2024	The Taoyuan City Government, due to the Company's violation of Article 12, Paragraph 1 of the Middle-aged and Elderly Employment Promotion Act, imposed a fine of NTD 300,000 in accordance with Articles 41 and 42 of the same Act.	Provisions of Article 12, Paragraph 1, Article 41, and Article 42 of the Middle-aged and Elderly Employment Promotion Act.	<p>The Company has always upheld the principle of fairness in recruiting for all vacancies, granting all candidates the same opportunities; with regard to this appeal case, it paid the fine within the deadline specified in the ruling, and after the appeal, the competent authority maintained the original decision.</p> <p>Although the Company stated in its appeal that recruitment for all positions follows the principle of fairness, taking into account the nature of the position, applicants' abilities, qualifications, and past work performance and selecting interviewees after a comprehensive evaluation, age was not used as a screening criterion. During the appeal process, the Company also submitted supporting evidence showing that more than 20 employees aged 51 or older are currently employed in the contested position, demonstrating that there was no age discrimination. As such, the Company feels the appeal decision is unjust.</p> <p>The Company will continue to uphold the principle of fairness in its subsequent recruitment operations and will carry out ongoing awareness initiatives to prevent similar situations from arising.</p>	30	Yes
August 19, 2024	On April 21, 2024, STARLUX personnel, after completing flight operations at Taoyuan International Airport, failed to confirm that the access control doors were properly closed, resulting in a violation of Paragraph 3, Article 47-1 of the Civil Aviation Act.	Provisions of Article 47-1, Paragraph 3 of the Civil Aviation Act.	After the incident, the Company immediately cooperated with the airport security authorities' investigation to identify the root cause, and prepared case-study materials for all ground staff holding airport passes; since the completion of the awareness campaign, no similar incidents have occurred.	25	Yes
September 10, 2024	<p>On July 24, 2023, STARLUX flight JX0871 (OKA–TPE) began boarding at 14:47 Japan local time (original ETD 15:00), and passenger boarding was completed at 15:07; once the cabin crew and OKA station operations colleagues had received all handover documents, the doors were closed and pushback commenced immediately. Upon arrival at Taoyuan International Airport, the on-board passenger manifest (PM) was found to have been mistakenly replaced with data from the previous flight (JX0870). Provisions of Article 38 of the Civil Aviation Act.</p> <p>Upon discovering the issue, the Company immediately self-reported the violation to the CAA; on September 10, 2024, the CAA issued a penalty notice, imposing a warning.</p>	Provisions of Article 38 of the Civil Aviation Act	<p>Enhance the safety competencies of the crew members involved: The cabin manager on that flight was on a cabin manager evaluation flight; after the incident, the Cabin Crew Div. (CCD) determined that the evaluation result was "failed" and rescheduled training and evaluation flights to ensure the cabin manager's competencies meet the Cabin Crew Div. (CCD)'s requirements.</p> <p>Manual revision: Revise the Passenger Handling Manual (PHM) 1.4.6: "The boarding gate in-charge shall verify that the boarding documents are correct and, before closing the aircraft door, cross-check them with the cabin manager before handing them over." The manual update announcement was issued on September 1, 2023 and the Manual will take effect on September 8, 2023.</p>	0 (warning)	Yes

Note 1 :The Company defines a significant violation incident as any sanction or warning event disclosed as a material announcement for STARLUX on MOPS, or any warning event announced by the CAA.



3 Brand Value and Innovative Services

3.1 Brand Strategy and Development

3.2 Customer Satisfaction and Innovative Services

3.3 Sustainable Supply Chain Management

3.1 Brand Strategy and Development

◆ Policy and Commitmen

Policy

STARLUX has implemented brand strategy guidelines to oversee its corporate identity.

Commitments

STARLUX upholds principles of precision, openness, and integrity to maintain uniformity across all brand elements, solidifying its position as a premium carrier. The airline is dedicated to delivering exceptional in-flight experiences, ensuring travelers globally can enjoy secure and superior journeys. This commitment reinforces STARLUX's reputation for luxury and excellence in the aviation industry.

◆ Action Plan

Positive Impact Management

STARLUX actively pursues brand partnerships and engages robustly on social media to broaden its customer reach and enhance brand equity. We focus on maintaining a strong online presence and connecting with its target audience. It ensures consistent, accurate information across all channels and cultivates positive media relations to reinforce its reputation for reliability and expertise in the aviation sector.

Negative Impact Management

STARLUX emphasizes rapid, accurate crisis communication through media relations and social media monitoring. We quickly share correct information, engage in key discussions, and address negative comments to protect our image. This proactive strategy maintains transparency and reduces misinformation during difficult times.

◆ Effectiveness Evaluation

Qualitative

STARLUX crafts marketing plans and budgets for brand promotion and growth. It evaluates ad campaigns using online metrics and monitors media coverage to gauge brand visibility. These efforts aim to enhance the airline's reputation and market presence.

Quantitative

For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-, mid-, and long-term KPI goals

For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Corporate Communications Div.

Contact Information

Corporate Communications Div. Email: crd@starlux-airlines.com
STARLUX Airlines Customer Service Center: +886-2-2791-1000

Reporting Mechanism

Corporate Communications Div. actively monitors internal and external brand-related issues. Upon discovery, STARLUX promptly assesses situations, communicates with relevant units, and prepares accurate statements if needed. The team then monitors media and social sentiment, ensuring effective crisis management and prevention of recurrence.

3.1.1 Brand Core

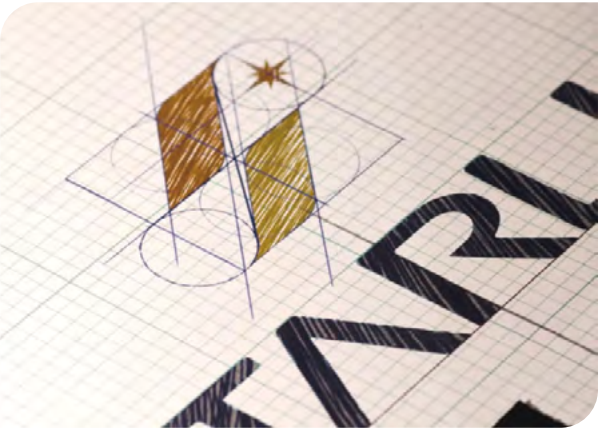
Brand Core Belief	Creating the perfect journey, believing that each journey of the passengers is unique, irreplaceable, precious, and worth remembering.
Brand Vision	A team of professionals and challengers, holding itself to the highest standards down to the most meticulous detail. An airline that never stops improving to provide superlative benefits to associates and exceeding the expectations of customers.

STARLUX aims to deliver premium flight experiences and services, ensuring global travelers enjoy safe, high-quality journeys. Our brand design embodies the spirit of soaring through the skies. The ivory-white tail wing symbolizes our pursuit of excellence and high standards. It represents our passion for aviation and unwavering commitment to customer satisfaction.



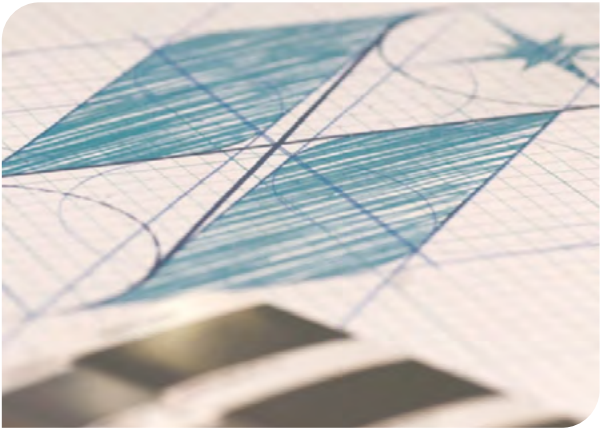
Polaris & Wing

The North Star represents founder CHANG Kuo-Wei's passion for cosmic exploration and his courage to pursue it. It also symbolizes his deep gratitude for his father's inspiration and guidance throughout.




Corporate Standard Colors

Drawing inspiration from earth and wood elements, we selected a color palette reflecting the natural hues seen from high altitudes. This choice embodies our profound respect and admiration for the beauty of our planet's landscapes.




Infinity Symbol

The infinity symbol subtly integrated within the wing color blocks represents STARLUX's core brand belief: a relentless pursuit of boundless possibilities in aviation and service.




Earth Gold

Representing morning, innovative thinking and hospitality.



Rose Gold

Representing sunset, professional orientation and luxurious equipment.



Obsidian Gray

Representing night, discipline and safety first.

Co-Branded Partners	Project Descriptions	Project Benefits
Garmin	The Company is the official airline partner of the 2024 GARMIN RUN Asia Series. In this collaboration with GARMIN on the Asia tour road running events, we aim to leverage STARLUX' extensive Asian route network to support runners from various countries in challenging themselves and surpassing their limits, while enjoying a comfortable and convenient journey.	<ul style="list-style-type: none">• Over 1 Billion Social Media Impressions• Successfully reached sports enthusiasts and enhanced brand favorability.• Strengthened STARLUX' positioning as a "luxury boutique airline."
Estée Lauder Group	Since 2023, STARLUX has collaborated with the Estée Lauder Group to provide a series of exclusive inaugural-flight gifts to first-class and business-class passengers on inaugural routes.	<ul style="list-style-type: none">• Fostered Stronger Passenger Engagement• Expanded Reach into the Corporate Travel Segment







Through its core brand strategy, STARLUX has successfully built a "Boutique Airline" image. The company has gained attention from local and international media and received wide recognition on social media. Reports have consistently highlighted its association with boutique and luxury, reinforcing its premium brand positioning.

Target Market Strategy

STARLUX leverages Taiwan's strategic location to develop transit networks between North America and Southeast Asia. This strategy offers passengers more convenient and flexible options, meeting diverse travel needs. It enhances STARLUX's competitiveness in the international market while strengthening Taiwan's position as a global transit hub.

Market	Market Strategy Explanation
Taiwan, Hong Kong, and Macau	STARLUX has established a notable presence in the Taiwanese market. We persistently enhance our brand visibility and recognition through new route promotions and cross-industry collaborations. Our efforts focus on expanding our customer base beyond aviation enthusiasts and business travelers, reaching diverse demographics through strategic partnerships with various brands and influential figures (KOLs). This multi-faceted approach aims to broaden our appeal and solidify our position in the market.
Southeast Asia	In Southeast Asia, STARLUX focuses on building a premium image and increasing brand recognition. We use prominent advertising spaces with high-quality content to create a luxurious brand perception. Our digital targeting strategy aims to attract passengers transiting to North America. We engage with locals through events in popular areas and manage social media platforms to foster connections with fans, strengthening the brand's emotional bond with customers in the region.
Northeast Asia	In Northeast Asia, STARLUX aims to establish a premium image and boost brand awareness. We employ both online and offline promotional strategies, capitalizing on the regions interest in Taiwan tourism. By integrating brand content into popular local media and travel shows, we seek to enhance our visibility among our target audience.
North America	In North America, STARLUX aims to cultivate a premium image and enhance brand recognition. We partner with local sports teams, utilizing sporting events to increase our visibility. Our marketing emphasizes convenient connections from Taipei to key Southeast Asian destinations, appealing to the local Southeast Asian diaspora. We also focus on the Taiwanese community, participating in Chinese-language media and Taiwanese community events. This strategy aims to attract Taiwanese passengers for their homeland visits, positioning STARLUX as their preferred carrier for these journeys.

STARLUX actively pursues market expansion in Taiwan, Southeast Asia, Northeast Asia, and North America. Recognizing the unique demands of each region, the company implements tailored marketing strategies and executes diverse initiatives throughout 2024 to meet its objectives. These carefully crafted efforts are designed to establish a robust and impactful brand presence across these markets, with the goal of attracting a broader and more diverse passenger base.

Target Markets	Project Name	Project Descriptions	Project Benefits	
Taiwan, Hong Kong, and Macau	Snoopy Co-branded Tram	STARLUX collaborated with Hong Kong Tramways to introduce a "Snoopy Co-branded Tram" featuring a bright yellow exterior and PEANUTS characters adorning both the exterior and interior. The Company also hosted a "One-Day STARLUX Tram Panorama Tour" event, combining sky and land transportation experiences to create a multifaceted themed journey, enabling more Hong Kong residents to discover STARLUX and offering both local and visiting passengers richer travel options and experiences.	<ul style="list-style-type: none">• Integrate brand image into Hong Kong's urban culture.• Enhance brand awareness and affinity. Increase exposure on social media.• Attract more potential customers.	
	Keelung City Bus Station	STARLUX collaborated with the Keelung City Government to transform the bus shelter at the South Station of Keelung Railway Station into an aircraft cabin-themed space, incorporating an airport runway design into the roof and used STARLUX' signature color scheme and cabin visuals to provide waiting passengers with a unique aviation ambiance.	<ul style="list-style-type: none">• Improve the urban appearance of Keelung City.• Strengthen the connection between STARLUX and local residents.• Enhance local brand awareness.	
Southeast Asia	Singapore Airshow 2024	The Singapore Airshow is one of the world's three largest air shows and the largest aviation exhibition in Asia. In 2024, at Airbus's invitation, STARLUX relocated an A330neo wide-body aircraft, registration number B58303, to the airshow venue for display, allowing aviation industry professionals and enthusiasts to experience firsthand STARLUX' internationally certified high-spec hardware.	<ul style="list-style-type: none">• Enhance global visibility and showcase STARLUX's premium cabin features and brand competitiveness.• STARLUX is the only Taiwanese airline participating in the exhibition.• Expand the brand's influence on the global stage.	
	Sponsoring the Vietnamese superstar singer Quang Vinh	STARLUX, in collaboration with the Taiwan Tourism Administration in Vietnam and Travellive Media Group, sponsored Vietnamese superstar singer Quang Vinh and his team to visit Taiwan to promote high-end tourism.	<ul style="list-style-type: none">• Increase appeal among Vietnam's high-end travelers.• Strengthen tourism collaboration between Taiwan and Vietnam.• Expand market influence in Vietnam.	

Target Markets	Project Name	Project Descriptions	Project Benefits
Southeast Asia	Malaysia Muslim-Friendly Tourism	STARLUX, in collaboration with the Taiwan Tourism Administration Kuala Lumpur Office and Marco Polo Media, and co-organized with Klook, hosted a media tour to promote to Malaysia's substantial Muslim travel market.	<ul style="list-style-type: none">STARLUX aims to enhance its brand appeal among Malaysia's Muslim travelers.
	The Century-old Sukiyaki & Shabushabu Restaurant "Ningyocho Imahan"	STARLUX partnered with Tokyo's century-old sukiyaki & shabushabu restaurant "Ningyocho Imahan" to introduce exclusive sukiyaki kaiseki meals in first and business class on flights departing Tokyo from July 1, 2024, bringing Japan's finest cuisine to 30,000 feet.	<ul style="list-style-type: none">Enhance brand image and market competitiveness.Attract premium travelers and culinary enthusiasts.Strengthen route differentiation advantages to boost passenger loyalty and satisfaction.
Northeast Asia	Taoyuan Taiwan Beer Leopards and Kumamoto Volters Taiwan–Japan City Exchange Match	STARLUX served as the title sponsor for the 2024 Taiwan–Japan Friendly City Exchange Tournament, sponsoring the Taoyuan Taiwan Beer Leopards to travel to Kumamoto Prefecture for a friendly game against the Kumamoto Volters during the off-season. Through this friendly match, we aim to continue strengthening the relationship between Kumamoto and Taiwan and, through sports events, bring both sides closer together, united in promoting Taiwan–Japan friendship.	<ul style="list-style-type: none">Deepen Taiwan-Japan exchanges.Strengthen brand image in Kumamoto.
	Tourism EXPO Japan 2024	Tourism EXPO Japan, one of Japan's largest travel expos, was held in Tokyo in 2024 and attracted at least 180,000 attendees. STARLUX participated as a silver-level sponsor and showcased its route network, aircraft models, and onboard amenities. In addition, large display boards were set up inside the venue to gain greater exposure.	<ul style="list-style-type: none">Expand the Japanese market and raises STARLUX' profile among Japanese travel enthusiasts.



Target Markets	Project Name	Project Descriptions	Project Benefits
North America	STARLUX Fan Appreciation Day with the Dodgers	Beginning in 2024, STARLUX renewed its three-year agreement with the Los Angeles Dodgers, and in addition to offering Dodgers-themed onboard amenities and having advertising space within their home stadium, Dodger Stadium, in June 2024 the Company and the Dodgers jointly hosted STARLUX Day at Dodger Stadium, where they set up a STARLUX booth on site and, to the joy of the crowd, invited former Dodgers and Taiwanese star Kuo Hong-Chih to throw the ceremonial first pitch.	<ul style="list-style-type: none">Expand presence in the North American market.Increase brand preference among local communities.
	Chinese Information and Service Center	Chinese Information and Service Center is a well-known local nonprofit organization in Seattle dedicated to assisting underprivileged Asian immigrants; STARLUX Airlines sponsored its 2024 charity gala tickets.	<ul style="list-style-type: none">Enhance local brand awareness and favorability.
	Overseas Golf Tour: "Pebble Beach, USA"	Launching an exquisite luxury golf fellowship tour, five matches have been arranged at U.S. top-100 courses, including Pebble Beach Golf Links® (ranked 16th globally), The Links at Spanish Bay™, Spyglass Hill®, and others. Golfers traveled entirely in STARLUX Airlines business class, enjoying a luxurious travel experience.	<ul style="list-style-type: none">Enhance brand exposure in the North American market.Increase brand preference among high-end customers and business professionals.



3.1.3 Brand Innovation Highlights

In-Flight Safety Video "STARWONDERERS"

STARLUX "STARWONDERERS" safety video received seven nominations at the prestigious Telly Awards, often called the "TV Oscars" in the US. It won Silver Awards in all nominated categories: animation, art direction, travel video, 3D graphics/ animation, visual effects, 3D animation, and 3D animation application.

STARLUX' "STARWONDERERS" safety video is a collaborative effort by Taiwan's leading production teams. The video features an original script and diverse characters, demonstrating exceptional production quality. It rapidly gained popularity, exceeding one million YouTube views shortly after release. Moonshine Studio submitted the project for international awards, competing with global production teams and showcasing Taiwan's animation prowess on the world stage.



STARLUX Airlines x VOGUE "Love in the Air"

STARLUX, in collaboration with fashion magazine VOGUE, co-produced and hosted the reality dating show "Love in the Air", combining original content with travel experiences to explore new forms of brand interaction. The show was filmed on Phú Quốc, known as the "Maldives of Vietnam," and invited five participants—chosen from thousands in an open audition—boarded STARLUX' inaugural flight to Phú Quốc to embark on a five-day immersive romance journey. As of now, it has accumulated over 700,000 views. This initiative not only boosts market visibility for the Phú Quốc route but also, through video content and social media dissemination, further forges emotional connections with young consumers.



In addition to producing the program, STARLUX is simultaneously promoting route expansion to continue its market deployment strategy. The Taipei to Phú Quốc route officially commenced operations in 2024 and the Taichung to Phú Quốc route is scheduled to open on October 27, 2024, providing more convenient regional connections. Additionally, from September 1, 2024, to October 27, 2024, the Taipei–Phú Quốc route will be operated with the A330neo to meet market demand and enhance the passenger experience.



STARLUX Airlines x Fubon Insurance "One-Stop Insurance Purchase" Service

In 2024, STARLUX partnered with Fubon Insurance to launch the "One-Stop Insurance Purchase" service, becoming the first airline in Taiwan to offer travel accident insurance for purchase on its official website; this initiative combines fintech and air transportation, significantly enhancing passengers' convenience in obtaining insurance for future trips and adding an extra layer of protection to their journeys.

To encourage innovation in the insurance industry, the FSC amended relevant regulations to allow certain cross-industry cooperation with insurance companies to develop innovative insurance products. STARLUX partnered with Fubon Insurance to jointly establish a one-stop insurance purchase system, becoming the first airline in Taiwan to offer this service. Passengers who purchase STARLUX tickets can, via the official website's "Manage Booking" section, select the "Online Travel Accident Insurance" service, which redirects them to Fubon Insurance's website to complete their own insurance purchase. Passenger information will be linked between both parties to reduce duplicate data entries and provide a better insurance experience. Through this collaboration with Fubon Insurance, STARLUX hopes to offer passengers the fastest and most convenient way to purchase insurance, enabling them to embark on a refined journey with peace of mind.



STARLUX Airlines x CTBC Brothers Theme Day Event: "Taichung Direct Flight: Road to the Championship"

STARLUX held the "FLY BEYOND TAICHUNG" theme day event on April 13 and 14, 2024, in conjunction with the launch of the Taichung to Macau, Da Nang, and Takamatsu routes. Through this event, in partnership with the CTBC Brothers, STARLUX not only created a competition experience imbued with an aviation atmosphere but also fostered a close connection with passengers through diverse and innovative interactions. A prominent landmark display themed on STARLUX' route network was installed outside the stadium, allowing fans to experience the allure of air travel before entering.

Through on-site event designs such as STARLUX route-themed landmark displays and mileage-accumulation interactive activities, fans can experience the unique charm of aviation and sports combined while watching the game. The appearance of the main character of "STARWONDERERS", a STARLUX special beverage showcase, a luggage-weighing contest, and a Passion Sisters photo session provided fun experiences that added innovative highlights to the event, deepening connections with the local community, and creating more memorable moments together.



Innovative Brand Partnerships

STARLUX continues to drive cross-industry collaborations, partnering annually with internationally renowned brands on co-branded initiatives to innovatively enhance the passenger experience and strengthen brand value. Through themed flights, co-branded merchandise, and diverse marketing activities, STARLUX deepens its brand influence. For example, in 2024 STARLUX collaborated with Snoopy to create a limited-time themed flight, integrating cabin design, exclusive giveaways, and marketing promotions to enhance the immersive experience for passengers and boost brand identity. In addition, in 2024 the Company collaborated with Lay's potato chips to launch a limited-edition flavor for its Japanese routes and simultaneously planned themed flights and onboard gifts to enhance market engagement and passenger participation. Through a systematic cross-industry collaboration strategy, STARLUX not only enriches passengers' flying experience but also drives differentiated brand development and demonstrates an innovative business model.



3.2 Customer Satisfaction and Innovative Services

◆ Policy and Commitmen

Policy and Commitmen

STARLUX is committed to providing customers with "safe, high-quality, and comfortable boutique flight services." To fulfill this promise, the company continuously reflects on current processes, enhances service quality, and develops innovative service offerings. This dedication embodies our founding vision: "A professional team with a spirit of challenge, striving relentlessly for excellence, setting the highest standards, and creating employee happiness while exceeding customer expectations with meticulous care."

◆ Action Plan

Positive Impact Management

Comprehensive customer relationship management strengthens customer retention and loyalty, and the Company continuously refines its services and enhances the customer experience through original service models, innovative product development, and optimized operational processes to meet customers' needs for automation and efficiency; it strives to improve service standards, earns international awards, and further elevates brand reputation and value. At the same time, we continuously optimize the online user interface, provide more convenient information channels, enhance the passenger experience, and improve overall satisfaction.

Negative Impact Management

With heightened consumer awareness and the widespread use of social media potentially causing negative customer feedback to impact the Company's image, the Company has established multiple customer communication channels to address passengers' negative experiences promptly and appropriately and to restore customer trust. Through systematic collection and analysis of customer feedback, we gain deep insights into issues, promptly adjust our plans, mitigate risks, and ensure the continuous improvement of service quality.

◆ Effectiveness Evaluation

Qualitative

STARLUX holds regular service quality meetings, analyzes feedback, and conducts surveys to understand passenger experiences and needs. We use this data to optimize our services and continuously refine our processes. This approach ensures we maintain consistent, high-quality boutique services while improving accuracy and stability in our operations.

Quantitative

For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-term KPI goals

For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Service Quality Management Committee, Safety Review Committee

Contact Information

- Passenger: Global Operating Centers - Dedicated Line URL <https://www.starlux-airlines.com/zh-TW/support/contact-us/contact-information>
- Cargo: Global Operating Centers - Dedicated Line URL <https://www.starluxcargo.com/support/ContactFacility>

Reporting Mechanism

1. Passenger feedback from various channels.
2. Record, communicate at meetings, and investigate within the Company's passenger feedback management system.
3. Reply to passengers with the details and outcome of the case, and if there is indeed a service deficiency, carefully assess the case and take appropriate corrective action.
4. Internally, the Company conducts root cause analysis and risk assessment, collaborates with the responsible units to develop improvement plans, and verifies the effectiveness of their implementation.
5. Case closed.
6. Continuously monitor related operations.

3.2.1 Five Sensory Experience

STARLUX delivers a premium "Five-Sense" experience, blending physical and digital elements to create a luxurious journey. This unique approach elevates air travel, enhancing brand quality and distinguishing STARLUX in the aviation industry.



Auditory

Jazz maestro Peter White composes custom boarding and landing music. High-quality headphones in all classes ensure an exceptional auditory experience.



Olfactory

P.SEVEN, a renowned Taiwanese tea-perfume brand, creates unique scents for STARLUX's aircraft. Inspired by "Home in the air," these woody fragrances evoke freshness and tranquility.



Gustatory

STARLUX partners with acclaimed Taiwanese brands, including GYENHUTONG, YU CHOCOLATIER, TAÏRROIR, NINAO GELATO, MR. HONEY, WEIGHTSTONE, KALON TEA, BAR HOME, and ST.1 CAFE / WORK ROOM, enhancing its local and premium offerings.

Tactile

BMW Designworks crafted premium cabin seats, while carefully chosen amenities ensure a fresh, comfortable "home in the sky" experience across all flights.



Visual

Earth-toned livery and cabins embody "Comfort as Home" philosophy. Dynamic ambient lighting enhances coziness throughout flight phases. Stylish, functional uniforms break from traditional airline conservatism, offering a unique passenger experience.

3.2.2 Customer Relationship Management

STARLUX Airlines Advertising and Promotional Policies

STARLUX's advertising policy ensures accurate, fair, and ethical brand communication. It applies to all staff, vendors, and partners, mandating adherence to company image standards, information accuracy, and promotion of social welfare and sustainability.

To ensure policy implementation, Corporate Communications Div. oversees all marketing campaigns. Executing units must strictly follow promotional and ethical standards. All staff, vendors, and partners must report violations promptly. The policy undergoes annual review for legal compliance and company needs, with adjustments as necessary. This approach builds trust, enhances customer satisfaction, and strengthens brand confidence through honesty and transparency.

Satisfaction Survey

◆ Passenger

STARLUX gained insights into passenger travel experiences through a passenger satisfaction survey, randomly distributing approximately 39,000 questionnaires in 2024, with a total of 10,130 responses collected, achieving a response rate of 25%. STARLUX' passenger satisfaction survey system systematically collects feedback on passengers' service experiences during their journey, covering six categories, including: digital services, airport services, cabin services, catering services, cabin ancillary services, and customer service. Passengers can rate each item based on their actual experiences to help the Company continuously improve service quality. Qualitative suggestions such as new route launches or brand co-marketing collaborations are consolidated and provided to the responsible units for careful evaluation and optimization to align more closely with passenger needs and further enhance service quality.

Through a regular service quality management mechanism to track trends, STARLUX conducts in-depth analyses of passenger feedback and suggestions, optimizes service processes, and continuously strengthens frontline staff training, striving to provide services that more closely meet passenger expectations. The Net Promoter Score (NPS) for 2024 was 69, demonstrating strong brand reputation and service quality.

◆ Cargo

STARLUX conducts an annual freight satisfaction survey across four areas including sales services, freight operation services, warehousing services and electronic commerce platform services. In 2024 a total of 52 questionnaires were collected using a 5 point Likert scale and the satisfaction score reached 4.34 out of 5.

Customer Satisfaction Survey			
Year	2022	2023	2024
Customer Satisfaction	N/A	61	69
Freight Customer Satisfaction	4.32	4.44	4.34

Note 1 : As the passenger customer satisfaction survey was conducted for the first time in 2023, there is no relevant data for passenger customer satisfaction in 2022.

Note 2 : The Net Promoter Score (NPS) metric is used to objectively measure customer experience. Respondents are categorized into promoters (scoring 9-10), passives (scoring 7-8), and detractors (scoring 0-6) based on their ratings (on a scale of 0-10). The NPS score is calculated by subtracting the percentage of detractors from the percentage of promoters, resulting in a score between -100 and +100.

Note 3 : Freight customer satisfaction is measured using the Likert scale, a five-point rating scale.

Customer Communication and Improvement

◆ Passenger

STARLUX has established multiple feedback channels, including a dedicated system, customer service hotline, and office contact information. Passenger feedback is carefully evaluated and addressed by specialized staff. Continuous analysis of passenger suggestions helps improve in-flight services and system functionality. The cargo tracking website was updated on December 11 based on customer surveys, offering a more intuitive and efficient experience to enhance overall satisfaction with the airline's cargo services.

To ensure that passenger feedback is effectively addressed, the Company has established a customer feedback management process:

1. Passengers provide feedback through various channels (branches/offices, official website, customer service calls, written feedback, etc.).
2. Record, communicate, and investigate feedback within our passenger management system.
3. Reply to passengers with the details and outcome of the incident, and if there is indeed a service deficiency, carefully assess the case and take appropriate corrective action.
4. Internally, the Company conducts root cause analysis and risk assessment, collaborates with the responsible units to develop improvement plans, and verifies the effectiveness of their implementation.
5. Case closed.
6. Continuously monitor related operations.

◆ Cargo

To gain an in-depth understanding of customers' needs regarding the shipment tracking functionality of the freight website, the Company collected and analyzed customer feedback through a freight customer questionnaire. Based on the survey results, we launched a brand-new freight website on December 10, 2024, enhanced the shipment tracking functionality, and added an import services section and an import warehousing relocation service. In addition, we plan to complete the export functionality upgrade by the end of 2025 to further enhance the convenience of our freight services.

Regarding feedback on freight services, the Company also conducts root cause analysis and risk assessment and collaborates with relevant responsible units to develop improvement plans, ensures implementation, and continuously optimizes the dedicated freight customer feedback mechanism to provide more accurate and efficient freight services.

3.2.3 Passenger Service

On-Time Performance

STARLUX is committed to improving flight operational efficiency and passenger travel experience. In 2024, according to public data released by the Civil Aeronautics Administration, STARLUX achieved an on-time performance (OTP) rate of 95.57% for its international routes. Striving for continuous improvement, the company also conducts internal tracking of OTP across different route types, recording 81.95% for all routes, 82.02% for regional routes, and 80.95% for long-haul routes.

To enhance operational efficiency and passenger experience, STARLUX regularly monitors OTP and has implemented a variety of management measures to maintain and improve performance. Beginning in 2025, the company will strengthen internal performance indicators by introducing more precise KPI metrics for OTP. It will also deepen cross-unit coordination with airports and relevant stakeholders, actively participating in discussions on air traffic flow management and gate allocation—such as assigning connecting flights to adjacent gates to shorten ground handling times. Furthermore, STARLUX will reinforce its real-time reporting and response mechanisms for flight irregularities to ensure timely mitigation of potential delays. These efforts support the company's ongoing pursuit of efficient, reliable, and sustainable flight operations.

On-Time Performance

Year	2022	2023	2024
Regional Routes	88.78%	76.02 %	82.02%
Long-Haul Routes	-	71.60%	80.95%
All Routes	88.78%	75.88%	81.95%

Note 1: Source: Company's internal statistics. Routes in Asia are categorized as regional, and routes in North America are categorized as long-haul.

Note 2: North American routes had not yet commenced operations in 2022; therefore, no data is available.

Note 3: Definition of delayed flights: a flight is considered delayed if the actual off-block or taxi-out time is 15 minutes or more later than the scheduled departure time.

Customer Health and Safety

In 2024, STARLUX ensured all in-flight items met legal regulations, with suppliers providing necessary certifications. No products violated labeling laws or voluntary norms, and no prohibited items were sold. We have always been committed to ensuring that the products and services we provide comply with relevant laws and our own high standards in order to protect passenger rights and deliver a high quality flight experience.

Compliance Rate with Legal Regulations for Onboard Service Items :

Product Categories	Procurement Standards	Compliance Ratio for the Reporting Year	The total number of items		
			2022	2023	2024
Plastic Cutlery	Suppliers must provide qualified inspection certificates, including but not limited to testing for plasticizers, heavy metal leaching, etc.	100%	9	10	10
Children's Toys	All items must undergo inspection and obtain the Goods Inspection Label issued by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs, and must bear the "ST Safety Toy" label.	100%	1	1	4

Digital Experience

STARLUX offers advanced digital services to enhance passenger convenience. Travelers can book tickets, check-in, and complete other procedures via the airline's website, mobile app, and other digital platforms. Online browsing of duty-free and cobranded products is also available. These digital tools aim to provide a seamless travel experience from booking to arrival.

Service Offerings	Project Details
Official App	Available for iOS and Android, the STARLUX app allows passengers to manage their trips after booking. Users can pre-select seats, purchase extra luggage allowance, and choose meals. The app also enables easy check-in and electronic boarding pass retrieval from 48 hours to 1 hour before departure, streamlining the airport experience.
béshopping Duty-Free Pre-order Website	Committed to enhancing the béshopping duty-free pre-order website, STARLUX focus on user experience in design. We create an intuitive interface and optimize the backend system to offer travelers the most user-friendly, convenient, and smooth online shopping experience possible.
COSMILE member digital initiatives	STARLUX offers digital membership cards accessible anytime via their website or app. Members can log in to view their information, redeem miles for award tickets, offset ticket prices, and use miles to discount duty-free items on béshopping, their pre-order platform.
STARLUX Shop	STARLUX launched the "STARLUX Shop" website, allowing fans and aviation enthusiasts to collect various branded merchandise featuring the airline's corporate logos.
Enhanced website features	STARLUX is continuously enhancing its official website and app, introducing new features and services to accommodate both individual and group ticket purchases. The company is actively developing functionalities to offer greater flexibility in using COSMILE member miles and improving integration with co-branded cards.

Automatic Check-in and Luggage Management

STARLUX's Self-Bag Drop (SBD) service has further enhanced the travel experience for passengers. Starting in 2024, in addition to Taoyuan International Airport MRT A1 Taipei Main Station and Terminals 1 and 2 of Taiwan Taoyuan International Airport, Fukuoka, Nagoya, Da Nang and Bangkok stations also began offering SBD services. Passengers are able to easily and quickly use the self baggage drop-off system, making the entire check-in process more convenient.

To secure passengers' luggage, STARLUX not only promotes automation services but also actively develops a lost luggage inquiry platform for passengers to track the status of delayed luggage cases, providing quicker information and solutions. This automation service not only empowers passengers with greater autonomy over their time but also offers more diverse and convenient options, making the overall travel experience more enjoyable.

Airlines Catering and Meal Management

STARLUX places high importance on the safety management of inflight catering, ensuring the quality and safety of food. The company has established a comprehensive food safety management system to ensure that the onboard catering products meet the highest standards and comply with relevant regulations and standards.

Airlines Catering Food Safety Management

Project	Project Description
Education and Training	Newly hired employees undergo one hour hygiene audit training course to familiarize them with food safety regulations and practices.
Standard Operating Procedures	Select airline catering providers that meet hygiene standards specified in the WFSG, following SOP-CSD-20-005.
Airlines Catering Hygiene Assessment	Conduct hygiene audits of catering suppliers to ensure compliance with food safety standards during selection, food tasting, and station opening operations of airline catering.

Airlines Catering Loss Management

STARLUX manages catering losses by obtaining the final passenger count for each flight monthly via the Airport Operations Integration Record System. This data, combined with meal orders from various stations, helps estimate monthly meal loss for each flight, enabling effective meal supply management and waste reduction. Personnel at outstations strictly follow local airline catering education and training programs during the opening of new catering facilities. These programs ensure familiarity with the CM reservation system and enable effective handling of various flight situations through flexible meal additions and reductions, achieving optimal meal supply while avoiding unnecessary food waste.

Through the implementation of the aforementioned in-flight catering loss management mechanisms and precise meal ordering strategies, the annual meal loss rate has been consistently maintained to below 1.5% from 2023 to 2024. This not only reduces the operating costs associated with meal losses but also decreases resource waste and carbon emissions during meal preparation and transportation, thereby supporting the Company's commitment to promoting low carbon operations and achieving sustainable development.



Innovation and Sustainability: Passenger Experience

STARLUX continuously innovates to provide more eco-friendly and value-enhanced services. Through our online meal service, passengers can pre-order preferred meals, saving time and reducing onboard food waste. We select high-quality, seasonal, and traceable ingredients for delicious and nutritious meals. To minimize environmental impact, we implement green printing and digital menus. Our printing paper meets eco-standards, and digital technology presents menu content, reducing paper use while offering intuitive and diverse menu choices. STARLUX provides eco-friendly onboard amenities to reduce single-use items. We've introduced reusable items like cups and utensils, decreasing waste and enhancing passengers' premium experience.



Online Meal Service	Online Pre- Selection Meal Service	STARLUX leads local carriers in continuing to offer an online meal preselection service across all cabin classes, not only economy class, so that all passengers can reserve and enjoy their preferred meals in advance.
	Main Course Photo	Our meal pre-selection service features main course photos, helping passengers visualize onboard meals, encouraging pre-orders, and reducing food waste during flights.
	Electronic Menu	Electronic drink and food menus are available on all in-flight entertainment systems. Premium economy and economy class menus are fully digital, reducing printed materials.
Ingredient Selection	Seasonal Ingredients	When designing meals, we prioritize local and seasonal ingredients, offering passengers fresher food while reducing carbon footprint and food miles.
	Natural Ingredients	On long-haul premium economy and above, and short-haul first class, we offer vegetarian main courses made with natural ingredients, using minimal dairy and eggs for healthy, sustainable in-flight dining.
	Fresh Ingredients	As a principle, on return flights to Taiwan, meals are provided by external kitchen stations after undergoing hygiene audits and selection processes, reducing the time meals spend in storage after preparation and ensuring fresher meal quality for passengers.
Green Printing	Soy-based Ink Printing	Our printing facilities are Forest Stewardship Council (FSC) certified and use environmentally friendly, non-toxic soy-based ink printing, which is more environmentally friendly compared to traditional ink. Béshopping inflight shopping magazines issued since 2020 are all printed using soy-based ink.

Eco-Friendly	All Classes	<ul style="list-style-type: none">• Inflight paper cups are manufactured without a lining film, and cup lids are made of decomposable paper material.• Straws and bubble tea straws are made of bamboo fiber.
	First Class	<ul style="list-style-type: none">• Items in overnight kits, such as combs, toothbrushes, socks, and eye masks, are made of bamboo or wheat straw and environmentally friendly recycled yarn.
	Business Class	<ul style="list-style-type: none">• New business class blankets are made from environmentally friendly recycled yarn.• Items in overnight kits, such as combs, toothbrushes, socks, are made of bamboo or corn husk and environmentally friendly recycled yarn.
	Premium Economy Class	<ul style="list-style-type: none">• Premium economy class utensils use reusable E Lite lightweight ceramics and lightweight glass cups.• Items in overnight kits, such as combs, toothbrushes, socks, and eye masks, are made of corn husk and environmentally friendly recycled yarn.• Earphone packaging bags are made of biodegradable and recyclable corn materials.
	Economy Class	<ul style="list-style-type: none">• Developed dedicated coffee cups to reduce the use of paper cups and reduce waste.• The main body of economy class overnight kits is made of environmentally friendly recycled yarn, and items such as eye masks, socks, toothbrushes are made of corn husk and recycled PET bottle yarn.• Earphone packaging bags are made of biodegradable and recyclable corn materials.



These sustainable innovations contribute to environmental protection while enhancing passenger experience, offering both eco-friendliness and quality during STARLUX flights.

3.2.4 Cargo Services

STARLUX is committed to green transportation, meeting Taiwan's import and export needs more sustainably. By efficiently using passenger aircraft belly space for cargo, the airline reduces greenhouse gas emissions and operational costs. Future plans include introducing A350F freighters to provide efficient cargo services while fulfilling environmental commitments.

Digitalization Services

To promote green transportation, STARLUX launched a new cargo website in December 2024, featuring enhanced shipment tracking. An export function upgrade is expected to be completed by the end of 2025 to provide more convenient cargo services.

The Company also continues to promote electronic contract signing and the use of e-Air Waybills (e-AWB), helping reduce operational costs, minimize errors, and prevent delays—moving toward smarter, more efficient logistics solutions.

Cold Chain Service Enhancement

STARLUX is committed to maintaining superior cold chain transport standards by collaborating closely with Envirotainer, a cold chain equipment provider, to offer two different thermal insulation technologies, t-type for dry ice containers and e-type for active cooling containers, ensuring temperature sensitive freight remains stable throughout transit.

International Freight Security Certification

STARLUX is committed to delivering high-quality freight services. On November 8, 2024, the airline became the first in Taiwan to receive the IATA CEIV Lithium Batteries certification.

In compliance with the IATA Dangerous Goods Regulations (DGR) and Battery Shipping Regulations (BSR), STARLUX has established standard procedures, including staff training, accurate shipper declarations, and enhanced X-ray screening, to ensure transport safety and minimize lithium battery risks.

Guided by the principle "Safety Is Our Attitude," this certification marks a key milestone for STARLUX. The airline will continue to enhance its lithium battery handling to provide safer and more efficient freight solutions.



Sustainable Practices: Cargo Experience

STARLUX prioritizes sustainability through recycling, using lightweight products, and reducing plastic. These efforts aim to offer eco-friendly cargo services and contribute to a sustainable future.

Project	Project Description	Project Benefit
Recycling and Reuse	STARLUX recycles reusable cargo items like straps and accessories. Expired straps are repurposed into products sold on the STARLUX Shop website.	STARLUX actively promotes recycling and reuse of products to reduce waste, extend item lifecycles, and minimize environmental impact.
Procurement of Lightweight Materials	STARLUX prioritizes lightweight Unit Load Devices (ULDs), selecting efficient cargo pallets and containers to reduce overall weight.	When procuring products, STARLUX prioritizes lightweight options to reduce fuel consumption, lower carbon emissions, and improve transport efficiency, making aviation more environmentally friendly.
Reduction of Plastic Usage	Improve the recycling rate of packaging materials and purchase recyclable, reusable wooden sleepers and pallets.	Reduce plastic use, especially single-use plastics, to lower plastic resource demand and minimize environmental waste burden.

3.3 Sustainable Supply Chain Management

3.3.1 STARLUX Value Chain

The aviation transport industry primarily offers passenger and cargo services. Its operations rely on the synergy of upstream, midstream, and downstream industries to create a comprehensive service process that meets customer needs. STARLUX's relationship with these industry sectors can be illustrated and explained as follows.

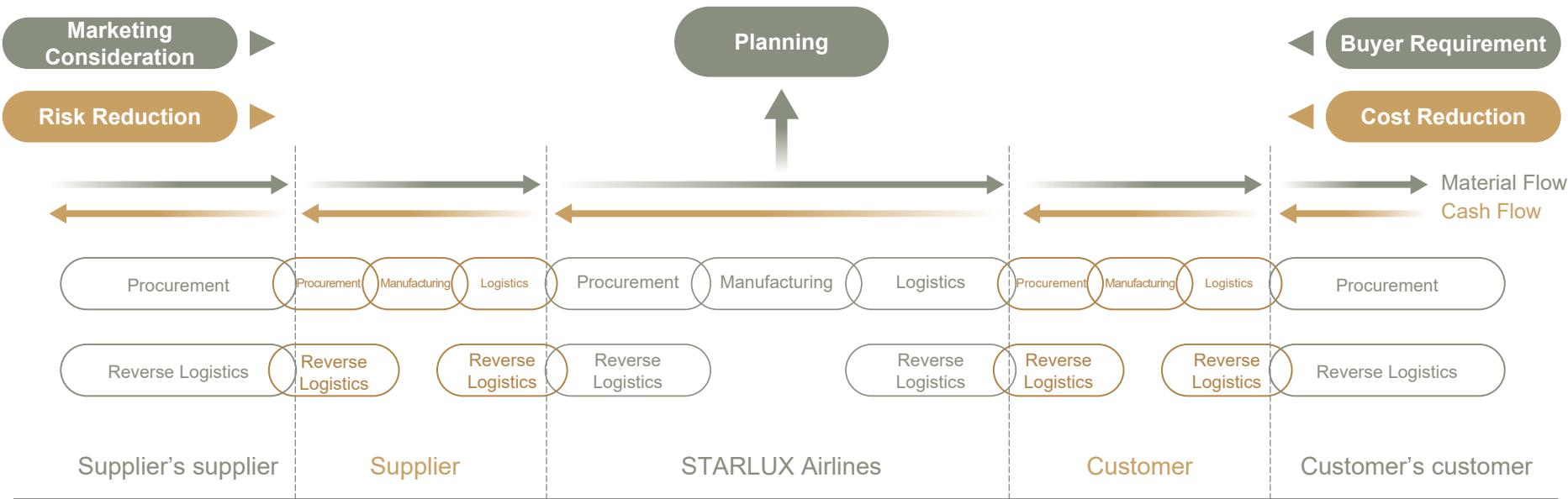


Our supply chain comprises aircraft and engine makers, lessors, and ground equipment suppliers. We acquire aircraft via purchase and lease agreements to form our main fleet while reducing emissions. We use advanced ground equipment, including electric vehicles and solar-powered bridges, to promote sustainable ramp operations.

STARLUX serves individuals, travel agencies, freight forwarders, and couriers downstream. We enhance online booking experiences and partner with travel agencies for ticket sales and related services. We also collaborate with courier services and expand airline partnerships to grow our business reach.

3.3.2 Supply Chain Management

STARLUX implements the SCOR (Supply Chain Operations Reference) model for supply chain operations, covering planning, procurement, manufacturing, logistics, and reverse logistics. This framework enables STARLUX to assess supplier relationships across the value chain and construct a sustainable supply chain tailored to the airline's specific requirements and long-term objectives.



Planning	Procurement	Manufacturing	Logistics	Reverse Logistics
Plan core business based on industry type and core capabilities. Choose environmentally sustainable suppliers.	Consider the necessity of products before procurement. Select environmentally sustainable suppliers.	Manage wastewater, greenhouse gas, metal pollution, etc., generated during the manufacturing process. Purchase green energy, carbon credits, and offset harmful emissions.	Plan the shortest shipping route. Reduce or lighten product packaging to increase the volume of single shipments. Use return trips to transport returned goods or facilitate store-to-store logistics.	Optimize packaging and containers for recycling and reuse. Handle expired materials by recycling them into new products for sale, such as STARLUX Cargo strap tote bags.

3.3.4 Supplier Evaluation

STARLUX employs a comprehensive supplier evaluation system, assessing quality, delivery, pricing, and sustainability practices. This regular monitoring enhances operational efficiency and supports sustainability objectives.

Supplier Evaluation Process			
1	Supplier evaluations should be conducted at least once a year. Each procurement unit is responsible for establishing "Supplier Evaluation Criteria," which must clearly include requirements for suppliers in terms of safety, quality, price, and sustainability, to create comprehensive and standardized scoring items. When performing routine evaluations, it is also necessary to review the company's internal systems and transaction status with suppliers to ensure the comprehensiveness and accuracy of the assessment.		
2	Supplier evaluation criteria should be divided into at least four levels, such as: Excellent, Qualified, Review and Unqualified. Each level should have corresponding management principles and handling guidelines. To ensure objectivity in evaluations, the minimum threshold for an unqualified rating should be set at 60% of the total score. The supplier evaluation thresholds are as follows:	Evaluation Result	Score
		Excellent	4.5~5
		Qualified	3.9~4.4
		Review	3~3.8
		Unqualified	2.9 and below
		Action	
		Priority consideration as a primary supplier.	
		Normal transactions, can be considered as a secondary supplier.	
		Strengthen monitoring; if rated "Unqualified" for two consecutive evaluations, consider for "Suspend".	
		"Suspend" supplier. Replace immediately. *Apply for suspension in the BPM system supplier master file from the second internal communication.	
3	When a supplier experiences delivery or performance issues, procurement staff immediately conduct an evaluation or consult with relevant divisions such as purchasing, audit, legal, and finance. If deemed necessary, STARLUX may terminate the contract or choose not to renew it. This decision will serve as a reference for determining future collaborations with the supplier.		
4	For supply issues involving monopolistic or sole suppliers, or cases with other business considerations, the requesting unit and procurement team should invite the supplier for an interview to discuss improvements, cooperation, and coordination matters.		
5	Procurement units must report supplier evaluation results and actions taken at the Management System Review Meeting.		



4 Flight Safety and Security

4.1 Flight Safety Management

4.2 Hazard Identification and Risk Management

4.3 Flight Crew Management

4.4 Flight Operation Monitoring and Management

4.1 Flight Safety and Security

◆ Policy and Commitmen

Policy

STARLUX establishes the "STARLUX Safety Policy" applicable to all employees to ensure a core commitment to flight safety.

Commitment

Safety Policy will be reviewed annually to ensure it remains suitable. While serving passengers, STARLUX continually seeks new ways to promote a positive safety culture.

◆ Action Plan

Positive Impact Management

STARLUX establishes "Safety Indicators" and "Safety Objectives" through systematic and data-driven approaches as the basis for evaluating the performance of its safety management system. We continuously promote safety education and training and encourage all employees to proactively share safety topics, embracing the belief "Safety Is Our Attitude" to cultivate a strong safety culture. We ensure that every employee actively maintains a safe working environment and continuously strives to achieve the safety objective of zero accidents to demonstrate our commitment to customer safety.

Negative Impact Management

STARLUX is actively expanding its fleet and routes; if a safety incident occurs, it could lead to aircraft damage, personnel injuries, business losses and even penalties. To effectively manage these risks, STARLUX has established a comprehensive risk management mechanism and, in accordance with the competent authorities' reporting requirements, ensures that incidents are promptly reported and properly handled, thereby maintaining risks at a reasonable and acceptable level.

To prevent and manage these risks, the Company has established the following mechanisms:

- Establish a comprehensive incident reporting system to ensure information is immediately transmitted to relevant units, enhancing response efficiency.
- Establish an emergency response team and develop standard operating procedures for various safety incidents.
- Regularly review and update the risk assessment mechanism, optimize preventive measures, and reduce potential risks.
- Enhance the safety incident investigation and corrective action follow-up processes to prevent similar incidents from recurring.
- In accordance with the standards of the International Civil Aviation Organization, STARLUX maintains and enhances all necessary safety management systems.

◆ Effectiveness Evaluation

Qualitative

STARLUX establishes annual Safety Performance Indicators (SPIs) and Safety Performance Targets (SPTs) based on the company's safety objectives, current operations, and operating data, and by referencing regulations from civil aviation authorities and the International Civil Aviation Organization (ICAO). The SMS Action Group (SAG) regularly monitoring and tracking the effectiveness of these safety measures. During the first quarter Safety Review Committee (SRC) meeting, the SAG will review the previous year's SPI/SPT and propose revisions for the current year. If the annual SPT are not met, the SAG are required to submit improvement measures for SRC review.

Quantitative

For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-, mid-, and long-term KPI goals

For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Safety Review Committee

Contact Information

- iQSMS - Integrated Quality and Safety Management System
- Safety Hot Line
 - Reporting hotline during regular office hours: +886-3-260-1800 #6901 or #6902
 - Reporting hotline during holiday and non-office hours: +886-3-260-1800 #5580
- Safety e-Mail Box: cfid@starlux-airlines.com

Reporting Mechanism

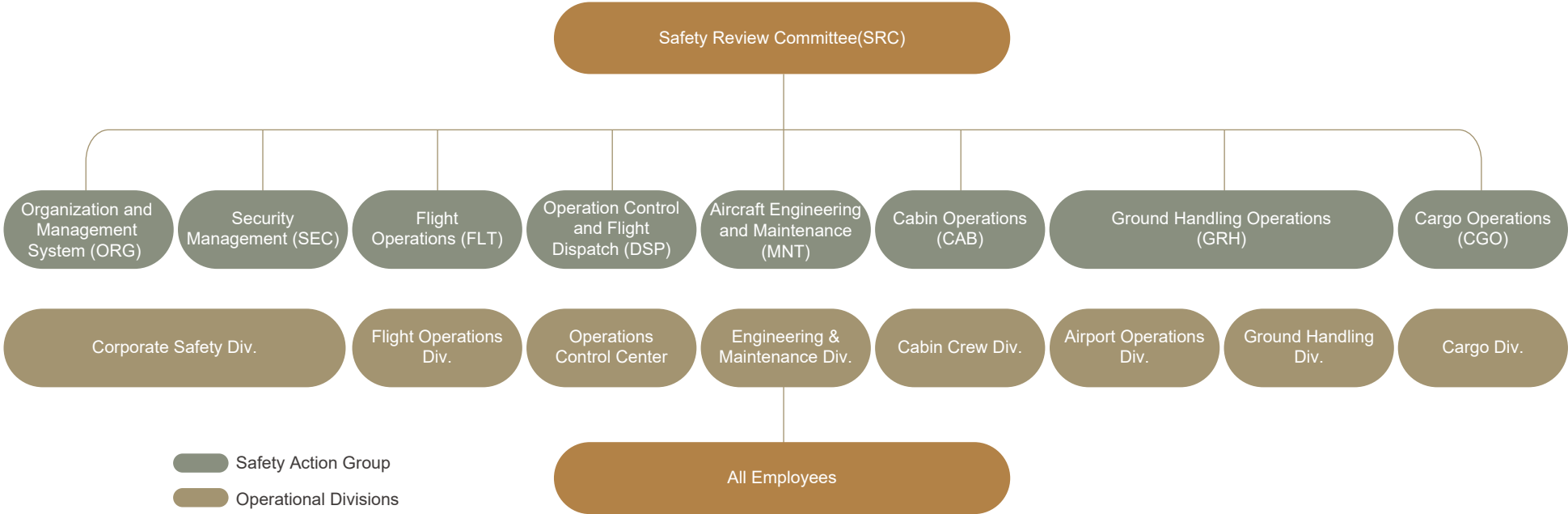
- All employees may report potential safety issues discovered in their daily work through the safety reporting system (iQSMS), safety hotline, or safety mailbox.
- Each Dept./Div. should review improvement and preventive measures during SMS Action Group meetings.
- Quarterly, the Safety Review Committee (SRC) reviews safety management execution and reports company's overall risk status to the Board of Directors.

4.1.1 Safety Management Framework

The Safety Review Committee (SRC) is STARLUX's top-level organization for flight safety decisions and supervision. It oversees the Safety Management System (SMS), ensuring overall flight safety, promoting SMS, addressing major safety and security issues, and making decisions during emergencies. The SRC is responsible for implementing and maintaining the SMS throughout the company. The SRC includes the CEO as Chairperson, with the Chairman attending for management insights. Committee members comprise operational division heads, ensuring comprehensive feedback when formulating safety policies. High-ranking officials from relevant unitsThis structure enables effective decision-making and successful implementation of flight safety initiatives across STARLUX.

Under the SRC, we've established eight SMS Safety Action Groups (SAGs) for effective safety management. These groups cover various operational areas, including Flight Operations, Maintenance, and Security Management. Each SAG is responsible for executing safety tasks in their domain, such as gathering safety data, managing risks, implementing preventive actions, and promoting the safety management system. Together, these SAGs work to maintain the highest safety standards across all operational aspects of STARLUX.

Safety Management Meeting Structure Diagram



4.1.2 Safety Management System

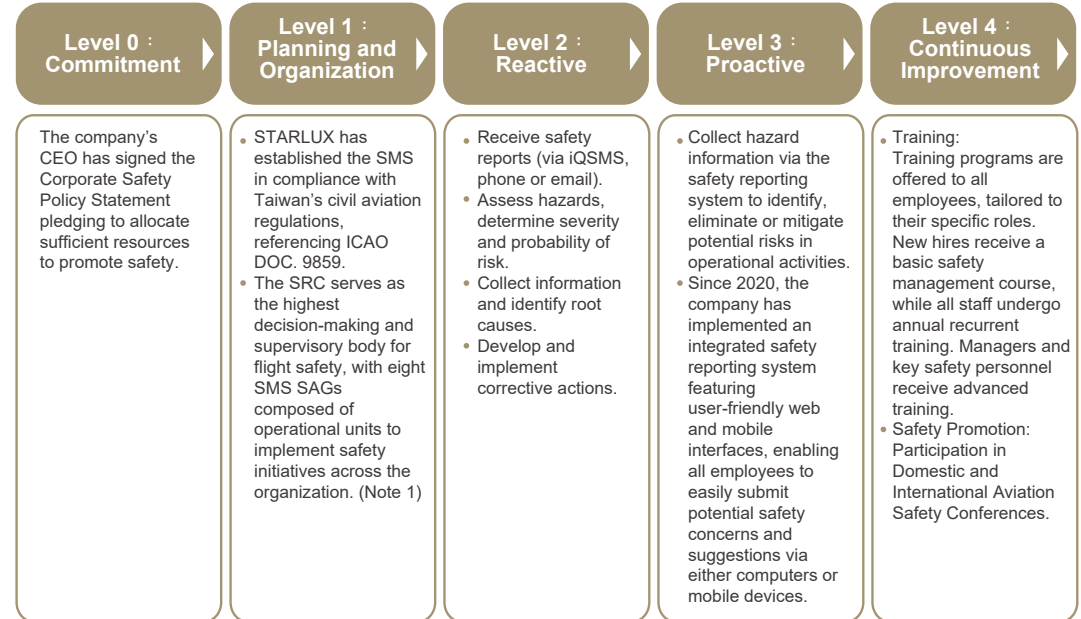
STARLUX has established the Safety Management System (SMS) in compliance with civil aviation regulations of Taiwan and with reference to the International Civil Aviation Organization (ICAO) DOC. 9859 (Safety Management Manual, SMM). This system covers several key areas, including defining clear safety policies and objectives, ensuring adequate resources to support safety activities, implementing continuous hazard identification and risk management, regularly monitoring safety performance, providing effective communication channels throughout the organization, and conducting safety training involving all personnel. Through these integrated measures, the company demonstrates STARLUX's commitment on managing flight safety in a comprehensive and effective way.

Safety Management System



Safety Management System Implementation Process

STARLUX has implemented the SMS since 2020. This system covers several key processes, including commitment, planning and organization, reactive and proactive processes, and continuous improvement. These components integrate together to ensure comprehensive safety management at STARLUX.



Note 1. The units related to flight operations comprise Organizational Management, Aviation Security, Flight Safety, Operational Control Safety, Maintenance Safety, Cabin Safety, Ground Safety and Freight Safety teams.

"STARLUX Safety Policy"

To ensure the comprehensiveness and effectiveness of safety management, STARLUX actively promotes its SMS and has established the STARLUX Safety Policy, using "Safety Is Our Attitude" as its core principle to guide every employee's safety mindset and performance and striving to embed this principle in every employee's daily actions and the corporate culture. Through its comprehensive SMS and policies, each unit identifies potential hazards in the operational environment according to its responsibilities and systematically manages risks to ensure flight safety and operational stability.

SMS Certification

The IATA Operational Safety Audit (IOSA) is the global safety standard for evaluating airlines' operational management and monitoring systems. IOSA is the global safety standard for evaluating airlines' operational management and monitoring systems. Since 2023, STARLUX has pursued IOSA certification through Aviation Quality Services (AQS) GmbH, the German auditing body authorized by the IATA, and in November 2023 successfully passed its initial audit to become an official IATA member. In its third year of operations, STARLUX obtained this certification, which not only affirms our efforts in flight safety but also demonstrates our commitment to pursuing international high standards in flight safety.

In accordance with IATA regulations, we must conduct an IOSA revalidation every two years. In 2024, STARLUX adopted IATA's newly launched Risk-based IOSA audit approach for its certification. In March 2024 we invited an IATA instructor to STARLUX' Flight Operation Center to conduct training on IOSA Internal Auditor and SMS RBI Requirements. A total of 50 participants attended and all of them passed to obtain certification. Subsequently, from September 30 to October 3, 2024, the official audit was carried out by an audit team directly affiliated with IATA. In addition to auditing general safety operational items, the audit team placed particular emphasis on Organizational Management, Flight Crew Training, and Flight Data Maturity Assessment. The assessment results indicate that the Company performed at an extraordinary level on the Safety Maturity Index, with the Flight Data Analysis item achieving the strongest performance. On January 22, 2025, STARLUX obtained the certificate to maintain its membership status and ensure compliance with the IATA's safety standards. Looking ahead, the Corporate Safety Div. will continue to uphold the spirit "Safety Is Our Attitude," strengthen safety audit management across all divisions, and ensure flight quality and passenger safety.



4.2 Hazard Identification and Risk Management

4.2.1 Aviation Safety Indicators

STARLUX develops annual Safety Performance Indicators (SPI) and Safety Performance Targets (SPT) based on our safety objectives, operational status, civil aviation authorities, and the International Civil Aviation Organization (ICAO) Doc 10004 2023-2025 Global Aviation Safety Plan (GASP), which identifies the five high-risk categories of occurrence (HRCs): Controlled Flight Into Terrain (CFIT), Loss of Control In-Flight (LOC-I), Mid-Air Collision (MAC), Runway Excursion, and Runway Incursion.

	2024			2025
Indicator Item (SPI, SPT, etc.) ^{Note 1}	Goals (cases)	Actual (cases)	Performance Achievement Rate (or Compliance Level)	Goals (cases)
Tier 1 Fatal and hull loss accidents	0	0	100%	0
Tier 1 Non-fatal and hull loss accidents/ serious incidents	0	0	100%	0
Tier 2 Control Flight into Terrain (CFIT)	0	0	100%	0
Tier 2 Loss of control in flight (LOC-I)	0	0	100%	0

	2024			2025
Indicator Item (SPI, SPT, etc.) <small>Note 1</small>	Goals (cases)	Actual (cases)	Performance Achievement Rate (or Compliance Level)	Goals (cases)
Tier 2 Mid-air Collisions (MAC)	0	0	100%	0
Tier 2 Runway Excursions (RE)	0	0	100%	0
Tier 2 Runway Incursions (RI)	0	0	100%	0

Note 1 : SPI stands for Safety Performance Indicator.

The effectiveness of the implementation is regularly tracked by the SMS Safety Implementation Team, and the previous year's SPI/SPT performance and proposed revisions for the current year are reviewed by the Safety Review Committee (SRC). If the annual target value (SPT) is not met, the SMS Safety Implementation Team is required to submit improvement measures. STARLUX has maintained a record of zero accidents and no major incidents, which not only reflects our efforts in-flight safety but also demonstrates all employees' practice of the safety belief, "Safety Is Our Attitude."

Year	2022	2023	2024
Number of Major Aviation Safety Incidents	0	0	0

Note 1 : According to Article 2 of the Transportation Occurrences Investigation Act, a major transport accident is one that causes a certain number of personal injuries, fatalities or property damage, or that attracts public attention and is determined by the Taiwan Transportation Safety Board (TTSB) to be a major aviation accident (see the TTSB official website for details). In 2024, STARLUX did not experience any of the aforementioned major aviation accidents.

4.2.2 Embedded in Aviation Safety

Flight Safety and Security Training

STARLUX has established and continuously implemented a comprehensive safety education and training program, providing all employees with professional courses on the SMS. The SMS education and training aim to ensure that every employee has adequate aviation safety knowledge and the capability to perform safety duties. Through comprehensive education and training, employees can not only grasp the necessary safety concepts but also understand the importance of identifying and reporting hazards. At the same time, the Company's managerial personnel and those performing critical safety management functions can acquire more in-depth safety management knowledge, learn how to effectively lead and promote a safety culture, and actively respond to potential safety challenges.

Since its establishment, STARLUX has implemented a comprehensive safety management education program for all employees. All staff must attend initial training on the SMS and receive annual refresher training. The course content covers the SMS framework, STARLUX' safety policy and objectives, safety responsibilities, safety culture, hazard identification, risk management and human factors. In addition, supervisors and personnel responsible for safety management operations, including members of the eight safety implementation teams (Organizational Management, Aviation Security, Flight Safety, Operational Control Safety, Maintenance Safety, Cabin Safety, Ground Safety and Freight Safety), must undergo advanced SMS training. The course content covers the relationship between the State Safety Program (SSP) and STARLUX' SMS, change management, resource allocation and safety decision-making. In 2024, all employees completed both the initial and refresher training for the SMS, and members of the Safety Implementation Teams likewise completed the advanced training as required, achieving a 100% completion rate.

Flight Safety and Security

1.Safety Culture Questionnaire

In order to gain a deep understanding of employees' awareness of and attitudes toward the Company's safety culture, and to obtain a comprehensive view of its current state, STARLUX conducts a safety culture survey every two years. The survey is conducted anonymously among units related to flight operations, including the Corporate Safety Div. (CSD) , Flight Operations Div. (FOD), Operations Control Center (OCC), Maintenance Div. (EMD), Cabin Crew Div. (CCD), Airport Operations Div. (AOD), Ground Handling Div. (GHD), Cargo Div. (CGD) and managers at each outstation.

In the 2024 survey, a total of 2,069 questionnaires were collected, of which 1,774 were valid, yielding an effective response rate of 86%. The questionnaire covers 25 evaluation indicators and employs a five-point scale to measure employees' level of agreement with the safety culture (1 = strongly disagree, 5 = strongly agree). Based on the total score results, the safety culture is classified into three levels:

- 93 to 125: Proactive safety culture
- 59 to 92: Bureaucratic safety culture
- 25 to 58: Poor safety culture

The survey results indicate that STARLUX' overall safety culture scored an average of 107.3 points, with all item averages exceeding 4 points, clearly reflecting that the Company has established a proactive safety culture. The survey results have been submitted to the SRC as a reference for the formulation of safety policies and the planning of safety promotion activities. In the future, STARLUX will continue to conduct surveys every two years to monitor the effectiveness of its efforts in shaping and strengthening a proactive safety culture.

2. Safety Promotion Videos

In order to deepen all employees' recognition and practice of the philosophy, "Safety Is Our Attitude," STARLUX has produced an SMS promotional video themed, "Safety Is Our Attitude," hoping to embed this safety belief into the safety DNA of every STARLUX employee and make it an unwavering value in every aspect of our work.

STARLUX has specially invited the Chairman, the CEO, the Chief Safety Officer, and employee representatives from various professional fields, including pilots, maintenance technicians, dispatchers, cabin crew members, airport operations staff, and ground service personnel, to share their individual commitments to safety and principles of practice in their respective roles:



STARLUX expects every employee to view safety as the core of their work, to become an integral part of the Company's safety system, and through professionalism and dedication, ensure that passengers experience a strong sense of security.

3. Safety Reporting Reward Program

To encourage employees to actively participate in safety management and enhance operational safety, STARLUX has launched a Safety Reporting Reward Program. Through this incentive mechanism, it strengthens employees' willingness to report potential risks and further promotes the establishment of a safety culture.

In 2024, the following safety reporting reward measures will be implemented:

Rewards	Contents	Image
Individual Commendation Award	To reward employees who actively identify and prevent potential hazards in their daily work or make significant contributions to safety, since December 2023, STARLUX has implemented the Safety Reporting Individual Commendation Mechanism. Employees who identify previously undiscovered hazards or potential threats to flight safety through the safety reporting system, upon verification by the Corporate Safety Div. (CFD) , will receive a commendation card and a small gift bearing the STARLUX logo. As of 2024, 13 employees have received this award.	
Annual Outstanding Safety Reporting Award	From among the employees who received the Individual Commendation Award in 2024, STARLUX' eight Safety Implementation Teams select the top three for the year, and they are formally recognized and rewarded at the first SRC meeting in 2025.	
Annual Division Reporting Award	The Company will recognize divisions with the highest number of voluntary safety reports at the first SRC meeting in 2025 to encourage active participation in the safety reporting mechanism. The 2024 Division Reporting Award was presented to the Flight Operations Div. (FOD), demonstrating the division's strong commitment to risk identification and proactive safety management.	

4. STARLUX Safety Newsletter

STARLUX regularly publishes a Safety Newsletter, compiling safety knowledge and case studies from within the Company and from international sources, with the aim of conveying important safety information to all staff. In 2024, the Corporate Safety Div. (CFD) published four issues of the Safety Newsletters (Spring, Summer, Fall, and Winter), focusing on aviation safety as the core theme, and conveyed safety concepts to all staff through knowledge sharing and case analysis in an accessible manner.

In the future, the Company will continue to publish the safety quarterly, striving to maintain its value and help each employee master practical safety knowledge.

Aviation Safety Public Policy Participation

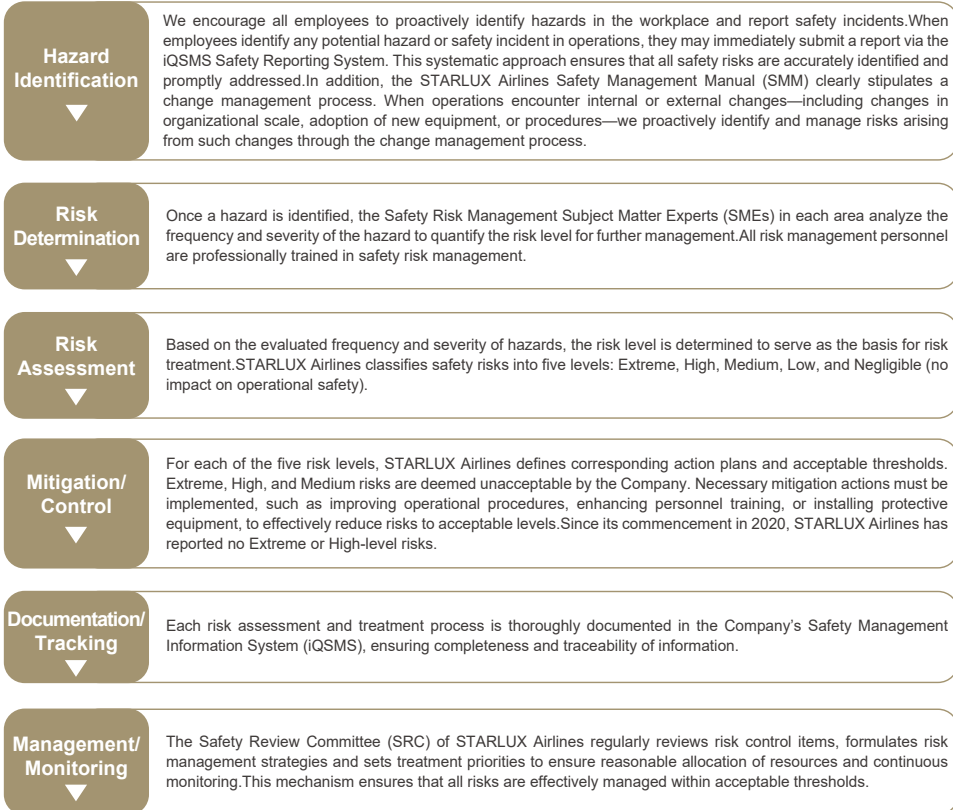
STARLUX actively participates in various safety-related conferences both domestically and internationally to continuously enhance the Company's flight safety standards. STARLUX participates in numerous internationally influential aviation-related conferences, engaging in in-depth industry exchanges and learning opportunities to jointly create a safe and sustainable aviation industry. The domestic and international conferences in which STARLUX participated in 2024 are as follows:

Time	Organizer	Conference Items
January 2024	Civil Aviation Administration (CAA)	CAA's "Apron Operations Safety Enhancement Seminar"
March 2024	Transportation Security Administration (TSA)	Asia Pacific(AP)Regional Industry Summit(RIS)
March 2024	Airbus	Airbus 28th Flight Safety Conference
April 2024	Association of Asia Pacific Airlines (AAPA)	14th Cabin Safety Working Group, CaSGW & 56th Flight Operations and Safety Working Group, FOSWG
May 2024	International Air Transport Association (IATA)	IATA Aviation Data Day
June 2024	Civil Aviation Administration (CAA)	2024 Aviation SMS Summit
June 2024	Airbus	Aircraft Security User Panel Working Group 2024 (ASUP Working Group 2024)
June 2024	International Air Transport Association (IATA)	IOSA & ISAGO Workshop
July 2024	Blake Emergency Services	North America Co. Emergency Response Training
August 2024	China Air Transport Association the Cross Transport Communication Committee	Asia Pacific Summit for Aviation Safety 2024, AP-SAS
September 2024	Association of Asia Pacific Airlines (AAPA)	AAPA 57th FOSWG Safety Information Exchange
October 2024	The Hong Kong Institute of Architects (HKIA)	HKIA Aircraft Crash & Rescue Exercise 2024, CrashEx 2024
November 2024	Taiwan Customs Administration (TCA) and U.S. Homeland Security Investigations (HSI)	2024 Taiwan Customs Administration (TCA) and U.S. Homeland Security Investigations (HSI) Seminar on Combatting Smuggling)

4.2.3 Accident and Safety Management

Aviation Safety Risk Management

STARLUX is committed to ensuring operational safety and stability, and has established a SMS in accordance with the guidelines of ICAO's Doc. 9859 to meet international standards. To ensure that flight safety risk management during operations reaches a comprehensive and efficient level, the Company has established a safety risk management process, implementing hazard identification, hazard analysis, risk assessment, risk control, and mitigation through a systematic approach. Six Steps of STARLUX' Safety Risk Management Process:



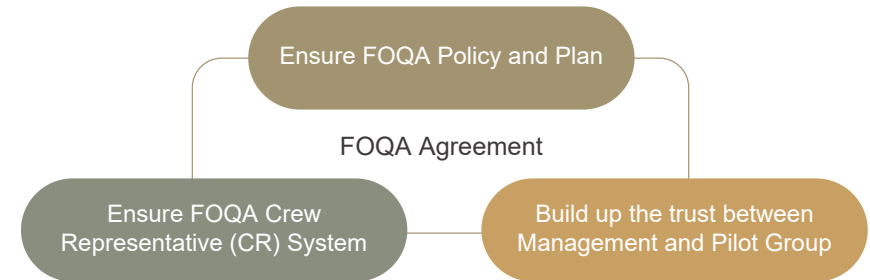
Digital Flight Management

STARLUX has established a comprehensive safety monitoring and management framework through three key mechanisms: Flight Operations Quality Assurance (FOQA), the iQSMS safety management system, and Line Operations Safety Audit (LOSA).

1. FOQA — Operational Quality Assurance

FOQA is a flight data monitoring system that, through data recorded by the aircraft, proactively analyzes flight operations to identify abnormal conditions and risk trends. For example, overspeed, excessive pitch angle, and approach deviations. Using the FOQA system, fleet management pilots can analyze flight data to investigate safety incidents and identify patterns. This helps them identify and reduce potential risk, as well as lowering the risk of serious accidents and keeping operation safe.

To implement the three major policies of flight quality assurance—Safety Policy, Non-punitive Policy, and Data Protection Policy—STARLUX signed a formal FOQA Agreement with all flight crew members in March 2022, ensuring that flight data is only used for enhancing flight safety and fostering a positive safety culture.



2. iQSMS — Integrated Quality and Safety Management System

iQSMS is the aviation industry's safety and quality management platform, used to report, track, and manage safety events and risks. Employees can submit safety reports (including voluntary and mandatory reports) through iQSMS, and the Company uses the system to conduct risk assessments, investigations and analyses, and implement subsequent corrective measures.

Moreover, iQSMS also serves as the core tool of the Company's quality management audit system, supporting the planning, execution, and tracking of audit programs, assisting flight operations units in implementing quality management, and ensuring that operations comply with relevant regulations and standards.

In 2024, the Company received a total of 641 safety reports, and after review by multiple levels of internal safety meetings, 9 moderate-risk incidents were submitted to the SRC :

Risk Field	Risk Content	Risk Quantity	Number of Mitigated Risks	Implementation Level	Percentage of Mitigated Risks
Ground safety	Ground handling collision incident	2	2	Completed	100%
Flight Safety	Landing limit exceedance incident	4	4	Completed	100%
Maintenance Safety	Maintenance facility equipment anomaly incident; license expiration incident	2	2	Completed	100%
Aviation Security	Restricted area passenger anomaly incident	1	1	Completed	100%
Total		9	9	Completed	100%

After the SRC examined the root cause analyses and implementation status of the mitigation measures for the aforementioned moderate-risk incidents, it determined that the risk levels of all incidents were successfully reduced to at or below the Company's acceptable low-risk threshold, resulting in a 100% mitigation rate for 2024. At the same time, the Company has established a follow-up monitoring mechanism to continuously track and assess relevant risks and implement preventive measures to avoid the recurrence of similar incidents, thereby further reinforcing the comprehensiveness and sustainability of safety management.

3. LOSA— Line Operations Safety Audit

LOSA is an online flight operations safety audit under the SMS framework that functions as a proactive and predictive forward looking risk management mechanism in which professionally trained observers monitor crew operations on regular flights to assess standard operating procedure compliance, human factors management, threat management, and error management. Since 2024, STARLUX has implemented LOSA to systematically observe and collect data and further analyze it to identify risks. We plan to complete the first LOSA analysis report in 2025, which will serve as a basis for ongoing improvements to comprehensively enhance safety performance, optimize operational management, and strengthen corporate resilience.

Continuous Learning and Improvement

- Data-Driven Improvements: LOSA provides comprehensive observational data on pilot behaviors, system operations, and environmental variables, supporting evidence-based decision-making and systematic enhancements.
- Establishing a Learning Mechanism: LOSA serves as a dynamic learning tool that continuously helps the Company adapt to rapidly changing internal and external environments while cultivating employees' responsiveness and collaboration capabilities.
- Enhancing Pilot Engagement: Through non-punitive observation methods, LOSA reduces pilot concerns about audits, encourages active participation in safety enhancement, and improves overall operational effectiveness.

Enhancing Safety Performance

- Proactive Risk Management: Through systematic observation and analysis, LOSA identifies threats and errors in daily flight operations and implements targeted mitigation strategies to reduce the likelihood of incidents.
- Preventive Measures: Based on operational data and behavioral analysis collected through LOSA, improvement plans are formulated to prevent escalation of potential issues, thereby enabling

Strengthening Compliance and Brand Image

- Compliance with Industry Standards: The implementation of LOSA assists the organization in meeting safety standards set by international bodies such as ICAO and IATA, ensuring global compliance.
- Strengthening Brand Image: Demonstrating a commitment to flight safety and sustainable development increases trust among customers and stakeholders, further enhancing market competitiveness.
- Improving Communication Mechanisms: LOSA data helps optimize internal information flows, shorten decision-making cycles, strengthen cross-unit coordination, and ensure timely and accurate operational decisions.

Enhancing Safety Resilience

- Enhancing Responsiveness: With continuous monitoring and data analysis via LOSA, the Company can more rapidly identify and respond to emerging challenges or risks.
- Long-Term Safety Culture Building: Through continuous implementation of LOSA, the Company promotes the internalization of the 'safety first' core value among pilots, building a solid foundation for sustainable operations.

Risk Assessment and Control

STARLUX is committed to ensuring safety and reliable operation with Safety Risk Management as an essential element of the change management process. The company continuously conduct comprehensive risk assessments through the implementation of change management projects, responding to shifts in various internal and external factors. These factors encompass organizational structure, operational environment, regulations, procedures and equipment. In 2024, we focused on the following key areas to conduct change management risk assessments and implement risk mitigation and control measures:

Route expansion: 10 new international routes, including Taipei to Chiang Mai, Hakodate, Hong Kong, Phú Quốc, Seattle, and Jakarta and Taichung to Macau, Da Nang, and Takamatsu, were introduced while comprehensive assessments of route planning, fleet adaptability, ground support, and weather conditions were conducted to ensure safe and stable flight operations.

1. Base expansion: Officially commenced operations at Taichung International Airport, establishing a second flight base. We simultaneously enhanced airport infrastructure, ground support, and manpower allocation to ensure adequate resources, provide passengers with more route options, and uphold high standards of flight safety management.
2. Organizational development: With operations expanding and flight numbers increasing, a Operations Control Team was established within the Operations Control Center as a centralized management unit for flight operations, responsible for real-time communication and coordination of internal and external flights, ensuring immediate awareness of flight status and enhancing the efficiency and safety of flight dispatch.

Through systematic management and risk assessment by the CMC, STARLUX ensures that all changes undergo rigorous control while continuously expanding its market and operational scale, thereby maintaining the highest standards of flight safety and operational stability.

4.3 Cabin Crew Management

4.3.1 Cabin Crew Care

STARLUX is committed to promoting Employee Assistance Programs (EAP) to provide psychological care. This not only fosters trust and understanding among cabin crew members but also enhances teamwork and communication skills. Moreover, cabin crew members with good mental health are better able to maintain focus and efficiency at work, thereby improving overall productivity and reducing the occurrence of human resource risks.

Cabin Crew Fatigue Management

STARLUX adheres to the guidelines outlined in the "Fatigue Management Guide for Airlines Operators, 2nd Edition", jointly released by the International Air Transport Association (IATA), the International Civil Aviation Organization (ICAO), and the International Federation of Air Line Pilots' Associations (IFALPA) in 2016. We comprehensively manage fatigue risks for crew members through the following methods:

Management Model	Model Content
Passive Management	<ul style="list-style-type: none">Flight crew members use iQSMS to proactively submit fatigue reports, which the Pilot Scheduling Section and the Pilot Reporting Center analyze using fatigue data and rosters for the three days before and after, and if the fatigue report risk level at the same station reaches moderate, a corresponding Risk Assessment meeting is convened to conduct root cause analysis and propose corrective measures. In 2024, one moderate-risk project related to A330neo fleet scheduling was mitigated by the Pilot Scheduling Section through phased crew turnover optimization and adjustments to dispatch procedures.Cabin crew members can use various channels, including flight reports and voluntary iQSMS submissions, to report fatigue caused by rostering or to proactively notify the Company if they believe their schedule could lead to fatigue. Upon receiving the aforementioned event report, the dispatch unit uses the rostering system's biomathematical models (BSAFR and CARE modules) to analyze crew members' self-reported fatigue by comparing their work performance and alertness levels before and after duty, and, combined with the fatigue index and risk value analyses, invites management supervisors with flight crew status to jointly assess objective and subjective fatigue records as a comprehensive basis for any subsequent roster adjustments.
Proactive Management	<ul style="list-style-type: none">Every year, fatigue surveys are distributed to assess flight crew members' fatigue levels, duty schedule structures, dispatch methods, vacation arrangements, and other related aspects. The Scheduling Sec. conducts analysis on the survey results, evaluates schedule optimizations, and proposes improvement measures. For cabin crew, the Company leverages regularly held online face-to-face engagement sessions, including cabin crew safety workshops and competency enhancement seminars, to proactively gather feedback on roster and duty arrangements. The dispatch unit further employs monthly statistical analyses of cabin crew flight-time optimization data and self-monitoring audits for proactive identification of fatigue hazards, identifies and controls risks related to crew fatigue management and cabin safety threats, and incorporates the results into subsequent evaluations of crew dispatch models and optimizations of roster structures.
Predictive Management	<ul style="list-style-type: none">STARLUX's flight crew scheduling system utilizes the Biological Sleep and Fatigue Model (BSAFR) to analyze the effectiveness (%) of flight crew work performance based on alertness values. A higher percentage indicates lower fatigue levels and relatively higher work efficiency. Before the monthly schedule is released and before/after any schedule changes, the scheduling system automatically checks whether the fatigue values of flight crew members have reached the alerting threshold, providing scheduling personnel with references for schedule adjustments and improvements °Since October 2024, STARLUX has adopted the biomathematical fatigue models (SAFE and CARE modules) from the UK-based fatigue risk management technology company Fatigue Risk Management Science Limited Company (FRMSc), providing multiple fatigue quantification metrics. It includes the internationally used Samn-Perelli index (SP value), which assesses crew fatigue levels and risk on a 7-point scale and provides a reference for roster pre-planning, duty structure adjustments, and risk control.

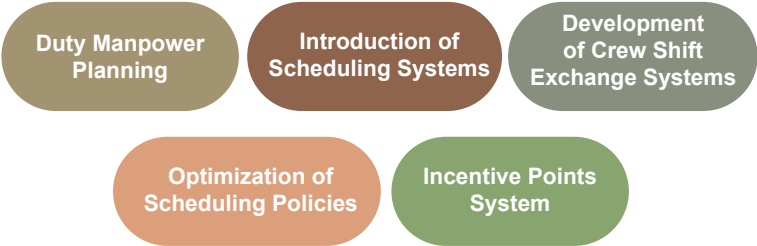
STARLUX commits to ensuring that all employees have sufficient knowledge and skills to address and effectively manage fatigue-related risks. Regular comprehensive training programs are scheduled to ensure that team members have a deep understanding and competence in fatigue management requirements. Through these training programs, STARLUX assists employees in obtaining certification in the International Air Transport Association (IATA) Fatigue Risk Management System (FRMS), ensuring that they possess the professional capabilities to handle various operational conditions.

Measure Types	Specific Measures
Pilot Training	For new flight crew members, dispatch regulations courses are arranged as part of their initial training to enhance their understanding of aviation operations management rules. Additionally, fatigue management courses are provided to increase awareness of fatigue management among flight crew members.
Roster Staff Training	New recruits must complete dispatch regulations and fatigue management training as part of their initial training. Annual recurrent training will involve case studies of flight safety incidents caused by fatigue to reinforce awareness of fatigue management among staff. Additionally, staff members are sent for training on IATA fatigue management courses to enhance knowledge and improve fatigue management mechanisms, thereby reducing potential risks associated with fatigue.
Cabin Crew Fatigue Management	Initial New Hire Training Program (INT): A 4-hour Fatigue Management course is included in the INT program, providing classroom-based training to teach new cabin crew members fundamental knowledge about fatigue physiology. In addition, in accordance with the Aircraft Flight Operation Regulations (AOR) promulgated by the CAA, the Company clarifies fatigue-related regulations to assist crew members in correctly understanding the time limitations and requirements for Flight Time (FT), Flight Duty Period (FDP), and Duty Period (DP).
	Cabin Crew Recurrent Training Program (RT): The Cabin Health & First Aid course includes a 1-hour module that, through annual refresher training, strengthens crew members' awareness of occupational health impacts and encourages proactive lifestyle management and rest arrangements to improve fatigue management practices and effectively extend cabin crew career longevity.
	Purser Promotion Training Program (PRT): The ground training course for crew chief promotion includes a 2-hour classroom session on Fatigue Management. Unlike the basic Fatigue Management course in the INT program, this training is designed to explain crew fatigue management tasks focused on the professional responsibilities of cabin managers, including principles for in-flight rest arrangements and the impact and management of fatigue on crew duty and performance.
	Regular online crew engagement meetings: Through crew chief seminars and cabin crew safety workshops, the Company regularly holds discussions and training sessions to strengthen crew members' understanding of fatigue management regulations. In addition, the Company has developed a flight calculator software that, combined with practical case exercises, enhances regulatory application capabilities to ensure that crew members can manage fatigue independently and promptly report any abnormal conditions. Each engagement meeting includes a supervisor discussion session and uses questionnaires to collect crew feedback to ensure policy transparency and optimize duty arrangements, thereby reducing fatigue risk and enhancing flight safety.
Cabin Crew Scheduling Personnel Training	Initial training for new scheduling personnel requires completion of dispatch regulations and fatigue management education, and annual refresher training, tests, and regular case study discussions are conducted on incidents of flight safety risks and flight irregularities caused by fatigue, as well as on the AOR, to strengthen staff awareness and response capabilities in fatigue management.

Human Resource Planning and Scheduling Management

STARLUX is committed to ensuring the rational and effective allocation and utilization of human resources. We actively introduce state-of-the-art scheduling systems, develop crew shift exchange systems, optimize scheduling policies, and ensure the coordinated operation of various training. This effort also provide employees with a more flexible and humane working environment.

Types of Measures



Self-Management of Psychoactive Substance Testing

STARLUX, in accordance with Article 199 of the CAA's AOR (07-02A), has established the Psychoactive Substances Testing Procedures to ensure flight safety and regulatory compliance by implementing strict alcohol and drug testing policies.

Comprehensive Alcohol Testing Management

- Flight crew members: 100% testing before performing duties at the base, with nearly 20,000 tests completed in 2024.
- Cabin crew, dispatchers, maintenance personnel, and service staff are subject to random testing, covering 30% of the total number annually.
- Flight crew and cabin crew resting or overnighiting at outstations are subject to random testing, covering 50% of the total number annually, which exceeds industry standards.

STARLUX enhances crew members' understanding of alcohol testing regulations through training courses, including operating guidelines for basic and advanced breathalyzers and the alcohol testing procedures during flight check-in. At the same time, the Company encourages crew members to practice self-management by providing basic breathalyzers at the crew check-in center to ensure their physical and mental condition is sound before duty. Those who fail to meet the standard may not perform duty and will be tracked in accordance with the abnormality handling procedure. In addition, STARLUX implements its environmental policy by requiring cabin crew members to retain and reuse breathalyzer mouthpieces, thereby reducing environmental impact.

Random Narcotics Testing

- Testing is conducted on an unscheduled, random basis, with more than 25% of personnel tested annually.
- Before the flight mission briefing, personnel selected for testing proceed to the designated location to provide a urine sample.
- Personnel who fail the test must be immediately suspended from duty and may resume assignments only after passing a second retest.

To ensure the fairness, impartiality, and effectiveness of testing, STARLUX is equipped with CCTV monitoring equipment and conducts alcohol and drug testing on both a regular and random basis. STARLUX strictly enforces the policy prohibiting alcohol consumption within 12 hours before duty or during duty to ensure that all crew members remain in optimal mental condition throughout flight operations, thereby upholding the safety policy of "Safety is Our Attitude."

Enhancing Communication with Cabin Crew

To improve communication with cabin crew and foster their commitment to the company, we provide diverse channels for cabin crew to express their concerns and needs regarding their duties. We offer prompt responses and care to address their issues, which helps cultivate a positive corporate culture. This approach facilitates good interaction between internal and external stakeholders, enhances satisfaction among cabin crew and customers, and ensures we can effectively adapt to the ever-changing operational environment.

Type of Measures	Specific Measures
Cabin Crew Performance Executive System	Establishing the "Cabin Crew Performance Executive" position, They address issues, needs, or time-sensitive matters encountered during duty, ensuring timely responses and care. Each performance executive dedicates at least two days per month for face-to-face meetings with cabin crew members, providing professional advice.
Professional Knowledge	CCD enhances service quality through monthly case sharing and recommendations on service techniques, and communicates the latest announcements and professional guidelines during pre-flight briefings. Each crew member is required to participate in at least one crew forum every three years to strengthen professional knowledge. In addition, competency enhancement training is provided for pursers to improve their ability to handle abnormal situations.
Communication Platforms	A group was established to deliver service-related messages in real time, supplementing existing announcement channels. In addition, an editorial team was formed to publish the quarterly e-magazine PO' TSUA, which shares service experiences and travel information to promote communication and interaction.
Regular Meetings	Communication and coordination are strengthened through regular meetings. Fleet meetings and manpower meetings are held monthly to discuss policy development, manpower planning, and recruitment matters. In addition, monthly coordination meetings between cabin and cockpit crews as well as flight operations are conducted to ensure cross-departmental consistency and smooth operations. A fleet seminar is organized every six months to share operational issues, communicate policies, and promote crew interaction.

4.3.2 Professional Training and Assessment

STARLUX places great importance on the professional skills and knowledge of flight crew in the aviation field. Therefore, flight crew are required to undergo an "Annual Proficiency Check" on the simulator every six months and an annual "Line Check" on the actual aircraft. During these assessments, flight crew must demonstrate their abilities in both simulated and actual flight scenarios to ensure they maintain a high level of flying proficiency and navigation skills to handle challenges in different routes and flight environments. Cabin crew members participate annually in Abnormal/Emergency Situation Simulation refresher training, practicing various emergency scenarios and undergoing assessments to ensure they remain professionally composed, operate procedures proficiently, and communicate effectively between cockpit and cabin to safeguard passenger safety.

In accordance with ICAO Doc. 10002, CAA Advisory Circular AC F120-51E on "Crew Resource Management Training", and the Company's pilot and cabin crew training manuals, STARLUX schedules flight and cabin crew members to participate in Crew Resource Management-Joint Emergency Training (CRM-JET) during initial, recurrent, and requalification training phases to strengthen cooperation between cockpit and cabin, ensuring that they can demonstrate calm judgment and proficient responses when facing emergencies and comprehensively safeguard flight safety.

Supervisory Flight

Flight Crew Management

Every month, supervisors nominated by the fleet observe the overall flight operations system online, examine flight crew compliance with policies and procedures, their application of Crew Resource Management (CRM) skills, and their awareness of safety and security, identify systemic and operational trends and issues, and continually address weaknesses to enhance flight safety and the smoothness of overall flight operations. In 2024, a total of 132 supervisory flights were completed.

Cabin Crew Management

STARLUX conducts monthly cabin inspections by cabin management personnel to ensure that overall cabin safety and service quality meet company standards and to evaluate the competencies of crew chiefs. In 2024, a total of 500 supervisory flight segments were completed. Through regular flight inspection mechanisms, STARLUX encourages and recognizes cabin crew members for their good performance while providing appropriate suggestions and guidance where improvement is needed. The Company implements safety report submission procedures, regularly collects report data for statistical analysis, and continuously monitors flight operations to achieve forward-looking flight safety predictions.

Professional Flight Training

STARLUX Provides a comprehensive professional flight training system to ensure that flight crew and cabin crew possess high-level skills and professionalism in all aspects. Here are the main training programs and the number of personnel involved:

Flight Crew

Training Program	Number of Personnel Trained
Cadet Flight Crew Training	17
New Flight Crew Training	96
Flight Crew Aircraft Type Conversion Training	38
Flight Crew Annual Recurrent Training	381
Flight Crew Improvement Training	11
Total	543

Cabin Crew

Training Program	Number of Personnel Trained
Basic Flight Training	413
Aircraft Type Conversion Training	705
Annual Recurrent Training	896
Promotion Training	321
Cabin Service Training	468
Total	2,803

- Note 1 : Basic Flight Training/Annual Recurrent Training: Provides training in fundamental flight skills and offers recurrent training annually, including ground subjects, basic flight training, route experience, etc.
- Note 2 : Aircraft Type Conversion Training: Training required after introducing new aircraft types, including cabin structure courses, aircraft type differences training, emergency evacuation training, aircraft type conversion simulator training, and training related to differences in onboard services.
- Note 3 : Cabin Crew Promotion Training: Courses aimed at enhancing the skills of cabin crew members for promotion, including upgrading to purser, captain, instructor pilot, and promotion check pilot.
- Note 4 : Cabin Service Training: Training provided to cabin crew members, including first-class service training, business class service training, and enhanced training for dual-aisle business class service.

STARLUX has also introduced the Cabin Flight Report System (CFRS) allowing cabin crew members to write flight reports after flights, enabling management to monitor abnormalities across the entire route, including safety and service aspects. Through real-time transmission, management can quickly understand flight reports and the service status of cabin crew members, enabling timely notification to relevant management unit for service improvement and ensuring high standards of cabin crew performance.

4.4 Flight Operation Monitoring and Management

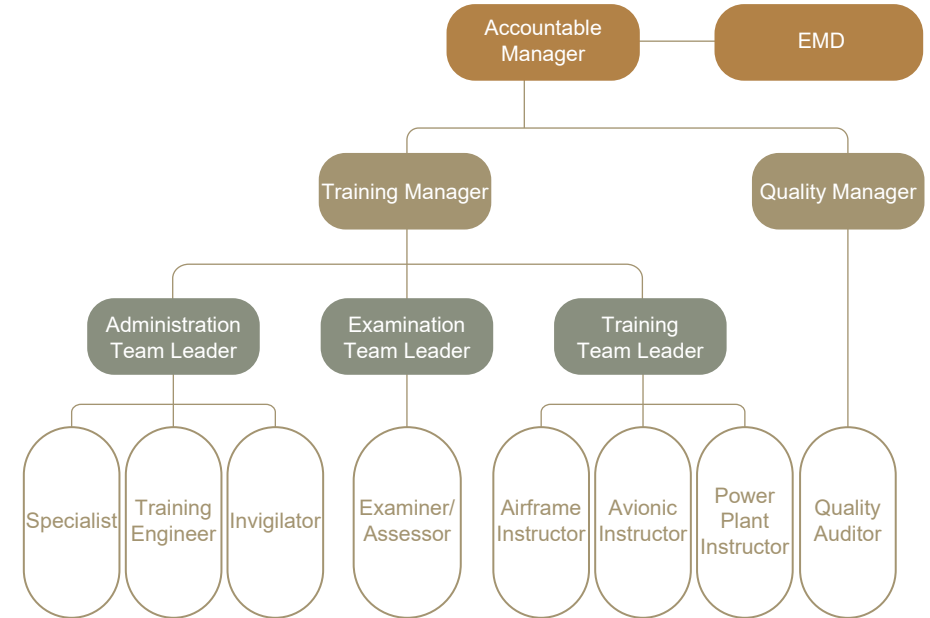
4.4.1 Aircraft Maintenance Management

To meet fleet expansion needs, STARLUX continually introduces the necessary maintenance tools and equipment and builds foundational infrastructure for aircraft maintenance. The main maintenance base is currently located at Taoyuan International Airport, and the first Maintenance Hangar can accommodate every aircraft type in the current fleet for routine maintenance. The hangar is equipped with comprehensive lighting and air conditioning to ensure that the Company's maintenance work is unaffected by weather or time; the facility also features complete fire-protection installations and personal safety equipment, and regular drills are conducted to safeguard maintenance personnel. In addition to airframe and engine maintenance, STARLUX continues to expand its in-house capability for aircraft component maintenance, covering critical parts such as batteries, cylinders, tires, braking systems, meal carts, and cargo pallets and containers, with the aim of enhancing the management of spare parts, ensuring the turnover and availability of key materials, and further strengthening operational reliability and safety.



Aviation Maintenance Training Center

STARLUX operates an Aviation Maintenance Training Center, overseen by the Engineering & Maintenance Div. (EMD), responsible for promoting various business activities, ensuring sustainable operation, and compliance with civil aviation personnel training institution management regulations. The training center is monitored by training managers and quality managers who oversee training standards, maintenance trainees' subject examinations, and practical evaluations.



New Maintenance Personnel Training Program

To promote aviation maintenance and the transfer of experience, STARLUX has launched a new maintenance personnel training program staffed by qualified instructors and a professional maintenance team to provide inexperienced individuals with systematic professional training and cultivate a new generation of maintenance technicians. The Company continues to invest resources in the training center facilities and has obtained the CAA's approval as an aviation personnel training organization. The Company possesses full-system training capabilities for the A321neo, A330neo, and A350-900 aircraft types, covering all models currently in operation, to ensure that qualified personnel meeting regulatory requirements are trained to maintain aircraft airworthiness and comply with relevant maintenance standards.

Aircraft Maintenance Digitalization System

In response to digital operations, the maintenance hangar has enhanced the overall wireless network signal strength and coverage across the facility. This improvement boosts employee work efficiency and facilitates the convenience of maintenance personnel in performing their tasks. The digital system assists in the planning and integration of long-term maintenance tasks, providing STARLUX with a professional advantage.

Advantages



STARLUX has been determined to introduce and develop digital operations. In addition to significantly reducing paper-based tasks and achieving environmental sustainability goals, this initiative aims to shorten aircraft turnaround time for routine maintenance and enhance productivity, thereby increasing aircraft availability. The following are the digital maintenance-related systems implemented by STARLUX:

System Name	Function Description
ULTRAMAIN (ELB/ULTRAMAIN V9/Mobile Mechanic) Aircraft Maintenance System	This system covers electronic technical logs, maintenance work cards, airworthiness directives, and other documents required for aircraft maintenance. It completely replaces paper-based operations and has obtained approval from regulatory authorities (Civil Aviation Administration, Ministry of Transportation) for implementation.
DOC/eManual Document Management System	This system stores and manages manuals, standard operating procedures (SOPs), forms, and various ISO documents related to aircraft maintenance. Maintenance personnel can access the correct versions of technical documents anytime, anywhere through computers or mobile devices, ensuring that maintenance work is carried out correctly.

System Name	Function Description
BPM Electronic Signature System	In the aviation industry, many evaluation and review processes require internal approval through procedural forms. Implementing an electronic signature system eliminates the limitations of time and location, as well as the resource waste and tracking difficulties associated with traditional paper forms.
eTDS Employee Training and Development System	Maintenance personnel must complete rigorous training in various academic and technical subjects, as well as assessments of professional competencies in various units, to obtain authorization to perform related operations. The training system allows trainees to read courses and take assessments online, without time or location constraints. Training records are stored in the system for long-term access, ensuring that maintenance personnel maintain their authorization qualifications.

Digital Innovation: Airbus Skywise Health Monitoring (SHM) Tool

s Skywise Health Monitoring (SHM) tool to provide effective and innovative aviation maintenance services. Through this technology, the company can monitor abnormal events on all aircraft to prevent frequent and repetitive failures and detect problems early when they occur, thereby enhancing overall maintenance efficiency.

In terms of long-term monitoring, STARLUX can detect trends in fluctuations early, enabling maintenance personnel to accurately predict the time and resources needed for troubleshooting. Additionally, this system can detect and manage repetitive failures, allowing maintenance personnel to perform repairs early, ensuring the achievement of the company's safety goals.

This continuous monitoring and predictive analysis approach helps improve the reliability of aircraft operations, while saving on maintenance costs and resources, ensuring the highest level of flight safety.

Three Major Maintenance Quality Guarantees of SHM

1. Achieving optimized total aircraft fuel consumption by more accurately monitoring the operational status of aircraft.
2. Reducing the occurrence of flight cancellations to ensure a decrease in unnecessary carbon dioxide emissions.
3. Increasing aircraft reliability can reduce the chance of returning after a technical alert, as these procedures often require fuel dumping before landing.

4.4.2 Aircraft Monitoring Technology

Aircraft Monitoring and Management

STARLUX's Operations Control Center operates around the clock as a 24-hour flight dispatch and monitoring center. It is staffed by licensed flight dispatchers from the Civil Aviation Administration who handle dispatch and control positions, ensuring the safe and efficient operation of the company's flights.

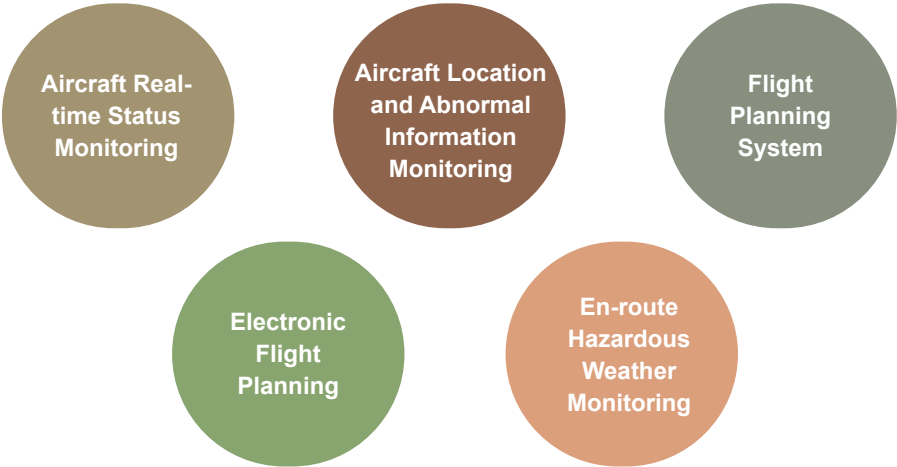
Flight Dispatch	Flight Control	Flight Operations Control
Responsible for dispatching flight plans for the day's flights, and for preparing and optimizing flight plans through electronic systems to select safe, fuel-efficient, and time-saving routes, thereby enhancing overall operational efficiency.	By using the system to monitor flight operations and status in real time, receiving and responding to the latest airport and airspace information, and maintaining communication with crews through satellite phones and internet-based tools, abnormal situations can be managed quickly and effectively.	Real-time monitoring of airside operations at Taoyuan International Airport, coordinating apron resources and ground units to ensure smooth flight operations, and accurately recording the causes of flight delays to generate data reports for continuous process optimization, thereby improving punctuality and operational efficiency.

The Operations Control Center, with professional flight dispatchers at its core, combines advanced electronic systems and communication technologies to ensure the smooth operation of our flights under various conditions, while maintaining a high level of safety.

Aircraft Monitoring Digital System

STARLUX has implemented an aircraft digitalization system aimed at providing more efficient flight planning and quicker risk assessments. The goal is to establish comprehensive and real-time flight information, enabling both flight crews and ground control centers to monitor aircraft status at all times and promptly respond to any abnormal situations. Through digitalized monitoring and management, the company enhances the efficiency and safety of flight operations, while also ensuring timely handling and response to various scenarios. Below are the digital aircraft monitoring systems implemented by the company:

System Names





5 Environmental Sustainability

5.1 Energy and Greenhouse Gas Management

5.3 Climate Change Adaptation

5.2 Environmental Protection and Sustainable Resource Circulation

5.1 Energy and Greenhouse Gas Management

◆ Policy and Commitmen

Policy

STARLUX continuously introduces carbon-reducing aircraft and ground equipment, adopts the most advanced and eco-friendly models to lessen the environmental impact of GHG emissions, and, in 2024, implemented an environmental and energy management system to establish sustainable performance indicators.

Commitment

Committed to supporting national net-zero emission strategies towards 2050 goal. Introducing aircraft models reducing carbon emissions by 12-15% and meeting 16EPNdB noise standards. By 2025, implement strategies including Sustainable Aviation Fuel (SAF) usage, green-certified materials and facilities, enhanced aircraft maintenance to reduce carbon buildup, and electrification of ground vehicles, progressively contributing to environmental protection.

◆ Action Plan

Positive Impact Management

Following Civil Aviation Administration's 2023 guidelines on carbon offsetting for international aviation, annually review aircraft emissions and refine fuel-saving strategies. Prepare for 2027 carbon offset plan. Regular fuel efficiency meetings prioritize fuel efficiency, RVSM, water management, and APU usage when introducing new aircraft, implementing fuel conservation measures.

Negative Impact Management

Despite growth leading to increased emissions even with new aircraft, the company actively implements fuel-saving measures. Employees are encouraged to innovate within low-carbon constraints. All operations aim for reduction, decarbonization, and energy efficiency, demonstrating the airline's commitment to sustainability.

◆ Effectiveness Evaluation

Qualitative

STARLUX has established a functional Corporate Sustainability Committee, under which the Sustainability Steering Committee draws up environmental protection and fuel saving policies, carbon reduction implementation plans, and promotes various.

Quantitative

For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-, mid-, and long-term KPI goals

For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Corporate Sustainability Committee

Contact Information

Dedicated Email: esg@starlux-airlines.com

Reporting Mechanism

1. Established Corporate Sustainability Committee in May 2023, implementing sustainability practices.
2. Added stakeholder dialogue section on website in July 2023.
3. Committee oversees sustainability efforts, including sustainable procurement and environmental initiatives.

5.1.1 Energy Management

In 2024, the IATA updated its net zero carbon emissions roadmap to strengthen the emphasis on and use of SAF, expand aircraft energy technologies, and urge enterprises and governments worldwide to formulate energy policies that accelerate progress toward the 2050 net zero target. STARLUX has responded proactively and strives to implement carbon reduction and energy-saving management to minimize the environmental impact of its operations.

To enhance energy and greenhouse gas management, STARLUX focuses on "operational sites" and "aircraft". The airline aligns with national, ICAO, and IATA net-zero strategies, developing various initiatives. The Corporate Sustainability Committee formulates fuel-saving guidelines, carbon reduction plans, and sustainability projects, reviewing goals and policies semi-annually. STARLUX actively supports the government's 2050 net-zero target and demonstrates its commitment to carbon reduction to stakeholders.

Operational Site Energy Conservation and Carbon Reduction Strategy

STARLUX's main energy use at operational sites is purchased electricity, followed by fuel for company vehicles and machinery. The airline focuses on fuel and electricity conservation through efficiency improvements, operational optimization, and renewable energy expansion. Sustainability strategies are integrated into future facility designs. Furthermore, the ISO 50001 energy management system was implemented in 2024 and certified in April 2024, and the Company will follow the standard to enhance the management of its operational activities. In 2024, operating sites implemented energy conservation measures targeting building air conditioners, office environments, and official and operational vehicles by controlling chilled-water outlet temperatures, adjusting restroom exhaust equipment, and setting electric water-heater operating hours to curb excessive energy use. It is estimated that these measures will save 170,790.80 kWh of electricity, equivalent to approximately 84,370.66 kgs of CO₂e.

Strategy	Action Plan		Energy Conservation Actions
Enhancing Energy Efficiency	Office Environment	<ul style="list-style-type: none">• Use low-energy LED lighting.	<ul style="list-style-type: none">• The office environment solely uses low-energy LED lights, achieving energy savings of more than 60%.
Optimizing Operational Modes	Building Air Conditioning	<ul style="list-style-type: none">• Control the outlet water temperature and flow of the air conditioning system to ensure optimal operation of the main unit.• Adjust equipment operating frequency to reduce energy consumption.	<ul style="list-style-type: none">• By raising the outlet water temperature of the chiller in the air conditioning system, annual energy savings reach 75,160.80 kWh, equivalent to 37,129.44 kgs of CO₂e.• The air conditioning system's chiller is managed by a central monitoring system to ensure optimal operation and uses eco-friendly refrigerant, thereby conserving energy.• In winter, raise the chilled water outlet temperature of the chiller to reduce air-conditioning operating hours.• In summer, lower the hot water outlet temperature of the heat pump system to reduce equipment energy consumption.• For outdoor air handling units, reduce the operating frequency of fan equipment to lower electricity use and achieve energy-saving benefits.



Strategy	Action Plan		Energy Conservation Actions
Optimizing Operational Modes	Office Environment	Use segmented and zoned lighting control to reduce energy consumption.	<ul style="list-style-type: none">• Toilets and pantries use motion-sensor lighting control to reduce energy waste.• Lighting and logo signs are controlled by a central system, with automatic shut-off or zoned switching during off-peak hours to achieve electricity savings.• The operating hours of electric water heaters in toilets and bathrooms are adjusted to avoid peak usage. This has resulted in annual energy savings of 36,500 kWh, equivalent to 18,031 kg of CO₂ emissions.• Operating schedules for toilet exhaust fans are planned to prevent continuous operation and excessive energy consumption. In 2024, this measure achieved energy savings of 59,130 kWh, equivalent to 29,210.22 kg of CO₂ emissions.
Promoting Vehicle Energy Conservation	Official and Operational Vehicles	<ul style="list-style-type: none">• Install solar panels on ground vehicles and implement vehicle electrification.• Flights use jet-bridge air and power instead of the aircraft auxiliary power unit (APU) to reduce ground fuel consumption	<ul style="list-style-type: none">• Install solar panels on ground support vehicles (stair trucks) to charge vehicle batteries.• Ground support equipment uses electric vehicles, reducing energy consumption.• Starting at the end of 2024, when wind speeds are below 25 miles and transit times exceed 60 minutes, all flights will fully use jet-bridge air and power to implement ground carbon-reduction operations.
Promoting Sustainable Buildings	Sustainable Building Planning	<ul style="list-style-type: none">• New buildings in the Aerotropolis campus shall meet at least the Taiwan Green Building Silver level.• Utilize building materials and facilities with green building certification.	Taking an ESG-building approach, STARLUX' newly planned campus headquarters embraces resource recycling and reuse, waste-to-resource conversion, smart building features, and green procurement as its development concepts, with the goal of obtaining the Taiwan Green Building Silver Candidate Certificate.
	Green Power Usage	The Aerotropolis campus plan will replace non-renewable energy	Office buildings and public spaces (including street lighting facilities) use integrated solar photovoltaic panels that can share power with the municipal grid.

Note 1 :The GHG emissions reduced through energy-saving actions, including direct emissions (Scope 1) and energy indirect emissions (Scope 2) of carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride, calculated as the total of all the above.

Note 2 :Annual energy savings are calculated as the estimated electricity consumption before improvement minus the estimated electricity consumption after improvement.

Aircraft Energy Conservation and Carbon Reduction Strategy

Since its commencement of flight operations, STARLUX has steadily expanded its operational scale and route network, resulting in rising flight fuel consumption, and because aircraft propulsion depends mainly on fossil fuels, GHG emissions directly from aircraft accounted for 97.84% of combined Scope 1 and Scope 2 emissions in 2024, making them the core focus of STARLUX' carbon reduction strategy. To accommodate its continuously expanding fleet, STARLUX actively promotes a range of fuel-saving and carbon-reduction initiatives, including introducing technology-driven operational optimizations, analyzing fuel-saving benefits, and setting KPIs for fuel-saving measures by responsible units, thereby demonstrating its determination to fully support the government's energy-saving and carbon-reduction policies and to reduce GHG emissions. The majority of STARLUX' energy consumption comes from its fleet, and to achieve its long-term low-carbon operational goal, the Company is introducing Airbus's next-generation, highly efficient short-, mid-, and long-haul aircraft models (A321neo, A330neo, A350-900) while gradually expanding its fleet, enhancing aircraft performance and reducing CO₂ emissions through extensive use of lightweight, durable carbon-fiber and titanium-alloy composite materials, thereby building a sustainable flying fleet. STARLUX has also implemented fuel control measures, such as adjusting contingency fuel loads, conducting Reduced Vertical Separation Minima (RVSM) flight operations, and regularly cleaning aircraft engines, resulting in fuel savings of 7,572,890.00 kgs and a reduction of 23,930,334.00 kgs of carbon emissions in 2024.

Strategy	Action Plan		Energy Conservation Actions
Aircraft Technological Advancements	Procure Fuel-efficient Aircraft	<ul style="list-style-type: none">Aircraft equipped with the industry's most efficient engines (Rolls-Royce Trent XWB) can reduce carbon emissions by 25%.	In 2024, STARLUX became the first airline in Taiwan to sign a contract to introduce the A350-900F freighter, with deliveries expected to commence in 2027.
Energy and Alternative Fuels	Use of Sustainable Aviation Fuel	<ul style="list-style-type: none">Gradually increase the utilization rate of Sustainable Aviation Fuel (SAF) annually.Adhere to the Civil Aviation Administration's guidelines for the use of SAF by incorporating synthetic JET A1 fuel with SAF additives.	In 2024, STARLUX completed 5 ferry flights for new aircraft and, in accordance with Airbus policy, the delivery ferry flights for new aircraft utilized at least 5% SAF.
Operational Mode Optimization	Optimizing Aircraft Operations	<ul style="list-style-type: none">Establish an off-site washing model for onboard supplies to reduce loose cargo weight, avoiding the placement of backup supplies for round-trip routes, thus saving fuel.Implement Dynamic Cost Index to optimize flight costs based on time and fuel costs within the LIDO operating system.Aggregate the benefits of fuel-saving measures and establish Key Performance Indicators (KPIs) for responsibility units, including aircraft weight reduction, optimization of fuel for flight, and optimization of dispatch and arrival for flights.Analyze the fuel-saving benefits of existing aircraft models and apply for Reduced Vertical Separation Minima (RVSM) operations.	<ul style="list-style-type: none">The contingency fuel carried for flight operations was adjusted from 5% to 3%. In 2024, a total of 11,725,339.00 kgs of fuel carriage was saved, achieving fuel savings of 1,033,812.00 kgs and reducing carbon emissions by 3,266,847.00 kgs.Implement RVSM flight operations, saving a total of 5,285,992.00 kgs of fuel in 2024 and reducing carbon emissions by 16,703,734.00 kgs.Utilize electronic equipment to accurately manage and predict preflight fuel quantities, thereby reducing flight fuel consumption.Utilize the electronic flight bag to effectively manage flight missions, achieving paperless operations.Perform regular aircraft engine cleaning, saving a total of 1,253,086.00 kgs of fuel in 2024 and reducing carbon emissions by 3,959,753.00 kgs.Implement a rolling fuel adjustment policy to optimize flight fuel usage.



Strategy	Action Plan		Energy Conservation Actions
Implementation of Carbon Reduction Policies	Actively Participate in Aircraft Meetings	<ul style="list-style-type: none">Develop corresponding carbon reduction plans in accordance with CORSIA, aiming to achieve net zero carbon emissions by 2050. Actively monitor and discuss topics related to SAF, carbon markets, and carbon credits in internal meetings, reporting to senior management periodically.	<ul style="list-style-type: none">Participated in the IATA North Asia SAF conference in 2024 and regularly participated in the Airbus SAF and Aircraft Technology Annual Conference, leveraging exchanges and discussions with various airlines to enhance mutual benefits.
Green Loan	Invest in Carbon Reduction Measur	<ul style="list-style-type: none">Arrange for a NTD30 billion syndicated loan to expand the fleet in response to the expansion of operations, prioritizing the introduction of the most advanced and environmentally friendly aircraft models. Continuously introduce aircraft and ground equipment with carbon reduction technologies.	<ul style="list-style-type: none">In 2024, the fleet consisted of 26 sustainable aircraft equipped with fuel-saving technologies designed to promote environmental benefits.In 2024, an additional five A350F freighters and three A330neo were ordered to enhance passenger and cargo transport capacity, and the sustainable flight fleet is expected to reach 50 aircraft in the future.

Note 1 :The GHG emissions reduced through energy-saving actions, including direct emissions (Scope 1) and energy indirect emissions (Scope 2) of carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride, calculated as the total of all the above.

Note 2 :Annual fuel savings are calculated as the estimated pre-savings fuel consumption minus the post-savings fuel consumption

Sustainable Aviation Fuel (SAF)

Faced with the global trend of carbon reduction, SAF has become a key enabler for the aviation industry to achieve net zero emissions by 2050. According to estimates by the IATA, SAF can reduce carbon emissions by up to 80%, ushering in a new era of low-carbon flight for the aviation industry. STARLUX actively responded to this change, and the new aircraft delivery ferry flights completed in 2024, comprising one A330neo and four A350-900, all followed Airbus policy of using at least 5% SAF, gradually implementing our commitment to sustainable flight.

At the same time, to grasp new SAF technologies and trends in aircraft energy saving and carbon reduction, STARLUX participated in the IATA North Asia SAF conference in 2024 and regularly took part in the Airbus SAF and Aircraft Technology Annual Conference, sharing knowledge and experiences with various airlines to jointly promote industry-wide carbon-reduction collaboration. In addition, in alignment with the CAA's sustainable aviation fuel policy, STARLUX officially introduced ISCC CORSIA certified SAF in April 2025, supplied by CPC. The inaugural flight using fuel blended with five percent SAF on the Taipei to Hanoi route took place successfully on April 23, 2025, making STARLUX the first national airline to complete ground refueling operations at Taoyuan International Airport using the hydrant system. This milestone marks a new phase in carbon reduction efforts. Each ton of SAF is estimated to reduce 2.67 tons of CO₂e, demonstrating STARLUX' concrete action in support of the national 2050 net zero goal.

Over the long term, STARLUX has continually monitored international aviation carbon-reduction mechanisms and introduced energy-efficient fleets in a timely manner to fulfill its vision of achieving net zero emissions by 2050. In the future, STARLUX will also explore low-carbon aircraft technologies in depth and collaborate with industry partners to move toward an era of green leadership.

Highlights of Carbon Reduction in Aircraft Operations - Contingency Fuel Optimization Measures

Highlights :

- 2024 weight reduction benefits: 11,725,339.00 kgs.
- 2024 fuel-saving benefits: 1,033,812.00 (kgs of fuel)
- 2024 carbon reduction benefits from weight reduction: 3,266,847.00 (kgs of CO₂)
- Performance indicator attainment rate: 99.89% for all flight routes.

Note 1 :Contingency Fuel = refers to fuel reserved for use in unforeseen situations.

STARLUX, in accordance with Article 66 of the CAA's AOR and ICAO Annex 6, submitted an application to the competent authority to adjust contingency fuel from the approved 5% of en-route fuel to 3% of en-route fuel. To validate the feasibility of this proposal, STARLUX conducted testing in 2021, emphasizing the execution of flight operations with the highest safety and quality standards, and raised the performance standard for contingency fuel carriage beyond the original 3%: 95% of the remaining fuel on each flight must not be less than the sum of the reserve fuel and 3% of the en-route fuel.

Highlights of Carbon Reduction in Aircraft Operations - RVSM Optimization Measures

Highlights :

- 2024 weight reduction benefits: 32,598,115.00 kgs
- 2024 fuel-saving benefits: 5,285,992.00 (kgs of fuel)
- 2024 carbon reduction benefits: 16,703,734.00 (kgs of CO₂)

Note 1.RVSM refers to the reduction of the vertical separation standard between flight levels FL290 to FL410 inclusive from 2,000 feet to 1,000 feet to increase airspace capacity, improve airline operational efficiency, and alleviate air traffic control pressure.

STARLUX, committed to sustainability and protecting the planet, leveraged the fact that air resistance decreases at higher altitudes and applied for RVSM to enable flights to operate at higher flight levels, thereby reducing fuel consumption. Through the CAA's five-stage review process for safety assurance, strive for sustainable and safe flight operations.

Highlights of Carbon Reduction in Aircraft Operations - Engine Cleaning

Highlights :

- 2024 weight reduction benefits: 13,967,452 kgs
- 2024 fuel-saving benefits: 1,253,086 kgs
- 2024 carbon reduction benefits: 3,959,753.00 (kgs of CO₂)

By cleaning residual debris and impurities from inside the engines, engine wear is effectively reduced, which not only helps extend engine service life but also significantly enhances aircraft operational efficiency, thereby achieving carbon reduction benefits.



Energy Consumption and Intensity of Operational Sites from 2022 to 2024

Total internal energy consumption			2022	2023	2024
Non-renewable Fuels	Gasoline	L	80,577.63	160,567.79	219,526.96
		GJ	2,631.55	5,243.92	7,163.56
	Diesel	L	238,344.16	585,957.79	711,008.57
		GJ	8,382.75	20,608.60	25,006.74
	Liquefied Natural Gas (LNG)	m3	35,180.00	48,269.00	60,880.85
		GJ	1,325.69	1,818.92	2,306.09
	Liquefied Petroleum Gas	m3	—	—	551.81
		GJ	—	—	54.63
Purchased	Electricity	kWh	9,715,676.69	13,321,759.99	16,310,513.80
		GJ	34,984.40	47,969.26	58,730.79
Operational Site - Total Energy Consumption Value		GJ	47,324.40	75,640.70	93,261.81
Operational Site - Total Energy Intensity		GJ/million revenue	14.08	3.37	2.62

Note 1 :From 2022 to 2023, the scope of energy consumption data covered the Taiwan headquarters and Taiwan's main operating sites, and in 2024 the scope expanded to global operating sites, including newly added office locations in Taiwan and 10 overseas branch offices and their operating sites.

Note 2 :Energy consumption is calculated as energy usage × energy calorific value × 4.187 (joules per kcal). 1. Taiwan operating sites gasoline calorific value = 7,800 kcal/L, diesel calorific value = 8,400 kcal/L, liquefied natural gas calorific value = 9,000 kcal/m³, electricity calorific value = 860 kcal/kWh; coefficients sourced from the Heat Contents of Energy Products of the Bureau of Energy, Ministry of Economic Affairs; energy unit conversion = 4.187 joules per kcal. This coefficient sourced from the Energy Common Unit Conversion in the Bureau of Energy, Ministry of Economic Affairs 2022 Energy Statistical Handbook (). 2. Overseas operating sites: In Japan, the local calorific value of liquefied natural gas is 45 MJ/m³. This coefficient sourced from the Institute of Energy Economics, Japan (IEEJ) article "Japan's City-Gas Market: Full Retail Competition and Partnership" (). 3. Overseas operating sites in Japan: The local calorific value of liquefied petroleum gas is 99 MJ/m³. This coefficient sourced from the International LPG Seminar article by the Japan LP Gas Association (https://www.j-lpgas.gr.jp/en/download/dl/pgseminar_2019.pdf). 4. Overseas operating sites: U.S. gasoline local calorific value is 112,114 to 116,090 btu/gal; the midpoint value of 114,102 btu/gal is used for calculation; coefficient sourced from the U.S. Department of Energy Fuel Properties Comparison Table (). 5. Overseas operating sites: In Malaysia, the Philippines, and Singapore, because relevant data could not be found, the calorific value of automotive gasoline in Asia, 44.6 MJ/kg, is adopted uniformly, with the coefficient sourced from the International Energy Agency report "Electricity Information 2019." 6. Overseas operating sites: In Macau due to lack of relevant data for local liquefied natural gas calorific value, the Asian liquefied natural gas calorific value of 47.7 MJ/kg is adopted uniformly; coefficient sourced from the International Energy Agency report "Electricity Information 2019"(https://www.oecd.org/content/dam/oecd/en/publications/reports/2019/09/electricity-information-2019_44196c45/e0ebb7e9-en.pdf).

Note 3 :The calculation method for electricity consumption at all overseas operating sites is electricity usage × 3.6 (MJ), sourced from the International Energy Agency unit converter (<https://www.iea.org/data-and-statistics/data-tools/unit-converter>)(<https://www.iea.org/data-and-statistics/data-tools/unit-converter>)).

Note 4 :Energy intensity is calculated as total energy consumption (GJ) per NTD million revenue.

Note 5 :During 2024, as additional operating sites and offices were continuously brought online and energy consumption at overseas operating site offices and overseas airports were then included in the statistics, energy usage, also increased, resulting in higher total energy consumption at operating sites in 2024 compared to 2023.

Statistics and Intensity of Greenhouse Gas Emissions from 2022 to 2024

Item			2022		2023		2024		
			Metric tons of CO ₂ e	%	Metric tons of CO ₂ e	%	Metric tons of CO ₂ e		%
Category 1	Direct Emissions from Aircraft		136248.03	96.59%	587,117.75	97.73%	970,048.98		97.84%
	Direct Emissions from Non-Aircraft	Taiwan Headquarters	—	—%	2,739.62	0.46%	2,705.35	3,447.14	0.35%
		Overseas Branches					741.79		
Category 1-Subtotal			136,248.03	96.59%	589,857.38	98.19%	973,496.12		98.19%
Category 2	Indirect Emissions include Externally-Purchased Power	Taiwan Headquarters	4,809.26	3.41%	6,594.27	1.10%	7,795.64	8,039.77	0.81%
		Overseas Branches					244.13		
Category 1 and Category 2 -Subtotal			141,057.29	100.00%	596,451.65	99.29%	981,535.89		99.00%
Category 3	Indirect Emissions from Imported Energy	Taiwan Headquarters	—	—%	899.88	0.15%	4,849.04	4,849.04	0.49%
		Overseas Branches					—		
Category 4	Indirect Emissions from Transportation		—	—%	3,390.15	0.56%	5,039.15		0.51%
Category 5	Indirect Emissions from Products Used by Organization		—	—%	—	—%	—		—%
Category 6	Other Indirect Emissions		—	—%	—	—%	—		—%
Category 3 to Category 6-Subtotal			—	—%	4,290.04	0.71%	9,888.19		1.00%
Total			141,057.29		600,741.69		991,424.08		
Category1 and Category 2 Intensity (tCO ₂ e/Millions of revenues)			41.95		26.54		27.61		
Greenhouse gas emissions are different from the previous year(tCO ₂ e)			—		459,684.40		390,682.39		

Note 1 :From 2022 to 2023, the GHG inventory boundary covered the Taiwan headquarters and Taiwan's main operating sites, and in 2024 the scope expanded to global operating sites, including newly added office locations in Taiwan and 10 overseas branch offices and their operating sites.

Note 2 :The greenhouse gas inventory scope includes seven types of greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Note 3 :The greenhouse gas inventory is conducted using operational control methods.

Note 4 :References for GHG emission factors: the Ministry of Environment's announcement of GHG emission factors on February 5, 2024; the Ministry of Environment's Product Carbon Footprint Information Network and others.

Note 5 :In 2023, STARLUX completed CORSIA-compliant verification of 2022 aviation fuel use. In 2024, it conducted its first ISO 14064-1:2018 greenhouse gas inventory for 2023. The 2022 data includes CORSIA-verified aviation fuel and estimates for non-CORSIA fuel and purchased electricity.

Note 6 :The 2024 inventory for Categories 3-6 covers upstream emissions from purchased energy in the value chain, employee commuting, business travel, and other related greenhouse gas emissions.

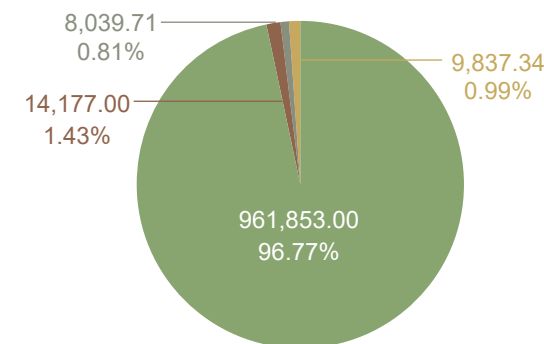
Note 7 :The intensity metric is calculated using STARLUX's annual net operating revenue in millions.

Greenhouse Gas Emission Intensity of Aircraft from 2022 to 2024

Item		Unit	2022	2023	2024
Aircraft Greenhouse Gas Emission Intensity	Passenger	kg CO ₂ e/RPK	0.12	0.08	0.07
	Cargo	kg CO ₂ e/FTK	1.29	0.64	0.70
	Total	kg CO ₂ e/RTK	1.31	0.84	0.79

Note: RPK stands for Revenue Passenger Kilometers; FTK stands for Freight Tonne Kilometers; RTK stands for Revenue Tonne Kilometers.

Proportion of Greenhouse Gas Emissions by Category in 2024



Category 1 : Aircraft Category 1 : Operational Site
Category 2 Category 3-6

5.2 Environmental Protection and Sustainable Resource Circulation

5.2.1 Waste Management System

The waste generated by STARLUX mainly originates from "internal operational activities", including office activities and aircraft operations. General waste generated from various office and operational activities (e.g., employee household waste, scrap metal cans, plastic waste, and paper waste) and general industrial waste (e.g., waste oil, pallets, and used tires) are either returned by suppliers or handled by third-party waste collectors. Hazardous industrial waste (e.g., waste batteries) is returned and managed by suppliers. Food waste and waste cooking oil generated from in-flight services are collected and processed by third-party waste collectors. These activities have no significant impact on the surrounding environment and society. In 2024, STARLUX introduced the ISO 14001 environmental management system and expects to obtain system certification in 2025, establishing a systematic management mechanism to prevent pollution and reduce waste generation, thereby strengthening environmental protection.

Waste Value Chain Flow Chart



Waste Value Chain Management

Management of Waste from Internal Operations	<ul style="list-style-type: none">The garbage bins in the office pantry are divided into categories for general household waste and recyclable materials (such as paper, plastic, and aluminum cans). Approved waste collection contractors authorized by the Ministry of the Environment are entrusted to carry out collection and recycling operations.General business waste and hazardous business waste generated from operations are either self-transported by suppliers for disposal or handled by contracted waste collection companies.After use, the bins for food waste and waste cooking oil must be covered, and authorized processing organizations approved by the competent authority are commissioned to ensure effective management and legality of the final disposal.
Management Method of Waste Collection Contractors	<ul style="list-style-type: none">STARLUX tracks and manages waste contractor's behavior using their provided route reports. In 2024, no illegal dumping or violations by haulers were found. Future audits will continue to maintain the zero-violation waste management goal.

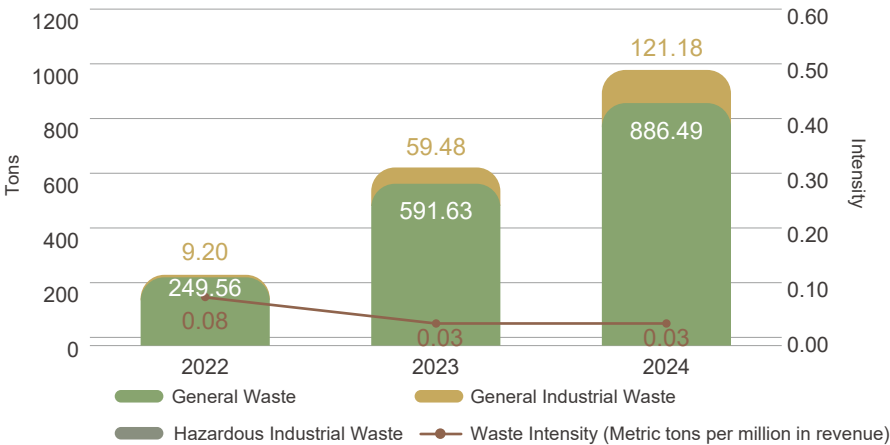


5.2.2 Waste Generation

In 2024, STARLUX' waste was primarily composed of general waste and general industrial waste. The total waste generated was 1,007.66 tons, an increase of approximately 55% compared to 651.10 tons in 2023, mainly because the scale of operations continued to expand, additional operating sites and offices were brought online in 2024 and waste quantities at overseas sites were newly counted, leading to increased waste generation. Simultaneously, flights and passenger volumes grew, driving significant increases in revenue. However, waste intensity decreased by 2% compared to 2023. General waste primarily originates from domestic garbage and recyclables generated by office activities, accounting for approximately 87.97% of total waste and representing a 50% increase from 2023; general industrial waste accounts for approximately 12.03% of total waste, primarily generated from waste paper, scrap iron and aluminum, waste plastics, and waste glass, which, together, represent 77.39% of general industrial waste; the remaining hazardous waste comes from a small number of replaced waste batteries.

Waste is primarily handled by qualified third-party contractors or returned to suppliers for processing, with no on-site treatment. All waste is properly recycled. Future plans include monitoring waste trends and gradually increasing recycling rates to minimize operational environmental impact.

Waste Generation and Intensity from 2022 to 2024



5.2.3 Waste Reduction and Material-Friendly Actions

STARLUX implements the 5R principle (Refuse, Reduce, Reuse, Recycle, Rethink) for sustainability. This applies to office supplies, employee cafeterias, and in-flight services to minimize single-use waste. The airline prioritizes recyclable materials and partners with eco-conscious suppliers for inflight items. Regular internal announcements promote plastic reduction and environmental awareness among staff, encouraging company-wide waste reduction efforts.

Waste Reduction and Material-Friendly Actions Based on the 5R Principle	Action Plan
Refuse	<ul style="list-style-type: none">• Procurement of office supplies (copy paper and cleaning agents) prioritizes products with environmental certifications.
Reduce	<ul style="list-style-type: none">• The employee cafeteria does not provide disposable tableware, encouraging colleagues to bring their own eco-friendly utensils.• Measures are implemented to control and reduce food waste on board flights.• Office pantry provides reusable mugs to reduce the use of disposable products.• Introduction of electronic air cargo waybills to digitize operations and reduce paper usage.
Reuse	<ul style="list-style-type: none">• Economy class blankets are made from recycled materials such as oyster yarn and PET bottles.• Handles of STARLUX Shop's tote bags are made from recycled cargo trolley wheels.• Employee cafeteria opts for recyclable plastic utensils, which are sterilized at high temperatures for reuse.
Recycle	<ul style="list-style-type: none">• Food waste and waste cooking oil are collected for pig feeding or sent to grease recycling plants. Recyclable materials such as paper, plastic, and metal are sent to recycling plants for reuse.• In-flight service items prioritize recyclable materials, paper, or recycled raw materials for packaging and materials.• Business class headphones are labeled "cleaned" using recyclable adhesive stickers.• Printing ink selection favors environmentally friendly soy-based inks.
Rethink	<ul style="list-style-type: none">• Educating colleagues on environmental protection concepts and providing regular information and training on sustainable procurement, moving towards the comprehensive use of sustainable materials.

STARLUX continues to uphold the 5R principles. In addition to implementing packaging reduction measures, it continually promotes the reduction of single-use plastics. From onboard items (for example slippers, headphones, eye masks, and the packaging bags for blankets and pillowcases) to packaging materials (for example cartons and wrapping paper), materials are made from recycled plastic or recyclable materials wherever possible. Together with suppliers, STARLUX uses eco-friendly packaging materials (for example wood or paper fibers, metal, and glass) and adopts 100% recycled and certified materials. It also increased the proportion of environmentally friendly packaging in procurement: in 2024 the share of recyclable plastic increased by 0.11% and the share of recycled plastic increased by 0.10%, meeting the plastic reduction targets set for 2024. Through its ongoing adherence to the 5R principles, STARLUX aims to leverage its corporate influence to create a low-carbon environment and provide passengers with better service quality. It intends to maintain the target of using only recycled and certified materials for all packaging in 2025. Going forward, STARLUX will continue to track packaging usage and develop a comprehensive packaging reduction strategy in response to waste-reduction initiatives.

Usage of Non-Plastic Packaging for In-Flight Service Items and Retail Products

Types of packaging materials	Total packaging weight (tons)	Proportion of recycled and certified materials	Annual goal
Wood and paper fiber packaging materials	5.10	100.00%	100.00%
Metal (tin foil) packaging materials	0.30	—%	—%
Glass packaging materials	—	—%	—%

Note: Recycled/certified material percentage = Weight of recycled/certified materials / Total packaging weight.

Percentage of Plastic Packaging Types Used




Item	Item	2022	2023	2024
Plastic Packaging	Plastic Packaging Weight (tons)	3	4.00	5.09
	Percentage of Recyclable Plastic (%)	0.05%	0.10%	0.20%
	Percentage of Recycled Plastic (%)	0.35%	0.40%	0.50%

Note: Recyclable plastic % = Weight of recyclable plastic / Total plastic packaging weight; Recycled plastic % = Weight of recycled plastic / Total plastic packaging weight.

In addition, to implement packaging reduction actions, STARLUX carries out the verification procedures and makes declarations in accordance with the "Parties Subject to and Means for Online Shopping Packaging Restrictions" stipulated by the Ministry of Environment, Executive Yuan. To further reduce the use of packaging materials and lessen environmental impact, STARLUX has formulated a packaging weight reduction plan that will replace some cartons with mailing bags, design packaging for small items, and develop dedicated boxes for best-selling products to improve packaging efficiency while ensuring sustainable use of packaging materials.

Waste Reduction Highlights

STARLUX is committed to environmental friendliness. We design products using eco-friendly materials, combining service items with recyclable materials to give new value to recycled materials.

Reuse			Performance Highlights
Cabin Blankets		Made from oyster yarn (multiple shell recycling materials) and PET bottles.	<ul style="list-style-type: none">Each blanket is made from 10 PET bottles and 3.50 grams of seawoolThe 2024 production volume was 7,760 blanketsIn 2024, total waste generation was reduced by 77,627.16 kgs
Economy class overnight kit		Economy class overnight kits provided on routes to North America are made from recycled PET bottles, combining distinctive Taiwanese indigenous totem designs to blend environmental protection and culture.	<ul style="list-style-type: none">Each overnight kit is made from an average of 2.1 PET bottlesThe 2024 production volume was 212,320 overnight kitsIn 2024, total waste generation was reduced by 9,660.60 kgs
Reduce			Performance Highlights
Local Ingredients		STARLUX partnered with Michelin-starred restaurants to create innovative meals using seasonal Taiwanese ingredients.	<ul style="list-style-type: none">Priority is given to local ingredients such as Taiwanese black pork collar and lemongrass, which reduces transportation processes and, because the ingredients are fresh, shortens delivery times, eliminating the need for excessive packaging, achieving the goal of reducing the carbon footprint and being friendly to the environment.

Water Conservation Initiative

STARLUX prioritizes water conservation, analyzing risks and tracking usage. The company has implemented rainwater collection systems, sensor faucets, and plan to use recycled water in their new campus for cleaning, dust suppression, irrigation, cooling, and car washing. These measures align with their policy to increase supply and reduce demand. Future plans include water footprint assessment and water recycling, coupled with source development and improved management, to optimize water resource utilization.

Water Conservation Performance

Policy	Relevant Management Strategies and Measures	Annual Water Conservation Performance
Developing Water Sources	<ul style="list-style-type: none">Installation of rainwater harvesting systems in buildings for irrigation of landscaping and plants.	3.00 (degrees)
Water Conservation	<ul style="list-style-type: none">Comprehensive adoption of water-saving appliances with water conservation labels in buildings.Timely adjustment of water flow rates in sensor-operated faucets in restrooms to reduce water consumption.Conversion of dual-flush toilets to single-flush mode to minimize water usage.	529.00 (degrees)
Enhanced Management	<ul style="list-style-type: none">Avoid conducting large water-consuming cleaning operations during the dry season (November to April of the following year) and limit water usage to no more than 10% above that of 2023.	8(%)

Note 1.Calculation method for water savings: 1. Rainwater harvesting system: data sourced from the Flight Operations Center report records. 2. Urinal dual-flush conversion: estimated as [monthly working days × total staff at the Flight Operations Center × proportion of male employees × assumed daily usage frequency × daily water savings]. 3. Controlled water usage: dry-season water usage taken fromFlight Operations Center water meter readings; actual controlled usage is estimated as 2024 dry-season usage / 2023 dry-season usage.



5.2.5 Water Intake, Consumption, and Discharge

All operating sites of STARLUX source water from third-party water supply companies. Besides office staff needs and the staff cafeteria, the Bonded Building also uses water for vehicle washing and beverage product processing, while the Maintenance Hangar uses water for aircraft cleaning. In 2024, total water intake was 133.68 ML, a decrease of 0.03% compared to 133.71 ML in 2023. This was mainly because the water facilities at the maintenance hangar were still under installation and testing in 2023 and were used for maintenance cleaning operations, resulting in water usage exceeding normal operational levels. Water intake intensity also decreased by 37% compared to 2023.

Water Usage and Water Intake Density from 2022 to 2024

Unit: Megalitre

Water Usage Category	Destination Classification for Water Intake/Discharge	2022	2023	2024
Water Intake	From rainwater harvesting, rivers, lakes	—	—	—
	From groundwater	—	—	—
	From water supplied by water companies, municipal water supply, wastewater treatment plant supply	84.00	133.71	133.68
	Total Water Intake	84.00	133.71	133.68
Water Discharge	Discharged into rivers, glaciers, lakes, swamps	—	—	—
	Discharged into groundwater	—	—	—
	Discharged into wastewater treatment plants	23.62	22.30	36.25
	Total Discharge	23.62	22.30	36.25
Water Consumption	Total Water Consumption	60.37	111.41	97.42
Water Intensity (megalitre/ million revenue)		0.02	0.006	0.004

Note 1 :All water sources for all STARLUX locations are not situated in high water stress areas.

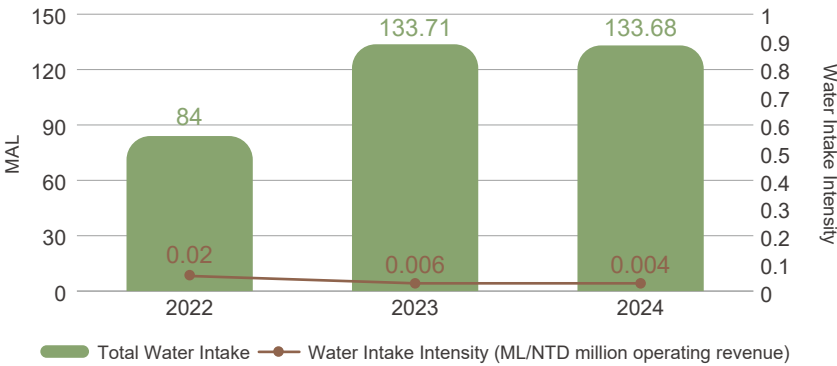
Note 2 :From 2022 to 2023, the scope of water resource usage data covered the Taiwan headquarters and Taiwan's main operating sites, and in 2024 the scope expanded to global operating sites, including newly added office locations in Taiwan and 10 overseas branch offices and their operating sites.

Note 3 :FTZ Cargo Terminal water usage is estimated based on daily per-person consumption and staff numbers. Calculation: (Total work hours / Daily work hours) * Daily per-person water use. The per-person daily water use reference is based on the average for government offices, as per the Water Resources Agency's 2022 guidelines for water conservation in institutions and schools.

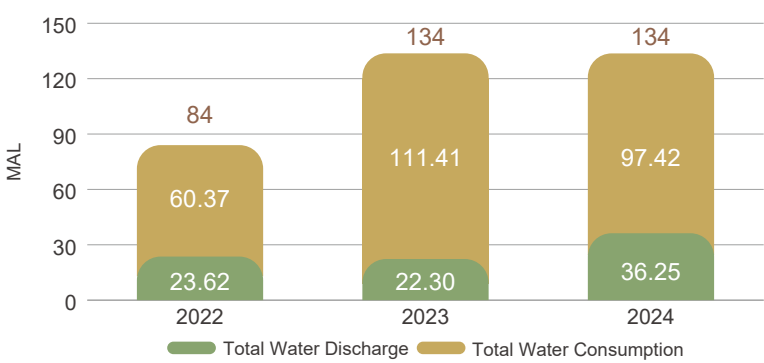
Note 4 :Sewage from Taipei Headquarters, STARLUX Flagship Store, and Taichung Office enters public sewers. At Taoyuan International Airport, except for the bonded warehouse and maintenance hangar, sewage is managed by the airport or self-treated if below legal standards. Without discharge records and mainly office-type operations, effluent is estimated at 80% of water intake, based on the Construction and Planning Agency's 2021 guidelines for domestic wastewater treatment plants.

Note 5 :The intensity metric uses STARLUX annual net operating revenue in millions.

Total Water Intake and Rainwater Intensity Trends from 2022 to 2024



Water Resources Utilization Trend 2022-2024

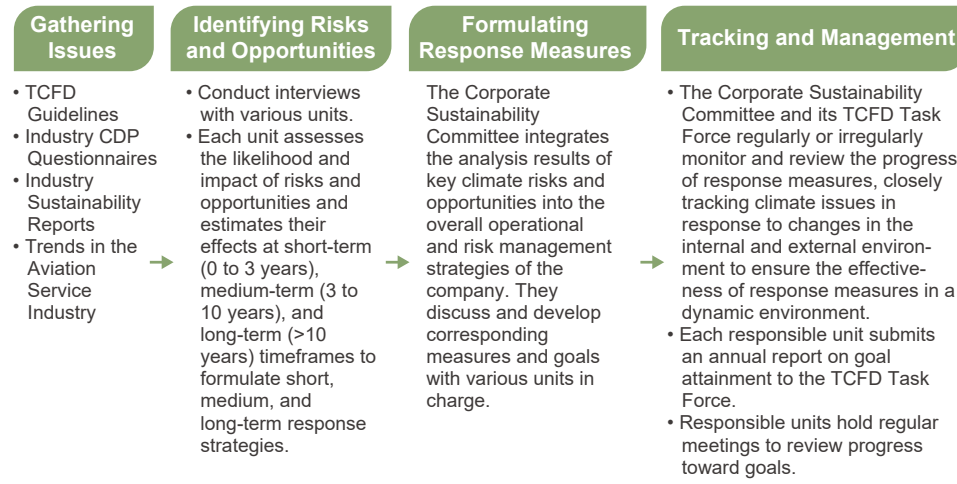


The Task Force on Climate-related Financial Disclosures (TCFD) Working Group

To mitigate climate change impacts and understand key risks and opportunities, an integrated TCFD Working Group was established under the Corporate Sustainability Committee. This group, comprising various units, collects climate research from international authorities, assesses industry trends, and compiles climate issues faced by different units. The Working Group aims to enhance the airlines climate resilience by actively addressing and managing current trends, thereby reducing the company's vulnerability to climate-related financial impacts.

5.3.2 Climate Risk Management

STARLUX has established "Sustainable Development Practices Guidelines" and "Risk Management Procedures" to address key climate opportunities and risks. These documents outline the company's approach to evaluating climate change impacts, conducting greenhouse gas inventories, and implementing energy conservation and carbon reduction policies, including carbon credit acquisition. The Corporate Sustainability Committee, through its TCFD Working Group, annually collects industry sustainability reports, CDP climate questionnaires, and aviation service trends. The Working Group interviews relevant units to assess climate issues' impact and likelihood, identifying key annual climate risks and opportunities for STARLUX. These findings are then reported to the Corporate Sustainability Committee and ultimately to the Board of Directors for strategic decision-making, ensuring a comprehensive approach to climate-related challenges and opportunities in the airline's operations.

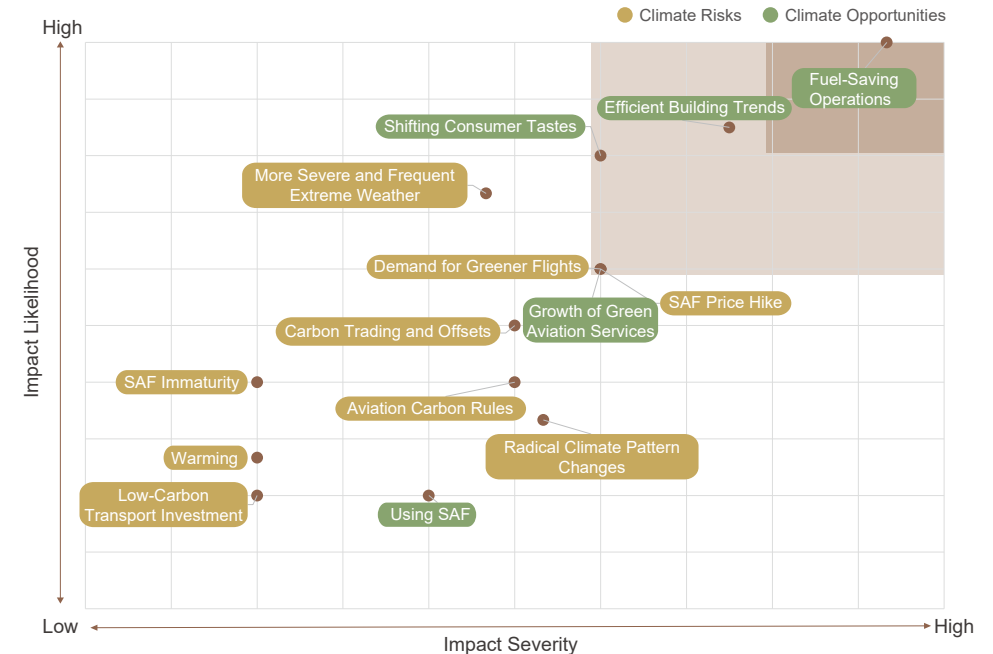


5.3.3 Climate Change Response Strategy

In 2023, STARLUX identified 14 climate-related risks and opportunities relevant to the company, based on its development strategy, aviation industry characteristics and trends, regulatory trends, and geographical features. These include 6 transition risks, 3 physical risks, and 5 climate opportunities.

The TCFD Wording Group assessed 14 climate issues, creating a materiality matrix based on division interviews and impact evaluations. The analysis identified one high-priority opportunity: enhancing fuel-efficient operations. Additionally, two moderate-risk areas (increased sustainable fuel costs and consumer preference for low-carbon flights) and three moderate opportunities (more efficient buildings, changing consumer preferences, and developing low-carbon aviation services) were highlighted. The company plans to analyze impacts and develop strategies for these key areas, with regular progress reports to the Corporate Sustainability Committee.

Climate Risk and Opportunity Identification Matrix Chart



Assessment of Climate Risks and Opportunities

Climate Risk Type		Risk Description	Impact Timeline	Value Chain Impact
Transformation Risks	Policies and Regulations	Regulation of carbon emissions in the aviation industry	Short-term	Internal Operations
		Carbon emissions trading and reduction	Short-term	Internal Operations
	Technology	mechanisms	Medium-term	Upstream Supply Chain, Internal Operations
		Immaturity of the Sustainable Aviation Fuel (SAF) value chain	Short-term	Internal Operations
	Market	Capital investment in transportation services using low-carbon technology	Medium-term	Upstream Supply Chain, Internal Operations
	Reputation	Rising costs of sustainable fuel	Medium-term	Internal Operations, Downstream Customers
Physical Risks	Acute	Increased severity and frequency of extreme weather events like typhoons and floods	Short-term	Upstream Supply Chain, Internal Operations, Downstream Customers
	Chronic	Rising average temperatures	Long-term	Upstream Supply Chain, Internal Operations, Downstream Customers
	Chronic	Changes in rainfall (water) patterns and long-term extreme climate variations	Long-term	Upstream Supply Chain, Internal Operations, Downstream Customers
Products and Services	Development and/ or expansion of low-carbon aviation services		Short-term	Internal Operations
	Changes in consumer preferences		Medium-term	Internal Operations, Downstream Customers
Energy Sources	Use of Sustainable Aviation Fuel (SAF)		Medium-term	Upstream Supply Chain, Internal Operations
Resource Efficiency	Operational models for improving fuel efficiency		Short-term	Internal Operations
	Moving towards more efficient buildings		Medium-term	Internal Operations

Material climate risks and opportunities and response strategies

Top Three Climate Risks and Opportunities				
Category		Risk or Opportunity Issues	Potential Financial Impact Explanation	STARLUX Response Strategies
Resource Efficiency Enhancement	Opportunities	Enhancing fuel efficiency in operational modes	<ul style="list-style-type: none">Reduction in operating costsIncrease in operating revenue	<ul style="list-style-type: none">Provide a comprehensive fuel management plan to the Civil Aviation Administration, approved by the authority to reduce contingency fuel carried, thereby reducing fuel load and consumption, while increasing payload and consequently increasing operating revenue.Through cross-unit collaboration, include all routes in the application for Reduced Vertical Separation Minimum (RVSM) operations, increasing cruising altitude to reduce air resistance and avoid turbulence, thereby reducing fuel consumption.
	Opportunities	Transitioning towards more efficient buildings	<ul style="list-style-type: none">Increase in capital expendituresReduction in operating costs	<ul style="list-style-type: none">Construct a new headquarters with the goal of achieving Taiwan's Green Building Silver certification and architectural energy efficiency design principles and obtain preferential rates for ESG sustainable development loans.Plan to install solar photovoltaic energy storage systems to achieve carbon reduction while maintaining stable power supply.
Consumer Preferences	Opportunities	Changing consumer preferences	<ul style="list-style-type: none">Increase in operating revenue	<ul style="list-style-type: none">Continuously introduce more fuel-efficient aircraft models compared to previous generations to reduce fuel usage and carbon emissions and specify in the procurement of new aircraft that the aircraft types must comply with SAF fuel standard documents, integrating them into the company's existing quality system or other management mechanisms.Collaborate with Google and provide estimated carbon emissions for selected flights and cabin classes on the official booking platform, allowing passengers to calculate and understand the environmental impact of their flights.
	Transition Risks	Consumer preference for low-carbon flying	<ul style="list-style-type: none">Decrease in operating revenue	<ul style="list-style-type: none">Pay attention to the requirements and considerations of corporate partners regarding low-carbon flying, jointly seeking solutions to reduce the environmental impact of business travel.Implement a flight carbon emissions calculator to provide consumers with the option of low-carbon flights, while continuously monitoring flight carbon emissions, allowing customers to continuously track and achieve the goal of sustainable low-carbon travel.
Low Carbon Aviation Products and Services	Transition Risks	Rising costs of sustainable fuels	<ul style="list-style-type: none">Increase in operating costs	<ul style="list-style-type: none">Regularly participate in meetings of the Bureau of Standards, Metrology and Inspection under the Ministry of Economic Affairs, Civil Aviation Administration, and annual meetings of civil aircraft manufacturers to keep abreast of trends in SAF regulations and technological developments.Formulate policies based on the potential policies and coordinated approaches for the deployment of sustainable aviation fuels provided by ICAO.
	Opportunities	Development and/ or expansion of low-carbon aviation services	<ul style="list-style-type: none">Reduction in operating costs	<ul style="list-style-type: none">When purchasing Unit Load Devices (ULDs), prioritize weight considerations and expand optimized off-site washing processes to other long-haul routes to reduce on-board weight.Manage meal supply situations and ensure that station personnel effectively handle on-site meal additions and subtractions to reduce resource waste and food leftovers.

5.3.4 Indicators and Goals

To proactively address climate change impacts, STARLUX identifies risks, sets management strategies and mitigation goals, integrates them into daily operations, and reviews regularly.

Indicator types		Management of Response Strategies and Objectives	
Greenhouse gas emissions		Carbon Reduction Strategies: <ul style="list-style-type: none">• Commit to fully cooperating with national net-zero emission pathways and strategies, working towards the goal of achieving net-zero carbon emissions by 2050.• Develop carbon reduction plans and conduct goal checks and policy formulation every six months.	Carbon Reduction Performance and Targets: <ul style="list-style-type: none">• For the 2024 goals, performance, and achievement status, please refer to 1.4 Major Topic Identification and Analysis• For the 2025 goals and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis
Risks and opportunities	Transition risks	After identifying STARLUX' material climate issues, which closely relate to enhancing energy efficiency, adopting lower-carbon fuels, offering consumers low-carbon flight experiences, and disclosing carbon information, relevant indicators and targets have been established to track progress.	
	Physical risks	2024 Annual Performance : <ul style="list-style-type: none">• Gradually introduce carbon-reducing and noise-reducing aircraft such as the A321neo and ensure that the documentation for these aircraft specifies the standards for the use ofSAF. Incorporate these standards into the company's existing quality system or other management mechanisms.	Goals : <ul style="list-style-type: none">• Introduce low-carbon emission freighter A350F• In addition to procuring lightweight ULDs, reduce aircraft weight through controlling meal waste and implementing paperless onboard operations.
	Climate opportunities	<ul style="list-style-type: none">• Procure lightweight unit load devices (ULDs) to reduce onboard weight.	
Capital allocation		In response to the expansion of the scale of operations and the consequent enlargement of its new fleet, STARLUX, with strong support from its banking consortium, secured a syndicated loan of NTD 32 billion to introduce the most advanced and environmentally friendly aircraft models and to continue procuring aircraft and ground equipment equipped with carbon reduction technologies.	
Internal carbon pricing		By the end of 2023, the Civil Aviation Administration completed the legislation for carbon reduction in domestic aviation. Following the International Civil Aviation Organization's CORSIA regulations, carbon emissions are to be maintained at 2019 levels from 2021 to 2023 and reduced by 15% from 2024 to 2035. Exceeding emission standards will require the purchase of carbon credits for offsetting. Goals : <ul style="list-style-type: none">• Continue monitoring internal carbon pricing strategies within the industry and participating in relevant meetings to effectively manage carbon risks and seize carbon opportunities through exchanges. Simultaneously, internalize the external costs of carbon emissions by incorporating these costs into decision-making and investment evaluations.• Internal carbon pricing will be gradually implemented in the future, with ongoing monitoring of market prices and social cost information as a reference for subsequent decisions.	
Compensation		The Company plans to link remuneration with climate-related performance to ensure the effective implementation of climate risk and opportunity response actions within the organization. Goals <ul style="list-style-type: none">• Include the outcomes of corporate sustainability implementation in performance evaluations.• Future discussions will continue on issues and mechanisms related to remuneration for directors and senior management concerning climate risks and opportunities.	



6 Harmony and Healthy Workplace

6.1 Employee Diversity and Equal Opportunity

6.2 Talent Development and Retention

6.3 Occupational Safety and Health

6.1 Employee Diversity and Equal Opportunity

6.1.1 Promoting Workplace Human Rights Protection

TARLUX commits to adhering to international human rights conventions such as the "Universal Declaration of Human Rights", the "United Nations Global Compact", the 'International Labour Conventions, and the United Nations Guiding Principles on Business and Human Rights", upholding the spirit and fundamental principles of human rights protection, and strictly complying with labor-related laws and regulations in the locations where the Company operates. We oppose all forms of discrimination, are committed to promoting diversity and inclusion, protect labor rights, and firmly prevent practices such as child labor and human trafficking. At the same time, STARLUX AirlinesSTARLUX has established and strictly implements a corporate human rights policy to ensure that human rights values are upheld throughout its operations.

To create a fair and friendly work environment,STARLUX promotes a "DEI"workplace culture, emphasizing Diversity, Equity, and Inclusion. We have established comprehensive personnel management regulations to ensure that performance evaluations and promotions are based on work performance and development potential, without any differential treatment or discrimination on the basis of gender, sexual orientation, race, age, marital status, religious beliefs, appearance, or physical or mental disabilities. In addition, the Company respects labor rights, safeguards freedom of association and the right to collective bargaining, cares for disadvantaged groups, and ensures that no child labor is used, strictly preventing any form of forced labor and employment discrimination. Employment, working conditions, remuneration, benefits, training, evaluations, and promotion opportunities are implemented fairly and equitably. In 2024,STARLUX did not receive any reports or findings of discrimination, child labor, or forced or compulsory labor.

To further strengthen human rights protection, the Company has established a dedicated grievance channel, providing an independent grievance email (wecare@starlux-airlines.com) and a dedicated personnel phone line at +886-3-260-1800 ext. 6799. A safety reporting mechanism is also incorporated into the Company's safety management system to ensure that issues related to occupational safety, employee relations, information security, and personal data protection can be promptly reported and addressed through confidential and secure channels. In 2024,TARLUX did not receive any human rights-related grievances and did not encounter any incidents of discrimination based on ethnicity, gender, religion, political affiliation, sexual orientation, or workplace bullying.

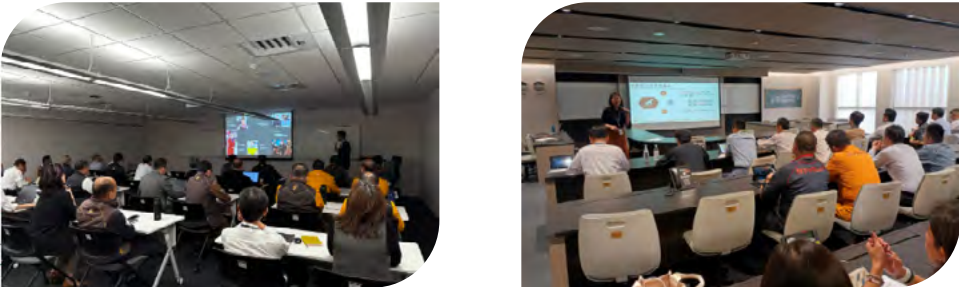


In addition,STARLUX actively promotes human rights and workplace diversity training, covering topics such as the prohibition of forced labor, the prohibition of child labor, anti-harassment, anti-discrimination, and the prevention of sexual harassment. In 2024, STARLUX focused on strengthening human rights protection mechanisms, achieving a 100.00% signing rate of the STARLUX Human Rights Declaration (Note 1), committing to comply with human rights-related policies and regulations. In addition, the Company actively promotes human rights training, with a total of 4,216 participants and a total of 1,580.5 training hours.

Name of Human Rights Policy Training in 2024	Course Hours (hours)	Number of people	Total Hours (Number of Participants × Course Hours)
Introduction to Gender Equality and Human Rights Laws and Cases	3.00	7	21.0
Employment Discrimination Awareness and Interview Skills	0.83	372	310.0
Sexual Harassment Prevention and Gender Equality (Supervisor Level)	1.00	387	387.0
Sexual Harassment Prevention and Gender Equality (General Employees) ^(Note 2)	0.25	3,450	862.5
Total		4,216	1,580.5

Note 1 : In 2024, one employee was scheduled to resign (with the resignation effective on February 1, 2025) and did not complete the signing of the Human Rights Declaration despite reminders. After excluding this employee, the signing completion rate reached 100%.

Note 2 : The number of participants for this course is based on the headcount at the time of the course release on June 17, 2024, covering all domestic employees and ground and cabin crew, but excluding employees on unpaid leave, new employees who joined after June 17, 2024, and personnel from overseas branches.



6.1.2 Workforce Structure and Diversity in the Workplace

In 2024, STARLUX had a total of 5,047 employees, with full-time employees (indefinite-term contracts) accounting for approximately 96.67%, providing long-term development opportunities and security for employees. The Company is committed to safeguarding the labor rights of all workers and ensuring that its partners comply with relevant labor laws and workplace safety standards.

Composition of Non-Employee Worker

Gender	Category			Year		
				2022	2023	2024
Male	Formal Employee	Fixed-term Contract	Full-time	10	37	71
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	1,373	2,060	2,429
			Part-time	26	1	—
	Non-formal Employee	Full-time	1	—	6	
		Part-time	—	—	—	
	Subtotal			1,410	2,098	2,506
Female	Formal Employee	Fixed-term Contract	Full-time	—	36	87
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	1,041	1,937	2,450
			Part-time	63	—	—
	Non-formal Employee	Full-time	4	2	4	
		Part-time	9	—	—	
	Subtotal			1,117	1,975	2,541
Total				2,527	4,073	5,047

Note 1 : The employee figures are reported as of December 31, 2024.

Note 2 : Fixed/Indefinite-term Contract: Please refer to Article 9 of the Labor Standards Act for definitions.

Note 3 : Full-time/Part-time: Part-time refers to employees whose working hours are significantly shorter compared to full-time employees within the organization, and the shortened hours are agreed upon by both labor and management.

Note 4 : Non-formal Employees: Interns.

Note 5 : In 2024, STARLUX classified foreign flight crews and Japanese cabin crews as fixed-term contract employees and, based on this principle, updated the figures for 2022 and 2023 accordingly.

Note 6 : In 2024, STARLUX employed one employee without guaranteed working hours as a catering consultant. As this person was not included in the personnel management system, they were not counted in the total employee statistics.

Employee Composition Structure (by Work Location)

Work Location	Category			Year		
				2022	2023	2024
Taiwan	Formal Employee	Fixed-term Contract	Full-time	3	10	64
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	2,239	3,688	4,442
			Part-time	89	1	—
	Non-formal Employee		Full-time	5	2	10
			Part-time	9	—	—
	Subtotal			2,345	3,701	4,516
Asia (excluding Taiwan)	Formal Employee	Fixed-term Contract	Full-time	2	1	94
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	165	319	349
			Part-time	—	—	—
	Non-formal Employee		Full-time	—	—	—
			Part-time	—	—	—
	Subtotal			167	320	443
Americas	Formal Employee	Fixed-term Contract	Full-time	—	—	—
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	15	52	88
			Part-time	—	—	—
	Non-formal Employee		Full-time	—	—	—
			Part-time	—	—	—
	Subtotal			15	52	88
Total				2,527	4,073	5,047

Note 1 : The employee numbers reported are as of December 31, 2024.

Note 2 : Fixed/Indefinite-term Contract: Please refer to Article 9 of the Labor Standards Act for definitions.

Note 3 : Full-time/part-time: Part-time (i.e., part-time workers) refers to workers whose working hours are significantly reduced compared to full-time employees, and the reduced hours are agreed upon by both labor and management.

Note 4 : Non-formal employees: Interns.

Note 5 : In 2024, STARLUX classified foreign flight crews and Japanese cabin crews as fixed-term contract employees and, based on this principle, updated the figures for 2022 and 2023 accordingly.

Composition of Non-Employee Workers

Gender	Year		
	2022	2023	2024
Male	—	10	8
Female	—	7	0
Total	—	17	8

Note 1: After the pandemic restrictions were lifted in mid-2022, manpower needs arose, and through vendor selection, interviews, and related processes, actual personnel were engaged in 2023. Therefore, there were no non-employee workers in 2022. In 2023 and 2024, the non-employee workforce of STARLUX mainly consisted of contractors, whose duties included loading duty-free goods, beverages, and other supplies onto trolleys for in-flight use within the controlled bonded area, as well as providing IT-related customer service.

Note 2: The data is reported as of December 31, 2024.

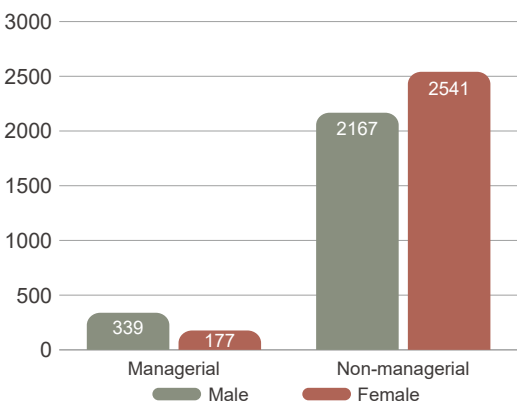
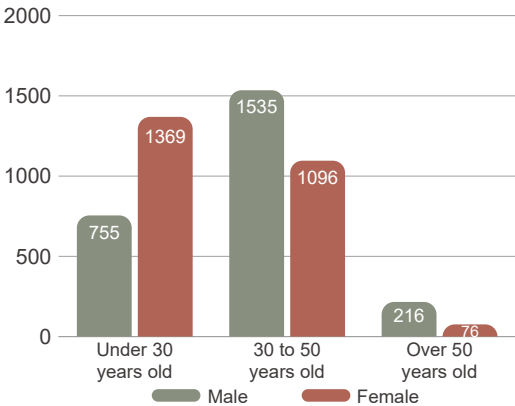
Note 3: Due to the demand for manpower after the easing of the epidemic situation in 2022, actual recruitment of personnel occurred in 2023 following the selection and interview processes by the company. Therefore, there were no none employee workers in 2022.. °

Note 4: In 2024, the gender distribution of STARLUX AirlinesSTARLUX employees was approximately 49.65% male and 50.35% female. In terms of age distribution, employees aged between 30 and 50 accounted for the largest share at about 52.13% of the total workforce, followed by employees under the age of 30, who made up 42.08%. Regarding employee rank distribution, there were 58 senior executives in total, with 17 being female, representing 29.31% of all senior executives.

STARLUX Employee Composition

Employee Category	Under 30 years old		Between 30~50 years old		50 years old and above		Total
	Male	Female	Male	Female	Male	Female	
Senior Executives	—	—	8	6	33	11	58
Middle Management	—	—	34	13	37	16	100
Frontline Supervisors	3	3	172	109	52	19	358
General Staff	752	1,366	1,321	968	94	30	4,531
Total	755	1,369	1,535	1,096	216	76	5,047
Employee Composition by Gender (% of Total Employees)	14.96%	27.13%	30.41%	21.72%	4.28%	1.51%	100%
Employee Composition by Age Group (% of Total Employees)	42.08%		52.13%		5.79%		100%

Note 1: Supervisor Level includes Assistant Vice Presidents and above, managers, and section chiefs; Non-Supervisor Level refers to general employees.



The gender ratio (male to female) at STARLUX AirlinesSTARLUX has shown a downward trend year by year, decreasing from 1.26 in 2022 to 1.06 in 2023 and reaching 1:1 in 2024, reflecting the Company's continued progress in promoting gender diversity and workplace equality.

Employee Gender Ratio from 2022 to 2024

Employee Gender Ratio	Male	Female
2022	1.26	1.00
2023	1.06	1.00
2024	1.00	1.00

Note 1: The gender ratio is based on a value of 1 for females.

STARLUX values multiculturalism and workplace inclusion. In 2024, there were 23 employees with disabilities and 58 employees with Indigenous status. In the workplace,TARLUX has also provided accessible ramps, accessible restrooms, and nursing rooms. To increase employment opportunities for people with disabilities, a dedicated job-matching section for disabled talent has been established on the job platform (applicants are not limited by type of disability but must hold a disability identification card) to recruit individuals with disabilities who wish to join sSTARLUX, removing employment barriers and creating an inclusive working environment where every employee can fully realize their potential.

According to Article 43 of the People with Disabilities Rights Protection Act, the Company reviews its employment of people with disabilities based on the legally required number of hires. In 2024, the number of employees with disabilities at the Company did not reach the required employment ratio of 1%. For the shortfall in the required number of hires, the Company has paid the subsidy fee to the competent authority in its location in accordance with regulations.

Employee Education Distribution

Education Category/ Year	2022		2023		2024	
High School and Below	208	8.23%	328	8.05%	378	7.49%
Junior College	132	5.22%	181	4.44%	255	5.05%
Bachelor	1,982	78.43%	3,282	80.58%	4,079	80.82%
Master	205	8.11%	282	6.92%	335	6.64%
Total	2,527		4,073		5,047	

Note: The employee numbers reported are as of December 31, 2024.

Employee Nationality Distribution

Nationality Category/ Year	2022		2023		2024	
Taiwan	2,373	93.91%	3,741	91.85%	4,510	89.36%
Asia (excluding Taiwan)	136	5.38%	286	7.02%	447	8.86%
Europe	2	0.08%	3	0.07%	1	0.02%
Americas	16	0.63%	43	1.06%	89	1.76%
Total	2,527		4,073		5,047	

Note: The employee numbers reported are as of December 31, 2024.

6.1.3 Enhanced Compensation System

Under the ethos of sustainable operation, STARLUX is committed to fostering a robust corporate culture and ensuring financial soundness. Grounded in principles of respect for professionalism and shared accomplishments, The company has developed a fair and equitable compensation system. Salaries are determined based on employees' educational background, professional expertise, tenure, and individual performance, with no differentiation based on gender, age, ethnicity, nationality, religion, political stance, or sexual orientation. Furthermore, we regularly review the compensation system annually, taking into consideration factors such as annual profitability, changes in the consumer price index, individual performance evaluations, and long-term considerations for employee incentives. Adjustments to salaries and the distribution of year-end bonuses are carried out accordingly.

In 2024, the average salary of full-time employees at STARLUX who do not hold supervisory positions was NTD 1,094,603, with a median salary of NTD 712,911. Compared to 2023, the average salary increased by NTD 420,626 and the median salary increased by NTD 88,711. The higher increase in the average salary was mainly due to the annual salary adjustment in 2024, employee promotions during the year, and an increase in the number of months of year-end bonus payments. As new employees gain experience and have opportunities for promotion, their salary levels will continue to increase to ensure balance and fairness in overall salary levels.

Male-to-Female Remuneration Ratio

Employee Category	Flight Crew Members	Cabin Crew Members	Domestic Ground Staff	Outstation Ground Staff
Senior Executives	-	-	1.09	1.16
Middle Managers	-	-	1.04	1.05
Frontline Supervisors	-	0.93	1.10	0.99
General Staff	1.10	1.00	1.15	1.04

Note 1 : The salary ratio for female employees is set at 1.00 in this table.

Note 2 : For domestic ground staff, senior executives are defined as Assistant Vice Presidents and above, mid-level supervisors are managers, and entry-level supervisors are section chiefs. For overseas stations and cabin crews, classification is based on actual managerial authority and responsibilities.

Note 3 : The basis for calculating the remuneration ratio includes fixed salary items such as base salary, management allowances, and professional allowances

Note 4 : In 2024, there were no female senior executives among flight crew members, and currently, cabin crew members, regardless of gender, do not hold senior or midlevel management positions. Therefore, salary ratios are not provided for them.

Note5 : In 2024, no cabin crew members (regardless of gender) held senior or middle management positions, so no remuneration ratio is provided.

Male-to-Female Remuneration Ratio at Major Operating Sites in 2024

Region	Flight Crew Members	Cabin Crew	Ground Staff
Taiwan	1.14	0.99	1.21
USA	-	-	0.97

Note 1 : In this table, the female remuneration is set as 1.00.

Note 2 :Major operating locations include Taiwan, the main operating base and the United States, they key expansion area. The calculation method uses the remuneration ratio of all employed personnel without further classification by rank.

Note 3 : In 2024, no local flight crews or cabin crews were employed in the United States, so no remuneration ratio is provided.

The Average and Median Salary of Full-Time Non-Managerial Employee

Item	2022	2023	2024	Analysis of Discrepancy
Number of Full-Time Non-Managerial Employees	2,114	3,477	3,867	390
Average Salary of Full-Time Non-Managerial Employees	684,834	673,977	1,094,603	420,626
Median Salary of Full-Time Non-Managerial Employees	656,000	624,200	712,911	88,711

Note 1 : The Company's business model includes ground operations, security services, aircraft maintenance, flight operations, and catering delivery within its scope of operations, which differs from industry peers that separate these services into subsidiaries. Therefore, there is also a difference in the related average and median salary figures.

Note 2 : In 2024, due to annual salary adjustments, employee promotions during the year, and an increase in the number of months of year-end bonus payments, the average and median salary figures increased compared to 2023.

Highest Individual vs. Median Salary Ratio

Year	Ratio of Highest Individual's Annual Salary to Median Salary	Ratio of Highest Individual's Salary Adjustment to Median Salary
2023	8.00	0.13
2024	7.09	0.80

Note 1 : Annual total remuneration includes: Basic salary, management allowances, professional allowances, shift allowances, overtime pay, unused leave bonuses, subsidies, and bonuses.

Note 2 : Annual total salary ratio: Total annual salary of the highest individual / Total annual median salary of all employees (excluding the highest individual).

Note 3 : Annual total salary change ratio: Percentage increase in total annual salary of the highest individual / Percentage increase in total annual median salary of all employees (excluding the highest individual).

Note 4 : Considering differences in salary structures and to avoid discrepancies in months of pay, this calculation includes only domestic employees who were employed for the entire year and does not include overseas personnel.

Note 5 : In 2023, the change ratio was calculated based on the annual salary adjustment percentage. In 2024, the calculation method was adjusted to use the percentage increase in the annual total remuneration of the highest-paid employee in the organization divided by the median percentage increase in the annual total remuneration of all other employees (excluding the highest-paid employee).

6.1.4 Smooth Communication Channels

STARLUX provides all employees with smooth and diverse communication channels, including the following:

- (1) Communication Platform (WECARE Mailbox): To ensure that employees' questions and suggestions are conveyed directly, a two-way communication and multi-channel platform has been established based on confidentiality and conflict of interest avoidance principles. A dedicated employee feedback mailbox and grievance hotline have been set up to address each employee's feedback promptly and carefully. Applicable situations include:
 - A. Work-related questions or suggestions that have not been properly handled after being reported to the direct supervisor.
 - B. Suggestions regarding the Company's business operations and management.
 - C. Experiencing improper treatment by supervisors or colleagues.
 - D. Reporting incidents involving sexual harassment.
 This mechanism ensures that employees' feedback is properly addressed, promoting effective communication and the improvement of the workplace environment.
- (2) IQSMS: A grievance channel for safety incidents, covering issues such as employee relations, general affairs, general hazards, ground security, information security, and personal data breaches, providing information and suggestions to enhance workplace safety quality through employees' input.
- (3) Labor-Management Meetings: In June 2018, STARLUX established the STARLUX Airline Union and holds regular quarterly labor-management meetings with union representatives to continuously improve management measures and employee welfare. Currently, meetings have been held in three locations: the Neihu Headquarters in Taipei, the light Operations Center, and Taoyuan International Airport. The first labor-management meeting in the Taichung area is planned for March 7, 2025, to provide employees at all business locations with opportunities to express their views.

As of 2024, the percentage of employees who have joined the labor union was 31.42%. Union representatives hold quarterly labor-management meetings covering the Neihu Headquarters in Taipei, the Flight Operations Center, and Taoyuan International Airport, with four meetings held in each of the three locations for a total of 12 meetings. These meetings discussed 87 issues in total, including employee travel benefits, allowances, and shuttle services. Through ongoing quarterly labor-management meetings, continuous communication and conversation between labor and management are achieved, fostering mutual prosperity and creating a friendlier and safer workplace environment at STARLUX.
- (4) Collective Agreement and Establishment of a Dedicated Labor Relations Unit: With the support of the Chairman, on July 11, 2024, the union and the Company officially began collective agreement negotiations. From the first negotiation meeting to the end of the year, 5 negotiation meetings were held, and negotiations are still ongoing. No strikes or work stoppages occurred in 2024, demonstrating the good cooperative relationship between the Company and the union. Furthermore, starting from February 1, 2024, the Company reorganized its structure based on business functions and established the Employee Relations Team to strengthen the continuity and harmony of labor relations operations. This reflects the Company's commitment to creating and maintaining positive employee relations. In the future, through the Employee Relations Team, the Company will promote more sustainable activities jointly connected with stakeholders such as the government, communities, and nonprofit organizations, fulfilling its social corporate responsibility and enabling employees to gain a sense of team belonging, work achievement, and social mission in their careers at STARLUX.

6.2 Talent Development and Retention

6.2.1 New Hires and Turnover

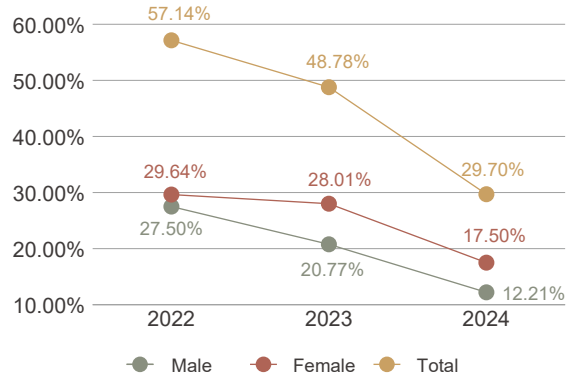
In 2024, STARLUX recruited a total of 1,499 new employees, with a hiring rate of approximately 29.70%. A total of 321 employees resigned, resulting in a turnover rate of approximately 6.36%. The proportion of new hires in 2024 decreased compared to the previous two years, mainly because STARLUX was in an expansion phase in 2022 and 2023. As staffing gradually became more complete in 2024, the pace of new recruitment slowed accordingly, resulting in a more cohesive team, improved efficiency, and reduced work pressure. The turnover rate in 2024 also gradually decreased compared to the previous two years, indicating improved employee stability and further promoting the overall development of internal teams. For employees who have worked for more than three months, the Company issues an online exit questionnaire before their departure to understand the main reasons for resignation, which are mainly career planning, family factors, other personal reasons, and health conditions. Therefore, based on business development needs and employees' career development, the Company continues to provide diverse opportunities such as job rotation, overseas assignments, and promotions. It also continuously develops EAPs such as psychological counseling and legal services to offer comprehensive support and organizes various personal growth and motivational seminars to improve the retention rate of outstanding talent.

The Company also continues to develop EAPs such as psychological counseling and legal services to provide comprehensive support for employees and plans various personal growth and motivational seminars to improve the retention rate of outstanding talent.

New Hires

Region	Gender	Age	2024	
			New Hires	New Hire Rate (%)
Taiwan	Female	<30	582	72.93%
		31~50	207	25.94%
		>51	9	1.13%
	Male	<30	306	55.54%
		31~50	218	39.56%
		>51	27	4.90%
Asia (excluding Taiwan)	Female	<30	31	52.54%
		31~50	27	45.76%
		>51	1	1.69%
	Male	<30	20	48.78%
		31~50	20	48.78%
		>51	1	2.44%
Americas	Female	<30	9	34.62%
		31~50	13	50.00%
		>51	4	15.38%
	Male	<30	9	37.50%
		31~50	12	50.00%
		>51	3	12.50%

Note: The new entry rate is calculated as [(the number of new employees in each category in that year) / (the total number of employees at the end of the year)]*100%

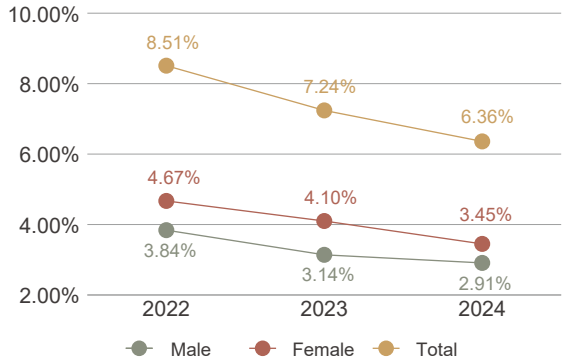


Note: This chart shows the overall hiring rate of the Company, calculated as [(number of new employees by gender in the year) / (total number of employees at the end of the year)] x 100%.

Resigned Employees

Region	Gender	Age	2024	
			Number of Departures	Departure Rate (%)
Taiwan	Female	<30	87	59.59%
		31~50	53	36.30%
		>51	6	4.11%
	Male	<30	65	53.72%
		31~50	52	42.98%
		>51	4	3.31%
Asia (excluding Taiwan)	Female	<30	8	40.00%
		31~50	12	60.00%
		>51	0	—%
	Male	<30	9	45.00%
		31~50	9	45.00%
		>51	2	10.00%
Americas	Female	<30	1	12.50%
		31~50	4	50.00%
		>51	3	37.50%
	Male	<30	3	50.00%
		31~50	3	50.00%
		>51	0	—%

Note: The turnover rate is calculated as the number of departures for each category during the year divided by the total number of employees at the end of the year.*100%



Note: This chart shows the overall turnover rate of the Company, calculated as [(number of new employees by gender in the year) / (total number of employees at the end of the year)] x 100%.

6.2.2 Diverse Employee Benefits

STARLUX provides employees with reasonable rights and benefits in strict compliance with local laws and regulations at its operating locations, ensuring that employees receive their entitled basic rights, including insurance, pensions, and leave. We have also established an Employee Welfare Committee to gradually plan diverse welfare measures and provide various benefits beyond legal requirements, including wedding gifts, funeral subsidies, injury and illness consolation payments, and special employee discounts. Business performance is also reflected in employee remuneration to strengthen cohesion and build harmonious labor relations. To pursue and realize the concept of a happy workplace, we promote a policy of not working on make-up days and provide employees with additional annual leave days. We have also established an employee discount ticket program that considers the benefits and needs of employees who are unmarried and without spouses, implementing an equal and non-discriminatory policy.

STARLUX Employee Welfare Items

Five Aspects	Item	Content
Family Care and Gifts (Note)	Subsidies: Wedding subsidy, funeral subsidy, injury and illness consolation payment	Employees may apply for wedding gifts, funeral subsidies, and injury and illness consolation payments. In 2024, a total of 188 employees applied for wedding gifts and funeral subsidies, and 10 employees applied for injury and illness consolation payments, for a total amount of NTD 4,458,000.
	Employee Stock Option Plan	The Company was listed on October 25, 2024, and allocated 10% to 15% to offer to employees at a premium, giving them the opportunity to subscribe for shares at a price lower than the market price.
Employee Benefits	Discounts: Special accommodation rates, employee home purchase benefits	Unlimited discounts are offered to employees through various partners, with 290 partner organizations to date and the number continuing to grow.
	Employee E-Welfare Platform Gifts: Birthday gifts, festival gift points or vouchers	In 2024, a total of NTD 3,472,800 in birthday gifts and NTD 17,338,812 in festival gift points were distributed, covering 11,226 employees.
	Employee Remuneration Program	According to the Articles of Incorporation of STARLUX, if there is profit after covering any accumulated losses, no less than 1% shall be allocated as employee remuneration.
	Regular Health Seminars	Regular health seminars are held to strengthen employees' physical and mental well-being. In the second half of 2024, one seminar was held with the topic "How to Read a Health Examination Report."
Mental Health Care	Diverse Welfare Facilities: Gym, employee cafeteria, blood pressure monitor, multifunctional pantry room	In 2024, STARLUX opened a gym for employees to use free of charge and also provides healthy and balanced free lunches and dinners to encourage employees to develop good eating habits. In addition, to further enhance employees' health awareness, blood pressure monitors will be installed at all office locations to encourage employees to independently monitor their health conditions.
	Breastfeeding Room	Breastfeeding rooms have been set up at both the Neihu Headquarters and the Flight Operations Center, with access control systems to ensure privacy and safety, providing a secure and convenient space to enhance employee health and well-being. The breastfeeding rooms are managed by a nurse and can be arranged for use according to the needs of employees after childbirth.
	Employee Health Checkups	Currently, our health checkups exceed the standard required by law and are provided once every five years for employees under 30, once every four years for those aged 30 to 40, once every three years for those aged 40 to 50, once every two years for those aged 50 to 60, and once every year for those over 60. For high-risk groups, checkups are provided once every two years.
	Employee Labor and Health Insurance	STARLUX, in accordance with relevant legal requirements, provides employees with labor insurance and health insurance coverage. This ensures the protection of employees' basic living and health needs.
Peace of Mind Protection	Employee Emergency Assistance and Condolence Payments	Comprehensive support is provided to employees to help them cope with unexpected difficulties in life. When employees encounter accidents or major illnesses, financial assistance is provided to help ease their financial burden.

Five Aspects	Item	Content
Peace of Mind Protection	Employee Group Insurance (life insurance, accident insurance, accident medical insurance, hospitalization medical insurance, cancer medical insurance)	In addition to statutory insurance, the Company has provided all employees with business travel accident insurance, employer's liability insurance, and employer-paid group insurance (including occupational injury insurance, accident insurance, and life insurance). Additionally, self-paid group insurance (including term life insurance, accident medical/accident insurance, critical illness insurance, hospitalization medical insurance, and cancer insurance) is offered, allowing employees' parents, spouses, and children to enroll at their own discretion.
	Days off on makeup days	Employees may take leave on make-up workdays to help reduce work pressure and promote physical and mental well-being. This measure complies with legal working hour requirements and helps employees achieve a better balance between work and life.
Happy Workplace	Flexible work hours	To enhance employees' job satisfaction and quality of life, a flexible working hours system has been designed, allowing employees to arrange their working hours flexibly according to personal needs and work tasks, improving work-life balance.
	Gender equality in working conditions	STARLUX is committed to creating gender-equal working conditions to ensure that all employees, regardless of gender, enjoy a fair working environment.
	Optimizing a Safe Working Environment	Office spaces and equipment are optimized while workplace occupational safety management is strengthened. Office spaces are optimized to promote collaboration and communication among employees, creating a comfortable and motivating work atmosphere.
	Transfer and rotation systems	Employees are encouraged to transfer positions based on their individual career plans and capability needs, promoting cross-unit communication and collaboration. At the same time, the Company will ensure support and training during the transfer process to help employees quickly adapt to their new positions.

Note 1 : Family care and gifts are provided through the legally established Employee Welfare Committee, with welfare funds contributed by both the Company and employees.

Note 2 : The above welfare items apply only to operating locations in Taiwan. Actual welfare items may vary depending on different operating locations.

To assist employees who are retiring or terminating their employment contract in transitioning smoothly to the next stage of their careers, STARLUX helps employees with necessary assistance to ensure that the process for unemployed workers proceeds smoothly. In addition, retired employees can continue to enjoy discounted employee tickets. Committed to helping employees adapt to career changes smoothly, enhancing their employability and career planning skills, and facilitating their reintegration into the workplace and social life.

To help employees who are leaving the Company due to termination of employment make a smooth transition, the Company proactively provides unemployed employees with certificates of involuntary separation to ensure the smooth application for unemployment benefits and related government assistance resources, supporting them through the job transition period. In addition, for retired employees, the Company provides continued access to discount tickets to recognize their long-term contributions. The Company is committed to helping employees enhance their adaptability and reemployment capabilities when facing career changes, supporting their reintegration into the workplace and social life.

STARLUX Retirement Plan

STARLUX has formulated employee retirement-related system regulations in accordance with the Labor Standards Act and the Labor Pension Act and has established a "Labor Retirement Reserve Fund Supervision Committee"to open a special account for labor retirement reserve funds at the Bank of Taiwan. Retirement funds are allocated into the Labor Standards Act old system retirement pension and the Labor Pension Act new system retirement pension. Employees may apply for retirement in accordance with the provisions of the Labor Standards Act; the contribution rate for the new system is 6%, and for the old system, it is 2%, which has reached the statutory limit. In compliance with Article 56, Paragraph 2 of the Labor Standards Act, retirement reserves are to be allocated monthly within a range of 2% to 15% of the total monthly salary of the laborer. Adequate allocation has been completed. In 2024, the recorded pension expense amounted to NTD 190,848,655, ensuring that employees can enjoy their entitled benefits after retirement.

Total Retirement Benefit Amount

Unit: NTD

Year	2022	2023	2024
Labor Retirement Old System	58,522	448,075	1,893,597
Labor Retirement New System	78,158,279	149,986,521	188,955,058
Total Expenses	78,216,801	150,434,596	190,848,655

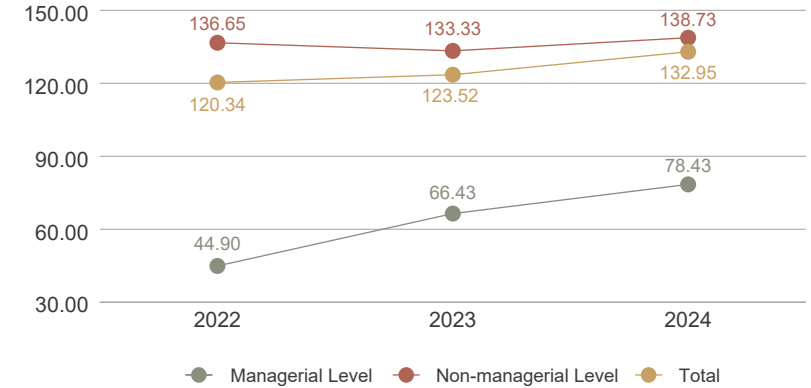
6.2.3 Parental Leave

To encourage and support employees in nurturing the next generation, STARLUX provides parental leave in accordance with legal requirements. In 2024, a total of 58 employees at STARLUX applied for unpaid parental leave, with 29 expected to return and 28 actually returning, resulting in a return rate of 96.55%. In addition, in 2023, a total of 9 employees returned, of whom 8 remained employed for more than one year, resulting in a retention rate of 88.89%.

Item	Number of males	Number of females	Total
2024 Fiscal Year - Eligible for Parental Leave (A)	195	121	316
2024 Fiscal Year - Applied for Parental Leave (B)	11	47	58
2024 Fiscal Year - Expected Return to Work After Parental Leave (C)	9	20	29
2024 Fiscal Year - Actual Return to Work After Parental Leave (D)	9	19	28
2023 Fiscal Year - Actual Return to Work After Parental Leave (E)	2	7	9
2023 Fiscal Year - Still Employed 12 Months After Return from Parental Leave (F)	2	6	8
Parental Leave Application Rate (B/A)	5.64%	38.84%	18.35%
Return to Work Rate (D/C)	100%	95.00%	96.55%
Retention Rate (F/E)	100%	85.71%	88.89%

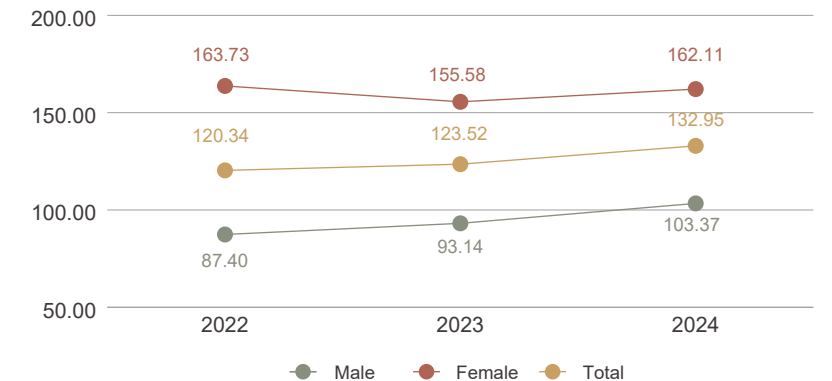
6.2.4 Talent Development Management

STARLUX designs corresponding training programs for different levels and positions to enhance employees' professional skills and improve management capabilities, achieve the Company's operational goals, and strengthen corporate competitiveness. Actively invests resources in enhancing employees' professional skills and service quality. In 2024, STARLUX provided diverse training opportunities such as overseas exhibitions, book clubs, mentorship programs, job rotations, monthly article sharing, an online learning system (eTDS), tiered management training, internal instructor training, and training for newly promoted supervisors, enabling employees to stay up to date and continuously learn new knowledge. From 2022 to 2024, the average training hours for STARLUX employees showed a steady upward trend, helping to improve internal work efficiency and service quality. In 2024, the number of training participants reached 5,047, with an average training duration of 132.95 hours.



Note 1 : The average training hours are calculated as the total training hours for each employee category divided by the number of employees in that category.

Note 2 : Supervisor Level includes assistant Assistant Vice Presidents and above, managers, and section chiefs; Non-Supervisor Level refers to general employees.



Note 1 : Average training hours are calculated as the total training hours for each employee category divided by the number of employees in that category.

Note 2 : The average training hours for female employees at the Company are higher than those for male employees, mainly because the proportion of female employees in the aviation industry is relatively high and most hold cabin crew positions that require regular crew and flight safety training, resulting in higher overall training hours.

Employee Development Representative Program

Talent Development Stage	Name	Project Description	Execution Method	Participation Level	Number of Participants	Project Benefit
Foundation Stage	New Employee Basic Cultivation	<p>1、New Employee Education and Training: On the first day of new ground staff joining, the HRD will arrange training for new hires to familiarize them with the company. The curriculum includes STARLUX's general regulations, security awareness training, and other legal compliance courses.</p> <p>2. When new "cabin crew"members join, in addition to required administrative and legal courses, they will attend cabin safety and service courses, etiquette courses (including posture and makeup), announcement training, an introduction to wine knowledge, and STARLUX culture courses.</p> <p>3. When new "flight personnel" join, those without flight experience are first sent to a flight school for training. Upon successful completion and return, they receive academic training, simulator training, and online courses on route operation experience; those with flight experience, although not required to attend flight school, also receive the three core training courses mentioned above</p>	Physical/ Online	100%	In 2024, a total of 710 new ground staff trainees attended training, 424 new cabin crew trainees attended training, and 97 new flight personnel trainees attended training.	New Hire Training: New employees can understand STARLUX' values, aviation expertise, enhance safety awareness and legal knowledge, fostering team cohesion, maintaining a positive work attitude, building company culture, and creating self-worth.
Growth Stage	Entry-Level Supervisor Development and Mid-Level Manager Advanced Training	Regular training programs for "newly promoted entry-level supervisors" and "mid-level managers" are held. Newly promoted entry-level supervisors receive functional training in five areas: professional competence, problem solving, subordinate development, self-management, and communication and coordination to demonstrate the management value entrusted to them by their roles and the organization, facilitating team growth and more effective task execution; mid-level managers receive training in communication and coordination, team leadership, management skills, performance management, and compliance expertise to demonstrate the value of mid-level management.	Physical	100%	In 2024, a total of 74 trainees completed the training.	Newly appointed supervisors can strengthen their team leadership abilities, goal management skills, effective subordinate development skills, and communication effectiveness to fulfill their managerial responsibilities; mid-level managers can enhance and master department-wide leadership and management skills so that team objectives align with organizational goals and develop effectively.
Navigation Stage	Development of Internal Professional Instructors	Regularly hold the "Internal Instructor Training and Certification Program,"providing training and certification for internal reserve instructors and issuing an internal instructor certificate upon successful completion. In the future, internal instructors will continue to deliver the Company's internal training programs to achieve the same effectiveness, effectively reduce external training costs, and expand the diversity of internal courses, ensuring a continuous supply of training.	Physical	100%	In 2024, a total of 23 trainees completed the training.	Internal Trainer Training and Certification Program: Enhancing the company's internal education and talent development capacity. After completing the training, employees can conduct training based on their professional knowledge and convey company values and policies to various division personnel.



Note: Participation rate is calculated as the actual number of participants divided by the number of personnel sent for training, multiplied by 100%.

6.2.5 Performance Evaluation Mechanism

Ground staff, flight crew, and cabin crew play different roles in the airline, with varying job natures, responsibilities, and tasks. Therefore, to effectively assess the performance of colleagues and provide appropriate feedback, STARLUX has established the "Employee Performance Evaluation Measures", "Pilot Management Manual", and "Cabin Crew Performance Management Procedures". These are designed to tailor performance evaluation processes for ground staff, flight crew, and cabin crew, accurately reflecting the performance of different job functions and providing employees with targeted development and improvement suggestions. From 2022 to 2024, STARLUX achieved a 100% assessment execution rate for ground staff, flight crew, and cabin crew, ensuring employees meet professional standards and operational requirements. Through a rigorous evaluation mechanism, the Company continuously strengthens staff quality and operational safety, enhances overall service quality, and demonstrates a strong emphasis on staff training and competency development.

STARLUX Performance Evaluation Items

Employee Type	Evaluation Policies	Types and Frequency of Evaluation	Performance Evaluation
Ground Staff	Employee Performance Appraisal Policy	Twice-yearly performance evaluations are conducted, respectively in the first half of the year (April) and the second half of the year (October).	The evaluator sets the "Job Objectives" and "Management Capabilities and Behavioral Indicators" for the employee; each employee is assessed by up to two levels of supervisors. The employee being evaluated, and their immediate supervisor hold a discussion regarding the employee's "Job Objectives" and "Behavioral Indicators". After detailing the achievement of objectives and the employee's daily work situation, both parties confirm the outcomes. Upon receiving the completed assessment form from the immediate supervisor, the second-level supervisor confirms the assessment results. Employees who do not require assessment in the evaluation month should still participate in discussions with their supervisors to establish objectives to achieve before the next evaluation.
Flight Crew	Pilot Administration Manual	An annual performance evaluation is conducted, with related operations carried out in November.	<ul style="list-style-type: none">"Professional competency indicators": In accordance with regulations, pilots' professional competencies are assessed through two Proficiency Checks and one Annual Line Check each year."Comprehensive Behavioral Competency Indicators": Evaluations are conducted monthly using the "Pilot Performance Evaluation Submission Form," covering "Disciplinary Records," "Special Contributions," and "Organizational Participation and Integration," with monthly performance consolidated at year-end and submitted to direct supervisors and senior executives.
Cabin Crew	Cabin Crew Performance Management Policies	An annual performance evaluation is conducted, with related operations carried out in September.	Cabin crew members undergo an annual evaluation based on four indicators, including "In-flight Service Evaluation", "Attendance Record", "Disciplinary Record", and "Supervisor Assessment". Each cabin crew member is assessed by up to two levels of supervisors, with the first-level evaluator being the team leader and the second-level evaluator being the CGS Manager.

Note: Ground staff refers to personnel who provide ground services, including all internal office staff.

Evaluation Results and Performance Improvement Plan

STARLUX uses annual performance appraisal results as the basis for promotions, salary adjustments, bonuses, and talent development. Depending on the situation, individual incentives, follow-ups, and improvement plans are implemented for evaluated employees. If an employee's weighted overall rating falls below the average score for two consecutive evaluations, their case will be reviewed by the Personnel Evaluation Committee. If deemed unfit by the committee, the employee may face demotion, transfer, or dismissal. Additionally, to effectively utilize evaluation results and assist employees in improving performance and future career development, relevant improvement counseling plans will be implemented for any employee whose performance in either management capabilities or behavioral indicators, or whose weighted overall rating, falls below the average.

Performance Improvement Plan Item	Content of Performance Improvement Plan
One-on-One Counseling Sessions	After discussions between the evaluated employee and their immediate supervisor, work improvement methods and directions are formulated. A follow-up meeting is scheduled three months later to confirm effectiveness. During the three-month improvement period, specific improvement milestones should be established in sequence, and the employee's progress should be continuously monitored.
Educational Training	Depending on the evaluation results and areas needing improvement, the Human Resources Div. (HRD) will assist in arranging relevant educational training.

Through the performance appraisal mechanism, clear job objectives are established to develop employees' potential and personal qualities. This process also enhances communication and interaction between superiors and subordinates, seeking directions for improvement and advancement. It encourages outstanding performance and prompts adjustments for those needing improvement. The aim is to effectively assist employees in their career development, ensuring they are in roles that suit their abilities and contributing to the refinement of talent development. This fosters mutual growth for both employees and the company, creating an outstanding and continuously improving team.

6.3 Occupational Safety and Health

◆ Policy and Commitmen

Policy

STARLUX has established the "Occupational Health and Safety Management Manual" with safety as its cornerstone, adhering to a rigorous and meticulous attitude. All employees abide by occupational safety and health regulations, continuously improve safety and health, reduce hazard risks, prevent occupational diseases, and create a safe and healthy working environment to achieve the goal of zero occupational accidents.

Commitment

STARLUX promises to establish clear safety and health policy declarations and comply with occupational safety and health laws and regulations. Through providing employees with occupational safety and health education and health promotion measures, we are committed to creating a safe and healthy working environment. Furthermore, STARLUX promotes labor-management interaction and trust through two-way communication, continuously conducts hazard identification and risk assessment, corrects safety and health issues, and enhances the occupational safety and health management system and performance improvement.

◆ Action Plan

Positive Impact Management

STARLUX is committed to providing employees with a safe and healthy working environment, fulfilling its social responsibility as an employer in caring for its employees.

Negative Impact Management

STARLUX is committed to providing employees with a safe and healthy working environment and fulfilling its social responsibility as an employer in caring for its employees. The occurrence of occupational diseases, injuries, or work accidents not only affects employee health, attendance rates, and work efficiency but may also incur medical expenses and even litigation costs due to labor disputes, affecting STARLUX's reputation. STARLUX continuously improves operational processes and the working environment through the implementation of management systems, making every effort to prevent any form of occupational accident.

◆ Effectiveness Evaluation

Qualitative

1. Occupational Safety and Health Committee meetings are held quarterly.
2. Each year, a surveillance audit of the ISO 45001: 2018 Occupational Safety and Health Management System is conducted to maintain the certificate's validity.

Quantitative

For the 2025 goals, and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Goal

Short-, mid-, and long-term KPI goals

For the 2025 goals, and mid- and long-term goals, please refer to 1.4 Major Topic Identification and Analysis

◆ Complaint Mechanism

Responsible Units

Human Resources Div.
Employee Relations Team
(HRD)

Contact Information

1. Reporting channel for workplace misconduct: Hotline: 03-260-1800#7101 or #7103 / Email: shd@starlux-airlines.com
2. Human Resources Div.: Hotline: 02-2791-1000#6799
Email: wecare@starlux-airlines.com

Reporting Mechanism

- On-site personnel of the unit where an incident occurs should immediately implement emergency response measures.
- The unit where the incident occurred should notify HRD, and Occupational Safety and Health Div.(SHD).
- Personnel from HRD should gather relevant information about the event, investigate the causes of the incident, and complete related reports.
- The unit where the incident occurred should propose corrective measures.
- The unit should identify the direct, indirect, and root causes of the incident and conduct a risk assessment.
- HRD and SHD should confirm the effectiveness of the corrective and preventive measures, and whether the risk has been reduced to an acceptable level.

6.3.1 Occupational Safety and Health Policy and Management System

STARLUX is committed to creating a safe and healthy working environment for employees, values a health and safety workplace culture, and has, through the initiative of all staff, implemented an occupational safety and health management system. In 2024, STARLUX officially obtained certification for the "ISO 45001 Occupational Safety and Health Management System" and the "TOSHMS Taiwan Occupational Safety and Health Management System," covering workers (employees, contractors, etc.) at its Taiwan facilities: Neihu Headquarters in Taipei, STARLUX Flagship Store (Taipei), Taoyuan International Airport, FTZ Freight Logistics Office, Taichung Office, and the Flight Operations Center.

The successful attainment of dual-system certification not only underscores STARLUX' emphasis on employee occupational safety and health but also makes STARLUX the fastest airline in the country to achieve this certification.



Occupational Safety and Health Management System Coverage and Personnel (Employees) in 2024

(Unit: Number of employees)

Item	2024
Number of Employees Covered by Occupational Safety and Health Management System (a)	4,516
Number of Employees Covered by Internal Audit of Management System (b)	4,516
Number of Employees Covered by External Organization Audit or Certification of Management System (c)	4,516
Total Number of Employees (d)	5,047
Occupational Safety and Health Management System Coverage Rate (a/d)	89%
Internal Audit Coverage Rate (b/a)	89%
External Audit Coverage Rate (c/a)	89%

Note: The number of employees covered by external organization audit or certification of the management system does not include employees from overseas stations or foreign employees.

Occupational Safety and Health Committee

To implement and promote occupational health and safety plans, STARLUX has established an Occupational Safety and Health Committee, which convenes quarterly. Meetings are called by the Company's highest-ranking supervisor. Committee members include the heads of each unit, safety and health management personnel, medical and nursing staff, and labor representatives, with labor representatives accounting for at least one-third of the total membership.

During meetings, committee members discuss all occupational safety and health activities within the facilities and provide recommendations on each plan and its implementation results. If an incident involving personnel or equipment occurs, the unit supervisor must explain the situation and propose corrective measures to achieve the objectives of review and improvement and prevent recurrence.

In addition, internal employees may at any time provide occupational safety and health-related suggestions to safety and health personnel or labor representatives by telephone, email, or other means, for discussion during the committee meeting; relevant occupational safety and health laws and regulations are promulgated, and all employees can obtain safety and health information through electronic bulletin boards, on-site publications, and training.

Number of Meetings Held by the Occupational Safety and Health Committee in 2024

Committee Name	Management Representative	Employee Representative (including interns)	Non-Employee Worker Representative	Labor Representative Participation Rate (%)	Number of Meeting	Meeting Frequency
Occupational Safety and Health Committee	14	7	0	33%	4	1 Per Quarter

Communication Topics for the 2024 Occupational Health and Safety Committee Meeting

Issue	Summary	Follow-up Measures and Policy Actions
Health Management	<p>To effectively manage employee health, the Occupational Safety and Health Div. (SHD) has shortened the health check period for different age groups and high-risk populations to protect employees' health benefits.</p> <p>For employees working in special operations environments, provide specialized health checkups.</p>	<p>Currently, the implementation of health checks exceeds regulatory requirements. Employees under 30 years old are required to undergo health checks every five years, those aged 30 to 40 every four years, those aged 40 to 50 every three years, those aged 50 to 60 every two years, and those above 60 years old annually. For high-risk groups, health checks are conducted every two years.</p> <p>Specialized health checkups are performed once a year in accordance with regulations, and provide corresponding special operations health checkups based on the nature of the work (such as examinations for noise, dust, organic solvents and specified chemical substances).</p>
Labor Inspections	<p>In cooperation with the Taoyuan City Government Labor Inspection Office, periodic inspections are conducted on relevant safety and health issues, and improvements are made for non-compliant issues according to regulations.</p>	<p>Regular on-site inspections and internal audits are conducted to identify and mitigate potential hazards and reduce the occurrence of occupational accidents, thus ensuring the safety and health of employees.</p>
Working Environment Monitoring	<p>Monitor the actual working environment and assess workers' exposure status, and plan, sample, and measure chemical and physical factors.</p>	<p>Conduct the appropriate workplace environmental monitoring in accordance with regulatory requirements and at the specified frequency (number of times per six months).</p>
Maintain the ISO 45001 occupational safety and health management system.	<p>Ensure the occupational safety and health management system is properly implemented and continuously improve on the issues identified.</p>	<p>Regularly convene occupational safety and health management review meetings, and conduct management reviews on the effectiveness of system implementation.</p>

6.3.2 Hazard Identification and Risk Assessment Management

STARLUX's Occupational Safety & Health Div. (SHD) occupational safety office regularly assesses workplace hazards and operational risks. They identify potential dangers, evaluate their severity and likelihood, and determine risk levels. Based on these assessments, SHD implements appropriate controls, develops response strategies, and creates action plans. This systematic approach aims to continuously improve safety measures and minimize hazard risks in the work environment and operational processes.

Process for Occupational Hazard Identification and Risk Assessment



The Company, in accordance with the hazard risk classification principle, categorizes risks into unacceptable risks (high and critical risks) and acceptable risks (moderate and lower risks). For high and critical risks, the Company must apply appropriate control measures to reduce them to the level of moderate or below. For moderate and lower risks, mechanisms such as maintenance, supervision and further audits, and education and training must be employed to ensure the effectiveness and continuous optimization of protective facilities. In 2024, we completed 1,478 hazard identifications, and the results showed no unacceptable risks; all risks were within the acceptable category. However, unit evaluations indicated that certain risks still had room for optimization, and therefore 7 safety optimization and improvement plans were proposed to further enhance workplace safety and risk management effectiveness.

Safety Optimization and Improvement Management Plan

Goals	Management Plan	Description
Reduce the incidence rate of occupational accidents during commuting (lower than the 2023 commuting occupational accident rate)	Road Traffic Safety Education Plan	In 2024, we uploaded the "2024 Road Traffic Safety Promotion" materials to the eTDS platform for all employees to receive training, and the course has been concluded.
Optimize first aid in the Flight Operations Center	Optimize the emergency response route in the Flight Operations Center	In 2024, considering employees' usage needs, the AED on the second floor of the Flight Operations Center was relocated from the simulation area to a public area to optimize the emergency response route.
Reduce the hazards caused by grinding with the grinding machine.	Install a tongue plate and a work support bracket.	In accordance with the Safety Standard of Machinery, Equipment and Tools, the guards for bench and pedestal grinders shall be equipped with a tongue plate or other means so that the gap between the periphery of the grinding wheel at the necessary grinding section and the guard can be adjusted to less than 10 millimeters. The Equipment Maintenance Div.(EMD) has completed the installation in compliance with regulatory requirements.
In the event of chemical splashes to the eyes or skin, the substances need to be quickly removed to prevent further harm.	Install new emergency eyewash and shower equipment in the workplace.	According to the Regulations on Occupational Safety and Health Facilities, employers shall provide workers engaged in special operations, where their bodies or clothing may be at risk of contamination, with facilities for eye-washing, showering, mouth rinsing, changing clothes, and washing.
Prevent hazards caused by the use of 50% sulfuric acid.	Outsource maintenance for battery regeneration of electric small vehicles.	The battery ratio adjustment for the original electric small cart was performed by EMD personnel. Because the adjustment required the use of sulfuric acid, a specified hazardous chemical, subsequent maintenance has been outsourced to the original manufacturer, and the workplace no longer involves any use, handling, or storage of sulfuric acid.
Enhance the fundamental professional expertise of occupational safety and health management personnel to adapt to new trends in management systems.	Dispatch internal personnel to participate in the ISO 45001: 2018 lead auditor course.	Because colleagues in the Occupational Safety and Health Div. (SHD) are required to handle ISO 45001 internal and external audits, staff were dispatched to participate in the ISO 45001: 2018 lead auditor course to enhance their awareness. All attendees completed the training and obtained certificates in 2024.
Reduce the hazards caused by fugitive emissions.	Install local exhaust ducts on the ovens at the tire factory.	The ovens used at the tire factory were originally for baking wheel drums to remove residual moisture. In response to other potential operations (such as residual solvents and coating drying), exhaust ducting will be installed to prevent emissions from entering the work area and affecting employees' health.

Hazard Risk Classification Categories

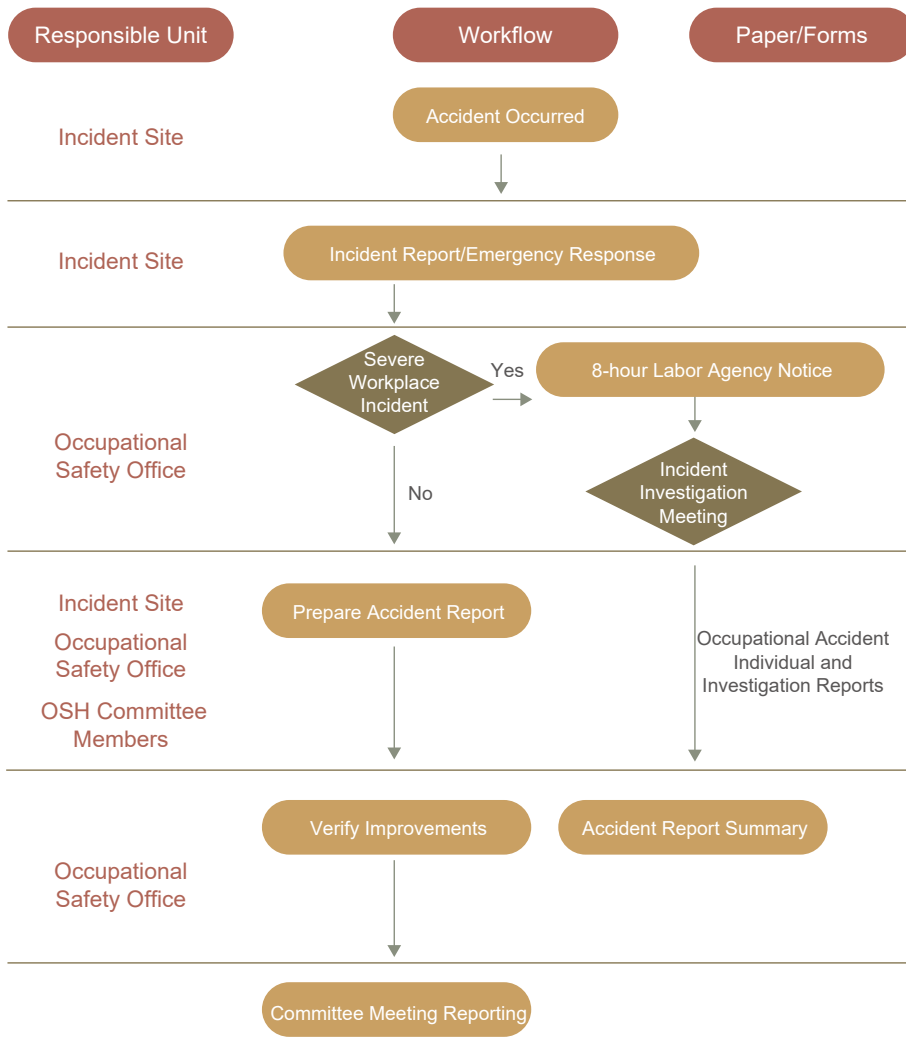
Classification Categories	Risk Control Plan
5 - Material Risk	Risk reduction measures must be implemented immediately, and operations should not begin or continue until the risk has been reduced.
4 - High Risk	Risk control measures must be implemented within a specified timeframe, and operations must not begin until the risk has been reduced. Significant resources may be required to lower the risk. If current operations pose a high risk, risk control measures should be implemented as soon as possible.
3 - Moderate Risk	Efforts must be made to reduce risk, for example: <ul style="list-style-type: none">Based on considerations such as cost or financial factors, risk reduction measures should be implemented gradually to steadily decrease the proportion of moderate risks.For moderate risks classified as major or very major in severity, the likelihood of occurrence should be further assessed as a basis for improving control measures.
2 - Low Risk	There is no need to implement risk reduction measures at this time, but the effectiveness of existing protective facilities must be ensured.
1 - Minor Risk	No risk reduction measures are required, but the effectiveness of existing protective facilities must be ensured.

6.3.3 Occupational Accident Investigation Procedure

STARLUX has implemented comprehensive safety procedures based on the Occupational Safety and Health Act and government guidelines. These include Accident Incident Reporting Control, Hazard Identification and Risk Assessment Management, and Contractor and Subcontractor Safety Management measures. These procedures cover all workplace activities, including routine and non-routine operations, and apply to all personnel under STARLUX's organizational control. In case of immediate danger, workplace supervisors must halt operations and evacuate workers. Employees can also stop work and evacuate if they identify hazards, without facing penalties. For occupational accidents, the incident unit must report to the Occupational Safety & Health Div., implement emergency measures, and notify labor inspection agencies within eight hours. A thorough investigation follows, involving interviews, equipment inspections, document reviews, and site reconstructions.

Corrective and preventive measures are then proposed and monitored by dedicated units to prevent recurrence. STARLUX ensures fair, transparent, and respectful investigations that protect workers' rights and interests, preventing intimidation, threats, or negative impacts on employment contracts. These comprehensive measures foster a safe work environment with effective responses to potential hazards or incidents.

Occupational Disaster Investigation Flowchart



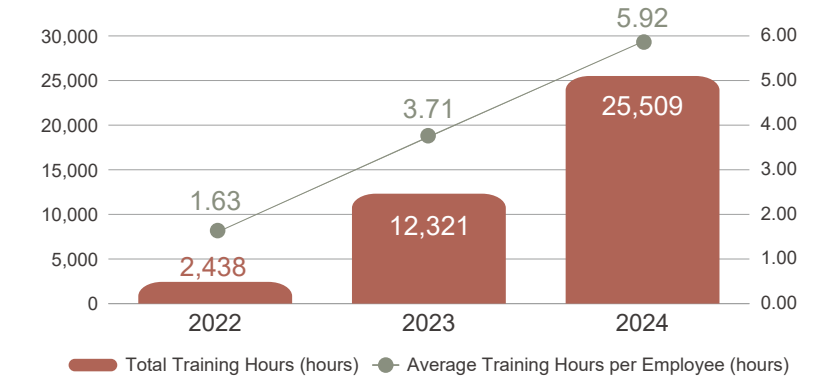
Contractor Management

STARLUX adheres to Contractor Safety and Health Management Regulations to ensure contractor safety. Contractors sign safety agreements and receive workplace hazard information. An appointed organization conducts on-site inspections of the environment and safety equipment during construction. STARLUX collaborates closely with contractors, regularly reviewing their safety procedures to ensure compliance with company standards. This approach effectively mitigates occupational safety risks and prevents related hazards. Notably, there were no contractor-related occupational accidents this year, demonstrating the effectiveness of STARLUX's safety management practices.

6.3.4 Occupational Safety and Health Education and Training

STARLUX provides comprehensive safety and health education to ensure all employees understand regulations and company protocols. Training covers various roles, including supervisors, management personnel, and committee members.

In 2024, the Company's occupational safety and health education and training had a total of 4,306 participants, totaling 25,509 training hours, with an average of 5.92 hours per person. Compared to 2022 and 2023, training hours and average training hours per person in 2024 increased significantly, mainly because, in 2024, refresher training was provided for occupational safety and health personnel, high-pressure gas supervisors, construction operations supervisors, hazardous operations supervisors, special operations personnel, and first aid personnel. The Company continues to strengthen safety awareness education for employees by assigning more professional trainers and extending training hours, aiming to enhance employees' ability to respond to safety risks, thereby effectively reducing accident rates and creating a safer and healthier working environment.



Occupational Safety Education and Training Overview for 2024

Course Category	Training Hour	Number of Trainee	Number of Session	Total Training Hours (Training Hours*)
Occupational Safety and Health Supervisor Education and Training	42	4	2	336
Occupational Safety and Health Personnel Education and Training (Refresher Training)	6	2	2	24
High-Pressure Gas / Construction Operations / Hazardous Operations Supervisors Education and Training / Hazardous Operations Supervisors Education and Training (Initial Training)	18	13	7	1,638
High-Pressure Gas / Construction Operations / Hazardous Operations Supervisors Education and Training (Refresher Training)	6	1	1	6
Hazardous Machinery or Equipment Education and Training (Refresher Training)	3	7	5	105
Special Operations Personnel Education and Training (Aerial Work Platform Initial Training)	16	67	15	16,080
Special Operations Personnel Education and Training (Small Boiler and Forklift Initial Training)	18	8	7	1,008
Special Operations Personnel Education and Training (Refresher Training)	3	9	7	189
Labor Health Service Personnel Education and Training	—	—	—	—
First Aid Personnel Education and Training (Initial Training)	16	30	4	1,920
First Aid Personnel Education and Training (Refresher Training)	3	19	1	57
General Safety and Health Education and Training	1	4,146	1	4,146
Total	132	4,306	52	25,509

Note 1 : Special Operation Personnel Training includes providing training for forklift operators as well as training for personnel operating aerial work platforms.

Note 2 : In 2024, refresher training was provided for occupational safety and health personnel, high-pressure gas, construction operations, and hazardous operations supervisors, special operations personnel, and first aid personnel, resulting in an increase in training hours.

6.3.5 Occupational Health Services and Promotion Activities

STARLUX Airlines, based on the Occupational Safety and Health Act and the PDCA cycle management framework, has established six major labor health protection programs to enhance employees' sense of recognition and cohesion, thereby creating a competitive advantage.

Projects	Service Recipients	Management Practices	Performance
Human Factor Hazard Prevention Plan	All employees of the company.	SOP-SHD-19-006 Prevention Management Measures for Human Factors Hazards	In 2024, a total of 19 individuals with musculoskeletal symptoms rated at 3 or above on the "Musculoskeletal Symptom Survey" were provided with health education and case management during the annual physical examination.
Maternal Health Protection Plan	Female colleagues in their reproductive age with physiological cycles and fertility.	SOP-SHD-19-009 Maternal Health Protection Management Measures	In 2024, there were a total of 27 individuals under protection who, after interviews by occupational health service physicians, were all assessed as Level 1 management, deemed fit for their original work, provided with personal health guidance, and whose interview results and related precautions were communicated to their unit supervisors.
Abnormal Workload-induced Disease Prevention Plan	Colleagues at risk of overwork and stress due to shift work, night shifts, and long hours.	SOP-SHD-19-008 Prevention Management Measures for Preventing Diseases Caused by Abnormal Workloads	In 2024, an overwork survey was conducted alongside the health checkups to form a comprehensive assessment to identify high-risk groups for cerebrocardiovascular diseases. The assessment identified 3 individuals at high risk, 251 at moderate risk, and 362 at low risk. Health management was conducted according to each risk classification.
Prevention Plan for Job-related Illegitimate Acts	All employees of the company.	SOP-SHD-19-007 Prevention Management Measures for Preventing Illegal Acts during Duty Execution	In July 2024, an investigation was initiated, and 24 primary units completed the investigation. There were no significant incidents of illegal acts reported in the investigation results for the year 2024.
Heat Hazard Prevention Plan	Colleagues exposed to high outdoor temperatures during their duties.	SOP-SHD-21-003 Prevention Management Measures for Outdoor Work Heat Hazards	On April 22, 2024, the "High Temperature Outdoor Operations Hazard Prevention Measures Checklist" was distributed to outdoor employees in the Maintenance Div.(EMD), Ground Handling Div. (GHD), and other relevant units. The checklist results met all assessment items. On May 13, 2024, heat hazard prevention education and training were conducted, with a total of 1,282 employees completing the training.
Regulations Governing the Safety and Health Management of Middle-aged and Elderly Workers	Applicable to employees aged 45 and above	SOP-EHD-25-005 Regulations Governing the Safety and Health Management of Middle-aged and Elderly Workers	In 2024, a questionnaire survey was conducted alongside the health examinations for 41 cases. After interviews with physicians, all were assessed as healthy with no abnormalities and fit for their original work, and were provided with personal health guidance.

Health Promotion Services and Programs

STARLUX continues to promote various health services and promotion programs for all employees, ensuring their physical, mental, and spiritual well-being, thereby enhancing employee identification and cohesion with the Company.

Initiative	Explanation	Addressing Specific Health Risk	Performance/Results in 2024
On-site Health Consultation Service	In accordance with Article 3 of the Regulations on Labor Health Protection, on-site physicians are stationed monthly to provide consultation services, conduct follow-up management for individuals with abnormal health examination results, and offer health guidance.	New employees and those with annual health examination reports are classified by nurses. If they are classified as level three or above, on-site doctors are arranged for follow-up management and health guidance.	In 2024, a total of 350 employees in the medium- to high-risk categories were scheduled for one-on-one on-site health consultation services.
Health Promotion Activities	Conduct health promotion activities in accordance with Article 9 of the Regulations of the Labor Health Protection.	To enhance employees' understanding of health knowledge, an occupational medicine specialist provides explanations to help high-risk groups adopt early intervention and preventive measures.	In 2024, an analysis of health checkup report data showed that the five major abnormal items were all concentrated in "three highs"(hyperlipidemia, hypertension, and hyperglycemia).
Employee Physical Examination	As stipulated in Article 17 of the Regulations on Labor Health Protection, employers are required to conduct regular general health examinations for employees in accordance with the regulations.	Prevent diseases, monitor physical health conditions, detect early, and treat early.	In 2024, a total of 662 employees participated in the annual health checkup, with items and frequency exceeding regulatory requirements.
Employee Pressure Management and Care	In accordance with the "Guidelines for the Prevention of Abnormal Workload-Induced Diseases"(Second Edition) issued by the Ministry of Labor's Occupational Safety and Health Administration, employees were instructed to complete the "Employee Overload Scale."	Based on the scale results and consolidated health checkup data, assess and identify high-risk groups.	In 2024, the health checkup covered both flight and ground staff, with a total of 616 employees completing the overload analysis. Based on the comprehensive assessment, 3 individuals were identified as high risk, 251 as moderate risk, and 362 as low risk. For those at moderate risk, the Employee Health Div. (EHD)Medical Office proactively provided disease prevention and health education information on lifestyle habits and stress management for employees' reference, while high-risk individuals were scheduled for health consultations with a physician, who provided health guidance after evaluating each case's shift conditions, work nature, and health checkup results. After reassessment, the health conditions of the three high-risk employees improved due to adjustments in working conditions and other factors, and their risk levels have all been reduced.
Friendly and Healthy Workplace	According to Article 6 of the Occupational Safety and Health Act, employers shall properly plan and adopt necessary safety and health measures.	Enhance employees' health awareness and maternal health protection.	<ul style="list-style-type: none"> Blood pressure monitors are installed in each office to enable employees to measure their blood pressure at any time. To support the needs of employees of childbearing age, a comfortable and well-equipped breastfeeding room has been established, furnished with a dedicated refrigerator, sofa, and other amenities, with access control in place to ensure privacy and security, and maintained by designated personnel.

STARLUX conducts annual health checks for all employees, including food service staff, in compliance with the Ministry of Labor's Health Protection Rules. These regular examinations aim to detect potential health issues early, allowing for timely intervention and appropriate measures. This proactive approach not only ensures the well-being of employees but also mitigates potential risks to customers, thereby maintaining high standards of health and safety throughout the company's operations.

Health Check Execution in the Past 2 Years

Unit: NTD Thousand

Annual	2022		2023		2024	
Employee Type	General Staff	Catering Staff	General Staff	Catering Staff	General Staff	Catering Staff
Budget Amount	1,125	10	584	10	1,235	10
Actual Amount Spent	209	5	555	10	1,026	34
Number of Executions	135	7	358	16	662	52
Amount Spent per Person	1.55	0.65	1.55	0.65	1.55	0.65

Note 1 : According to Article 21 of the Labor Health Protection Regulations, employers of enterprises engaged in catering services are required to conduct regular checks for infectious diseases such as tuberculosis, hepatitis, typhoid carriers, sexually transmitted diseases, and skin diseases on their employees at the time of employment and annually.

Note 2 : "General Staff" refers to employees who are not engaged in catering services, while "Catering Staff" refers to employees engaged in catering services.

Note 3 : In line with the requirements for implementing the HACCP food safety management system in the employee cafeteria, all personnel who come into contact with food (including serving food and packing lunch boxes) and members of the HACCP control team are required by law to undergo an annual health examination for food industry workers. Therefore, starting in 2025, all members of the General Affairs Div. (GAD), General Affairs Dep. , Catering & Cleaning Service Sec. will be included in the catering personnel health examinations.

Note 4 : According to STARLUX' employee health checkup regulations, the frequency of the health checkup is arranged based on employees' age and health status: once every year for those aged 60 and above; once every 2 years for those aged 50 to 59; once every 3 years for those aged 40 to 49; once every 4 years for those aged 30 to 39; and once every 5 years for those under 30. For those with major abnormalities, checkups are conducted once every two years as assessed by on-site service physicians.

6.3.6 Occupational Injury and Occupational Disease

To ensure the effectiveness of occupational safety and health management measures, STARLUX uses occupational injury and occupational disease statistics as indicators to measure occupational safety and health management performance, trace root causes of problems, and continuously optimize management policies. In 2024, the Company recorded two major occupational accidents, namely a fall from heights incident and an injury caused by a toppled signboard. In the fall incident, a maintenance worker from the Maintenance Div. (EMD) fell due to the improper installation of guardrails on the ladder platform. The Company has since completed the installation and strengthened personnel training, stipulating that only 180 ladder platforms may be used in the A330neo/A350-900 electronic compartment to enhance operational safety. In the toppled signboard injury incident, an employee was injured when a push-type signboard with insufficient base stability fell and struck their left instep. The Company has completely discontinued the use of such signboards and replaced them with more stable triangular pillars and fixed signage, while also adjusting storage locations to reduce the risk of collapse.

In addition, in 2024 the Company incurred monetary penalties for three incidents in violation of the Occupational Safety and Health Act, with total fines amounting to NTD 180,000. The violations included: Failure to complete the declaration of priority controlled chemicals, failure to report a major occupational accident in accordance with regulations (the aforementioned toppled signboard incident), and non-compliance with the Regulations on Occupational Safety and Health Facilities regarding the installation of guardrails (the aforementioned fall from height incident). The Company has implemented specific improvement measures, including strengthening chemical registration, occupational accident reporting mechanisms, and facility improvements and training, and plans to add 5 more 180 ladder platforms to enhance operational safety.

STARLUX regularly communicates occupational accident information and reminds employees to stay alert in the workplace to strengthen safety awareness, requires the prompt reporting of potential risks, and provides education and training as well as awareness programs related to occupational accident incidents. If an occupational accident is caused by hardware equipment issues, immediate review and adjustments will be made; if it is due to improper individual operation, internal training and safety awareness promotion will be strengthened to prevent similar incidents from occurring again. In the future, the Company will continue to improve the occupational injury and disease management mechanism, regularly review and dynamically optimize related measures to reduce occupational safety risks and steadily move toward the goal of zero occupational accidents.

Occupational injury and disease data for the fiscal years 2022, 2023 and 2024

Year	Total Experienced Work Hour ^(Note 1)	Number of Lost Day ^(Note 2)	Recordable Occupational Injurie		Serious Occupational Injury		Number of Occupational Disease	Number of Work-Related Death ^(Note 5)
			Quantity	Ratio ^(Note 3)	Quantity	Ratio ^(Note 4)		
2022	3,024,007	3	2	0.66	0	0	0	0
2023	5,745,858	134	14	2.44	1	0.17	0	0
2024	7,785,284	495	18	2.31	2	0.26	0	0

Note 1 : Calculation method for the actual working hours experienced by all employees excluding the employer (including both employees and non-employee workers): Multiply the total number of working days per year by the number of working hours per day.

Note 2 : Lost Days: The number of days the injured person is temporarily unable to return to work. The total number of lost days does not include the day of injury or the day of return to work. However, it should include the days in between (including Sundays, holidays, or days when the business unit is closed) and any full days unable to work after returning to work due to the disaster.

Note 3 : Recordable Occupational Injury Ratio = [(Number of Recordable Occupational Injuries + Number of Deaths Due to Occupational Injuries) x 10^6] / Total Experienced Work Hours.

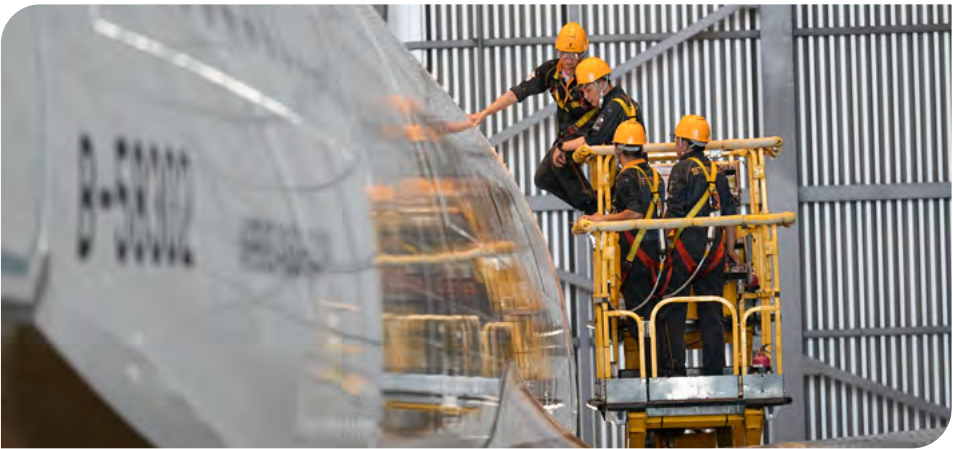
Note 4 : Serious Occupational Injury Ratio = [(Number of Serious Occupational Injuries (excluding deaths) x 10^6] / Total Experienced Work Hours.

Note 5 : Includes the number of deaths due to occupational injuries and occupational diseases.

Note 6 : Incidents related to commuting accidents are not included in this table as they are not hazards caused by work-related activities or operations.

Note 7 : The Company complies with relevant legal requirements by providing occupational accident insurance benefits for injuries and illnesses.

In the daily operations of the aviation industry, maintenance, refueling, electrical equipment operation, and other special operations, if not properly managed, may pose fire risks. To ensure flight and ground operations safety, we have established a strict ignition source control mechanism and continuously promote awareness and improve operational standards to reduce potential risks. In 2024, the Company did not experience any fire incidents, demonstrating our strict implementation of safety management and the effectiveness of risk prevention measures.





7 Public Responsibility and Social Engagement

7.1 Industry-Academia Collaboration

7.2 Community Welfare

7.3 Taiwan Brand International Promotion

7.1 Industry-Academia Collaboration

Deepening Campus Cooperation

STARLUX offers internship programs that provide students with immersive workplace experiences, helping them understand real-world operations and explore career paths. These programs also serve as a talent pipeline to meet business needs and support future growth.

The Company regularly holds campus seminars to introduce students to the aviation industry and foster interaction with industry experts. Topics include industry trends, innovation, career planning, and company culture. These events enrich student learning and strengthen ties between STARLUX and academic institutions.

Future Planning

Event Topic	Activity Name	Expected Event Content / Investment / Output / Benefits
Deepen Campus Partnership	Internship Cooperation Program / Internship-to-Employment Program	The content of the Internship Cooperation Program and Internship-to-Employment Cooperation Program will follow the 2024 implementation model. It has been confirmed that National Formosa University and Wenzao Ursuline University of Languages will be added, and the number of interns is expected to exceed 30.
	Campus Seminar	The planning and implementation of campus seminars will follow the 2024 model, continuously strengthening connections with units related to aviation.

National Kaohsiung University of Hospitality and Tourism Campus Seminar



Chaoyang University of Technology Campus Seminar



STARLUX Camp



Activity Name	Activity Description	Resource Allocation			Output and Achievements		
		Timeframes	Human Resources Allocation	Investment Amount	Event Output	Event Benefits	Event Feedback
National Kaohsiung University of Hospitality and Tourism Internship Cooperation Program	Through this internship collaboration, we aim to implement corporate social responsibility and talent development programs, shaping students' future competitiveness in the workplace.	June 2023 to June 2024 (Total of 13 months)	3 HR Personnel	832,000	2 participating students / 3 STARLUX personnel	1. Cultivate future talent and build a pool of outstanding personnel in advance to ensure the Company has high-quality team members in the future. 2. Through collaboration with academia, businesses can establish closer ties with academic research, gain new knowledge and innovative thinking, and enhance the company's innovation capabilities and competitiveness. 3. Providing internship programs also helps enhance the company's brand image, demonstrating its commitment to social responsibility and attracting more outstanding talent to join the company.	Both teachers and students gave positive feedback on this activity. Through the internship program, not only is the gap between industry and academia narrowed, but interns also benefit positively in terms of professional skills, interpersonal relationships, occupational competence, and future career planning. For the Company, the internship program serves not only as a channel for talent development and recruitment but, according to unit supervisors, also helps reduce training costs, brings fresh perspectives for business innovation, and promotes team diversity and inclusiveness.
National Kaohsiung University of Science and Technology Internship-to-Employment Cooperation Program		July 2024 to July 2025 (Total of 13 months)	2 interviewees / 1 staff member	455,000	1 participating students / 3 ARLUX personnel		
Ming Chuan University Internship-to-Employment Cooperation Program		March 2024 to June 2024 (Total of 4 months)	3 HR Personnel	1,260,000	9 participating students / 3 ARLUX personnel		
Chang Jung Christian University Internship-to-Employment Cooperation Program		July 2024 to June 2025 (Total of 12 months)	3 HR Personnel	900,000	2 participating students / 3 ARLUX personnel		
Chaoyang University of Technology Internship-to-Employment Cooperation Program		July 2024 to May 2025 (Total of 11 months)	3 HR Personnel	2,464,000	7 participating students / 8 ARLUX personnel		
Hsing Wu University Internship Collaboration Project	Visit campuses to deliver seminars covering topics such as operational strategies, business philosophy, organizational culture and behavior, career development, and job introductions, thereby bridging the gap between the Company and students.	July 2023 to June 2024 (Total of 12 months)	3 HR Personnel	864,000	2 participating students / 3 ARLUX personnel		The university indicated that through campus seminars, teachers and students are able to interact directly with industry professionals, gaining a better understanding of the challenges and opportunities in real work, which further stimulates future career development and enhances students' workplace readiness. At the same time, it also provides the school with practical resources that help enrich course content.
Vanung University Internship Collaboration Project		July 2023 to June 2024 (Total of 12 months)	3 HR Personnel	480,000	1 participating students / 3 ARLUX personnel		
National Kaohsiung University of Hospitality and Tourism Campus Seminar (Department of Airline and Transport Service Management)	Visit campuses to deliver seminars covering topics such as operational strategies, business philosophy, organizational culture and behavior, career development, and job introductions, thereby bridging the gap between the Company and students.	May 2024	3 HR Personnel	8,300 (Transportation fee)	70 participating students / 3 ARLUX personnel	(1) The seminar provides students with opportunities to interact with industry experts, helping them build career plans and professional networks. (2) It helps the Company recruit outstanding talent, enhances the Company's visibility and image, and promotes partnerships with universities, laying a foundation for future talent cultivation and technological development.	
Chaoyang University of Technology Campus Seminar (Department of Air Transport Management)		May 2024 and December 2024	2 HR personnel and 2 airport staff	4,960 (Transportation fee)	50 participating students / 4 ARLUX personnel		

Note: The investment amount is the cost of student salaries (New Taiwan Dollars per Yuan), calculated as (monthly salary * number of internship months) * number of interns.

7.2 Community Welfare

The Estée Lauder Companies' Breast Cancer Campaign

STARLUX and Estée Lauder Group jointly support the annual October Pink Ribbon Breast Cancer Awareness Campaign, using innovative technology and community public welfare initiatives to expand the impact of breast cancer prevention and awareness. In 2024, STARLUX invested manpower and funds valued at over one million NTD in CGI animation technology to attach the symbolic pink ribbon for breast cancer awareness to the fuselage of an A350-900 aircraft, creating a striking visual effect of the aircraft soaring through the sky wrapped in a giant pink ribbon. This pink power was shared online to raise public awareness of breast cancer prevention. In addition, STARLUX cabin crew and airport ground staff will wear pink ribbons during Breast Cancer Awareness Month to encourage the public to participate and work together to promote health awareness.

Since Mrs. Evelyn H. Lauder launched the Pink Ribbon Campaign in 1992, the Estée Lauder Group has dedicated more than 30 consecutive years to promoting breast cancer prevention and, through Breast Cancer Awareness Month each October, connects businesses, communities, and public figures to participate together. STARLUX has supported the Estée Lauder Pink Ribbon Breast Cancer Awareness Campaign for 2 consecutive years and is honored to participate in this international charitable initiative. To break through traditional promotion methods, a CGI animation video was launched for the first time in 2024, aiming to capture attention with eye-catching visuals and raise greater awareness of the importance of breast cancer prevention. The video has accumulated nearly one million views and received nearly 50 comments, demonstrating strong engagement and positive feedback. Through sharing online to boost promotion, STARLUX will continue to participate in various public welfare activities in the future.



STARLUX Airlines x Marie Claire Pink Run

In 2024, STARLUX actively supported the Marie Claire Breast Cancer Awareness Run and was honored to be one of the event's sponsors. To raise public awareness and understanding of breast cancer prevention, STARLUX not only sponsored airline ticket giveaways during the event but also set up various promotional materials at the venue. Approximately 2,000 people participated, helping to expand the reach of prevention messages. Through this collaboration with Marie Claire, more people were made aware of the importance of breast cancer prevention.

PinkRun10週年特別企劃

粉紅護照

任務跑友集點抽萬元大獎!

跑友憑粉紅護照集點卡於指定攤位完成品牌體驗活動後即可累點，集滿點數現場可領取限量好禮(四擇一)，還有機會抽中星宇航空「台北-札幌單人來回機票」等萬元大獎。



STARLUX Airlines x "BIG"

STARLUX is honored to sponsor airline tickets for the "BIG" North America Touring Film Festival, supporting Director Wei Te-Sheng and his team in bringing this film, filled with love and hope, to audiences around the world and touching more hearts. "BIG" is a Taiwanese children's film centered on children with cancer, telling the story of six families from different backgrounds who move from conflict to mutual support as they face life's challenges together. This tour had a tight schedule, with the team traveling daily between different cities and overcoming the challenges of long flights and time differences, all to deliver the film's message of the power of life. During the journey, the warm reception from Taiwanese associations abroad allowed the team to feel the warmth of the overseas community and demonstrated the global Chinese community's support for Taiwanese culture and public welfare.

STARLUX has long been committed to children's welfare and cultural public welfare and is honored to help promote this cultural exchange journey. We hope that through images and stories, the world will see the warmth and strength of Taiwan and bring hope to more children in need of care. In the future, STARLUX will continue to support the development of film and television culture, allowing the influence of public welfare to reach even farther.



STARLUX Airlines x TAIPEI 101 50/50 "Dream High"Exhibition

To support the development of entry-level baseball and help the education of children in rural areas, STARLUX joined hands with TAIPEI 101 and 10 patriotic companies to launch the "You Donate, We Light Up"campaign, aiming to bring Taiwan's baseball culture to the international stage. In this event, STARLUX demonstrated creativity by helping design the exhibition elevator decorations, using baseball-themed elements so that visitors heading to the exhibition could feel a strong baseball atmosphere while riding the elevator. In addition, STARLUX also launched limited edition commemorative boarding passes and discount codes, which were used a total of 22 times. Through this event, STARLUX hopes to share its passion for baseball and support for rural education, while raising awareness of entry-level baseball development and joining hands to help children's dreams take flight.



STARLUX Airlines x Make-A-Wish Taiwan

STARLUX has long been committed to public welfare and actively participates in various charitable activities, taking social contribution as its mission. In 2025, STARLUX plans to launch its first collaboration with Make-A-Wish Taiwan to help grant wishes for children with critical illnesses. Make-A-Wish Taiwan focuses on granting wishes for children with critical illnesses, aiming to bring hope, strength, and joy by fulfilling their dreams and helping them maintain a positive mindset while facing treatment challenges.

In this collaboration, STARLUX will promote Make-A-Wish Taiwan's Make-A-Wish Month campaign through its in-flight magazine and specially arrange a "Dream Fulfillment Flight,"providing over 60 tickets to take children with critical illnesses, their families, and medical personnel to Hong Kong to fulfill their wish of visiting a theme park. This collaboration not only provides children with critical illnesses with psychological support and encouragement during their challenging treatment journeys but also raises public awareness and participation in charitable causes, further demonstrating STARLUX' commitment to its social responsibility as a corporate citizen.



7.3 Taiwan Brand International Promotion

7.3.1 Local Cultural Development

Baishatun Co-Branded Cultural Promotion

The STARLUX Shop will launch co-branded merchandise during the 2025 Baishatun Mazu Pilgrimage to promote Taiwan's unique religious cultural event, with over 1,000 sets sold within the first 3 days of sales. The Company has invested resources in developing related products and will donate all merchandise proceeds to the temple to support the sustainable development of the pilgrimage event. In addition, the STARLUX Shop will produce free goodwill gifts to distribute on-site during the pilgrimage and introduce related cultural information through in-flight entertainment to enhance international travelers' understanding of this significant cultural event. This initiative not only deepens the Company's support for local culture but also promotes the international visibility of Taiwan's religious culture, further driving the development of cultural tourism and demonstrating the Company's active contribution to social responsibility and cultural sustainability.



Join Hands with Hundreds of Taichung Stores to Promote Local Tourism

STARLUX upholds the concept of sustainable tourism and promotes the sustainable development of the tourism industry through route expansion and local partnerships. Starting March 31, 2024, the Company added three new international routes — "Taichung–Macau", "Taichung–Da Nang", Vietnam, and "Taichung–Takamatsu, Japan" — strengthening Taichung's role as a transportation hub for international exchange. To deepen local connections, STARLUX has joined hands with the Taichung City Government Tourism and Travel Bureau and more than 100 local stores to offer exclusive discounts for travelers, covering diverse areas such as dining, accommodation, and cultural experiences, to encourage in-depth travel and local spending.

This collaboration not only enhances international travelers' awareness of Taichung but also drives local economic development, creates market opportunities for small and medium-sized enterprises, and strengthens the connection between local culture and international tourism. At the same time, by promoting travel experiences with environmental and cultural characteristics, travelers' awareness of sustainable tourism is enhanced. STARLUX continues to focus on the sustainable development of the tourism industry and actively collaborates with local governments and related organizations to jointly create a tourism model that balances economic, cultural, and environmental considerations, promoting regional development and the sustainable growth of the international tourism market.



7.3.2 International Sports Events

Sponsor the Tsai Brothers in Their Challenge on the World Stage

In 2024, STARLUX continued to sponsor international airfare for Taiwanese tennis players Andrew and Louis Tsai, two young athletes competing on the global stage. They are the sons of former Taiwanese tennis champion Tsai Chia-Yen and have performed outstandingly in Taiwan's tennis scene, being regarded as highly promising talents.

Through airfare sponsorship, STARLUX supports the growth and development of Taiwanese tennis players. To express their gratitude, the Tsai Brothers have sewn the STARLUX brand logo on the left chest of their jerseys and cooperate with STARLUX' corporate image advertising shoots or interview requests. This sponsorship will help STARLUX promote its brand among different audiences, allowing more people who love tennis and follow the development of young Taiwanese tennis players to see STARLUX' commitment and support for the advancement of national sports.

Support Taiwanese Golf Players and Tournament Development

In 2024, STARLUX actively supported Taiwanese golfer Kevin Yu by providing airfare for six international tournaments, helping him showcase the strength and dreams of Taiwanese athletes on the global stage. STARLUX displays its brand logo on Kevin Yu's golf bag, further increasing brand exposure and strengthening the emotional connection with Taiwanese athletes.

In addition, STARLUX partnered with Lion Travel to host multiple international golf tours, holding tournaments in 2024 at STARLUX destinations including Hakodate, Kumamoto, Takamatsu, and Phú Quốc, with nearly 200 golfers participating in total. This initiative actively promotes public participation in golf and advances the development of international sports events. These tournaments attracted participants from various regions and were well received by a wide range of amateur golf enthusiasts, effectively enhancing the brand's international image and influence.



2024 GARMIN Run Asia Series

STARLUX served as the official airline partner of the 2024 GARMIN RUN Asia Series, joining runners on their journey toward their dreams. Starting in Taipei, this event embraced the theme "From Zero to Hero," with STARLUX providing a comfortable travel experience as an energy base before the race, helping participants fly to Indonesia, Singapore, Thailand, Vietnam, Malaysia, Hong Kong, the Philippines, and Japan to take on running challenges across different countries. STARLUX provided 85 sponsored tickets for athletes and celebrities participating from various countries and set up raffle prizes covering all GARMIN Run destinations to boost event engagement, encouraging more people to join this grand event and demonstrating STARLUX' support for international sports competitions.



STARLUX Airlines x Dodgers: STARLUX Day

STARLUX actively supports sports events and announced at the beginning of the year a three-year renewal of its partnership with MLB's Los Angeles Dodgers. In 2024, STARLUX held its first-ever "STARLUX Day" at Dodger Stadium. This event was not only the first "Freeway Series" regular season game of the 2024 baseball season but also symbolized STARLUX' long-term commitment to the North American market and sports marketing.

As a highlight of the event, STARLUX specially invited Taiwanese baseball star Kuo Hong-Chih, a former Dodgers player, to throw the ceremonial first pitch. Kuo Hong-Chih is not only the first Taiwanese player to hit a home run in the MLB but also the only Taiwanese player to have been selected for the MLB All-Star Game to date. His appearance not only delighted longtime fans at the venue but also demonstrated STARLUX' dedication to promoting Taiwanese baseball culture. Kuo Hong-Chih expressed that being able to stand on the pitcher's mound again and share this moment with baseball fans around the world was deeply meaningful to him. He also thanked STARLUX for providing this opportunity to let more people see Taiwanese baseball culture on the international stage.

As the official airline partner of the Dodgers, STARLUX continues to deepen its collaboration with professional sports, allowing fans to experience the brand's spirit through "STARLUX Day" and showcasing the influence of Taiwanese sports culture internationally by inviting such an iconic Taiwanese baseball figure. On the day of the event, fans enthusiastically participated in a variety of carefully planned interactive activities, such as airline ticket raffles, a drone light show, tastings of the special non-alcoholic in-flight cocktail "Sci-Fi Galaxy" created by cabin crew, and a lucky spin game, further bringing the brand closer to sports fans. STARLUX also drew two lucky fans from the crowd, awarding each a pair of round-trip tickets in Business Class and Premium Economy Class from North America to Asia, inviting North American fans to experience STARLUX' premium service firsthand.



STARLUX Airlines x Chinese Taipei Team: Winning the WBSC Premier12 Championship

STARLUX has long been committed to supporting the development of Taiwanese sports and actively participates in international events, paying tribute to the Chinese Taipei Team for its outstanding performance in the 2024 WBSC Premier12 Baseball Tournament. As a token of appreciation for the hard work of the players and coaching staff, STARLUX specially provided each of the 28 Chinese Taipei Team players and 10 coaching staff members and their families with one round-trip Business Class ticket valid for any destination, allowing the team to relax and enjoy international travel after the season ends, and to recharge for future tournaments with a stronger foundation.

In addition, STARLUX also offered a special promotion, allowing fans to enter a discount code when shopping at the STARLUX Shop to enjoy product discounts. STARLUX will continue to strengthen its collaboration with sports events and actively promote the internationalization of Taiwanese sports.





Appendix

Appendix I: GRI Standards Index Table
Appendix I: GRI Standards Index Table

Appendix III, TCFD Index Table
Appendix IV: Third-Party Verification Statement

Appendix I: GRI Standards Index Table

Statement of use	STARLUX Airlines has reported in accordance with the GRI Standards for the period [reporting period start and end dates].
GRI 1 used	GRI 1 : Foundation 2021
Applicable GRI Sector Standard(Standards	None

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 2: General Disclosures 2021			
GRI 2: General Disclosures 2021	2-1 Organizational details	8	1.1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	5	About This Report
	2-3 Reporting period, frequency and contact point	5	About This Report
GRI 2: General Disclosures 2021	2-4 Restatements of information	5	<p>About This Report</p> <p>1.1.2 The 2023 financial cost interest expense data for operating and financial status was incorrect and has been corrected from NTD 256,535 thousand to NTD 256,536 thousand.</p> <p>2.2.2 The calculation logic for the table on the proportion of integrity management-related education and training was adjusted in 2024 to recognize and count the total number of employees who participated in integrity management, anti-corruption, or anti-trust law courses cumulatively during the year.</p> <p>3.2.3 In 2024, the Company used the figures announced by the CAA as the basis, and therefore adjusted the on-time performance data for 2022 and 2023 accordingly.</p> <p>3.3.2 Beginning in 2024, the nature of suppliers was redefined and the classification method was adjusted, resulting in slight inconsistencies with the content presented in the 2023 annual report. In response to this reclassification, the total procurement amounts for 2022 and 2023 were also adjusted accordingly and the data was recompiled.</p> <p>5.1.2 The total calorific value of total aircraft energy consumption for 2022 was calculated incorrectly and has been adjusted and updated.</p> <p>5.2.2 The calculation formula for the 2023 generation of general waste (non-recyclable) contained a summation error and has been adjusted and updated.</p> <p>5.2.2 In 2023, part of the general waste was reclassified as general industrial waste after reassessment and has been adjusted and updated.</p> <p>5.2.2 In 2023, part of the general waste was reclassified as general industrial waste after reassessment and has been adjusted and updated.</p> <p>5.2.2 Onboard waste has been newly included in the statistics for 2022 and 2023 and has been adjusted and updated.</p> <p>5.2.5 In 2023, the original data for water intake at the Flight Operations Center was incorrect, resulting in inaccurate water usage data, which has now been adjusted and updated.</p> <p>6.1.2 In 2024, STARLUX classified foreign flight crew and Japanese cabin crew as fixed-term contract employees and, based on this principle, updated the figures for 2022 and 2023 accordingly.</p>

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 2: General Disclosures 2021)	2-5 External assurance	5	About This Report
	2-6 Activities, value chain and other business relationships	67	3.3.1 STARLUX AirlinesSTARLUX Value Chain
	2-7 Employees	119-122	6.1.2 Workforce Structure and Diversity in the Workplace
	2-8 Workers who are not employees	121	6.1.2 Workforce Structure and Diversity in the Workplace
	2-9 Governance structure and composition	32	2.1.1 Company Structure and Composition of the Board of Directors
	2-10 Nomination and selection of the highest governance body	34	2.1.2 Board of Directors Member Nomination and Selection
	2-11 Chair of the highest governance body	34	2.1.2 Board of Directors Member Nomination and Selection
	2-12-Role of the highest governance body in overseeing the management of impacts	18-21	1.2 ESG Governance Structure
	2-13 Delegation of responsibility for managing impacts	18	1.2 ESG Governance Structure
	2-14 Role of the highest governance body in sustainability reporting	24	1.4 Identification and Analysis pof Major Themes
	2-15 Conflicts of interest	34	2.1.2 Board of Directors Member Nomination and Selection
	2-16 Communication of critical concerns	19-20 21-23	1.2 ESG Governance Structure 1.3 Identification and Analysis pof Major Themes
	2-17 Collective knowledge of the highest governance body	32-34	2.1.1 Company Structure and Composition of the Board of Directors
	2-18 Evaluation of the performance of the highest governance body	35	2.1.4 Performance Evaluation
	2-19 Remuneration policies	35	2.1.5 The Remuneration Policy
	2-20 Process to determine remuneration	35	2.1.5 The Remuneration Policy

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	123	6.1.3 Enhanced Compensation System
	2-22-Statement on sustainable development strategy	4	Message from the Management
	2-23 Policy commitments	37-38 118	2.2.1 Ethical Corporate Management Policy 6.1.1 Promoting Workplace Human Rights Protection
	2-24 Embedding policy commitments	37-38 118	2.2.1 Ethical Corporate Management Policy 6.1.1 Promoting Workplace Human Rights Protection
	2-25 Processes to remediate negative impacts	-	The management guidelines for major themes in each chapter: "Negative Impact Management"Content
	2-26 Mechanisms for seeking advice and raising concerns	39	2.2.3 Whistleblower System
	2-27 Compliance with laws and regulations	45-47	2.5 Regulatory Compliance
	2-28 Membership associations	16-17	1.1.3 Participation in Industry Associations
	2-29 Approach to stakeholder engagement	21-23	1.3 Stakeholder Engagement and Communication
	2-30 Collective bargaining agreements	-	No collective agreements were signed in 2024
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	24-25	1.4 Identification and Analysis pof Major Themes
	3-2 List of material topics	26	1.4 Identification and Analysis pof Major Themes
Flight Safety and Security			
3-3 Management of material topics		74	4 Flight Safety and Security
Custom Topics		-	"Flight Safety" is a custom topic of the Company and therefore does not correspond to any GRI Standards indicators.
Information Security and Customer Privacy			
3-3 Management of material topics		42	2.4 Information Security and Customer Privacy

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	43	2.4.3 Cybersecurity Incident Reporting and Response Process
Business Ethics and Integrity			
3-3 Management of material topics		36	2.2 Ethical Integrity
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	37	2.2.1 Ethical Corporate Management Policy
	205-2 Communication and training about anti-corruption policies and procedures	37-38	2.2.1 Ethical Corporate Management Policy
	205-3 Confirmed incidents of corruption and actions taken	37	2.2.1 Ethical Corporate Management Policy
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	37	2.2.1 Ethical Corporate Management Policy
Energy and Greenhouse Gas Management			
3-3 Management of material topics		91	5.1 Energy and Greenhouse Gas Management
GRI 302: Energy 2016	302-1 Energy consumption within the organization	98	5.1.2 Energy Usage Overview
	302-3 Energy consumption outside of the organization	97-99	5.1.2 Energy Usage Overview
	302-4 Energy intensity	91-97	5.1 Energy and Greenhouse Gas Management
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	99-101	5.1.3 Greenhouse Gas Management
	305-2 Energy indirect (Scope 2) GHG emissions	99-101	5.1.3 Greenhouse Gas Management
	305-4 GHG emissions intensity	99-101	5.1.3 Greenhouse Gas Management
	305-5 Reduction of GHG emissions	91-97	5.1 Energy and Greenhouse Gas Management
Brand Strategy and Development			
3-3 Management of material topics		49	3.1 Brand Strategy and Development
Custom Topics		-	"Brand Strategy and Development" is a custom topic of the Company and therefore does not correspond to any GRI Standards indicators.

GRI Standard	Disclosure	Location	Reason / Explanation
Occupational Safety and Health			
3-3 Management of material topics		131	6.3 Occupational Safety and Health
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	132	6.3.1 Occupational Safety and Health Policy and Management System
	403-2 Hazard identification, risk assessment, and incident investigation	133-135 135-136	6.3.2 Hazard Identification and Risk Assessment Management 6.3.3 Occupational Accident Investigation Procedure
	403-3 Occupational health services	137-139	6.3.5 Occupational Health Services and Promotion Activities
	403-4 Worker participation, consultation, and communication on occupational health and safety	132-133	6.3.1 Occupational Safety and Health Policy and Management System
	403-5 Worker training on occupational health and safety	136	6.3.4 Occupational Safety and Health Education and Training
	403-6 Promotion of worker health	137-139	6.3.5 Occupational Health Services and Promotion Activities
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	133-135 135-136	6.3.2 Hazard Identification and Risk Assessment Management 6.3.3 Occupational Accident Investigation Procedure
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	132	6.3.1 Occupational Safety and Health Policy and Management System
	403-9 Work-related injuries	139-140	6.3.6 Occupational Injury and Occupational Disease
	403-10 Work-related ill health	139-140	6.3.6 Occupational Injury and Occupational Disease
Customer Satisfaction and Innovative Services			
3-3 Management of material topics		59	3.2 Customer Satisfaction and Innovative Services
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	61	3.2.2 Customer Relationship Management
	417-2 Incidents of non-compliance concerning product and service information and labeling	61	3.2.2 Customer Relationship Management
	417-3 Incidents of non-compliance concerning marketing communications	61	3.2.2 Customer Relationship Management

GRI Standard	Disclosure	Location	Reason / Explanation
Other Topics			
GRI 200 : Economic			
Economic Performance and Strategy, Climate Change Mitigation and Adaptation			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	15	1.1.2 Operational and Financial Status
	201-2 Financial implications and other risks and opportunities due to climate change	113-115	5.3.2 Climate Risk Management 5.3.3 Climate Change Response Strategy
	201-3 Defined benefit plan obligations and other retirement plans	127	6.2.2 Diverse Employee Benefits
	201-4 Financial assistance received from government	-	1.1.2 Operational and Financial Status
Procurement Strategy and Supply Chain			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	69-70	3.3.2 Supply Chain Management
GRI 300 : Environmental			
Environmental Protection and Sustainable Resource Cycling			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	107	5.2.4 Water Resource Management
	303-2 Management of water discharge-related impacts	110	5.2.6 Wastewater Discharge Management
	303-3 Water withdrawal	109	5.2.5 Water Intake, Consumption, and Discharge
	303-4 Water discharge	109	5.2.5 Water Intake, Consumption, and Discharge
	303-5 Water consumption	109	5.2.5 Water Intake, Consumption, and Discharge

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	102-103	5.2.1 Waste Management System
	306-2 Management of significant waste-related impacts	102-103	5.2.1 Waste Management System
	306-3 Waste generated	103	5.2.2 Waste Generation
	306-4 Waste diverted from disposal	104	5.2.2 Waste Generation
	306-5 Waste directed to disposal	104	5.2.2 Waste Generation
GRI 400 : Society			
Employee Diversity and Equal Opportunity, Talent Development and Retention			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	124-125	6.2.1 New Hires and Turnover
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	126-127	6.2.2 Diverse Employee Benefits
	401-3 Parental leave	128	6.2.3 Parental leave
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	128	6.2.4 Talent Development Management
	404-2 Programs for upgrading employee skills and transition assistance programs	127 129	6.2.2 Diverse Employee Benefits 6.2.4 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews	130	6.2.5 Performance Evaluation Mechanism
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	119	6.1.2 Workforce Structure and Diversity in the Workplace
	405-2 Ratio of basic salary and remuneration of women to men	123	6.1.3 Enhanced Compensation System

Appendix I: GRI Standards Index Table

Topic	Code	Metric	2024 Performance	Improvement Measures/ Future Goals	Corresponding Topic	Corresponding Section(page)
Greenhouse Gas Emissions	TR-AL-110a.1	Gross global Scope 1 emissions	In 2024, in accordance with ISO 14064-1: 2018, the Company completed its first GHG inventory for 2023 and obtained external third-party verification in May 2024. Furthermore, the scope of the inventory was expanded to include overseas branches and their operating sites, which also obtained third-party verification	For improvement measures related to greenhouse gas management, please refer to 5.1 Energy and Greenhouse Gas Management and 5.3 Climate Change Adaptation. For the short-, mid-, and long-term quantitative targets for energy and GHGs, please refer to 1.4 Sustainable Development Blueprint.	Energy and Greenhouse Gas Management	5.1.3 Greenhouse Gas Management (99-101)
	TR-AL-110a.2	Scope 1 Total Emissions Management Plan	The short-term carbon reduction targets are to increase SAF usage by 0.5% each year; reduce annual electricity consumption by 1% compared to the previous year; and digitize 30% of operational flight systems. The mid- to long-term carbon reduction target is to achieve 5% SAF usage by 2035. Reduce annual electricity consumption by 1% compared to the previous year; achieve 90% digitization of operational flight systems by 2030.			5.1.1 Energy Management (92-97)
	TR-AL-110a.3	(1) Total fuel consumed (2) percentage alternative (3) percentage sustainable	In 2024, SAF was used during new aircraft deliveries; 5 ferry flights in total. (1) Total aviation fuel consumption: 12,855,368.39 (in Kilojoules). (2) Percentage of fuel substituted: 0.0198% (3) Percentage of sustainable fuel: 0.0198%			5.1.2 Energy Usage Overview (97-99)
Labor Practices	TR-AL-310a.1	Percentage of active workforce employed under collective agreements	No group agreements signed in 2024	The Company will continue to listen to employees' voices and actively communicate and make improvements through communication platforms (WECARE mailbox), labor-management meetings, and the STARLUX labor union website, in order to prevent strikes or work stoppages.	—	6.1.4 Smooth Communication Channels (124)
	TR-AL-310a.2	(1) Number of work stoppages (2) total days idle	No strikes or shutdown events occurred in 2024			

Topic	Code	Metric	2024 Performance	Improvement Measures/ Future Goals	Corresponding Topic	Corresponding Section(page)
Competitive Behavior	TR-AL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations 2	In 2024, no such incidents occurred. Total losses: 0.	For the short-, mid-, and long-term quantitative targets for ethical corporate management, please refer to 1.4 Sustainable Development Blueprint.	Business Ethics and Integrity	2.2 Ethical Integrity(36-39) 、 2.5 Regulatory Compliance(45-47)
Accident & Safety Management	TR-AL-520a.1	Description of implementation and outcomes of a Safety Management System	STARLUX has established clear safety policies and objectives in accordance with national civil aviation regulations and international civil aviation organization manuals. This includes ensuring adequate resources to support safety activities, implementing continuous hazard identification and risk management, regularly monitoring safety performance, and providing effective communication mechanisms and safety training involving all staff members. These measures enable the organization to comprehensively and effectively manage flight safety (please refer to section 4.1.2 Safety Management System).	For the short-, mid-, and long-term quantitative targets for flight safety and security, please refer to 1.4 Sustainable Development Blueprint.	Flight Safety and Security	4.1.2 Safety Management System(76-77)
	TR-AL-520a.2	Number of aviation accidents	In 2024, STARLUX did not experience any major incidents.			4.2.1 Aviation Safety Indicators (77-78)
	TR-AL-520a.3	Number of governmental enforcement actions of aviation safety regulations	All major violations from 2024 are detailed in 2.5 Legal Compliance, including a total of two fines and one warning due to government-enforced actions under aviation safety regulations.			2.5 Regulatory Compliance(45-47)

Topic	Code	Disclosure Metrics	Remark	2024
Activity Metric	TR-AL-000.A	Available seat kilometers (ASK)	Note to TR-AL-000.A – Available seat kilometers (ASK) is defined as the maximum potential cumulative kilometers travelled by passengers (kilometers travelled by occupied and unoccupied seats).	13,425,328,000
	TR-AL-000.B	Passenger load factor	Note to TR-AL-000.B – Load factor is a measure of capacity utilization and is calculated as passenger kilometers travelled divided by available seat kilometers	82.04%
	TR-AL-000.C	Revenue passenger kilometers (RPK)	Note to TR-AL-000.C – Revenue passenger kilometers (RPK) is defined as the cumulative total kilometers travelled by revenue passengers. A revenue passenger is a passenger for whose transportation an air carrier receives commercial remuneration.	11,014,215,000
	TR-AL-000.D	Revenue ton-kilometers (RTK)	Note to TR-AL-000.D – Revenue ton-kilometers (RTK) is defined as one metric ton of revenue traffic transported one kilometer. RTK is computed by multiplying the aircraft kilometers flown on each flight stage by the number of metric tons of revenue traffic carried on that flight stage (for example, passengers, luggage, freight, and mail)	234,642,000
	TR-AL-000.E	Number of departures	NA	21,408
	TR-AL-000.F	Average age of fleet	NA	2.2

Appendix III, TCFD Index Table

TCFD Recommended Disclosure		Climate-Related Information of Listed and Over-The-Counter Company	Additional Explanation	Corresponding section (page)
Governance				
TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	Description of the supervision and governance of climate-related risks and opportunities by the Board of Directors and management.	--	5.3.1 Climate Governance(112-113)
TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.		--	5.3.1 Climate Governance(112-113)
Strategy				
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Explanation of how the identified climate risks and opportunities affect the business, strategy, and finances of the enterprise (short-term, medium-term, long-term).	--	5.3.3 Climate Change Response Strategy(113-115)
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Description of the impact of extreme weather events and transition actions on finances.	--	5.3.3 Climate Change Response Strategy(113-115)
TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and key financial impacts.	--	5.3.3 Climate Change Response Strategy(113-115)
Risk Management				
TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	Explain how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.	--	5.3.2 Climate Risk Management(113)
TCFD 3(b)	Describe the organization's processes for managing climate-related risks.		--	5.3.2 Climate Risk Management(113)
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		--	5.3.2 Climate Risk Management(113)
Metrics and Targets				
TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	If there is a transformation plan to address climate-related risks, describe the contents of the plan, as well as the indicators and goals used to identify and manage physical risks and transition risks.	STARLUX has not utilized internal carbon pricing as a planning tool and has also not used carbon offsetting or renewable energy certificates.	5.3.4 Indicators and Goals(116)
TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	If internal carbon pricing is used as a planning tool, explain the basis for price determination.		5.1.3 Greenhouse Gas Management(99-101)
TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	If climate-related targets are set, provide information on the activities covered, scope of greenhouse gas emissions, planning schedule, annual progress, etc. If carbon offsetting or renewable energy certificates are used to achieve related goals, explain the source and quantity of carbon credits offset or the number of renewable energy certificates. Greenhouse gas inventory and assurance status.		5.3.4 Indicators and Goals(116)

[illegible]

