



2025 SUSTAINABILITY REPORT



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A Message from the Management GRI 2 -22

[Luxurious Airline, Steady Growth]

Since the establishment, STARLUX Airlines (hereinafter referred to as "STARLUX" or "the Company") has positioned itself as a "boutique airline," focusing on flight safety, service quality, and steady operational growth. The Company continues to strengthen its internal governance, route network strategy and service systems. As the international travel market gradually recovers, our efforts have yielded tangible operational results.

As of 2025, STARLUX has established an international route network centered on Asia and North America. The Company's long-haul routes cover major cities on the West Coast of the U.S., and the regional routes are designed to enhance intercontinental transfer flexibility and overall network efficiency. In terms of services, the Company continues to refine the cabin products and ground service processes, and has gain recognitions in numerous international aviation evaluations, thereby strengthening our competitive advantage in the high-end aviation market. In terms of revenue, STARLUX's cumulative revenue for 2025 reached TWD44.053 billion, representing a year-on-year increase of 24% and setting a new record.

[Green Flights: Sustainability Blueprint]

STARLUX continually enhances the operational processes to provide passengers with the 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, and the introduction of the most advanced and eco-friendly aircraft types.

In terms of social contribution, the Taipei Headquarters has partnered with Taipei 101 to host the "50/50 Dream High" special exhibition, integrating brand spirit with public displays to promote the vision of pursuing dreams. In the Taoyuan area, the Company encouraged employees and their families to participate in environmental initiatives such as Arbor Day activities and coastal cleanups. In the Taichung and Kaohsiung areas, we have also organized aviation industry talent cultivation activities through internship programs in collaboration with Chaoyang University of Technology and National Kaohsiung University of Hospitality and Tourism.

[Global Aspirations, Long-Term Strategic Planning]

Looking ahead, STARLUX will leverage Taiwan's geographical advantage as an Asia-Pacific hub to strengthen the trans-Pacific route network. Through strategic network planning, we aim to expand the operational footprint in medium- to long-haul and intercontinental markets, thereby enhancing our overall network competitiveness. In addition, STARLUX also plans to launch European routes in 2026, marking a significant milestone in the global network expansion. This initiative will further refine the Company's intercontinental network structure and bolster Taiwan's position as a key transit hub between Asia and Europe. Looking ahead, with steady expansion, the Company will continue to strengthen international cooperation, fleet modernization and sustainable governance. Our goal is to evolve into a premier international boutique airline that harmonizes operational growth with environmental responsibility.

CEO

翟健華



Chairman

張國偉



About this Report GRI 2-2、2-3、2-4、2-5

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 accordance 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 "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed 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 2025 (from January 1 to December 31, 2025). To provide comprehensive context and highlight key trends, we have included select data from 2023 and 2026. 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 third Sustainability Report issued by STARLUX, which will be published annually and made available for viewing and download on the STARLUX official website.

Date of the Previous Report Issuance: August 2025

Date of this Report Issuance: August 2026

Scheduled Date of Next Report Issuance: August 2027

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 internal audit unit also supervises STARLUX' various sustainability operational processes according to the aforementioned general guidelines, in order to conduct internal control evaluations and to 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 Verification Statement.

Data Quality Management

Financial Data	Independent Auditor's Report [Ernst & Young Global Limited]
Quality Management	ISO 9001: 2015 [SGS Taiwan Limited]
Information Security	ISO 27001: 2022 [BSI Group]
Privacy Information Management	ISO 27701: 2019 [BSI Group]
GHG Management	ISO 14064-1: 2018 [BSI Group]
Occupational Health and Safety Management	ISO 45001: 9001: 2018 [SGS Taiwan Limited]

Feedback

Any suggestions regarding this report or sustainability of STARLUX are sincerely welcome.

Responsible Unit: Corporate Sustainability Committee

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Telephone: +886-2-2791-1000

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ESG Highlights and Achievements

2025 Highlights and Achievements

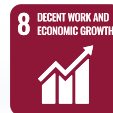
Environment (E)

- All operational sites adhere to stringent sewage treatment protocols prior to discharge. Biannual third-party water quality audits for Bonded Building, Maintenance Hangar and Flight Operations Center consistently demonstrate full regulatory compliance throughout 2025, reinforcing our commitment to environmental stewardship and operational excellence.
- In 2025, 14 delivery ferry flights of new aircraft were completed, and, in accordance with Airbus sustainability policy, each aircraft used a fuel blend containing at least 5% sustainable aviation fuel (SAF).
- In 2025, STARLUX has launched the TNFD project to gradually integrate nature and biodiversity topics into the Company's operations and key supplier assessment processes. This initiative is able to establish a foundation for identifying nature-related risks and opportunities and to complete the "Positioning" and "Evaluation" analyses of the Company's own operations in accordance with the TNFD LEAP methodology.



Society (S)

- The 2025 breast cancer prevention initiative has been promoted for four consecutive years. This year, we tied large pink ribbons to the luggage of approximately 100 passengers; in addition, during October, cabin crew and airport ground staff also wore pink ribbons to continue raising public awareness of breast cancer prevention and care.
- In 2025, the Frequency-Severity Indicator (FSI) of employees was 0.46 and the Disabling Frequency Rate (FR) was 4.77, exceeding the expected targets.
- In 2025, the employee completion rate for occupational safety and health training was 100%.
- In 2025, the employee completion rate for human rights education training was 100%.



Governance (G)

- STARLUX achieved a total annual revenue of TWD44,053,262 thousand in 2025, representing a growth of approximately 24% compared to the previous year.
- In 2025, the completion rate for the digital online course on Antitrust Compliance Guidelines by all employees was 100%.
- Information security and personal data protection training was conducted in 2025, with a total of 11,298 participants.



1 Corporate Sustainability

1.1 About STARLUX Airlines

1.2 ESG Governance Structure

1.3 Stakeholder Engagement and Communication

1.4 Identification and Analysis of Material Topics



1.1 About STARLUX Airlines GRI 2-1

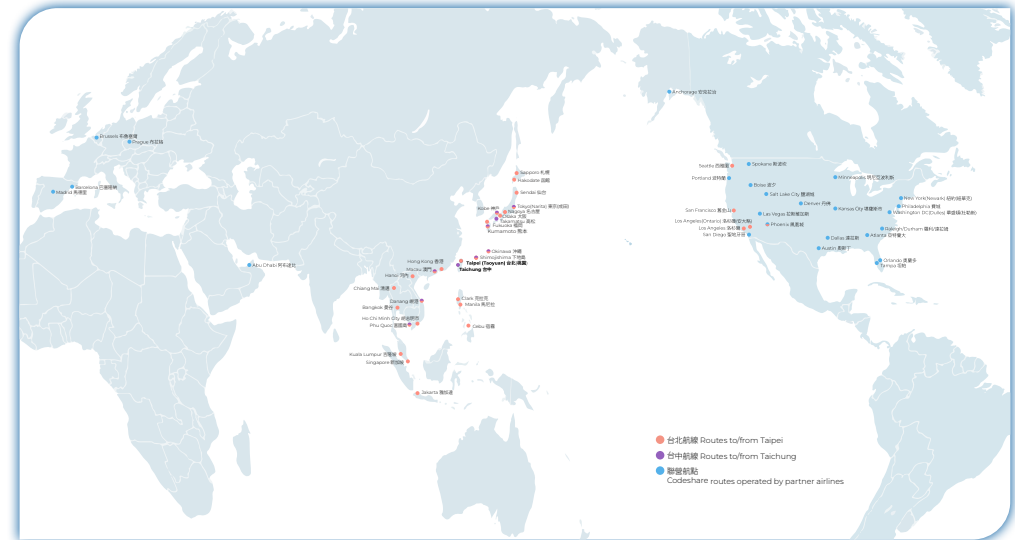
1.1.1 Company Profile

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	15F, No. 382, Sec. 6, Nanjing E. Rd., Neihs Dist., Taipei City	Number of Employees	5,896 (as of the end of 2025)
Chef Executive Officer (General Manager)	Chai, Chien-Hua	Main Products	Passenger transport, freight, and others (duty-free in-flight sales, online and physical store sales)
Main Industry	Civil air transportation service	Main Operating Sites	Taiwan, Hong Kong, Macau, Malaysia, Vietnam, Thailand, Japan, Philippines, Singapore, Indonesia, United States
Main Industry	Civil air transportation service		

Note: As of December 31, 2025 STARLUX has added four service destinations: Ontario, Kobe, Shimajiri, and Manila; closed the Penang service destination; and relocated its former Taipei Neihs headquarters to the Taipei Headquarters.

Routes Map

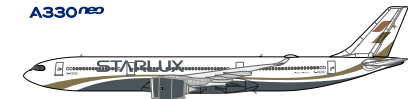


Aircraft Model in Service

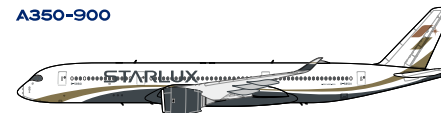
A321neo



A330neo



A350-900



A350-1000



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.



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.



2021

- 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.



Important Awards and Milestones

2022

- Received Taiwan Intellectual Property 2022 Management System Level A certification in January.
- Passed ISO9001:2015 verification audit in June.
- The Company's stock was approved for public offering in July, with the stock code 2646.
- STARLUX was listed on the Emerging Stock Board in September.



2023

- Formed a partnership with Alaska Airlines in April.
- Received IATA Operational Safety Audit (IOSA) accreditation in November.
- Became a member of the International Air Transport Association (IATA) in December.



2024

- 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.
- STARLUX was officially listed on the Taiwan Stock Exchange in October.



2025

- Obtained CEIV Pharma and CEIV Fresh certifications in February, becoming the first domestic airline to hold three CEIV certifications.



Important Awards and Milestones

2025

- Launched new routes from Taipei and Taichung to Kobe simultaneously in April; furthermore, the Company became the first airline to use Japan-produced Sustainable Aviation Fuel (SAF) at Kobe Airport.
- Officially introduced Sustainable Aviation Fuel (SAF) certified under the ISCC CORSIA international standards in April, and became the first domestic airline to complete ground refueling via a hydrant system at Taoyuan International Airport.



- STARLUX relocated its Taipei Headquarters to the Taipei Dome International Center in May, adopting a new office model to foster a Team Based Working (TBW) corporate culture.



2025

- Commenced operations on the Taipei - Ontario route in June.
- Signed a code-share agreement with Etihad Airways in June.
- Obtained the SKYTRAX 5-Star Airline certification—often referred to as the "Oscars of the Aviation Industry"—for the first time in June, and was awarded first place for the "World's Most Improved Airline."



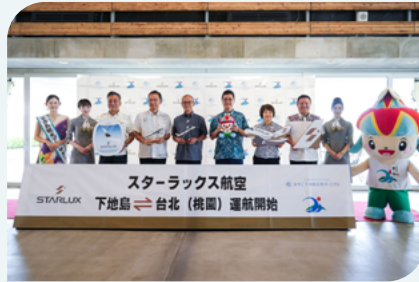
- Launched the JX Reader cloud reading platform to replace physical books and magazines on board in July, ushering in the era of paperless in-flight reading.
- Awarded the IATA CEIV Live Animals certification in July, and became the only domestic airline to obtain all four CEIV certifications.
- Obtained ISO 14001:2015 and HACCP dual international system certifications in July.



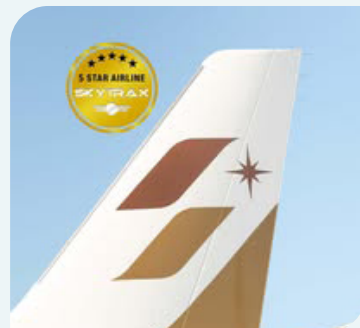
Important Awards and Milestones

2025

- Collaborated with the globally renowned basketball brand SPALDING to launch the "STARLUX × SPALDING Co-branded Basketball Set" in August. All proceeds from these products, after deduction of costs, were donated to World Vision Taiwan's "Hoops for Hope" project.
- Launched the Taipei-Miyako Island (Shimojishima Airport) route in August, and became the first airline to offer direct flights from Taipei to Shimojishima.
- Qualified for the ISO 50001:2018 Energy Management System certification in August.
- Formally entered into partnership with American Airlines in August.



- Consecutively won the Airline Passenger Experience Association (APEX) Five Star Global Airline Award in September, and honorably received the "2026 Five Star Global Airline" Award.
- Launched the second phase of codeshare cooperation with Alaska Airlines in September, and newly added 12 domestic destinations in the U.S.



2025

- Collaborated with The Estée Lauder Companies for the fourth consecutive year to promote the Pink Ribbon Breast Cancer Awareness Campaign in October. Through a surprise flash event organized at baggage carousels, we continued to spread the "Pink Spirit" to every corner of society.



- Awarded the Airline Ratings 7-Star PLUS Aviation Safety Certification in December, and became the third airline in the world to achieve this top-tier recognition, marking a new milestone in international aviation safety.
- Received the TCSA Sustainability Report Gold Award and the ESG Transportation Sustainability Gold Award in December.
- Launched the Taipei-Manila route in December.
- Obtained the IATA ISAGO (IATA Safety Audit for Ground Operations) certification in December.



Operational Strategy Planning

Looking ahead to 2026, the global aviation market continues to benefit from structural growth momentum driven by the expansion of international travel and the technology industry. According to IATA's forecast, the number of global passengers and the passenger load factor are expected to reach record highs at the same time. Meanwhile, the expanding demand for AI, semiconductors, and high-tech electronic products is driving steady growth in high-value-added air freight volume. STARLUX promotes the integration of operational development and sustainability goals through three strategic pillars: low-carbon fleet, green network, and R&D and operational development, and will continue to expand the Company's presence in the aviation market.

Core Strategy	Analysis of International Trends	Product Development Trends	Short-term Development Plan (2026-2027)	Long-Term Development Plan (After 2028)	Corresponding SDGs
Low-carbon fleet	- As demand in the international aviation market grows, it is necessary to strengthen medium- to long-haul and regional capacity. - Fluctuating international oil prices and rising carbon emission management pressures can cause decrease in profit margins. - International supply chain disruptions can cause delivery delays for new aircraft from manufacturers.	- Introduction of new wide-body aircraft, such as the A350-900 and A350-1000, is able to satisfy the demand for long-haul routes and premium passenger segments. - The entire fleet utilizes new-generation Airbus aircraft to enhance fuel efficiency and reduce carbon emissions.	- The newly introduced A350-1000 wide-body aircraft will be in operation starting in 2026, serving as a key driver for STARLUX as it expands its North American and European route networks. - The 2026–2027 period will mark a phase of intensive and rapid fleet capacity expansion, with 18 passenger aircrafts to be further introduced, including six A321neo, five A330neo, and seven A350-1000 aircrafts.	- In line with cargo network development plans, we will introduce the first A350F freighter in 2028, followed by subsequent delivery of five additional A350F freighters. - In the future, we will continue expand our operation according to the market condition, and more than 76 aircrafts are expected to be delivered, thereby increasing aircraft capacity and dispatch flexibility.	SDG 11,12,13
Green Aviation Network	Growing demand for air travel in the Asia-Pacific, North America, and Southeast Asia markets has intensified the competition among transfer and regional hubs.	- Leveraging Taipei (Taoyuan) and Taichung as dual bases, the Company develops hybrid regional and intercontinental route networks while continuing to expand the network of destinations in Japan. - We have launched new North American destinations and collaborated with strategic partners to enhance convenience for transfer passengers. - Codeshare operation with Etihad Airways has extended the route network to European destinations.	- New routes from Taichung to Japan have been launched, providing travelers in central and southern Taiwan with more convenient options for visiting Japan. - In 2026, the Company will extend its route network to South Korea and Europe for the first time. - We actively evaluate route network collaborations with other airlines to provide passengers with more premium and convenient travel options.	- We also plans to establish the third operational base in Kaohsiung to serve passengers in southern Taiwan and to attract international travelers to the region. - Furthermore, we continue to evaluate extending the route network to Australia and other regions. - We aim to expand the Asian route network and launch new destinations in Europe and North America to strengthen intercontinental transit and business markets, thereby providing passengers with more convenient and diverse travel options.	SDG 11,12,13
Research and Development (R&D) and Operational Development	Enhance Customer Service	- We have introduced a cloud-based telephone system to enhance cross-regional support and workforce flexibility, thereby extending service coverage hours. - We further extend our customer service hours in Taiwan and North America.	We have completed the implementation of a cloud-based telephone system and established a global customer service center hotline network. All future locations will adopt this system to ensure consistency and cross-regional support flexibility.	We aim to continuously optimize the global cloud-based customer service telephony architecture, strengthen cross-regional integration and flexible resource allocation, and gradually expand service hour coverage.	SDG 8
	Airline digital operations	- Development of digital and integrated service platforms - Enhancement of the functionality of the Company's website, APP, and member system - Promotion of cross-airline system integration - Introduction of AI and cyber security technologies to enhance operational efficiency	- Enhancement of the Company's website, APP, and member system - Completion of inter-airline ticketing and award ticket system integration - Increase of the percentage of passenger self-services - Enhancement of information security and digital applications for cargo transportation	- Promotion of comprehensive digitalization and intelligent operations - Strengthening of inter-airline collaboration and system integration - Introduction of AI and data analytics applications - Implementation of paperless and energy-saving operations to support sustainable development	SDG 8,12
	Promote flight safety	- We integrate safety management information systems and implement AI-assisted tools to strengthen preventive risk management and decision-making efficiency. - FAS is introduced to enhance FOQA event analysis and the effectiveness of cross-departmental communication. - We establish a quantitative safety culture and safety quality assurance system to prioritize safety through audits, deficiency remediation, and performance monitoring. - The immediacy of emergency response communications and resource dispatch are enhanced through the ERCS digital safety and resilience framework.	- We have obtained ISAGO ground safety audit certification and completed Risk-based IOSA (RBI) renewal. - AI-assisted analysis has been implemented to optimize safety reporting, trend analysis, and early warnings. - We introduce FAS tools to establish flight incident reconstruction and visualization capabilities. - SQAP is strengthened to enhance the traceability and effectiveness of audit monitoring and improvement tracking. - LOSA is executed, and observation results are incorporated into risk assessments and tracking corrective and preventive actions. - We have completed the construction of ERCS and integrated Blake Emergency Service resources to enhance the emergency response resilience of global stations.	- FOQA, Safety Management Information System (SMIS), SQAP, and LOSA are integrated to develop a risk dashboard equipped with AI predictive capabilities. - The maturity of the safety management framework are enhanced to establish a consistent cross-departmental safety performance monitoring and verification model. - Routine drills have been established, and are further extended to key partners and ground handling agents as necessary. - Incident reconstruction visualization are utilized regularly to strengthen case-based training and preventive awareness programs, thereby enhancing the safety consciousness of all employees.	SDG 9

Note: FAS refers to Fact-based Animation Simulation tool; ERCS refers to Emergency Response Center System; SQAP refers to Safety Quality Assurance Program

1.1.2 Operational and Financial Status GRI 3-3, 201-1

Material Topic: Economic Performance and Strategy

Policy and Commitment

- The Company continues to expand its self-operated route network and is preparing to enter the European market. By leveraging Taiwan's geographical advantages to further develop the transit market, the Company is also broadening its customer base and global reach through inter-airline partnerships with international airlines.
- We also actively expand and strengthen high-potential destinations to enhance our global route network while continuously optimizing end-to-end service quality from ground to air, in order to drive overall operational efficiency.

Positive and Negative Impact Management

Strong financial and operational performance is advantageous to enhancing the corporate image and market confidence, creating a virtuous cycle that attracts capital and high-quality investors. On the contrary, poor performance may hinder the company's ability to maintain smooth operations and may even lead to losses for investors.

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section 1.4 Identification and Analysis of Material Topics.

Management Mechanism

- Review and verify the reasonableness of budget allocation on an annual basis.
- Department of Planning convenes irregular meetings to discuss resource allocation, route network planning, and market insights.
- Sustainability Committee supervises the coordination and implementation of sustainability strategies and initiatives.

Complaint Mechanism

Responsible Unit

The management supervises the coordination of relevant units to drive initiatives and regularly reviews the progress of implementation.

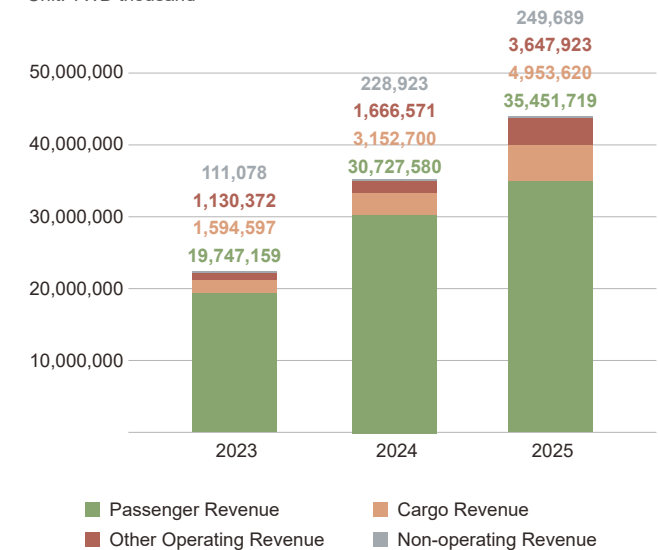
Contact Information

Investors or media: [Contact information for investors and media](#)
Others: Email esg@starlux-airlines.com, [Stakeholders Section](#)

In 2025, STARLUX's annual revenue reached TWD44,053,262 thousand (excluding non-operating income), representing an increase of approximately 24% compared to the previous year and marking the highest level over the past years since the Company's establishment. With the expansion of its fleet and the development of new routes, the Company is confident of reaching new heights in the future. For further details, please refer to [Financial Performance](#).

Direct Economic Value Generated

Unit: TWD thousand



1.1.3 Participation in Industry Associations GRI 2 -28

In 2025, STARLUX maintained active engagement with key domestic and international related industry associations. This strategic involvement facilitated crucial information exchange, kept the airline informed of latest industry developments, and enabled effective trend monitoring. Key affiliations participated by STARLUX in 2025 included the following:

Item	Name of the Association	Objective or Goal of the Affiliations	Identity	Participation Benefits or Company Contributions	Amount invested in 2025 (Note)
1	International Air Transport Association	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.	USD33,961
2	Flight Safety Foundation	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.	USD2,500
3	Flight Safety Foundation-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.	TWD50,000
4	Taipei Airlines Association	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.	TWD430,000
5	Chinese Aeronautical Meteorological Association	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.	TWD100,000
6	International Airlines Technical Pool	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

Note: The invested amount includes membership fees and donation amounts for participation in industry associations.

1.2 ESG Governance Structure GRI 2 -12、2 -13、2 -14、2 -16

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:

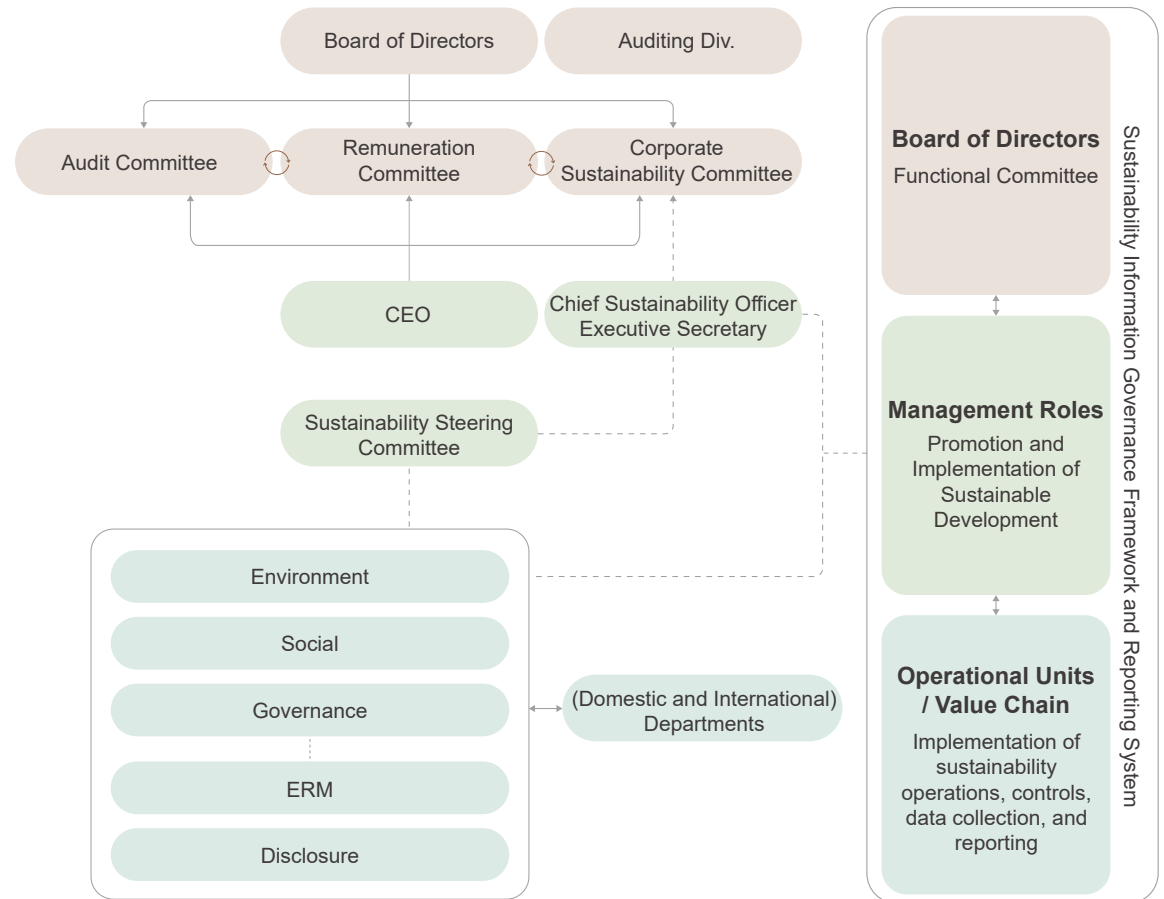
The Board of Directors is the highest decision-making body for sustainable development (including risk management), while the "Corporate Sustainability Committee" is a functional committee under the Board. The Chairman serves as the chairperson, the Company's directors serve as committee members, the 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" 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 Enterprise Risk Management Task Force (ERM, 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. The Sustainability Steering Committee convenes monthly meetings based on the Company's internal sustainability projects and progress to conduct cross-departmental discussions and track the implementation of ESG-related topics. Sustainability progress and material topics are summarized and reported to the Corporate Sustainability Committee and the Board of Directors on a quarterly basis, in order to ensure that Board members possess a timely and comprehensive understanding of the implementation progress, risks, and improvement measures of the Company's sustainability strategy, and that sustainability topics have been integrated into the corporate governance and operational decision-making systems. The contents reported to the Corporate Sustainability Committee in 2025 were as follows:

Governance structure for promoting sustainable development

- Greenhouse gas (GHG) inventory status
- Stakeholder communication status
- Implementation results of sustainability initiatives
- SAF pilot program
- Risk Management Review Operation

In 2025, 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.

Governance structure for promoting sustainable development



IFRS Sustainability Disclosure Standards S1 and S2 Alignment Plan

In December 2024, 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 will also plan corresponding response strategies and execute plans. We expect to disclose relevant information in the sustainability section of the annual report for the 2027 annual general shareholders' meeting.

Phase	Working Projects	Time	Implementation Status	Implementation and Response Strategies
Phase 1: Analysis and Planning	1-1. Establish a cross-unit project task force for the adoption of IFRS Sustainability Disclosure Standards	2024 Q4	Completed	- Established an interdepartmental IFRS Sustainability Task Force, and convened meetings to determine the allocation of responsibilities and operational models, and formulated the implementation plan and launch schedule. - Initially identified reporting entities to perform works for each stage of the project introduction. - Identified reporting entities and significant differences and impacts between the current sustainability information and the IFRS Sustainability Disclosure Standards. - Reported the implementation schedule and task descriptions for each stage to the Board of Directors.
	1-2. Initially identify significant gaps and impacts between the current sustainability information and the IFRS Sustainability Disclosure Standards	2024 Q4	Completed	
	1-3. Initially identify reporting entities	2024 Q4	Completed	
	1-4. Formulate the implementation plan	2024 Q4	Completed	
Phase 2: Design and Implementation	2-2. Identify sustainability-related risks and opportunities and their financial impacts, and assess material sustainability-related financial information.	2025 Q2	Completed	- Identified sustainability and climate-related risks and opportunities at the group level. - Collect and assess potential impacts of major sustainability and climate-related risks and opportunities on current and expected financial results of the Group via strategic interviews. - Established necessary information collection and integration mechanisms, including the collection of group-level indicators and financial statement information used to assess financial impacts. - Identified the processes and systems that require adjustments in order to carry out the necessary modifications based on the aforementioned outcomes completed.
	2-3. Identify and gather required data	2025 Q3	Completed	
	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.	2025 Q4	Completed	
Phase 3: Trial Run and Implementation	3-1. Trial preparation of the annual report's sustainability section	2026 Q3	Under planning	- In accordance with the IFRS Sustainability Disclosure Standards and the requirements for annual report disclosures, perform trial preparation of the section of the annual report in compliance with the IFRS Sustainability Disclosure Standards. - Plan to provide explanations for the trial preparation results and implement relevant training programs. - Adjust and revise internal control operating procedures in accordance with the IFRS Sustainability Disclosure Standards, and update or develop relevant operation manuals. - Plan the assessment of training plans for relevant Company personnel and carry out training programs.
	3-4. Continuously update the IFRS sustainability information-related internal control operation manuals and conduct training programs.	2026 Q4	Under planning	
Phase 4: Adjustments and Improvements	4-1. Public disclosure and reporting of the annual report's sustainability section	2027 Q1	Under planning	Plan the disclosure of 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 GRI 2 -29

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, in order to understand the issues of concerned by each stakeholder, thereby continuously improving to meet their expectations and needs.

Stakeholder Communication Status

Category	Significance	Communication Frequency and Response Method	Concerns	Positive/ Negative opinions	2025 Highlights and Achievements
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.	- 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	Occupational Safety and Health, Information Security and Personal Data Protection	- For major information security incidents, reporting mechanism and response process are established. - Introduce ISO 27001:2022 and ISO 45001:2018 and publicly disclose the certification status to enhance investor trust and the resilience of Data Security and Occupational Safety and Health.	- More than 25 material information disclosures and announcements in Chinese and English - Convened annual shareholders' meeting on June 13. - Participated in one investor conference organized by a brokerage firm.
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	- Employee Welfare Committee/ Labor-Management Meetings: Quarterly - Employee Feedback Box/Employee Surveys: Timely - Employee Education and Training Sessions: Regular/Timely	Flight Safety and Security	- The internal reporting system (iQSMS safety reporting system) provides a platform for reporting safety incidents. We adopt anonymity and data-driven management to ensure continuous tracking and improvement. - Convene three-level safety meeting quarterly: Safety implementation team meeting, safety operation coordination meeting and Safety Review Committee meeting are convened to continuously track reports and the execution of improvement measures, thereby ensuring the effective communication of safety information.	- A total of 706 safety reports were received and actively addressed. - A total of 16 three-level safety meetings were convened,
			Brand Strategy and Development, Operational Performance and Strategy, Data Security and Personal Information Protection	- Regularly organize information security training courses to communicate information security policies and personal data protection regulations. - Strengthen employees' ability to identify and respond to information security risks through social engineering drills. - Regularly announce operational performance, key milestones, and KPIs via the intranet and employee portal. - Organize brand culture and strategy promotional activities to strengthen employees' alignment with the brand's core values and to enhance brand consistency and service quality.	- Organized information security and personal data protection training courses in 2024, with a total of 11,296 participants. - Organized social engineering phishing email exercise and, upon completion of each phishing exercise, provided social engineering awareness and training.
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.	- Hotline Service/Chatbots/Customer Feedback Box/Official LINE/Official Facebook Page: Immediate - Personal Visits/Telephone Calls/ Emails/Customer Satisfaction Surveys: Timely	Energy and Greenhouse Gas Management, Operational Performance and Strategy, Customer Satisfaction and Innovative Services	- Conduct regular customer satisfaction surveys for passenger/freight services to proactively identify customer needs and feedback, prioritize improvements to meet customer expectations. - Establish an operational review system to comprehensively review and optimize current service processes and content. - We irregularly organize strategy briefings and project visits to outline the Company's medium to long-term route network deployment, cabin product upgrades, digital service optimization, and the introduction of new energy-efficient aircraft; in addition, we share our carbon reduction strategies and goals to strengthen customer confidence in the reliability of our flight services and the prospects for future cooperation.	In 2025, a total of 15,000 passenger satisfaction questionnaires were distributed.
			Flight Safety and Security	Immediately following the incident, an investigation is initiated and remedial measures are implemented, including optimization of on-site operational workflows, strengthening of employee security awareness, and incorporation of incident into security training materials, in order to proactively enhance security management.	We collaborate with the Civil Aeronautics Administration (CAA) on investigations and optimization measures, including enhancement of flight crews' risk identification in severe weather, implementation of landing awareness training, and adjustment of dispatch release criteria during typhoon periods.

Stakeholder Communication Status

Category	Significance	Communication Frequency and Response Method	Concerns	Positive/ Negative opinions	2025 Highlights and Achievements
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	Procurement Strategy and Supply Chain Management, Brand Strategy and Development, Operational Performance and Strategy	- Clearly define the handling mechanisms for suppliers classified to be "Under observation" and "Non-conforming," requiring each unit to track service performance and maintain records of contact information to strengthen the supplier performance improvement mechanism. - Key operational requirements and service quality standards are disclosed on the supplier management platform, e-procurement system, and in formal contract documents.	In 2025, there were a total of 706 qualified suppliers; the evaluation result indicated the "Qualified" rate exceeding 99.8%.
			Occupational Safety and Health	Occupational safety and health management for contractors is conducted in accordance with the "Contractor Safety and Health Management Regulations," with regular reviews performed to monitor contractors' implementation of occupational safety and health.	Notably, there were no contractor-related occupational accidents in 2025.
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	- Government Evaluations: Annually - Regulatory Inspections/Policy Seminars/ Discussion Forums/ Public Hearings/ Documents/ Telephone Calls/Emails/ Public Information: Timely	Flight Safety and Security	- Regularly submit flight safety reports and operation and maintenance records in accordance with relevant regulations of the Civil Aeronautics Administration. - Actively organize safety audits, inspections, and flight safety drills to ensure operational compliance with regulatory requirements.	In May 2025, the CEO signed the IATA Safety Leadership Charter, transforming safety leadership into corporate governance capital, thereby enhancing safety governance and performance management capabilities.
			Climate Change Mitigation and Adaptation	- In terms of environmental protection aspect, 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.	- In terms of environmental protection aspect, 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.
			Brand Strategy and Development, Operational Strategy and Development	- We value customer feedback and are evaluating regional routes departing from Taichung and Kaohsiung to serve travelers across Taiwan and attract more international tourists to experience the beauty of the island of Taiwan. - We regularly consolidate governance achievements and key operational information to enhance corporate transparency and strengthen trust among external stakeholders through financial disclosures and regulatory filings.	- Launched new routes: Taipei-Kobe, Shimojishima, Manila, Ontario, and Taichung-Kobe. - Corporate Governance Evaluation: Ranked in the 6%–20% bracket among all listed companies.
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.	- Telephone Calls/Email: Immediate - Press Conferences/ Media Interviews/Press Releases: Timely	Brand Strategy and Development, Integrity in Business Operations, Risk Management, Aviation Safety	- 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. - The Company provides real-time updates on operational information, risk management measures, and crisis management procedures via the Company's website and social media platforms. Furthermore, flight safety-related information is released regularly to ensure that stakeholders have access to accurate and complete first-hand information.	Annual Facebook Fan's Page Performance: Approximately 20 posts per month.

Stakeholder Communication Status

Category	Significance	Communication Frequency and Response Method	Concerns	Positive/ Negative opinions	2025 Highlights and Achievements
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	Procurement Strategy and Supply Chain	- Actively participate in industry association forums and regular meetings to exchange practical experience in procurement and supply chain management. - Share supplier management systems, evaluation mechanisms, and sustainable procurement case studies, and exchange best practices with industry peers	Participated in more than 10 exchange and sharing sessions, including the E.SUN ESG Sustainability Initiative and the Sustainable Aviation Net Zero Promotion Forum.
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	Flight Safety, Employee Diversity and Equal Opportunity, Operational Performance and Strategy, and Ethical Management	- Continue to cooperate with various charitable organizations on different activities and promote relevant human rights and flight safety topics through press releases and social media channels. - Participate in industry dialogues and policy advocacy events at the invitation of public welfare organizations or NGOs to explain the Company's operational strategies and network development, thereby strengthening strategic communication between the corporate and social sectors. - The Company's Ethical Corporate Management Policy, anti-corruption, and whistleblowing mechanisms are publicly disclosed on the Company's website.	We continue to communicate information regarding our public welfare activities through social media platforms, press releases, public events, and other channels, in order to maintain a positive brand image.

Note1 : For stakeholder communication channels and contact details, please visit [the Stakeholder Dialogue Section on STARLUX's company website](#).

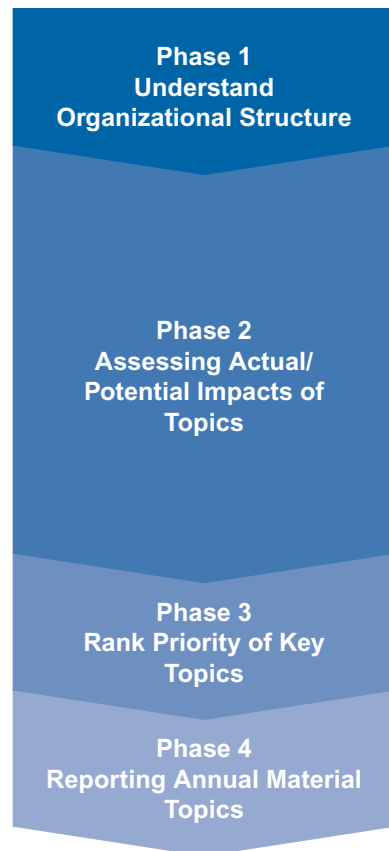
Note2 : Regarding the 2025 incidents involving improper aircraft go-around procedures and the subsequent voluntary resignations of two pilots, STARLUX provided an explanation during the shareholders' meeting on June 13, 2025. The Company emphasized that it had addressed the aftermath with a responsible and cautious attitude, while conducting a thorough review and improvement of internal standard operating procedures and personnel competencies. In the future, STARLUX will continue to strengthen flight safety management and professional pilot training, in order to ensure aviation safety and uphold public trust.

Note3 : Based on the stakeholder questionnaire results for the identification of Material Topics, the four highest-scoring topics are identified as the topics of concerned by stakeholders.



1.4 Identification and Analysis of Material Topics GRI 2 -14 、 2 -16 、 3 -1 、 3 -2

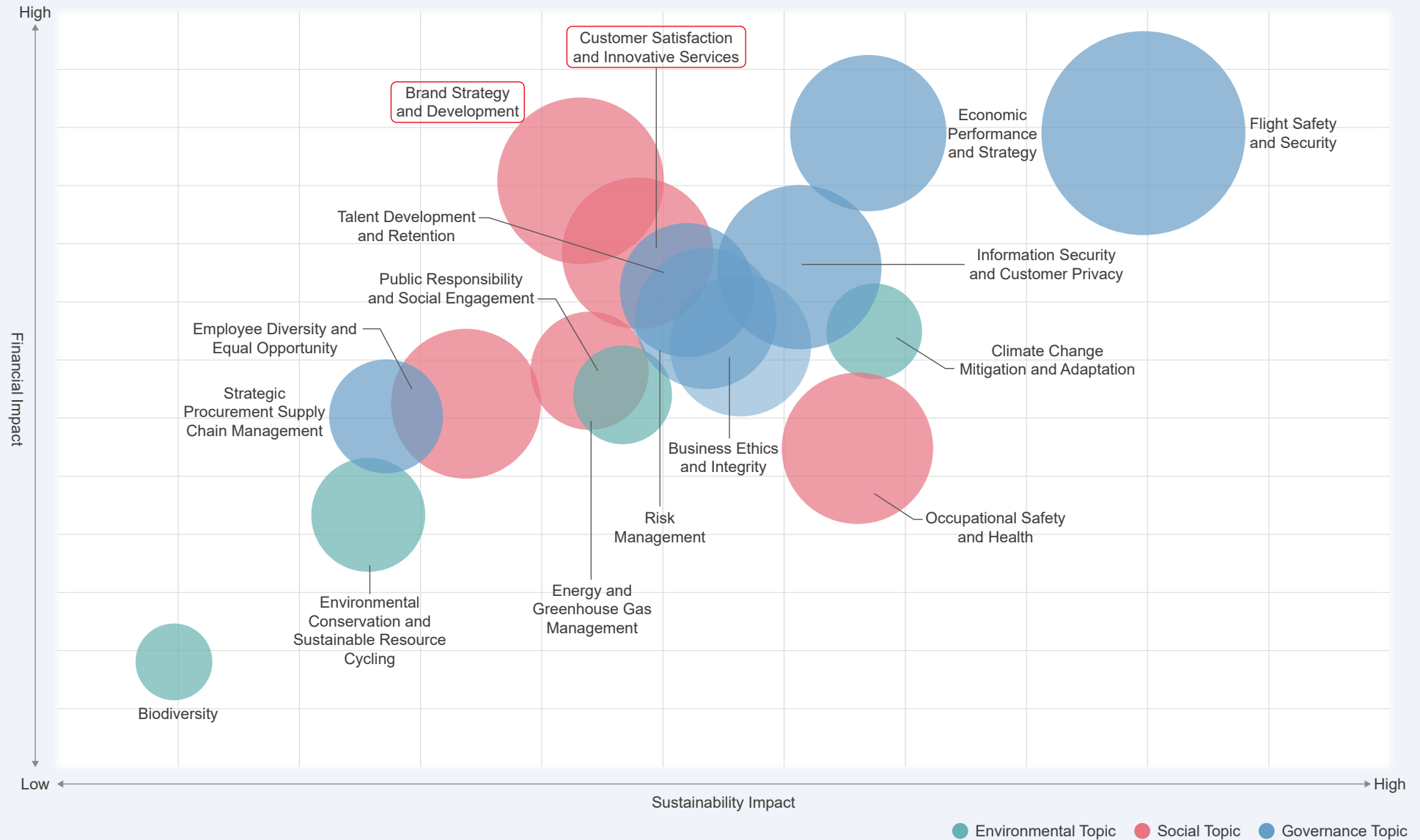
In 2025, STARLUX, in accordance with Taiwan's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," adopted the GRI Universal Standards 2021 to assess the impact level of various sustainability topics, while also taking into account the results of the sustainability 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

Collection of Three Major Aspects Sustainability Topics	Based on our industry characteristics and internal material issues, we have identified and prioritized topics by referencing the GRI Standards, SASB, domestic and international sustainability trends, industry benchmarks, and peer information. We have also integrated requirements from the upcoming IFRS S2 climate-related disclosure standards and various ESG assessments. By identifying commonalities within the industry through an inter-sectional approach, we have consolidated 16 sustainability topics across the three pillars of E (Environment), S (Social), and G (Governance).
Assessing Significance of Impacts (24 internal impact questionnaire surveys)	- Sustainability topics are quantified and scored based on the scale and probability of their positive and negative impacts on the economy, environment, and people (including human rights), as well as on STARLUX, in order to assess the sustainability and financial impact of each issue. - Positive and negative sustainability and financial impacts are cross-referenced and ranked based on their distance from the origin, resulting in the prioritization of 6 Material Topics.
Survey on Stakeholders' Level of Concern (338 external concern questionnaire surveys)	The questionnaire is distributed online to survey 8 categories of stakeholders on their level of concern regarding the 16 sustainability topics.
Industry Sustainability Issue Analysis	- Analyze the sustainability reports and company websites of domestic and foreign airline peers to understand their sustainability issues and material topics, and analyze the frequency with which "Material Topics" are mentioned by each peer. - Taking into account the disclosure topics (4 topics) required by the SASB Airline Standard. - Considering STARLUX Airlines' 2024 material topics (7 topics).
Resolution on Material Topics (8 Material Topics)	Based on a comprehensive analysis of the 6 topics identified in the internal impact questionnaire survey (Climate Change Mitigation and Adaptation, Occupational Safety and Health, Ethical Management, Data Security and Personal Information Protection, Aviation Safety, and Operational Performance and Strategy), and referencing the results of the external concern questionnaire and industry sustainability issue analysis, 2 additional material topics (Brand Strategy and Development, and Customer Satisfaction and Innovative Services) have been included, establishing a total of 8 material topics for the year.
Determining Annual Material Topics	- The 8 material topics were reported by the Corporate Sustainability Committee to the Board of Directors and selected as the material topics for 2025. - The 2025 Sustainability Report is prepared based on the above material topics, with the report fully disclosing their management approaches and performance outcomes.

Double Materiality Analysis Results



Note: The size of each circle represents the level of external concern.

Note: The two material topics outlined in red have been incorporated based on the results of stakeholder engagement surveys and industry sustainability topic analysis.

STARLUX has also systematically mapped the corresponding GRI and SASB standards based on the management approaches and impacts of each material topic. By establishing links between material topics and these standards, the Company is able to strengthen the basis and traceability of its disclosure context, thereby ensuring that the Company's response actions across environmental, social, and governance dimensions are more consistent and comprehensive.

STARLUX Material Topic List

Aspects	2025 Key Topics	STARLUX Perspective	Impact of Value Chain			Index	Corresponding GRI and SASB Standards and Index	Change Status
			Upstream (Procurement Stage)	Midstream (Company Operations)	Downstream (Customers' Use)			
Environment	Climate Change Mitigation and Adaptation	Implementing energy efficiency, carbon reduction, and renewable energy initiatives helps minimize our environmental impact and supports compliance with net-zero emissions related policies and regulations.	V	V		5.1 Energy and GHG, 5.3 Climate Change Response	GRI 201 Economic Performance GRI 302 Energy GRI 305 Emissions TR-AL-110a. GHG 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 the brand image and reputation of STARLUX.		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 Health and Safety	GRI 403 Occupational Health and Safety	-
Governance	Business Ethics and Integrity	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 Customer Privacy	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	-
	Operational Strategy and Performance	Enhance operational performance through strategic initiatives, pursue profitability and stable operations to attract investment from shareholders and investors, thereby maintaining steady economic growth.		V		1.1.2 Operational and Financial Status	GRI 201 Economic Performance	Newly added

Note: For information of material topics identification process and list, please refer to requirements of GRI 3-1 to 3-3 standards.

Sustainable Development Blueprint

Based on the current scale of operations and sustainable development planning, the Company has integrated various material topics across environmental, social, and governance aspects to advance the sustainable development blueprint for the three main aspects of ESG. Through institutionalized governance and transparent information disclosure, we continue to strengthen our risk management and stakeholder trust. In 2025, the Company has planned to map out a blueprint for the future sustainable development of STARLUX Airlines. For the latest implementation progress and details, please refer to the [STARLUX Sustainability Website](#).

Aspects	Material Topics	Goals			Effectiveness Evaluation		
		Short-term goals (+3 years)	Medium-term goals (+10 years)	Long-term goals 2050	2025 Goals	2025 Performance	Achievement Status
Environment (E)	Climate Change Mitigation and Adaptation	- Increase the annual usage of Sustainable Aviation Fuel (SAF) by 0.5%. - Achieve 30% digitalization of operational aircraft systems. - Participate annually in Airbus' SAF and Aircraft Technology Conference. - Reduce annual electricity consumption by 1% compared to the previous year.	- Achieve 5% usage of SAF by 2035. - Reach 90% digitalization of operational aircraft systems by 2030. - Closely monitor international CORSIA, EU and UK Emissions Trading System (EU/UK ETS). - Support the RE100 and EP100 initiatives by gradually increasing the proportion of green electricity usage. - Join the initiative units of Taiwan Alliance for Net Zero Emissions and the Taiwan Climate Alliance. 100% of flights departing from Taoyuan Airport utilized the Bridge Power & Pre-conditioned Air (PCA) systems.	- Align with Taiwan's 2050 Net-Zero Emissions policy to advance toward the long-term net-zero goal. - Support the EV100 global initiative to electrify transportation and reduce carbon emissions from conventional fuel vehicles, facilitating a low-carbon transition in ground operations.	- In accordance with Airbus policy, delivery ferry flights for new aircraft shall use at least 5% SAF. - The office environment fully adopts ultra-slim, high-efficiency LED panel lights, saving 60% more energy compared to traditional lighting. - Implement ISO 14064-1:2018 GHG inventory and complete third-party verification. - Annually conduct aviation fuel verification in accordance with CORSIA.	- In 2025, SAF was used during new aircraft deliveries; 14 ferry flights in total. - The office environment has fully adopted ultra-slim, high-efficiency LED panel lights, saving 60% more energy compared to traditional old lighting fixtures. - The electrification rate of ground vehicles has reached 10%; the electrification rate of ground vehicles on the airside of Taoyuan Airport has also reached 44%. - Obtained external third-party verification for 2025 GHG inventory operation. - Participated in the IATA World Sustainability Symposium in Hong Kong to proactively stay informed on the latest SAF developments and to exchange insights on international adoption, and also officially joined the IATA CO2 Connect program.	
Society (S)	Brand Strategy and Development	- Social media overall engagement rate of at least 0.3%. - Increase in website and app traffic by 13%.	- Target a 10% increase in overall social media engagement rate. - Aim for a 15% annual growth in website and app traffic.	- Target a 10% increase in overall social media engagement rate. - 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 2025, the overall social media engagement rate was 2.2%, and website and App traffic target was achieved.	
		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.	Collaborated with renowned brands such as La Mer, Peanuts, Gogoro, and 7-ELEVEN to enhance services for travelers and fans.	
		- Publish at least 135 stories or event posts per month "stories or event posts". - Achieve an engagement rate of over 5.8%.	- Publish at least one highly engaging branded content campaign per year. - Achieve an engagement rate of over 6%.	- Publish at least one highly engaging branded content campaign per year. - Achieve an engagement rate of over 6%.	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 150 posts are published monthly, with an engagement rate above 2%.	

Aspects	Material Topics	Goals			Effectiveness Evaluation		
		Short-term goals (+3 years)	Medium-term goals (+10 years)	Long-term goals 2050	2025 Goals	2025 Performance	Achievement Status
Society (S)	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) - Passenger's Net Promoter Score (NPS) of 66%	- Freight customer satisfaction = 4.38 points (out of 5 points) - Passenger's Net Promoter Score (NPS) of 71.6%	
	Occupational Safety and Health	2025 Target: Achieve a 100% completion rate for annual employee health examination. - Maintain a Total Injury Frequency Rate (FSI) below 0.50. - Maintain a Disabling Injury Frequency Rate (FR) below 7.5.	- Annual employee health checkup execution rate of 100%. - Maintain a Total Injury Frequency Rate (FSI) below 0.50. - Maintain a Disabling Injury Frequency Rate (FR) below 7.5.	- Annual employee health checkup execution rate of 100%. - Maintain a Total Injury Frequency Rate (FSI) below 0.50. - Maintain a Disabling Injury Frequency Rate (FR) below 7.5.	- Annual employee health checkup execution rate of 100%. - Maintain a Total Injury Frequency Rate (FSI) below 0.50. - Maintain a Disabling Injury Frequency Rate (FR) below 7.5.	- Annual employee health checkup execution rate of 100%. - Maintain a Total Injury Frequency Rate (FSI) = 0.46. - Maintain a Disabling Injury Frequency Rate (FR) = 4.77.	
Governance (G)	Operational Strategy and Performance	- North American flight destinations has increased from four to five. - Further increase at least 2 new routes departing from Taichung to ensure Taichung's position as the market share leader for inbound and outbound travel. - We expect to launch one new flight route for destination in Europe, officially inaugurating our European route network. - We continuously evaluate 5 or more destinations with growth potential across Asia, North America, Europe, and Oceania every year, in order to expand and refine our global network layout.	- The fleet is expected to expand to a total of 76 aircrafts by 2033, establishing a comprehensive intercontinental flight network, Southeast and Northeast Asian regional routes, and a robust cargo revenue base. - We plan to complete the strategic layout of major European hubs to increase the target percentage of transfer passengers year by year. - We also establish in-depth interline partnerships with more international airlines, in order to expand global coverage and increase transit traffic.	- By establishing a transcontinental transfer hub centered in Taipei, we aim to strengthen the two major long-haul route networks of "Asia-North America" and "Asia-Europe." - Our objective is to become a world-renowned boutique airline brand, establishing a global presence built on "travel experience, service differentiation, and customer value."	- Optimize international routes and cabin configurations to focus on the business and long-haul travel markets, and expand the customer base through code-share cooperation - Continuously enhance overall operational efficiency and market competitiveness to drive the Company's long-term steady growth.	- Five new flight routes were added for the year - Consolidated operating revenue reached TWD44.053 billion, an increase of 24% over the previous year. - Standalone pre-tax net income reached TWD43 million.	
	Business Ethics and Integrity	- Directors' ethical corporate management training courses reach 6 hours per year. - Employee ethical corporate management training courses are organized at least twice a year. - Conduct ethical corporate management training for employees of overseas branches at least once a year.	- 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. - Promote the expansion of ethical corporate management practices to overseas operational locations.	- 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. - Promote the expansion of ethical corporate management practices to overseas operational locations.	- Directors' ethical corporate management training courses reach 6 hours per year. - Employee ethical corporate management training courses are organized at least twice a year. - Conduct ethical corporate management training for employees of overseas branches at least once a year.	- Directors' ethical corporate management training courses reach 6 hours. - Ethical corporate management related training courses are organized twice for all employees. - Conducted 1 session of antitrust compliance training for overseas branches.	

Aspects	Material Topics	Goals			Effectiveness Evaluation		
		Short-term goals (+3 years)	Medium-term goals (+10 years)	Long-term goals 2050	2025 Goals	2025 Performance	Achievement Status
Governance (G)	Information Security and Customer Privacy	- 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. - Expand penetration testing coverage and depth through external partnerships. - Improve social engineering resilience by increasing adaptability and staff awareness training	- Continuously maintain the validity of the ISO 27001:2022 Information Security Management System and the ISO27701: 2019 Privacy Information Management System certifications. - Continuously enhance advocacy and training on information security trends and education, cultivating a culture of strong information security awareness among all employees. - Establish risk and performance indicators for multi-layered defense mechanisms to enhance the visibility of defensive capabilities.	- Continuously maintain the validity of the ISO 27001:2022 Information Security Management System and the ISO27701: 2019 Privacy Information Management System certifications. - Continuously enhance advocacy and training on information security trends and education, cultivating a culture of strong information security awareness among all employees. - Establish risk and performance indicators for multi-layered defense mechanisms to enhance the visibility of defensive capabilities.	- 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. - Completed annual penetration test. - Conduct annual social engineering drills and provide education and training to personnel who do not pass the drills.	- All employees receive at least one hour of information security and personal data protection education and training. - Specific units that have direct contact with employees' or passengers' personal data receive two hours of information security and personal data protection education and training. - Conducted one time of annual penetration test. - Conducted two annual social engineering drills, and provided 1.5 hours of education and training to personnel who failed to pass the drills.	✓
	Flight Safety and Security	- Annual major flight accidents = 0 - Annual major incidents = 0	"Zero accidents" is the safety goal that STARLUX continually upholds.	"Zero accidents" is the safety goal that STARLUX continually upholds.	- Annual major flight accidents = 0 - Annual major incidents = 0	No "major flight accidents" and no "major incidents" occurred for the year.	✓

Note: The Company's short- and medium-term goals are defined with 2024 as the base year, and the short-term goal year has been set for 2027 and the long-term target year has been set for 2034.



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

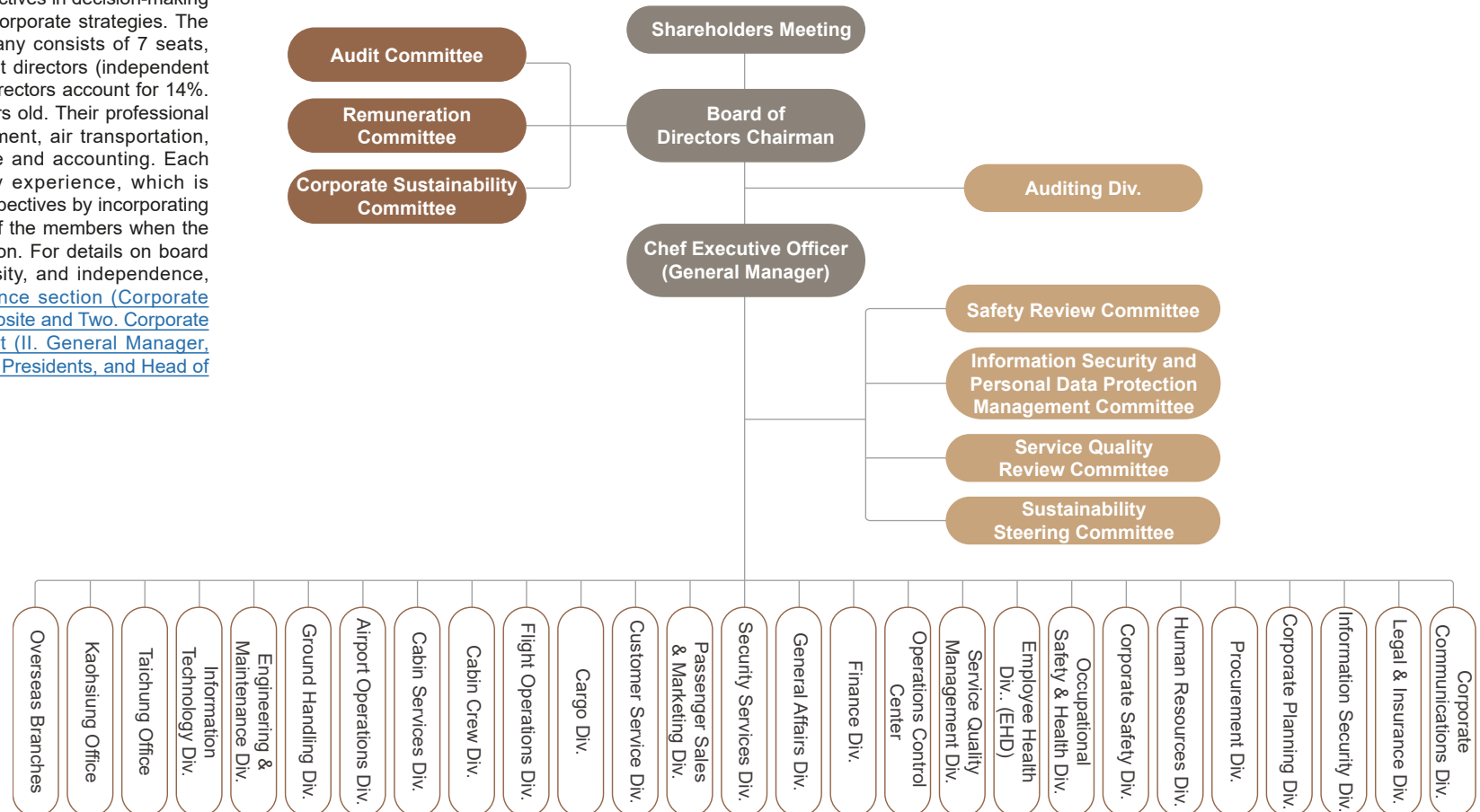


2.1 Corporate Governance GRI 2 -9 、 2 -11 、 2 -17

2.1.1 Company Structure and Composition of the Board of Directors

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 female directors account for 14%. All directors are of the age above 50 years old. 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 Two. Corporate Governance Report in the annual report \(II. General Manager, Deputy General Managers, Assistant Vice Presidents, and Head of each Department and Branches\)](#).

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 2025 continuing education courses for the Board members cover topics including Regulatory Compliance, ethical management, information security, occupational safety and health, human rights, and sustainability disclosures. The Company will continue to plan and participate in relevant courses to further enhance its expertise in sustainable development.



2025 Continuing Education of Directors

Host	Course	Attendances	Hours
Securities and Futures Institute, SFI	Prevention of Insider Trading and Latest Practical Developments (Including Gender Equality)	6	3
	Analysis of Fraud Techniques and Case Studies on Anti-Money Laundering Regulations	5	3
Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	2	3
Taiwan Investor Relations Institute	Trade secret protection and corporate governance	1	3
	Workplace infringement OUT, DIE workplace in – case analysis and preventative measures for workplace misconduct (sexual harassment + workplace bullying) from legal, academic and practical standpoints	1	3
Taiwan Securities Association	Financial Consumer Protection Act, Fair Treatment of Financial Consumers, Financial Accessibility, and Convention on the Rights of Persons with Disabilities (CRPD)	1	3
	Security challenges and future trends of AI in the context of digital technology risk	1	3
CPA Associations R.O.C. (Taiwan)	Materiality Considerations in Sustainability Information Disclosure	1	3

2.1.2 Board Member Nomination and Selection GRI 2-10、2-15

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. Directors are nominated via the candidate nomination system and are elected by shareholders from the candidate roster in accordance with the system of cumulative voting for a single name. Elected directors are eligible for re-election. The number of independent directors shall not be less than three and shall not be less than one-third, which shall also include at least one independent director undertaking public welfare. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election methods, exercise of powers, and other relevant matters of independent directors shall be handled in accordance with the relevant regulations of the securities authorities. The professional qualifications, restrictions on concurrent positions, nomination, and other compliance matters for public welfare independent directors shall be handled in accordance with the Regulations Governing the Establishment of and Compliance by Public Interest Independent Directors of Civil Air Transport Enterprises; and directors may be re-elected for no more than two consecutive terms.

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. The Chairman represents the Company externally. Currently, the Company's Chairman is Chang, Kuo-Wei, and Director Chai, Chien-Hua also serves as the CEO (President) for his expertise in business management, leadership, and decision-making, as well as his extensive industry knowledge. Accordingly, such arrangement enhances the Company's operational efficiency and decision-making execution.

To prevent conflicts of interest, STARLUX proactively informs directors of recusal requirements during Board meetings and has clearly defined provisions for director recusal in the [STARLUX "Ethical Management and Guidelines for Conduct"](#). For information regarding directors' concurrent positions on other Boards, cross-shareholdings, and the existence of controlling shareholders, please refer to [Two. Corporate Governance Report \(II. Presidents, Vice Presidents, Assistant Vice Presidents and Heads of All Departments and Branches\)](#) of the Annual Report.

2.1.3 Functional Committees GRI 2-9

STARLUX has established Audit Committee, Remuneration Committee and Corporate Sustainability 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 GRI 2 -18

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 2025 Board self-evaluation results and the functional committee performance evaluation results, all scores exceeded 99 points, indicating strong performance (please refer to [the implementation of the Board's Self-Evaluation \(Peer Evaluation\) Execution Status 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.

Small Column: Board's external performance evaluation

The Company has completed the revision of the Board performance evaluation system in 2025 to further include an external evaluation mechanism and to explicitly define the professional and independence requirements for external institutions. Starting in 2026, the Company plans to commission an external professional institution for the first time to conduct a performance evaluation of the Board of Directors, in order to review the effectiveness of Board operations and to provide recommendations through the third-party perspective. The Company will implement necessary improvements based on the evaluation results from external institutions and continue to strengthen the governance framework. In the future, an external evaluation cycle once every three years will be adopted to strengthen the Board's independent supervision function and to enhance governance transparency.

2.1.5 Remuneration Policy GRI 2 -19 、 2 -20

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 and interests. This demonstrates the company's commitment to regular review and transparency in its remuneration system.

Remuneration Policy

Directors (including Independent Directors)	The Company's director remuneration is determined in accordance with the "Directors and Managers Remuneration Regulations". The details of the remuneration are as follows : • 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. Regarding the remuneration of independent directors, the Company adopts the principle of paying a fixed monthly salary regardless of profit or loss. Independent directors may receive travel expenses for attending Board of Directors' meetings, Remuneration Committee meetings, and shareholders' meetings, as well as other relevant meetings. However, no additional functional allowances, severance pay, bonuses, pensions, or remuneration items other than the salary and compensation distributed from earnings are provided. The components of the Board directors' compensation are clearly defined in the "Regulations Governing Remuneration of Directors and Executives" to ensure the reasonableness and transparency of the remuneration.
Managerial Officers	According to the "Regulations Governing Compensation of Directors and Executives", the remuneration structure for managerial officers is as follows: • Fixed Compensation: Monthly salary: 0-150% of industry levels; Management allowances; Transportation allowances. • Variable 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 Act • Equity Incentives: Employee stock options as per company policy

Small Column: Remuneration of senior managerial officers and link to ESG performance

To implement sustainable operations, the Company has integrated senior executives' remuneration with Environmental, Social, and Governance (ESG) performance indicators. By incorporating leadership, strategic planning, decision-making and execution, talent acquisition and development, communication and coordination, and the promotion of sustainable development into performance appraisals, the Company ensures that senior executives' remuneration is linked to both operating results and long-term corporate growth. This approach strengthens performance in key sustainability aspects, including resource recycling, green procurement, human rights and employee welfare, safety and workplace diversity, and ethical management and risk governance.

Job Rank	Sustainable Development Promotion Indicator	Item
CEO	- Leadership - Strategy planning - Decision making capability - Sustainable development promotion (ESG) - Operational and financial performance management	Environmental Aspect: - Ensure sustainable resource circulation and green procurement to balance the positive benefits of corporate growth with environmental protection, while reducing negative environmental impacts. - Improve resource utilization efficiency Social Aspect: - Committed to establishing a safe, inclusive, and diverse work environment - Emphasis on human rights protection, employee welfare, and social influence - Encourage talent development and innovative thinking - Strengthen brand strategy while balancing customer satisfaction and service quality Governance Aspect: - Maintain the soundness and transparency of the corporate governance framework, uphold the principles of ethical management in executive decision-making, and ensure transparency and compliance in organizational operations - Strengthen internal communication and enhance risk awareness

Job Rank	Sustainable Development Promotion Indicator	Item
Vice President	- Leadership - Strategy planning - Decision making capability - Talent selection and development - Corporate sustainability (ESG)	Environmental Aspect: - Assist the promotion of carbon reduction goals and energy-saving strategies Social Aspect: - Create positive organizational atmosphere and establish safety culture awareness - Department employee satisfaction exceeds 80% - Achieve zero major labor safety accidents Governance Aspect: - Implement ethical management principles and risk governance mechanism - Enhance Regulatory Compliance management

2.2 Ethical Integrity GRI 3 -3

Material Topic: Ethical Management

Policy and Commitment

- 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.
- STARLUX prioritizes ethical standards through policies like Corporate Governance Guidelines and Code of Ethics, ensuring sustainable operations, risk mitigation, and stakeholder protection.

Positive and Negative Impact Management

Sound corporate governance framework and robust integrity management are able to maintain the Company's reputation and positive image, earning the trust of investors and customers. On the contrary, ethical violations can severely damage the Company's image and undermine investor confidence and customer trust.

Management Mechanism

- Organize at least one employee ethical corporate management training courses per year.
- Employees and passengers can provide feedbacks through internal and external channels. Relevant units investigate and analyze these reports to assess risks and develop improvement measures, in order to provide timely responses on the outcomes.
- Address integrity violations, promote policies, and report outcomes to Board and committees.

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section [1.4 Identification and Analysis of Material Topics](#).

Complaint Mechanism

Responsible Unit

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

External: Customer Service Div, Service Quality Management Div

Contact Information

- Independent Complaint Filing Mailbox: integrity@starlux-airlines.com
- Others: [Stakeholders Section](#)

2.2.1 Ethical Corporate Management Policy

GRI 2 -23 、 2 -24 、 2 -26 、 205 -1 、 205 -3 、 206 -1 ; SASB TR -AL -520a.1

STARLUX Ethical Framework: On July 21, 2022, the Board of Directors approved the "Code of Ethics" and "Integrity Operating Guidelines." These documents aim to foster ethical behavior, integrity management, and a positive corporate culture by providing clear principles and guidance for employee conduct.

In accordance with the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" approved by the Board of Directors, the Human Resources Div. (HRD) serves as the dedicated unit responsible for developing and supervising the implementation of those procedures and guidelines, and reports annually to the Board of Directors on ethical corporate management matters. In addition, in November 2024, the Company revised the "Antitrust Compliance Guidelines" to explicitly provide that Company personnel who violate these guidelines shall be dealt with in accordance with the Company's management regulations; to specify the maximum amount of fines in order to communicate and reinforce the consequences of non-compliance; and to establish the reporting and handling mechanisms when the Company becomes aware of involvement in antitrust violations or is subject to an investigation by the competent authority. Through the above codes and guidelines, the Company continues to strengthen its culture of ethical corporate management.

In 2025, STARLUX completed 100% anti-corruption assessments across all operational sites in Taiwan (including external sites), with results showing no occurrences of corruption. In 2025, no reports or lawsuits concerning violations of ethical conduct were received. There were no incidents involving corruption, fraud, insider trading, money laundering, conflicts of interest, anti-competitive behavior, antitrust violations, or monopolistic practices. Furthermore, the company made no improper political contributions or charitable donations, and no breaches of its code of conduct were identified.

The Company has established and publicly disclosed an independent internal whistleblowing email address (integrity@starlux-airlines.com) on the Company's website and intranet for use by both internal and external personnel. No reports were received in fiscal year 2025. The whistleblower system is clearly defined in the Company's "Ethical Management and Guidelines for Conduct", which ensures the confidentiality of the whistleblower's identity and the contents of the report, while protecting whistleblowers from any unfair treatment resulting from their reports.

Ethical Corporate Management-related Documents



Ethical Corporate Management Best Practice Principles



Procedures for Ethical Management and Guidelines for Conduct



Code of Ethical Conduct



Sustainable Development Best Practice Principles

2.2.2 Ethical Corporate Management Communication and Training GRI 205 -2

STARLUX actively communicates with employees to convey the knowledge and importance of ethical corporate management through the signing of related declarations or contractual clauses, meeting briefings, and digital educational campaigns. In addition, to ensure that internal staff concretely implement anti-corruption and anti-competitive practices in their daily operations, the Company continuously promotes education and training on ethical corporate management to strengthen employees' ethical awareness and compliance mindset. In 2025, a total of 998 new domestic employees completed training in courses related to ethical corporate management. Up to the end of 2025, all 5,896 active employees have completed ethical corporate management training, achieving a training coverage rate of 100%.

The Company also strengthens its training content on specific topics as needed. For example, considering that other airlines have previously incurred substantial fines in the U.S. for violating antitrust laws, STARLUX conducts annual antitrust compliance training to deepen employees' understanding of the law and the importance of fair competition, in addition to the training provided for new employees. In 2025, a total of 5,838 persons completed the training.

In addition, to strengthen employees' confidentiality awareness and the protection of confidential information, an online general education course on the management of confidential information and trade secrets was organized for all employees in March 2025, with a total of 4,594 people completing the training. In June 2025, an advanced education and training course on the management of confidential documents and trade secrets was held for personnel in key units handling confidential information. A total of 41 employees from 14 units participated, achieving a 100% completion rate. For further details, please refer to [Ethical Corporate Management Communication and Training](#).

Ethical Corporate Management Training Status

Category	2025 Implementation Status
New Employees	- Digital online course (10 minutes) on the "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct" and "Procedures for Ethical Management and Guidelines for Conduct": a total of 998 participants (142 hours). - Digital online course on Antitrust Law Workplace sexual harassment prevention (12 minutes): a total of 903 participants (181 hours). - Digital online course (20 minutes) on Antitrust Law and Personal Data Protection: a total of 1,080 participants (360 hours).
All Employees	- Digital online course (1 hour) on the Antitrust Compliance Guidelines: a total of 5,838 participants (5,838 hours). - Educational promotion on 2025 Ethical Corporate Management Best Practice Principles and Code of Ethical Conduct (10 minutes): a total of 5,896 participants (983 hours). - STARLUX Human Rights Policy (15 minutes): a total of 4,948 participants (1237 hours). - Educational promotion course on workplace sexual harassment prevention (15 minutes): a total of 4,956 participants (1239 hours). - Workplace illegal infringement related seminar (90 minutes): a total of 22 participants (33 hours).

Note: The total number of training hours for antitrust courses includes a small number of employees who will complete their makeup training sessions in 2026.

Regarding our partners, STARLUX has established sustainable Supply Chain Management in 2025 in accordance with international standards of the Sustainable Development Goals (SDGs), ISO 26000:2010, the United Nations Global Compact (UNGC), and the International Labour Organization (ILO), and has also formulated the "Supplier Code of Conduct." The Code of Conduct explicitly defines principles of business ethics and integrity, requiring suppliers to sign a compliance commitment. Beyond embodying the joint commitment of the Company and its suppliers to global sustainability and a virtuous cycle, the code covers prohibitions on corruption and bribery, compliance with relevant laws and regulations, and fair trade. It also serves as a vital foundation for fostering mutual understanding of sustainable development goals, operating procedures, and ethical standards.

Starting in 2025, all departments of STARLUX are required to follow these guidelines in their supplier management and cooperation processes, incorporating relevant requirements into daily operations and cooperation evaluation mechanisms. Through management mechanisms such as supplier qualification reviews, contract fulfillment audits, and regular evaluations, the Company implements Supply Chain Selection and performance supervision to ensure the supply chain's sustainable performance in terms of business integrity and service quality.



2.3 Risk Management GRI 2 -23

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. STARLUX has formulated the "Risk Management Policy and Procedures" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the Company's "General Principles for Corporate Sustainable Development and Sustainability Information Management", with additional reference to "ISO 31000:2018 Risk Management System" and the "COSO Committee - Enterprise Risk Management Integrated Framework". The policy and procedures have been approved by the Board of Directors on December 27, 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.

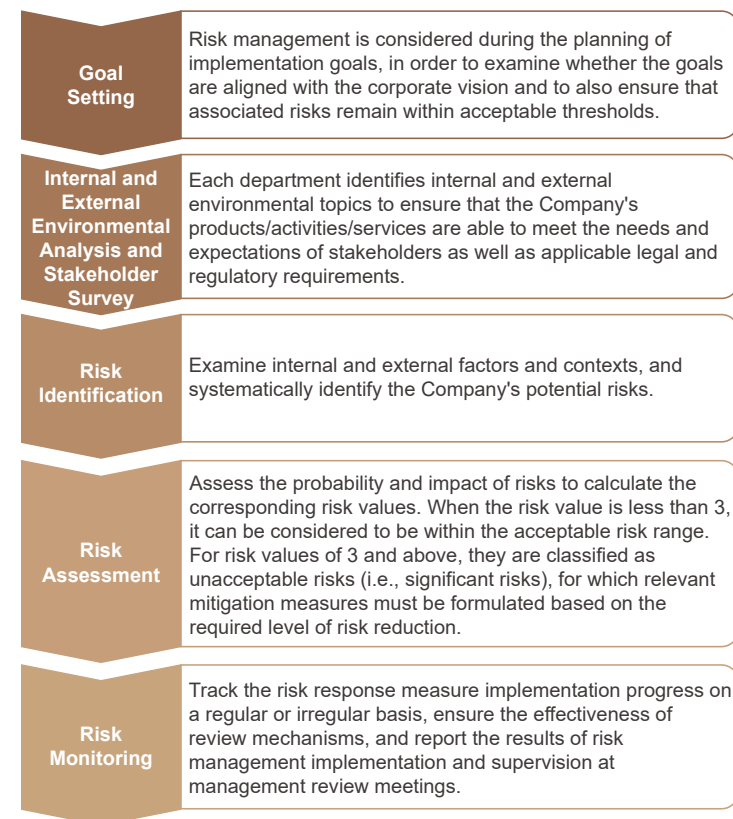
STARLUX Risk Management Organizational Structure



2.3.2 Critical Risks and Countermeasures GRI 2 -24

The Company accurately identifies and manages various risks through target setting, internal and external environmental analysis, stakeholder surveys, and risk identification, assessment, and supervision mechanisms. Furthermore, the Company performs rolling reviews and adjustments to ensure the operational effectiveness of the risk management mechanism. Risks identified as major risks require the formulation of response measures and continuous management through target tracking until improvement is complete, in order to establish risk capabilities and cultivate the culture of risk awareness, thereby assisting management in timely risk consideration and informed decision-making when executing operational strategies.

Risk Management Process



In 2025, all risks identified included 125 risks related to operational management, talent management, supplier management, customer management, flight safety, equipment/systems/technology, merchandise price management, occupational health and safety, Regulatory Compliance, intellectual property rights, market conditions, strategy, and others (environment, energy, and carbon reduction, governance). Please refer to the table below for countermeasures and improvement measures for major risks.

Risk Types and Corresponding Response and Improvement Measures

Sources of Risks	Description	2025 Significant Risk Items and Potential Scenarios (Excerpt)	Corresponding Response and Improvement Measures
Operational Risk	Items affecting corporate operations, strategy execution and risk control include strategy risk, operational risk, supplier management risk and customer management risk.	- Strategic risk: Rapid expansion of operation scale and the increasing complexity of the internal and external environments may lead to insufficient awareness of effective risk management. - Operational risk: If intellectual property rights are not properly managed, concerns about infringement may arise and affect investor confidence. - Supplier management risk: Services provided by partnering suppliers may not meet the Company's standards, which may result in operational oversights or passenger complaints.	- Plan and organize training programs that use concrete case studies to demonstrate how to effectively conduct risk management reviews and to educate senior personnel on the importance of effective risk management review for the Company. - Implement the TIPS intellectual property management system and conduct regular training. Ensure that outsourced developers fully comply with the Procedures for Outsourced R&D and Intellectual Property Management, including ownership assignments and confidentiality agreements, to prevent future disputes. - Through various communication methods with suppliers and regular evaluations and audits to ensure their quality, see 3.3 Sustainable Supply Chain Management.
Financial risk	Financial risks related to corporate finances include market competition (interest rates, inflation, exchange rates, credit, product pricing), the robustness of financial systems and cash flow operations.	Financial risks: Fluctuations in interest rates, exchange rates, and inflation may increase the Company's operating costs.	The finance and operations departments collaborate closely to identify, assess, and manage financial risks, and review and monitoring mechanisms are also established to ensure risks are detected in a timely manner and managed effectively to minimize operational impact.
Flight Safety Risk	During fleet introduction and network expansion, the safety margin of flight and ground operations may be compromised by factors of increased operational complexity, human factors and fatigue risks, extreme weather, and fluctuations in maintenance and the supply chain.	Flight Safety Risk: - The increase in the proportion of long-haul flights and increased workload may cause fatigue risks if staffing, training, and scheduling/dispatch are not synchronized, potentially compromising the implementation of standard operation procedures (SOPs), flight operational stability, and operational resilience. - The increase in extreme weather and turbulence events may lead to higher costs related to flight diversions, alternative landings, delays, and fuel consumption, resulting in higher flight scheduling pressure, and the demand for abnormal incident investigations and risk control may also be increased. - Growth in demand for aircraft materials and fluctuations in supply chain lead times and quality may impact maintenance scheduling and release efficiency, thereby resulting in operational disruptions and the accumulation of risks.	- Long-haul flights and increased workload: Enhance coverage and early warning capabilities through systematic scheduling and fatigue risk monitoring, strengthen backup for critical systems, and promote training for new flight instructors and simulator maintenance management, along with tracking and regular reviews conducted in accordance with SMS procedures. - Extreme weather and turbulence: Establish monitoring and management mechanisms for high-risk routes and time slots. When risks escalate, the OCC initiates tiered warnings and cross-departmental coordination to make decisions of diversions, alternate landings, delays, or cancellations, etc., based on established guidelines. Response actions and improvements are also integrated into the CAPA and management review processes. - Aircraft materials and supply chain: We establish strategies for key aircraft materials and backups, initiate alternative part/source evaluations and priority management during lead-time fluctuations or material shortages, and strengthen coordination among the OCC, aircraft maintenance, and line stations. In addition, we also control risks and improved performance through supplier evaluations, audits, and CAPA mechanisms. For more information on flight safety, please refer to 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.

Sources of Risks	Description	2025 Significant Risk Items and Potential Scenarios (Excerpt)	Corresponding Response and Improvement Measures
Regulatory 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 Regulatory 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 risks: Rapid operational development and the significant expansion of various infrastructure and equipment have increased energy consumption and carbon emissions, making pollution control more challenging.	We have introduced the ISO 14001:2015 Environmental Management System and ISO 50001:2018 Energy Management System to establish a comprehensive management and monitoring mechanism. By formulating energy-saving and carbon reduction plans, we are able to effectively control the impact on the environment and the company.

Small Column: Risk Culture Establishment

The Company's risk management planning unit and risk assessment committees conduct risk management training annually. In 2025, a total of 4,740 participants completed 13,578 training hours. The curriculum covered topics of safety management systems (SMS), aviation safety management, apron and airside safety management, incident investigation, investigator training, and emergency response training. To enhance employees' risk awareness and to promote robust risk management culture, the Company has established an internal risk management knowledge-sharing platform, and its content covers risk management frameworks, annual performance results, and benchmark case studies, in order to facilitate the transfer of risk management expertise and provide a reference for decision-making. In addition, the Company has also established an internal incentive mechanism to publicly commend and present awards to personnel with outstanding annual risk management performance during the Safety Management Review Committee (SRC) meeting in the first quarter of 2026, in order to strengthen employees' focus on risk management and to encourage all units to continuously enhance their risk management effectiveness.

2025 Safety Reporting Evaluation Excellence Incentive



2.4 Information Security and Customer Privacy GRI 3 -3

Material Topic: Information Security and Personal Data Privacy

Policy and Commitment

- 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.
- STARLUX commits that all personal data are collected, processed and used in accordance with the Company's privacy protection policy and will not be leaked or sold.

Positive and Negative Impact Management

We regularly conduct data security risk assessments to mitigate the risks of hacker intrusions and data leakage, and ensure the stable operation of corporate information systems; data security or personal data breaches may damage the Company's reputation and public credibility, and may also diminish customer satisfaction.

Management Mechanism

- 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.
- Convene "Information Security and Personal Data Protection Management Committee" quarterly.
- Follow-up reviews for the ISO 27001:2022 information security management system and ISO 27701:2019 privacy information management are implemented every six months and certifications are also maintained.
- We establish the personal information incident reporting and response management mechanism, and the information security management team initiates an investigation within 48 hours. Based on the classification of general or major personal data incidents, the team reports to the competent authority or activates the emergency response team; subsequently, relevant units execute self-inspections and corrective plans, and the information security team also tracks the case until closure.

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section [1.4 Identification and Analysis of Material Topics](#).

Complaint Mechanism

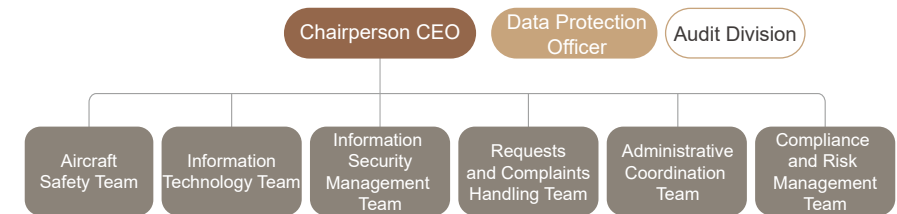
Responsible Unit
Information Security Div

Contact Information
Specialized Mailbox: DPO@starlux-airlines.com
Others: [Stakeholders Section](#), [Opinions and Feedbacks](#)

2.4.1 Information Security Management Framework and Accountability

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 establishing the Information Security Department. This new department is responsible for planning, developing, and implementing the company's information security system, thereby continuously advancing information security governance across the organization. In 2025, a total of four information security and personal data protection management committee meetings were held to report to the CEO on external regulations and industry issues regarding information security and personal data, as well as internal management-related matters and current operational status.

Organizational Chart: Information Security and Personal Data Protection Management Committee



2.4.2 Information Security and Personal Data 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. In March 2024, the Company passed external verification and obtained the ISO 27001:2022 certification. Through the introduction of information security and privacy information management system of international standards, along with the two times of audits and reviews conducted by external verification institutions, we continue to enhance our operational processes to provide passengers with the most reassuring and safest luxurious flight services. In addition, the Company has qualified the "PCI DSS Payment Card Industry Data Safety Standards" certification review in December 2019 and has since undergone annual compliance reviews by external auditing institutions to ensure the security of payment card usage.

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. In terms of aircraft operations, the Company collaborates with Airbus to implement Electronic Flight Bag (EFB) technology and other IT solutions. In compliance with regulatory requirements, we have established management systems and operating procedures that balance information security with flight safety.

Information security protective measures

Aspect	Prevention mechanism	Benefit
Network	UPAS	Implement internal Network Access Control (NAC) to ensure the compliance of connected devices, in order to prevent unauthorized access and to achieve precise management of network assets.
Terminal	Paloalto Cortex XDR, Shock Wall, Jamf Pro	Establish an endpoint detection and response (EDR) system to achieve automated management and defense across platforms, thereby reducing the risk of malware infiltration.
Application system	Imperva, Checkmarx, Mend.io	Introduce DevSecOps to strengthen web application resilience and enforce source code and package vulnerability management, in order to ensure the security and reliability of digital services.
E-mail	Microsoft Purview/Defender for O365	Strengthen email threat defense and Data Loss Prevention (DLP) to effectively intercept phishing attacks and to ensure the security of sensitive communications.

The Company's IT department regularly performs system updates and commissions information security consultants to conduct annual vulnerability scans and penetration tests, thereby ensuring that any identified issues are remediated and retested. During the current year, the Company has completed annual penetration test for its core business systems, the Company's website, and internal management platforms, which are also verified by a third-party professional cyber security contractor. The test results show that no critical or high-risk vulnerabilities have been identified in the primary external systems. Regarding risks identified in certain internal systems, over 50% of high-risk items have been remediated. The remaining items have been included in the risk tracking list, with continuous improvements implemented in accordance with the risk mitigation plan. All retesting and case closures are expected to be completed by the end of 2026.

Resources invested on information security

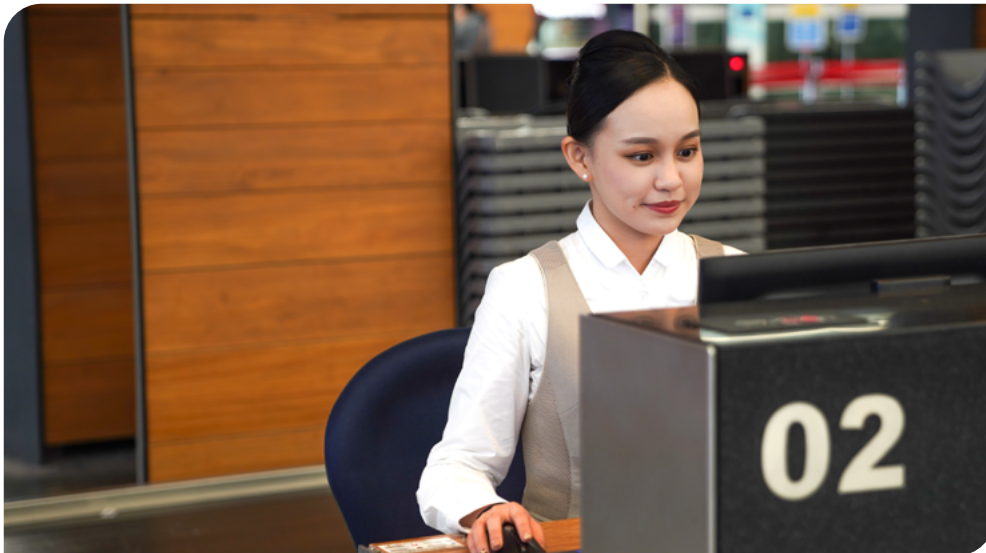
Resources invested on information security	Purpose	Amount
Penetration test	The Company conducts authorized testing of the Company's website, systems, networks and related equipment through simulation of hacker attacks, in order to identify weaknesses and vulnerabilities. These tests assess the actual effectiveness of existing cyber security defenses and provide recommendations for remediation and enhancement, thereby reducing the risks of system intrusion, data breaches, and service interruptions.	300,000
Social engineering drill	Simulated phishing emails, fake website logins, and other scenarios are utilized to test employees' awareness and response capabilities regarding fraud and cyber security attacks. These exercises are able to assess the Company's human-centric cyber security defenses, identifying weaknesses to strengthen education, training, and institutional improvements, thereby reducing the risks of account compromise, sensitive data leakage, and system intrusion.	600,000

Personal data privacy protection

Execution Item	Project Details
Internal management	- We establish and govern personal data policies in accordance with ISO 27701:2019 privacy management system and the Regulations Governing the Security Maintenance Plan and Processing of Personal Data Files for Civil Aviation Enterprises. - The Personal Data Protection Management Policy applies to all personnel of the Company, as well as all third parties and their personnel involved in the collection, processing or use of personal data by the Company. - We organize education, training, and drills related to personal data protection to comprehensively enhance employees' awareness and practical operational capabilities, thereby ensuring the security of personal data and the effective protection of related rights and interests.
External management	- Two-factor authentication (2FA) has been implemented for member logins on the Company's website, and related systems utilize encryption or de-identification technologies, in order to prevent data breaches and unauthorized access. - We have established the Supplier Personal Data Protection Management Regulations to ensure that the collection, processing and use of supplier personal data comply with regulatory requirements. Furthermore, we continue to implement audit and supervision to ensure that suppliers effectively uphold our information security and personal data protection standards.

2.4.3 Information Security Incident Reporting and Response Process GRI 418 -1

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. In the event of a major data security incident, an emergency response team will be established to promptly manage response efforts, including damage control, recovery, and incident investigation. In 2025, the Company experienced no major information security incidents that met any of the following criteria: incidents resulting in significant damage or impact to the Company; orders by relevant authorities to suspend operations, cease business, or revoke pollution-related permits; or cumulative fines for a single incident amounting to TWD1 million or more. To continue enhancing the resilience and response capabilities of information security and personal data protection, a total of 67 information system business continuity drills, 2 aircraft information system emergency response drills, and 1 personal data incident emergency response drill have been conducted in 2025, in order to strengthen the Company's business continuity and incident response efficiency in emergencies.



2.4.4 Information Security Education and Training

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. Annual drills are conducted for information system business continuity plans, personal data incidents, and aircraft information system emergency responses to strengthen employees' ability to respond to information security and personal data incidents. For further details, please refer to Information Security and Personal Data Protection Training.



2.5 Regulatory Compliance GRI 2 -27 ; SASB TR -AL -520a.1 、 TR -AL -520a.3

STARLUX , has implemented a robust "Regulatory 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 2025, there were a total of 2 violations, and the total amount of fines imposed was TWD650 thousand. 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 Regulatory 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.

To strengthen the Company's overall compliance culture, STARLUX continues to prioritize legal and contractual education and training within its daily management, helping employees accurately identify legal risks and enhance their professional judgment in the performance of their job duties. In August 2025, STARLUX organized two physical seminars on "Legal Education and Key Considerations for Contract Negotiations" at the Taipei Dome headquarters and Flight Operations Center. Following the sessions, training materials were distributed to all units for continuous educational promotion, with a total of 76 participants in attendance. Regarding legal education, the curriculum used practical cases from the aviation industry and other sectors to illustrate illegal acts and their consequences, while introducing new sexual harassment legislation and the risks of remittance fraud. For contract negotiations, the course also explained key considerations and risks through actual clause examples and provided a contract review checklist, in order to enhance employees' preparation and negotiation skills. In addition to the aforementioned courses, the Company has also organized education and training on relevant laws and regulations, including the prevention of workplace violence and harassment, antitrust laws, and confidential information protection. These efforts aim to establish comprehensive legal and compliance knowledge from multiple perspectives, thereby mitigating operational risks and ensuring compliance with laws and regulations.

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
March 3, 2025	On March 3, 2025, during a go-around of flight JX789 (A321-252NX), a crew operational accidentally triggered a ground proximity warning and an abnormal incident involving an aircraft configuration overspeed.	Provisions of Paragraph 1 of Article 40 of the Civil Aviation Act.	The Company has comprehensively reviewed and strengthened its flight safety management measures. These actions include requiring flight crew members to strictly adhere to SOPs, operational discipline, and procedural compliance, as well as refining training and evaluation mechanisms. For individuals with inadequate performance, the Company also implements intensive training and follow-up evaluations while enhancing the ability of Instructor Pilots (IP) and Check Pilots (CP) to accurately identify operational deficiencies. Furthermore, more conservative dispatch restrictions have been applied to newly promoted captains, and the overall training framework and emergency response training for abnormal situations have been optimized. Regarding aircraft overspeed events, the Company has also strengthened requirements and procedures for the timely completion of overspeed inspections, thereby establishing multiple lines of defense to mitigate the risk of recurrence.	60
May 9, 2025	On May 9, 2025, the boarding process for flight JX761 failed to verify passenger travel documents properly, resulting in a discrepancy between the boarding count and the manifest, as well as the carriage of unaccompanied baggage for passengers.	Paragraph 2 of Article 10 and Paragraph 1 of Article 12 of the Regulations on Safeguarding Civil Aviation Against Acts of Unlawful Interference	Daily pre-operation briefings include Q&A sessions to test employees on abnormality handling procedures are implemented. Furthermore, the TPE inbound and outbound flight work instructions (SOP-AOD-19-009) have been revised to include a boarding gate operation drill mechanism, requiring the boarding gate team to conduct at least one operation drill every quarter.	5

Note1 : 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.

Note2 : For the current year, there have been no payments made for significant fines resulting from legal violations in prior years.

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 GRI 3-3

Material Topic: Brand Strategy and Development

Policy and Commitment

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.

Positive and Negative Impact Management

Collaborating with cross-industry brands and maintaining active engagement on social media is able to consolidate online presence and the customer base; maintaining positive relationships with the media may also establish credibility and professionalism. In case of occurrence of crisis without prompt summarization of information, proactive monitoring of online discussions and provision of rapid responses and clarifications, such improper responses may make it difficult to prevent the spread of misinformation and damage to the corporate image.

Management Mechanism

- Establish marketing budget and relevant plans for corporate image and flight network expansion.
- Collect advertising campaign data (online sentiment, comments, click-through rates, etc.) to assess promotional effectiveness
- Monitor news reports and social media to continue to enhance the Company's visibility

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section [1.4 Identification and Analysis of Material Topics](#).

Complaint Mechanism

Responsible Unit Contact Information

Corporate Communications Div Investors and media: [Contact information for investors and media](#)
Customers: STARLUX Airlines Customer Service Center: +886-2-2791-1000
Public Relationship Office E-mail: crd@starluxairlines.com

3.1.1 Brand Core

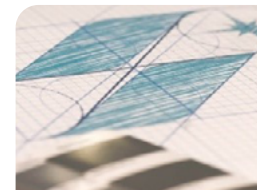
Brand Core Belief	Creating the perfect journey, believing that each journey of the passengers is unique, irreplaceable, precious, and worth remembering.
Brand Vision	A team of professionals and challengers, holding itself to the highest standards down to the most meticulous detail. An airline that never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



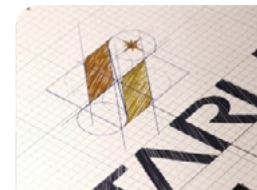
Polaris & Wing

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.

3.1.2 Brand Strategy

STARLUX positions itself as a "Luxury Airline" at its core, challenging conventional airline concepts. It aims to create a unique boutique image, setting itself apart from competitors. Through comprehensive branding, innovative design in both hardware and software, and strategic business partnerships, STARLUX reinforces its luxury airline positioning. This approach ensures a consistent and brand image across all touchpoints, enhancing global recognition, fostering customer loyalty, targeting specific markets precisely, and broadening its potential customer base.

Brand Core Strategy

STARLUX employs Segmentation, Targeting, and Positioning (STP) as its primary brand strategy. This approach enables precise market segmentation, allowing us to accurately identify and address customer needs. Through clear market segmentation, the Company is able to more accurately target customer needs and establish corresponding objectives, in order to deepen the brand's influence in the aviation market.

Market Segmentation	To address the unmet demand in Taiwan's premium aviation sector, providing superior amenities and services across both tangible and intangible aspects of air travel.
Target Market	Focusing on corporate travelers and affluent consumers who value superior in-flight experiences and are willing to pay a premium for enhanced comfort and service.
Positioning	Establishing a distinctively Taiwanese luxury airline brand that embodies premium quality and exclusivity.

Since its establishment, STARLUX has positioned itself as a "high-end" boutique airline and has actively leveraged this influence to engage in social care, aligning with the principles of the United Nations Sustainable Development Goals (SDGs). We have consistently strengthened our brand image through partnerships with premier brands such as The Estée Lauder Companies, Hoshino Resorts, and Maserati. By actively executing marketing initiatives and hosting joint events or projects, we have leveraged our track record of high-end collaborations to enhance our brand image, to expand our market influence, and to establish deep connections with our target audience.

In particular, STARLUX has partnered with The Estée Lauder Companies for the fourth consecutive year to promote the Pink Ribbon Breast Cancer Awareness campaign, representing a concrete realization of our commitment to SDG 3 "Good Health and Well-being". Following the digital buzz generated by CGI animation in 2024, we have further extended our charitable ingenuity to the core experience of the journey in 2025, replacing digital visuals with warm interactions.

To share the pink spirit with the world, STARLUX organized a surprise flash event at the baggage claim area at Terminal 2 of Taoyuan International Airport. We gently adorned the luggage of passengers arriving in Taiwan with large pink ribbons and presented them with exquisite exclusive gifts, serving as a tender reminder at the end of their journey while inviting all travelers to experience the caring power of the pink ribbon and to join us in championing the importance of breast cancer prevention.

Through the core brand strategy, STARLUX has successfully established its "Boutique Airline" image, garnering significant attention from domestic and international media while earning widespread acclaim across social media platforms. Media coverage has consistently highlighted the Company's association with luxury and exclusivity, further enhancing the Company's position as a premier boutique airline brand.

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 Website 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).
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. At the same time, we also strengthen the sense of local engagement through offline activities. As for online network, we actively manage social platform to foster connections with local 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 2025 to meet its objectives. These carefully crafted efforts are designed to establish a robust and powerful brand presence across these markets, with the goal of attracting a broader and more diverse passenger base.

Target Market	Project Name	Project Descriptions	Project Benefits
Northeast Asia	Nankai Electric Railway	We have collaborated with Nankai Electric Railway to extend the "PEANUTS x STARLUX" theme to the ground, jointly launching the "Rapi:t" limited express train featuring a "Galactic Voyage" themed livery.	- Brand visibility is significantly enhanced in the Japanese market by leveraging the primary transportation links of Kansai International Airport. - The event has successfully captured the attention of domestic and international travelers, effectively promoting tourism to Japan.
North America	STARLUX Fan Appreciation Day with the Dodgers	STARLUX continues to strengthen the presence in the North American market. 2025 was the third year of the Company's role as the official airline partner of the Los Angeles Dodgers. In addition, we once again held "STARLUX Day" at Dodger Stadium to strengthen our connection with the local North American community. To expand brand reach, this year's event features the world-renowned Snoopy as a special guest for the ceremonial first pitch. Combined with the latest Taiwan promotional video and airfare lucky draws, the initiative has successfully captured the attention of fans in attendance.	- Expand presence in the North American market. - Increase brand preference among local communities.
	Overseas Golf Tour: "Pebble Beach, USA"	Organized the golf tour again in 2025. The itinerary led high-end clientele to tee off at three of California's top 100 courses, including the renowned Pebble Beach® and the PGA-level Silverado, along with the event of Napa Valley wine tastings and five-star accommodations. Business class service and exclusive gifts were provided throughout the journey to create a premium experience, strengthening the brand's high-end image and customer loyalty.	- Enhance brand exposure in the North American market. - Increase brand preference among high-end customers and business professionals.
	2025 Semicon Taiwan	To precisely reach the core business clientele of the new route to Phoenix, STARLUX has established an in-depth strategic partnership with SEMICON Taiwan 2025, a globally iconic semiconductor exhibition. By sponsoring flight tickets for the Phoenix route for the exhibition and placing targeted advertisements at the exhibition, the route information was directly conveyed to potential travelers within the target industry.	- Successfully delivered Phoenix route information through precision targeting of the semiconductor industry audience. - Through the participation in flagship industry exhibitions, we were able to rapidly build brand awareness and professional image for the routes among business travelers.
	Disneyland Resort in California	Collaborated with Disneyland Resort in California and South Coast Plaza, we have launched a boarding pass redemption program for North American routes, enhancing the appeal of these routes to leisure travelers.	- Accordingly, we are able to enhance the travel incentives for the Ontario and Los Angeles routes. - In addition, the interactive brand experience for passengers is also improved.



3.1.3 Brand Innovation Highlights

The "Snoopiest" in History! Deepening Classic IP Collaborations, Snoopy-Themed Flights Get Even More Adorable

Building on the immense popularity of the 2024 campaign, STARLUX has once again partnered with the globally beloved PEANUTS characters to proudly launch a brand-new series of [STARLUX × PEANUTS themed flights](#) in 2025. This collaboration coincided with the peak summer travel season, not only providing a pleasant surprise for passengers on Japan-bound routes but also demonstrating its popularity among family travelers. To allow passengers to cherish the memories of this unique flight, STARLUX Shop also launched exclusive co-branded products, inviting all passengers to embark on a wonderful space journey with Snoopy.

To integrate this collaboration more deeply into the public's daily lives, STARLUX further extended its reach from the air to the digital communication field for the first time by officially launching STARLUX × PEANUTS collaboration stickers on LINE, Taiwan's most widely used communication platform. This series of stickers featured Snoopy and his friends on STARLUX uniforms, bringing them to life in people's daily conversations. This initiative not only successfully promoted the themed flight collaboration but also effectively enhanced brand image and affinity through digital interaction.



Partnering with Asian superstars Mayday to compose symphony for high-altitude flight

STARLUX served as the designated airline for Mayday's 25th anniversary concert tour in Asia, providing the production team with premium flight services and collaborating with travel agencies to organize exclusive itineraries for fans. This in-depth collaboration with the music event achieved remarkable sales results, further demonstrating STARLUX's capacity for brand innovation by bridging pop culture and high-end travel market.



Integrating Flight Aesthetics into Everyday Life to Achieve Accessible Elegance

STARLUX actively expands its retail channel collaborations, seamlessly integrating the brand experience into consumers' daily lives. We collaborate with outdoor fashion brand Palladium to launch a co-branded outdoor collection that blends style and functionality at 7-ELEVEN stores across Taiwan. At the same time, we also partner with 7-ELEVEN's premium coffee brand, CITY PRIMA, for a deep collaboration that translated the carbon fiber aesthetics of the A350-1000 fuselage into sophisticated lifestyle merchandise, successfully sparking significant buzz on social media. By collaborating with Taiwan's most extensive retail network, STARLUX has significantly enhanced its brand visibility and transformed its premium aviation lifestyle into an accessible daily experience for consumers.



3.2 Customer Satisfaction and Innovative Services

GRI 3 -3

Material Topic: Customer Satisfaction and Innovative Services

Policy and Commitment

STARLUX is committed to providing customers with "safe, high-quality, and comfortable boutique flight services." To fulfill such commitment, the Company continues to review existing processes, enhance service quality, and develop innovative services.

Positive and Negative Impact Management

Comprehensive customer relationship management is able to strengthen customers' retention rate and loyalty. The Company continuously refines its services and enhances the customer experience through proprietary service models, innovative product development, and operational process optimization to meet customer demands for automation and efficiency. Furthermore, we have established diverse communication channels to address negative passenger experiences promptly and appropriately, thereby rebuilding customer trust.

Management Mechanism

- Analyze customer feedbacks through regular meetings related to service quality management.
- Conduct customer satisfaction surveys to understand passenger experiences and to analyze customer needs.
- Continue to adjust and inspect service processes to enhance accuracy and stability.

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section [1.4 Identification and Analysis of Material Topics](#).

Complaint Filing Mechanism

Responsible Unit

Service Quality Management Committee, Safety Review Committee

Contact Information

Customers: Various channels (branch offices/representative offices, website feedback responses, call center inquiries, written feedback, etc.); records, feedbacks and investigations in the customer feedback management system.
Passenger: [Global Operating Centers](#)
Cargo: [Global Operating Centers](#)

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.



Gustatory

STARLUX partners with acclaimed international and Taiwanese brands, including Gyenhutong, Yu Chocolatier, Ningyocho Imahan, Press Butter Sand, Yuen Ji Taiwanese Cuisine, Yu Shan Ge, Du Hsiao Yueh, KALON TEA, Matthew's Choice, Taïrroir, NINAO Gelato, Mr. Honey, Weightstone, Mariage Frères, Bar Home, and St.1 Cafe / Work Room, enhancing its local and premium offerings.



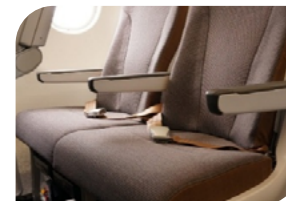
Olfactory

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.



Visual

Earth-toned livery and cabins embody "Comfort as Home" philosophy. Based on the philosophy of "a home away from home", our cabin design aims to provide a safe and comfortable service experience. Dynamic ambient lighting enhances coziness throughout flight phases. Stylish, functional uniforms break from traditional airline conservatism, offering a unique passenger experience.



Tactile

In-flight amenities emphasize consistency; every item is meticulously selected, with materials curated to provide passengers with a sense of novelty. BMW Designworks crafted premium cabin seats, while carefully chosen amenities ensure a fresh, comfortable "home in the sky" experience across all flights.

3.2.2 Customer Relationship Management GRI 417 -1 、 417 -2 、 417 -3

STARLUX Airlines Advertising and Promotional Policies

STARLUX has established a clear advertising policy to ensure that information is accurate, fair, impartial, and transparent, while adhering to ethical principles. It applies to all staff, vendors, and partners, mandating adherence to the Company's image standards, ensuring the accuracy of all promotional information, and emphasizing social welfare and sustainability.

To ensure policy implementation, the Corporate Communications Department is responsible for overseeing the execution of domestic and international advertising and public relations activities. Executing units must strictly follow promotional and ethical standards. All staff, vendors, and partners are responsible for remaining alert to violations and reporting them promptly to the responsible department. The policy undergoes at least one annual review to ensure compliance with the latest regulations and company needs, with adjustments as necessary. Through the principles of honesty and transparency, this approach builds trust, enhances customer satisfaction, and strengthens brand confidence.

Satisfaction Survey

• Passenger

STARLUX utilizes passenger satisfaction surveys to gain insights into the travel experience. In 2025, the sample size for questionnaire analysis was increased by 50% to 15,000 copies of surveys, in order to precisely analyze the passenger journey. 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 2025 was 71.6, 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 2025 a total of 59 questionnaires were collected using a 5 point Likert scale and the satisfaction score reached 4.38 out of 5.

Customer Satisfaction Survey			
Year	2023	2024	2025
Customer Satisfaction	61.00	69.00	71.60
Freight Customer Satisfaction	4.44	4.34	4.38

Note1 : Passenger customer satisfaction survey was conducted for the first time in 2023.

Note2 : Freight customer satisfaction is measured using the Likert scale, a five-point rating scale.

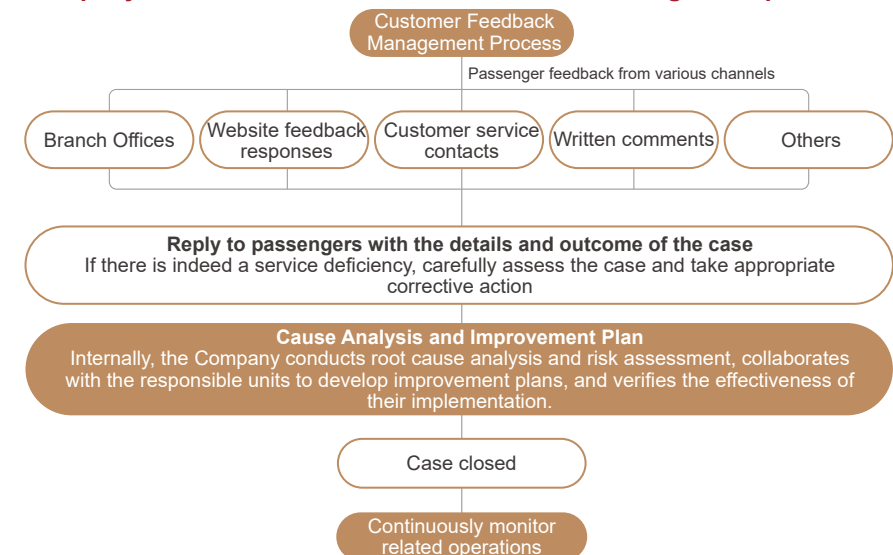
Note3 : The Net Promoter Score (NPS) metric is used to objectively measure customer experience. Respondents are categorized into promoters (scoring 9-10), passives (scoring 7-8), and detractors (scoring 0-6) based on their ratings (on a scale of 0-10). The NPS score is calculated by subtracting the percentage of detractors from the percentage of promoters, resulting in a score between -100 and +100.

Customer Communication and Improvement

• Passenger

STARLUX has established multiple feedback channels, including a feedback system, customer service hotline, and office contact information. Passengers may provide feedback on their travel experience or related suggestions at any time. Passenger feedback is carefully evaluated and addressed by specialized staff. Since the Company began providing services, it has continuously collected passenger feedback through multiple channels and conducted in-depth analysis to better understand passengers' expectations for in-flight services and system functionality. STARLUX actively evaluates various feasible improvements to optimize in-flight service details and enhance system functionality, continuously improving service quality and providing passengers with a convenient and comfortable travel experience.

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



• Cargo

To gain a deeper understanding of customer requirements for the cargo tracking functionality on our website, STARLUX analyzes feedbacks on freight services collected through customer questionnaires. The Company conducts root cause analysis and risk assessments while collaborating with relevant departments to develop and implement improvement plans. By ensuring the execution of these initiatives and continuously optimizing the feedback mechanism, we aim to provide more precise and efficient freight services.

3.2.3 Passenger Service

On-Time Performance

According to the internal statistics for 2025, the on-time performance (OTP) of STARLUX's departures across all routes was 87.69%; the regional route OTP was 87.38%, and the long-haul route OTP was 90.33%.

To enhance flight operational efficiency and the passenger experience, the Company regularly monitors and reviews flight on-time performance. Starting from 2025, the Company has further strengthened internal management mechanism by establishing on-time performance key performance indicators (KPIs), in order to ensure proper flight performance and to implement dynamic management. In addition, the Company also strengthens cross-department coordination and actively cooperates with airports and relevant units, along with participation 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 also enhances the 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	2023	2024	2025
Regional route on-time performance	76.02%	82.02%	87.38%
Long-Haul route on-time performance	71.60%	80.95%	90.33%
All route on-time performance	75.88%	81.95%	87.69%

Note 1 : The data is based on the company's internal statistics. Routes within Asia are classified as regional routes, while routes to North America are classified as long-haul routes.

Note 2 : Delayed flights are defined by the departure flight's "aircraft pushback" time. A flight is considered delayed if that time occurs more than 15 minutes after its scheduled departure time.

STARLUX offers advanced digital services to enhance passenger convenience. Passengers can book tickets, check-in, and complete other procedures via the Company'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
Company's App	Available for iOS and Android, the STARLUX's 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 (24 hours to 1 hour before departure for U.S. route), 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 has 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 continues to introduce new features and services to accommodate both individual and group ticket purchases. We actively develop functionalities to offer greater flexibility in using COSMILE member miles and improving integration with co-branded cards.

Customer Health and Safety

Regarding products, in 2025, 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		
			2023	2024	2025
Plastic Cutlery	Suppliers must provide qualified inspection certificates, including but not limited to testing for plasticizers, heavy metal leaching, etc.	100%	10	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	4	6

Note: All cabins are equipped with comprehensive emergency equipment (such as oxygen masks and fire extinguishers), and all supplies comply with relevant laws and regulations. Digital Experience.

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 Taiwan Taoyuan International Airport, 7 stations of Osaka, Fukuoka, Nagoya, Da Nang, Bangkok and Hong Kong 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 in-flight 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

Items	Project Descriptions
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 (World Food Safety Guidelines) in accordance with the "SOP-CSD-20-005 Airline Catering Services Regulations".
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 education and training for local catering facility openings to ensure proficiency in the Amadeus Altéa Departure Control Customer Management (CM) system, in order to make flexible adjustment of meal increases and reductions, thereby achieving optimal meal supply efficiency while avoiding food waste. At the same time, STARLUX has been actively promoting the localization of its in-flight meals to strengthen service quality and supply chain management. 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 2025. 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.

Years	2023	2024	2025
Global Station Food	1.31%	1.05%	1.12%

Note1 : The ratio is calculated as (Number of meal orders - Number of passengers) / Number of meal orders x 100%, excluding special charter flights or irregular flights.

Note2 : The statistical data is derived from the Meal and Non-meal Record of each station. In addition, monthly monitoring is able to enhance efficiency and mitigate losses.

Innovation and Sustainability: Passenger Experience

STARLUX continuously innovates to provide more eco-friendly and value-enhanced services. Through our online meal order service, passengers can pre-order preferred meals in advance, thereby 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.



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

Online Meal Service

Online Pre- Selection Meal Service

STARLUX leads local carriers in continuing to offer an online meal pre-selection service across all cabin classes, including not only first class and business class, such 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 Drink and Food Menus

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

Regarding meal design, we prioritize local and seasonal ingredients, such that the Company is able to not only offer passengers fresher and more flavorful cuisine but also reduce the carbon footprint and food miles of our ingredients, implementing the concept of sustainable dining in practice.

Sustainable Dining

For all cabin classes on long-haul flights and premium economy class on Japan routes, we have introduced plant-based main course options prepared primarily with natural ingredients. Designed with a meat-free foundation, our meals provide passengers with healthy and sustainable in-flight dining experiences.

Quality of Fresh Meals

For flights returning to Taiwan, meals are directly supplied by overseas flight kitchens that have successfully qualified hygiene audits and selection procedures. Such arrangement effectively shortens the storage time between meal preparation and service, enhancing food freshness and overall quality.



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. In-flight drink and food menus and Beshopping in-flight shopping magazines issued since 2020 are all printed using soy-based ink.

Printed by
Pei She Co., Ltd



Eco-Friendly

All Classes

- In-flight 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

First Class overnight kits, including combs, toothbrushes, socks, and eye masks are made of bamboo or wheat straw and environmentally friendly recycled yarn.

Business Class

- Blankets are made from eco-friendly recycled yarn.
- Business Class overnight kits, including combs, toothbrushes, socks, and eye masks, are made of bamboo or wheat straw and environmentally friendly recycled yarn.

Premium Economy Class

- Premium economy class utensils use reusable E Lite lightweight ceramics and lightweight glass cups.
- Premium Economy Class overnight kits, including 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

- Developed dedicated coffee cups to reduce the use of paper cups and reduce waste.
- Economic Class overnight kits, including combs, toothbrushes, socks, and eye masks are made of bamboo or wheat straw and environmentally friendly recycled yarn.
- Earphone packaging bags are made of biodegradable and recyclable corn materials.
- Blanks are made from oyster yarn (multiple shell recycling materials) and PET recycled yarn.

3.2.4 Freight 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 freight services while fulfilling environmental commitments.

Digitalization Services

To promote green transportation, STARLUX has launched a new cargo website in December 2024, featuring enhanced shipment tracking function. In addition, export function upgrade and online cargo APP have been completed during the beginning of 2026, in order to provide more convenient freight 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 (dry ice) containers and e-type (charging) containers, thereby ensuring that temperature remains stable throughout cargo transportation process.

International Freight Security Certification

STARLUX is committed to maintaining high-quality freight services. After becoming the first airline in Taiwan to obtain the IATA CEIV Lithium Batteries certification in 2024, the Company subsequently acquired the CEIV Pharma and CEIV Fresh certifications. In July 2025, STARLUX was awarded the CEIV Live Animals certification, making the Company the first Taiwanese carrier to hold all four IATA CEIV certifications.

Guided by the philosophy of "Safety Is Our Attitude", this achievement marks a significant milestone for STARLUX in freight services. In the future, STARLUX will continue to leverage more professional facilities and protocols to provide customers with a diverse range of special freight services and more secure, 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 freight services and contribute to a sustainable future.

Items	Project Descriptions	Project Benefits
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	ULD Unit Load Device procurement process considers the load device weight, and lightweight Unit load device is selected.	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.



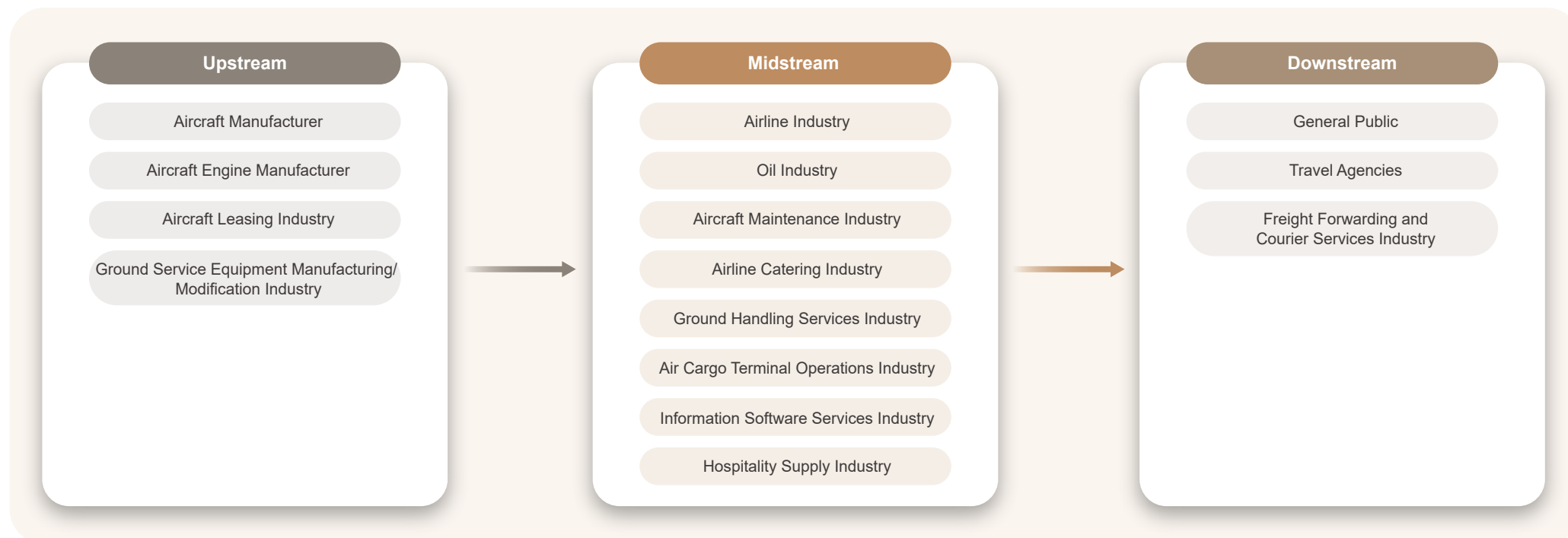
3.3 Sustainable Supply Chain Management

3.3.1 STARLUX Airlines Value Chain

The aviation transport industry primarily offers passenger and freight 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.

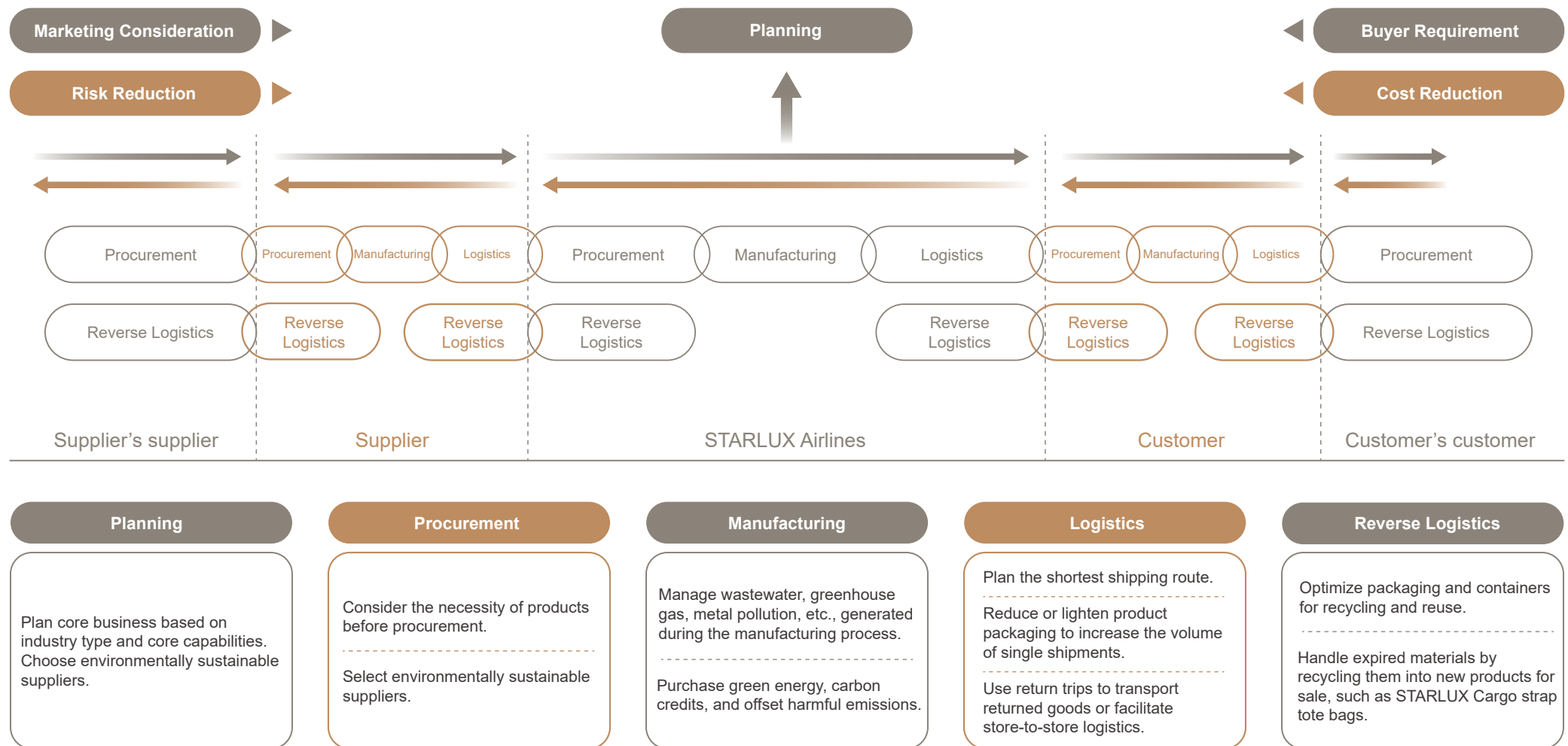
Our supply chain comprises aircraft and engine makers, lessors, and ground equipment suppliers. To fulfill the carbon reduction commitments and enhance operational resilience, the Company has adopted a dual-track fleet planning strategy encompassing both aircraft purchases and leasing. By introducing next-generation aircraft as the primary source of air transport capacity, the Company aims to improve fuel efficiency and reduce operational carbon emissions. In addition, the Company continues to introduce new types of ground handling equipment and actively promoted the electrification of ramp vehicles. Relevant measures include purchasing electric small tractors and electric shuttle buses, as well as installing solar panels on passenger stairs to power vehicle batteries. By improving energy efficiency, the Company is gradually achieving its goal of low-carbon operations.

STARLUX serves individuals, travel agencies, freight forwarders, and couriers downstream. In response to market demand and to continuously improve the customer experience, STARLUX has consistently improved its online booking processes to enhance passenger convenience. At the same time, the Company maintains close collaboration with travel industry partners to provide diverse services, including ticket sales, visa processing, and accommodation arrangements. Furthermore, STARLUX actively promotes codeshare agreements and cooperation mechanisms with other airlines to expand the route network coverage and bolster overall business development momentum.



3.3.2 Supply Chain Management GRI 204 -1

星 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.

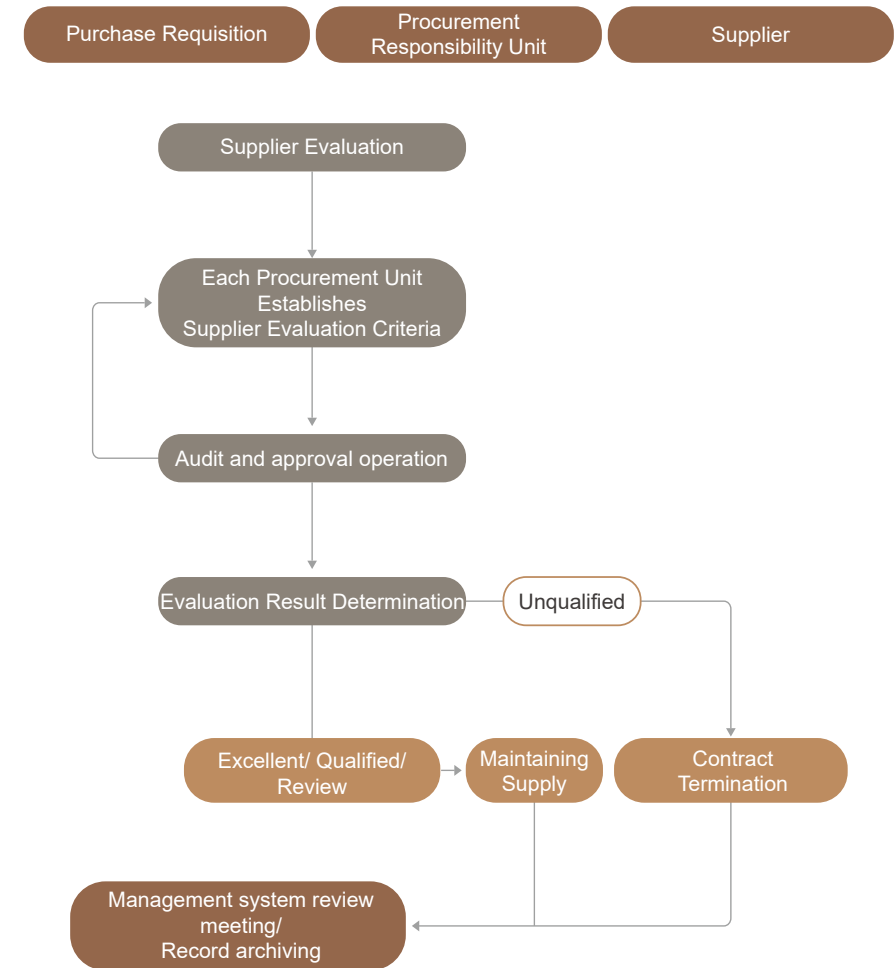


3.3.4 Supplier Evaluation GRI 308 -2、409 -1、414 -2

For the supplier evaluation phase, STARLUX has established a systematic evaluation mechanism to regularly assess performance in quality management, delivery, pricing reasonableness, and sustainability practices, in order to ensure continuous supervision of suppliers' contractual capabilities and management performance. Through the implementation of this evaluation mechanism, the Company is able to not only strengthen the effectiveness of supply chain management but also further enhance overall operational quality and procurement efficiency, while promoting the realization of sustainable development goals.

Supplier Evaluation Process																				
1	According to STARLUX's "Principles for Procurement Management", 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 (including environmental conservation, occupational health and safety, labor rights, information security and privacy protection), 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	The procurement units categorize supplier evaluation criteria into four levels: Excellent, Qualified, Under Observation, and Unqualified. The minimum evaluation threshold for the "Unqualified" level shall be set at 60% of the total score, and disposal measures must be implemented accordingly. The score for the remaining levels of Excellent, Qualified, and Under Observation are to be determined by each responsible unit based on specific requirements, in order to serve as a basis for evaluation tracking. Reference examples are provided below: <table><tr><th colspan="2">範例</th><th rowspan="2">Action</th></tr><tr><th>Evaluation Result</th><th>Score</th></tr><tr><td>Excellent</td><td>4.5~5.0</td><td>Priority consideration as a primary supplier.</td></tr><tr><td>Qualified</td><td>3.9~4.4</td><td>Normal transactions, can be considered as a secondary supplier.</td></tr><tr><td>Review</td><td>3.0~3.8</td><td>Strengthen monitoring; if rated "Unqualified" for two consecutive evaluations, consider for "Suspend".</td></tr><tr><td>Unqualified</td><td><=2.9</td><td> "Suspend" supplier. Replace immediately. *Apply for suspension in the BPM system supplier master file from the second internal communication. </td></tr></table>			範例		Action	Evaluation Result	Score	Excellent	4.5~5.0	Priority consideration as a primary supplier.	Qualified	3.9~4.4	Normal transactions, can be considered as a secondary supplier.	Review	3.0~3.8	Strengthen monitoring; if rated "Unqualified" for two consecutive evaluations, consider for "Suspend".	Unqualified	<=2.9	"Suspend" supplier. Replace immediately. *Apply for suspension in the BPM system supplier master file from the second internal communication.
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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.																			

Supplier Management Process Flowchart: Supplier Evaluation

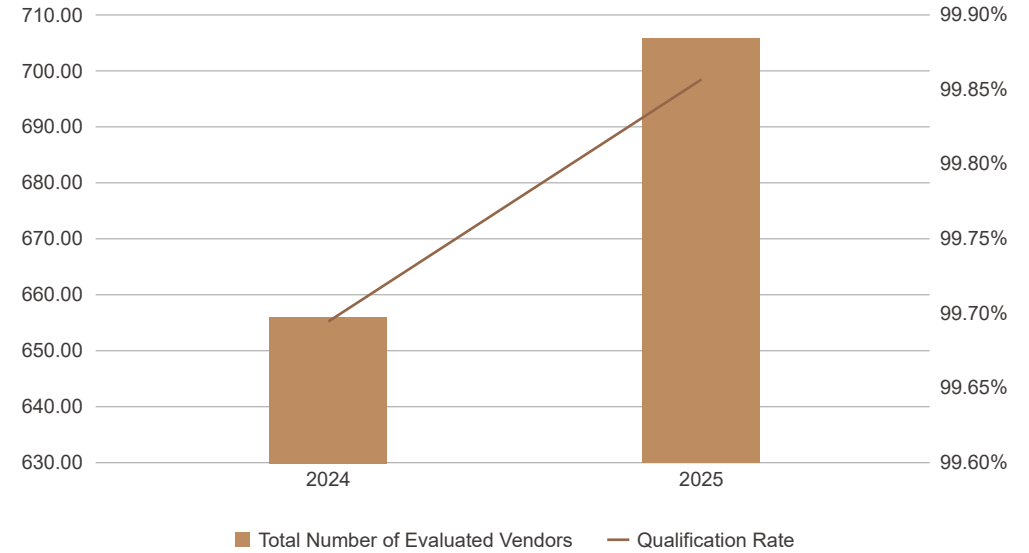


Supplier Evaluation Results

As STARLUX's scale of operations continues to expand, the number of partner suppliers has increased each year, driving the continuous expansion of the evaluation process. In 2024, the Company completed evaluations for 656 suppliers, and further increased the number of suppliers to 706 in 2025, reflecting the expansion of supply chain management coverage in line with business growth. The evaluation results indicated that two suppliers failed the evaluation in 2024, primarily due to their failure to implement compensation measures for item abnormalities, which impacted internal procurement operations. In 2025, one supplier was disqualified due to its ground handling agency services failing to meet expectations. For suppliers failing to meet evaluation standards, the Company has completed follow-up improvement or replacement procedures in accordance with existing management protocols, in order to mitigate supply chain disruption risks and to ensure operational stability and service quality.

Although the total number of supplier evaluations has increased year by year, the supplier evaluation pass rate at STARLUX has remained steadily above 99.8%. This demonstrates that the overall supply chain management mechanism is highly stable and effective and helps maintain operational quality and control risks. Through regular reviews, classification management and the dynamic adjustment of evaluation standards, STARLUX continues to strengthen its supply chain risk identification and management capabilities, while working with suppliers to enhance supply chain resilience, responsible governance and sustainable management performance.

STARLUX Supplier Evaluation Qualification Rate



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



4.1.2 Safety Management System

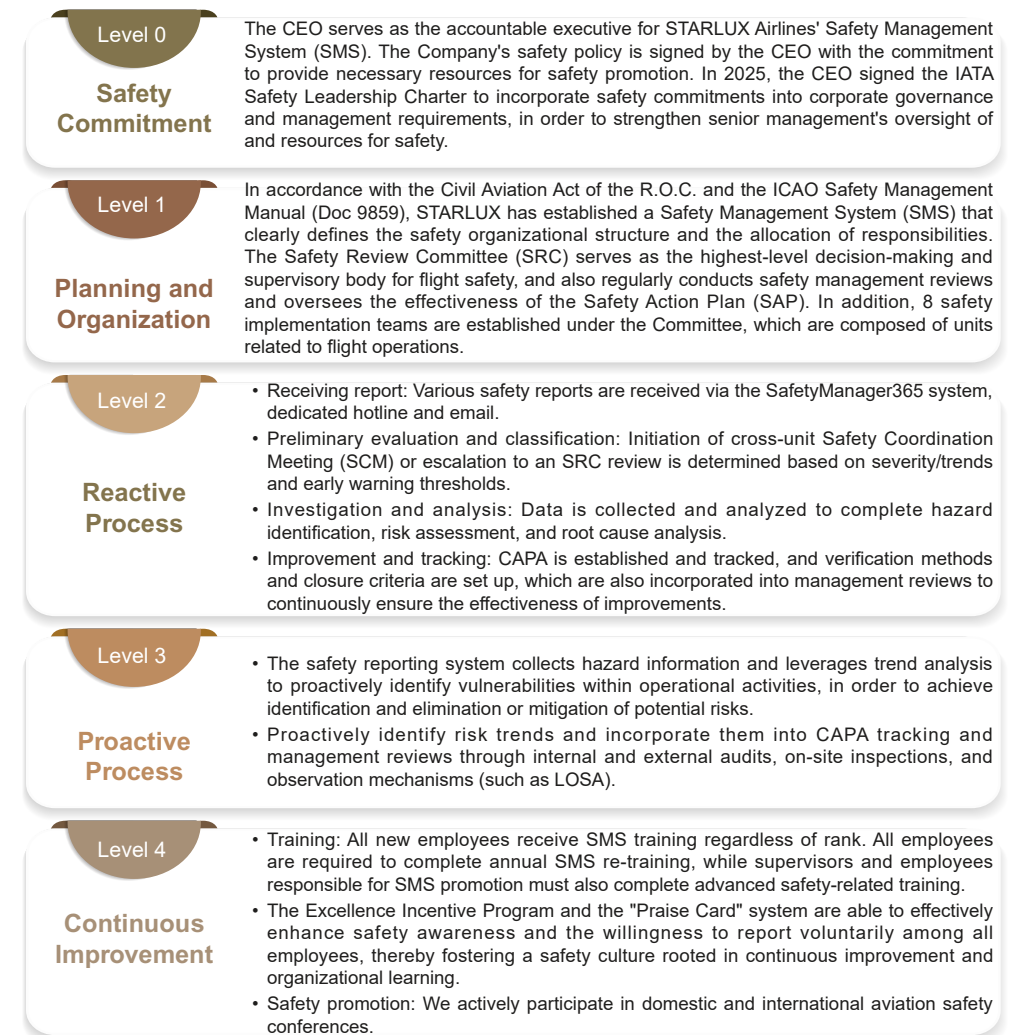
STARLUX has established the Safety Management System (SMS) in compliance with civil aviation regulations of Taiwan and with reference to the International Civil Aviation Organization (ICAO) DOC. 9859 (Safety Management Manual, SMM). The system encompasses clear safety policies and objectives, continuous hazard identification and risk management mechanisms, regular safety performance monitoring, and effective communication channels along with comprehensive safety training for all employees, which are designed to enhance the organization's safety management effectiveness and to ensure that aviation safety is implemented in a systematic, continuous and effective manner.

Safety Management System



Safety Management System Implementation Process

STARLUX has implemented and continues to improve the Safety Management System (SMS). 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: 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 Airlines has actively promoted its Safety Management System (SMS) and established the STARLUX Airlines Safety Policy. With "Safety is Our Attitude" as the core principle, the Company guides the safety mindset and performance of all personnel, striving to embed this core principle into 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.

Small Column: SMS Certification

STARLUX is committed to aligning with leading international safety management standards and continuously verifying and strengthening the effectiveness of the safety governance through credible external audit and certification mechanisms. In January 2025, the Company passed the International Air Transport Association (IATA)'s latest Risk-based IOSA (RBI) audit and also completed the IOSA registration renewal in February of the same year. In addition to confirming the Company's compliance with the IOSA Standards and Recommended Practices (ISARPs), the audit also verifies the maturity of the Company's Safety Assurance system, demonstrating the Company's capability to systematically manage complex operational risks.

In December of the same year, STARLUX further obtained the ISAGO (IATA Safety Audit for Ground Operations) certification, demonstrating that the Company has extended its safety management standards from flight operations to ground handling services, aligning the Company's practices with the management requirements of leading international airlines. Looking ahead, STARLUX will continue to improve the safety management system and strengthen the integrated air-ground risk control mechanism, in order to maintain high standards of operational safety and service quality.

In 2025, STARLUX was awarded the highest "7-Star PLUS" safety rating by Airline Ratings, demonstrating the Company's excellence in flight safety management and cabin operations. The evaluation focused on actual in-cabin operational processes, verifying key areas of "cabin safety standard operation procedures," "flight turnaround ground preparation," and "turbulence response and emergency handling". The evaluation affirmed that the Company's safety management practices have reached a world-class level and possess highly comprehensive safety defense capabilities.



IATA Safety Audit for Ground Operations (ISAGO) registration; for details, please refer to IATA Safety Audit for Ground Operations Certificate.

4.2 Hazard Identification and Risk Management

4.2.1 Flight 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.

Indicator Item(SPI) ^{Note1}	2025			2026
	Goals (cases)	Actual (cases)	Performance Achievement Rate (or Compliance Level)	Goals (cases)
Tier 1Fatal and hull loss accidents	0	0	100%	0
Tier 1Non -fatal and hull loss accidents/ serious incidents	0	0	100%	0
Tier 2Control Flight into Terrain (CFIT)	0	0	100%	0
Tier 2Loss of control in flight (LOC -I)	0	0	100%	0
Tier 2Mid -air Collisions (MAC)	0	0	100%	0
Tier 2Runway Excursions (RE)	0	0	100%	0
Tier 2Runway Incursions (RI)	0	0	100%	0

Note : 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 of "Safety Is Our Attitude".

Year	2023	2024	2025
Number of Major Aviation Safety Incidents (cases)	0	0	0

Note: 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 2025, STARLUX did not experience any of the aforementioned major aviation accidents.

4.2.2 Embedded in Aviation Safety

Flight Safety and Security Training

STARLUX continues to promote comprehensive safety education and training, providing all employees with Safety Management System (SMS) courses. The SMS education and training aim to strengthen aviation safety knowledge and awareness of hazard reporting. 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, enhance their leadership and risk response capabilities, and jointly foster a safety culture.

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 Company's safety policy, safety responsibilities, risk management, and human factors. In addition, members of the eight Safety Implementation Teams must undergo advanced SMS training. The course content covers the relationship between the State Safety Program (SSP) and STARLUX SMS, change management, and safety decision-making. In 2025, the training completion rates for both all employees and members of the Safety Implementation Teams reached 100%.

Flight Safety Promotion

- 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 2025, the following safety reporting reward measures will be implemented:

Rewards	Project Details
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 2025, 14 employees have received this award.
Annual Outstanding Safety Reporting Award	From among the employees who received the Individual Commendation Award in 2025, STARLUX's eight safety implementation teams select the top three for the year, and they are formally recognized and rewarded at the first SRC meeting in 2026.



- STARLUX Safety Newsletter

STARLUX regularly publishes a Safety Quarterly, compiling safety knowledge and case studies from within the Company and from international sources, with the aim of conveying practical safety concepts to all staff. The content covers ICAO risk issues and actual accident cases, thereby enhancing safety awareness and professional literacy. The Safety Quarterly is also an important tool for promoting sustainable operations. In the future, the Company will continue to publish the Safety Quarterly to further strengthen its safety culture.

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 conferences, engaging in in-depth industry exchanges to jointly create a safe and sustainable aviation industry. The domestic and international conferences in which STARLUX participated in 2025 are as follows:

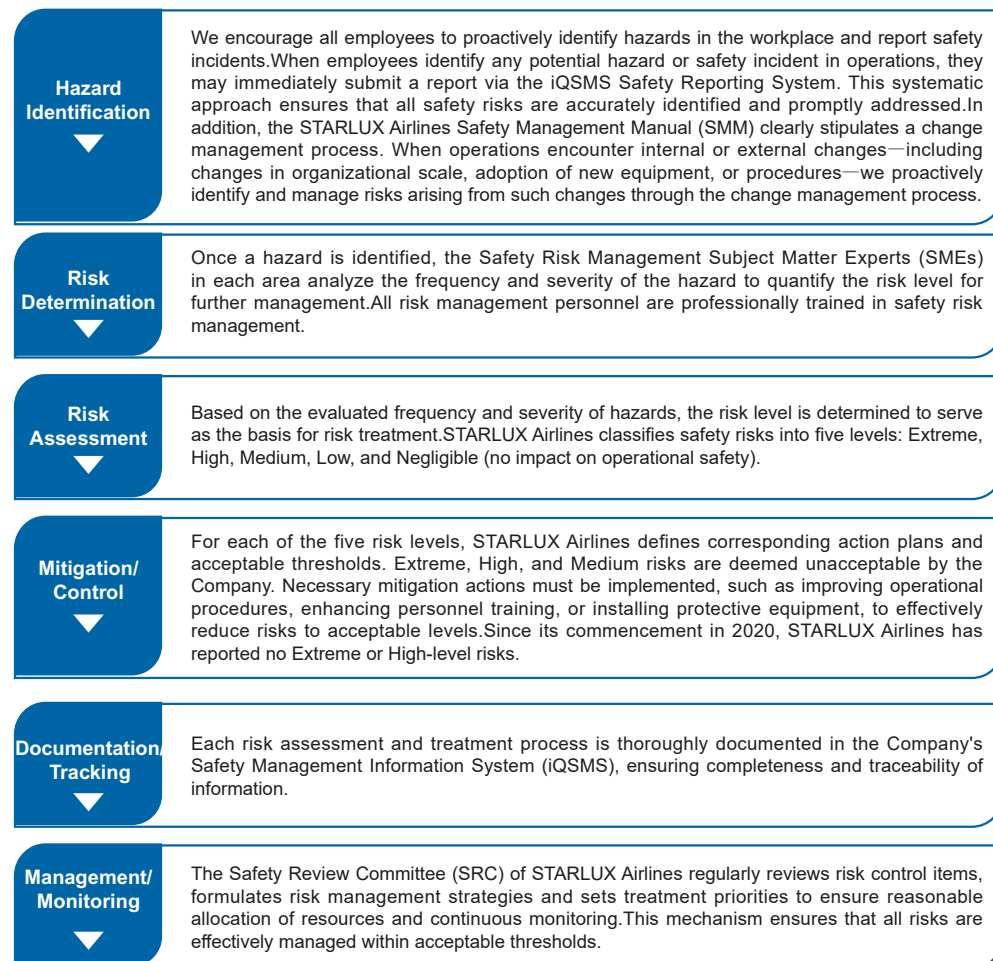
Time	Organizer	Conference Items
2025/03	AIRBUS	AIRBUS 29th Flight Safety Conference
2025/03	AAPA	16th Cabin Safety Working Group, CaSGW & 58th Flight Operations and Safety Working Group, FOSWG
2025/04	International Air Transport Association (IATA)	Global Aviation Data Management (GADM) User Forum
2025/09	International Air Transport Association (IATA)	World Safety and Operations Conference, WSOC
2025/10	Civil Aviation Administration (CAA)	2025 International Aviation Safety Management Summit



4.2.3 Accident and Safety Management SASB TR -AL -540a.1、2、3

Aviation Safety Risk Management

STARLUX is committed to ensuring the safety and stability of its operations. In accordance with the guidelines of ICAO Document 9859, we have established a Safety Management System (SMS) that meets international standards. Hazard identification, hazard analysis, risk assessment, risk control and mitigation are conducted through a systematic approach. Six Steps of STARLUX' Safety Risk Management Process:

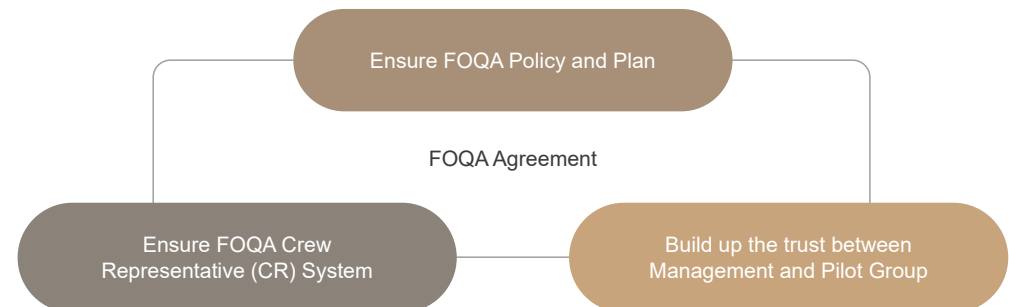


Digital Flight Management

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).

• FOQA - Flight Operational Quality Assurance

STARLUX utilizes the Flight Quality Assurance (FOQA) system to analyze flight data and proactively identify operational abnormalities and risk trends, such as overspeed, excessive pitch angles, or approach deviations, in order to assist the improvement of the flight operations and mitigate aviation risks. To implement the three major policies of safety, non-punitive reporting, and data protection, and to strengthen the safety culture, the Company has signed the FOQA Agreement with all flight crew members to ensure that data is used exclusively for enhancing flight safety.



• iQSMS - Integrated Quality and Safety Management System

iQSMS (Integrated Quality and Safety Management System) is an aviation safety and quality management platform that is used for reporting, tracking, and managing safety incidents 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 2025, the Company received a total of 706 safety reports, and after review by multiple levels of internal safety meetings, 6 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	Overspeed incidents during go-arounds	1	1	Completed	100%
Flight Safety	Flight crew on-duty period exceeding requirements	1	1	Completed	100%
Cabin Safety	Cabin crew on-duty period exceeding requirements	1	1	Completed	100%
Aviation Security	Restricted area passenger anomaly incident	1	1	Completed	100%
Total		6	6	Fully 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 2025. 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.

• LOSA - Line Operations Safety Audit

STARLUX Airlines has completed the Line Operations Safety Audit (LOSA) in 2025. During this process, professionally trained observers conducted systematic observations of flight crew operational procedures during normal flights to evaluate the implementation of standard operating procedures (SOPs) and overall risk management performance. As a proactive safety management tool within the Safety Management System (SMS) framework, LOSA enables the Company to identify potential risks and operational trends in advance, which also serves as a vital reference for the subsequent enhancement of safety performance, optimization of risk management mechanisms and strengthening of operational 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

• Digital Transformation of Safety Management

STARLUX Airlines has implemented SafetyManager365 as its platform for safety reporting, incident analysis, and risk management, in order to strengthen front-line risk reporting, analysis, evaluation, and improvement tracking mechanisms, thereby enhancing proactive prevention capabilities. To accommodate operational and fleet growth, the Company has planned to introduce the SafetyManager365 AI Co-analyst function in 2025 to enhance safety data analysis efficiency and risk identification capabilities, in order to shift safety management from reactive response toward proactive prevention. Additionally, the AirFASE flight data monitoring system is utilized to analyze FDR and QAR data, in order to perform anomaly detection and trend analysis, thereby continuously enhancing the quality and safety standards of flight operations.

• Information Security and Personal Data Protection

STARLUX promotes the digitalization and intelligent application of safety management. In addition, the Company also emphasizes personal data protection, data security and sensitive flight data governance. Accordingly, the Company incorporates associated risks into the change management mechanism. The Company has established a data de-identification mechanism for the SafetyManager365 system. Upon the future introduction of the AI Co-analyst function, personally identifiable information will also be removed prior to analysis, and suppliers will process data in compliance with the data processing agreement, GDPR and other relevant regulations.

In terms of data security, relevant data is restricted to closed environments for AI model analysis, and it is prohibited to be mixed with data from other sources, in order to mitigate the risks of leakage and unauthorized access. Supplier ASQS (now Comply365) has obtained ISO 27001:2022 certification, in order to ensure that data security management complies with international standards.

• Flight Data Governance and Just Culture

STARLUX has defined AirFASE flight data protection, non-punishment policies, and relevant operating procedures in the FOQA Program, in order to ensure that data is used solely for safety improvements and operational quality enhancement, rather than as a basis for disciplinary action. The Company has implemented Just Culture principles by signing the FOQA Agreement to uphold pilot trust and safety reporting culture, while continuously strengthening data protection and system resilience through regular system updates and maintenance.



4.3 Flight 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	Flight crew members proactively submit fatigue reports via the Safety Management Information System (SafetyManager365). The Flight Crew Scheduling Section and Flight Crew Dispatch Section analyze the report content and conduct a retrospective analysis of the crew member's schedule records and fatigue data for the current day and the three days prior and subsequent to identify the root causes of fatigue.
Proactive Management	- The "fatigue questionnaire survey" is conducted for all crew members annually, covering core aspects of fatigue self-assessments, shift structures, dispatch models, and leave scheduling. - The flight crew scheduling department analyzes the collected data to assess schedule optimization plans and to propose specific improvement measures, in order to ensure a balance between the scheduling mechanism and the physiological needs of crew members.
Predictive Management	- STARLUX utilizes the FRMSc-SAFE module of the Bio-Mathematical Model (BMM) in the crew scheduling system, in order to quantify fatigue levels on a scale of 1 to 7 (where higher scores indicate a greater risk of fatigue). - Before and after the release of monthly schedules and any subsequent changes, scheduling personnel utilize the FRMSc system to generate "fatigue risk prediction values", in order to proactively check whether these values trigger warning thresholds, which is also used as a critical basis for schedule optimization and risk management.

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.
Training and Continuous Competency Enhancement Plan for Dispatch Personnel	The Flight Service Department has established a systematic training mechanism to strengthen the professional competence and risk management of dispatch personnel. New employees are required to complete basic training and pass assessments prior to performing their duties. For on-job employees, the Company facilitates the continuous optimization of scheduling operations and SOPs through re-training, case studies, and experience feedback. By establishing a continuous improvement mechanism, the Company demonstrates its commitment to aviation safety, operational resilience, and human capital development.
Cabin Crew Fatigue Management	STARLUX has established a cabin crew fatigue management mechanism that exceeds regulatory standards to ensure that cabin crew has sufficient rest before and after duty. The Company regularly collects feedback to adjust dispatching and scheduling based on flight operations and manpower requirements. Through training courses, seminars, and official announcements, the Company has strengthened labor-management communication to enhance institutional transparency and employee engagement. In addition, the Flight Service Department has implemented the FRMSc CARE module to assess and monitor fatigue risks during schedule planning and on-site operations. The results are integrated into scheduling and operational decision-making, in order to strengthen risk identification, early warning and prevention. By integrating systems and data tools, the Flight Service Department is able to monitor and manage fatigue risks in real time. Such approach balances flight safety, service quality, and employee health, thereby enhancing operational resilience and supporting sustainable development.
Strengthen frontline feedback and implement transparent and communicative shift scheduling system	The Company continues to establish two-way communication mechanism to promote dialogue between management and frontline team members, in order to improve employee engagement and policy transparency. Through regular interactive meetings and face-to-face communication, we explain the scheduling system, policy background and implementation principles. We also collect front-line feedback and provided updates on the progress of addressing suggestions, serving as the basis for management decision-making and system refinement.

Human Resource Planning and Scheduling Management

• Duty Manpower Planning and Operational Resilience

In accordance with network development, fleet expansion, and delivery schedules, STARLUX proactively plans the recruitment, promotion, retraining and instructor pilot allocation of flight and cabin crews. Furthermore, we also employ rolling adjustments to the flight network and schedules while conducting regular cross-departmental reviews of manpower requirements, in order to ensure sufficient and stable operational workforce. In addition, the Company maintains a balanced distribution of flight hours and leave through systematic workforce allocation and supply-demand management, in order to mitigate the risk of duty-related fatigue while strengthening operational resilience and the sustainability of human capital.

• Digital Scheduling and Regulatory Compliance

Since the establishment, STARLUX has implemented THE Crew Management System (CMGS) to digitalize duty scheduling and flight monitoring. The system utilizes automated algorithms to balance flight hours, shift patterns, and leave allocations. With built-in regulatory inspection functions, it is able to ensure that schedules comply with civil aviation regulations and internal company policies, thereby mitigating the risk of human error and regulatory non-compliance while enhancing scheduling efficiency, precision and governance transparency.

• Flexible Scheduling and Work-Life Balance

To improve crew scheduling flexibility, STARLUX provides a shift-swapping function via the crew app (JXCREW) and offers diverse flexible scheduling measures, including designated leave, designated tasks, Commute Pattern schedules, HDO and reward point system, in order to enhance crew members' autonomy, predictability, and work-life balance regarding their schedule arrangements.

• Precise Dispatch and Fatigue Risk Management

In terms of dispatching strategy, STARLUX prioritizes flight safety by arranging diverse route rotations for trainees to become familiar with the operational characteristics of various airports. Furthermore, through a systematic fatigue risk mitigation mechanism, the Company prevents crew members from working consecutive late-night "red-eye" flights. Dispatching is also adjusted based on feedback regarding fatigue-prone routes to mitigate fatigue risks at the source, thereby continuously enhancing the effectiveness of safety management.

Self-Management of Psychoactive Substance Testing

STARLUX implements alcohol and drug testing management in accordance with Civil Aeronautics Administration (CAA) regulations. Flight crew members are required to receive 100% alcohol testing before missions at the base station, while cabin crew, dispatch, maintenance and ground handling personnel are subject to regular random testing. The testing rate for crew members during layovers or overnight stays at outstations exceeds industry standards. Drug testing is conducted on an unscheduled, random basis; individuals with abnormal results are immediately suspended from duty and subject to follow-up management. The Company also maintains flight safety and operational discipline through education and training, self-inspections, monitoring mechanisms and alcohol prohibition regulations. We also promote the reuse of breathalyzer mouthpieces to balance environmental sustainability.

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.

Measure Types	Specific Measures
Cabin Crew Performance Executive System	The "Management Team Leader" position is established to oversee groups of team members across all levels, in order to ensure that issues, needs, or time-sensitive reports encountered by team members during their duties are addressed promptly with appropriate support and guidance. Team leaders are required to set aside at least two days each month to conduct interviews with team members, providing professional advice on work-related inquiries, corporate goals, and personal career planning.
Enhance Professional Knowledge	The Flight Service Department shares monthly customer complaint cases through case studies or videos, along with service technique suggestions, to enhance service quality. Each crew member is required to participate in at least one crew seminar every 3 years, In order to enhance professional knowledge. Furthermore, competency enhancement training was provided for pursers to improve their ability to respond to abnormalities.
Communication Platforms	STARLUX has established diverse and transparent communication channels for crew members. In addition to disseminating information via an announcement platform, management leads have set up groups on communication platforms to convey real-time duty-related information and precautions, thereby enhancing the efficiency of information delivery. The Company holds labor union coordination meetings every two months, serving as a formal platform for team members to make inquiries. Additionally, regular seminars between team members and management are organized, featuring an anonymous questioning mechanism where supervisors provide public responses. The relevant content is also documented and disclosed in meeting minutes, in order to enhance information transparency, labor-management communication and organizational trust.
Organize Regular Meetings	To strengthen communication and coordination, the Company organizes monthly coordination meetings covering fleet, manpower, cabin and ground crew, and flight and maintenance operations to discuss policies, manpower planning, recruitment, and cross-departmental matters. Monthly flight and cabin crew coordination meetings are held to discuss and deliberate on various operational policies, in order to share flight communication insights, convey policy objectives, and review feedback from crew members, thereby ensuring a unified operational approach between the cockpit and the cabin.

4.3.2 Professional Training and Assessment

STARLUX prioritizes the professional development of the crew members, and continuously strengthens their safety awareness, expertise and emergency resilience through institutionalized and standardized training mechanisms, in order to ensure that aviation safety and service quality are maintained at the highest standards. Flight crew members receive semi-annual simulator-based technical examinations and annual route examinations. Cabin crew members participate in annual retraining for abnormal and emergency simulations to strengthen crisis management skills and communication between flight and cabin crews.

In accordance with ICAO, Civil Aeronautics Administration, and the Company's training manual requirements, flight and cabin crew members are required to participate in the CRMJET alliance training during initial, recurrent and re-qualification training phases, in order to enhance coordination between the cockpit and cabin. Additionally, new cabin crew members must complete approximately 174 to 178 hours of professional training and assessment. Annual re-training and practical evaluations are conducted to ensure that new cabin crew members are able to properly respond to emergencies in accordance with standard operating procedures, thereby maintaining passenger safety and operational stability.

Supervisory Flight

Flight Crew Management

Each month, STARLUX dispatches flight crew supervisors to conduct line observations of the overall flight operation system, and systematically reviews the actual performance of flight crews in areas of policy and procedure compliance, Crew Resource Management (CRM) skill application, and safety and security awareness. Through continuous collection, analysis and tracking of relevant observations, the Company identifies trends and potential risks in system management and flight operations. Based on these findings, we then implement improvement measures to improve our flight safety management mechanisms and enhance the safety, stability, and efficiency of overall flight operations. In the last three years, a total of 478 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 the last four years, a total of 1,831 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

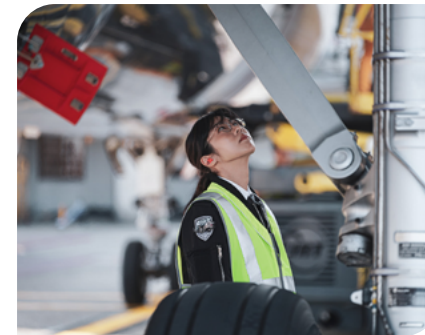
STARLUX provides a comprehensive professional flight training system to ensure that flight crew and cabin crew possess high-level skills and professionalism in all aspects. Please refer to [2025 Professional Flight Training Data](#) for details.

STARLUX has introduced the Crew Flight Report System (CFRS), providing cabin crew with the channel to report on-duty status and any related incidents immediately upon the conclusion of a flight. The system enables the management unit to effectively monitor operations across all routes, providing rapid oversight of flight operations, service quality, and crew duty status. In addition, relevant departments can also be informed immediately for corrective action and improvement. Such mechanism facilitates the continuous improvement of the service environment and management efficiency, and also ensures that cabin crew members maintain consistent, high-quality service performance.

4.4 Flight Operation Monitoring and Management

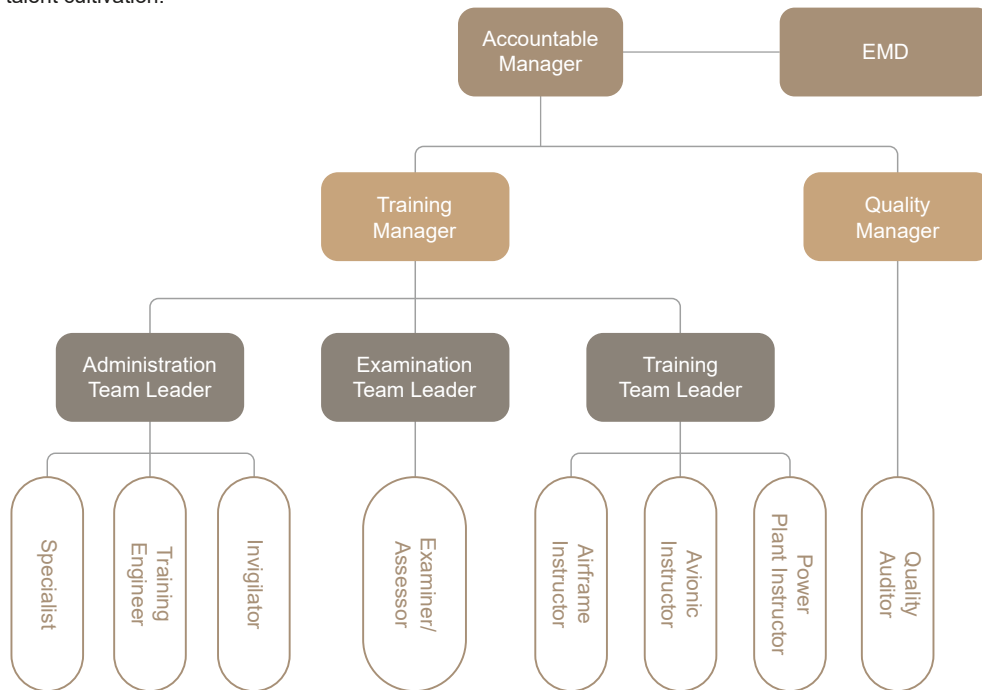
4.4.1 Aircraft Maintenance Management

To accommodate the introduction of new aircraft models and the continuous expansion of the fleet, STARLUX continues to introduce tools and equipment required for aircraft maintenance and is gradually improving the maintenance infrastructure, in order to enhance maintenance efficiency and operational support capabilities. The Company's maintenance base is located at Taoyuan International Airport. The hangar is equipped with comprehensive lighting, air conditioning, and fire safety facilities to ensure safe operations around the clock. 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.



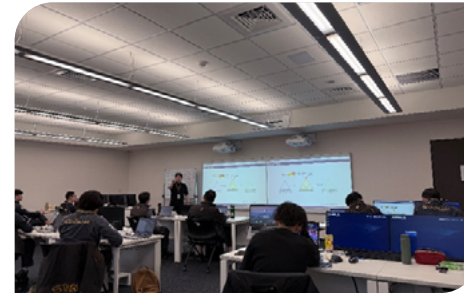
Aviation Maintenance Training Center

STARLUX has established 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. Furthermore, the training and quality managers monitor training standards, academic examinations and practical assessments, in order to ensure overall training quality and the effectiveness of maintenance talent cultivation.



New Maintenance Personnel Training Program

To promote aviation maintenance and the transfer of expertise, STARLUX continues to invest resources in maintenance training programs for new recruits, and also arranges professional, qualified instructors and maintenance teams, in order to ensure that trainees receive comprehensive and rigorous training to acquire the professional knowledge and skills required for aircraft maintenance. 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 has established comprehensive training capabilities for A321neo, A330neo, and A350 systems, covering all aircraft models currently in operation. Through the establishment of internal training capacity and enhancement of career development mechanisms, the Company continues to provide sustainable environment for cultivating maintenance talents, thereby strengthening operational resilience and long-term competitiveness.



Aircraft Maintenance Digitalization System

To support digital operations, STARLUX has strengthened wireless network coverage for the Maintenance Hangar, in order to improve the efficiency and convenience of maintenance personnel. Furthermore, the Company also leverages digital systems to assist in the planning and integration of long-term maintenance tasks, reinforcing its professional competitive advantages.

In addition, the Company integrates ACARS, SATLINK, Gatelink, and cellular onboard communication systems, in order to achieve real-time flight data transmission and to reduce human errors associated with paper-based technical logs while allowing flight crews to report anomalies instantly and allowed maintenance teams to take preemptive action. Accordingly, the airworthiness and proper repair of the aircraft can be ensured. The system is operable on aircraft and mobile devices, utilizing digital authentication and data backup mechanisms to ensure data security and reliability. In addition, it is able to significantly reduce the use of paper documentation for maintenance, repair and supply operations at the same time.

Advantages



From the very beginning of its establishment, 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.
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.
eFuel Refueling Management System	The system functions are for refueling, defueling, and pre-flight operations. The application allows flight and maintenance crews to record results and transmit accurate, real-time input data; fuel slip corrections and historical records are also maintained within the eFuel system.

Digital Innovation: Airbus Skywise Health Monitoring (SHM) Tool

STARLUX is committed to promoting real-time aircraft monitoring technology, utilizing the Airbus Skywise Health Monitoring (SHM) tool to provide effective and innovative aviation maintenance services. Through this technology, the Company is able to 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.

In addition, STARLUX has introduced Rolls-Royce engine real-time monitoring technology, utilizing the Direct Accumulator Counting (DACs) tool to enhance the management of engine life-limited parts. By monitoring the utilization rates and service life cycles of various time-limited parts in real time, the Company is able to more accurately predict maintenance requirements, troubleshooting schedules, and resource allocation, thereby enhancing the precision and operational efficiency of maintenance planning.

Three Major Maintenance Quality Guarantees of SHM

- Achieving optimized total aircraft fuel consumption by more accurately monitoring the operational status of aircraft.
- Arranging additional flights to transport affected passengers in the event of abnormal aircraft conditions, reducing the occurrence of flight cancellations to ensure a decrease in unnecessary carbon dioxide emissions.
- 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.

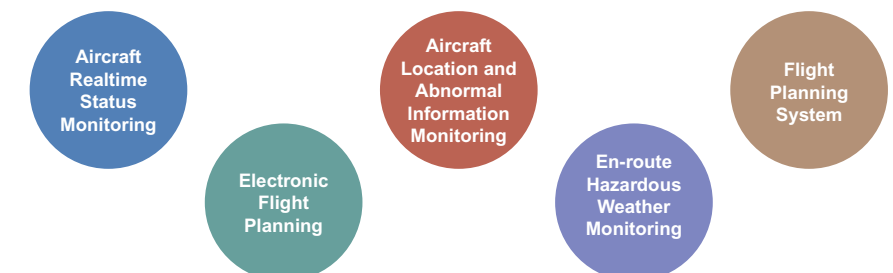
Flight Dispatch	Flight Control	Flight Operations Control
Responsible for releasing the flight plan for the day's flights.	Monitors the overall operation of the company's flights through the system, tracking the aircraft's position in flight and maintaining real-time awareness of flight status.	Monitor airside operations at Taoyuan International Airport in real time, coordinate and optimize apron resource allocation and dispatch efficiency, and maintain real-time contact with ground services and airport units to ensure normal flight operations.

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 continues to implement digital flight management systems, in order to establish a real-time, comprehensive and highly transparent flight information platform, allowing flight crews and the ground control center to monitor aircraft operating status in real time and take rapid response measures during anomalies, such that flight safety, operational efficiency and overall dispatch resilience can be improved.

By leveraging systems such as Lufthansa Systems Netline/Ops, SITA Mission Watch, Lido, Thales Aviobook, and WNI Weathernews, STARLUX is able to monitor flight status, aircraft positions, fuel consumption, routes and weather risks in real time, allowing for early detection of anomalies and subsequent operational adjustments. Furthermore, the integration of performance, meteorological, airport and airway data also enhances the precision of flight planning and fuel estimation, strengthening dispatch efficiency, paperless operations, and safety and scheduling capabilities under adverse weather conditions.



5 Environmental Sustainability

5.1 Climate Change Adaptation

5.2 Environmental Conservation and Sustainable Resource Cycling

5.3 Energy and Greenhouse Gas Management



5.1 Climate Change Adaptation GRI3 -3

Material Topic: Climate Change Mitigation and Adaptation

Policy and Commitment

STARLUX is committed to supporting national net-zero emission strategies towards 2050 goal. The Company continues to prioritize fleet modernization and energy management as key strategies for reducing environmental impact, while implementing ISO 14001 and ISO 50001 management system certifications to establish target setting and performance monitoring mechanisms for climate change issues.

Positive and Negative Impact Management

Implementing measures of the use of sustainable aviation fuel, the adoption of building materials and facilities with green building labels, the enhancement of aircraft and component maintenance to reduce carbon buildup, and the promotion of vehicle electrification are able to actively contribute to environmental commitments. On the contrary, failure to effectively implement reduction, decarbonization and energy conservation measures may hinder the achievement of climate change-related goals.

Management Mechanism

- The Sustainability Steering Committee formulates environmental protection and fuel-saving policies, carbon reduction implementation plans, and various sustainability projects.
- The Corporate Sustainability Committee conducts quarterly reviews of goals and policies and reports the relevant management status to the Board of Directors annually.

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section [1.4 Identification and Analysis of Material Topics](#).

Complaint Mechanism

Responsible Unit	Contact Information
Corporate Sustainability Committee Member	Exclusive Email: esg@starlux-airlines.com

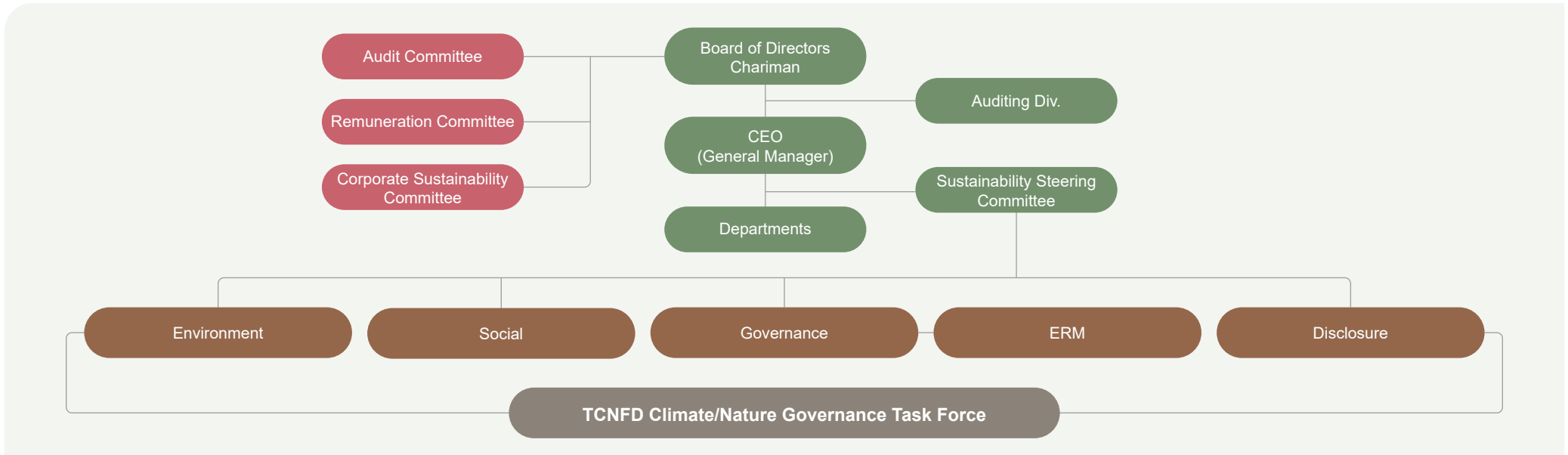
5.1.1 Climate and Nature-Related Sustainability Governance

The impact of climate change on the global economy, society, and corporate operations continues to escalate. Related environmental risks of biodiversity loss, ecosystem collapse, critical changes to Earth systems, natural resource shortages and pollution are also highly concerned by the general public. Through frameworks of the Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD), STARLUX has established an integrated "Climate × Nature" management model. The Company is committed to ensuring that its operational activities comply with international, national, and local biodiversity-related laws. By progressively strengthening disclosures under the TCFD and TNFD frameworks, the Company utilizes appropriate tools to conduct biodiversity risk assessments and management. In alignment with the spirit of the United Nations "Convention on Biological Diversity", the Company promotes biodiversity and ecosystem protection to prevent operational activities from disrupting endangered or protected species and their habitats. By integrating both climate and nature resilience into operational and investment decision-making, we also implement responsible corporate governance as we advance toward low-carbon operations and sustainable aviation development.

Climate and Nature Governance Structure of STARLUX Airlines

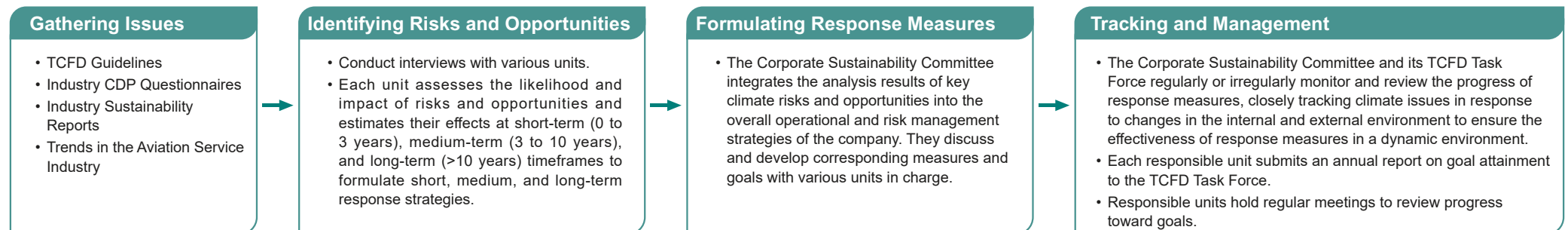
The Board of Directors is the highest governance body for STARLUX Airlines' climate and nature risk management. It is responsible for driving and making decisions on the Company's climate- and nature-related strategic directions. At the governance level, the Board expects STARLUX to be a highly efficient and energy-saving airline, while also playing a role in supervising the implementation of the Company's overall climate and nature actions. The "Corporate Sustainability Committee" established under the Board of Directors is a functional committee responsible for the Company's sustainable development and overall coordination. In 2025, key agenda items include the approval and promotion of the sustainability report, the execution and verification schedule for greenhouse gas inventories, and the implementation of IFRS Sustainability Disclosure Standards. Additionally, the Sustainability Steering Committee has been established under the Corporate Sustainability Committee to serve as the executive body for sustainability initiatives. To address climate and nature-related issues, the Taskforce on Climate-related Financial Disclosures and Taskforce on Nature-related Financial Disclosures (TCNFD) Task Force have been integrated and formed by the corporate governance and environmental sustainability teams, comprising members from the procurement, finance, and corporate security departments. Meetings are held regularly (at least semi-annually) to discuss implementation plans and coordinate cross-departmental collaboration. Reports are submitted to the Corporate Sustainability Committee on a regular basis (at least every 8 months) regarding the implementation status of climate change, nature, and biodiversity-related issues, such as sustainable aviation fuel (SAF) and carbon emissions. The TCNFD Task Force is primarily responsible for gathering research findings on climate risks and opportunities from authoritative international institutions, assessing current trends in key climate and nature-related risk and opportunity issues among industry peers, and consolidating the status of climate and natural issues faced by various departments of STARLUX. These efforts are designed to assist STARLUX in enhancing its dual resilience toward both climate and nature.

TCNFD Climate/Nature Governance Task Force



5.1.2 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. Each year, the Corporate Sustainability Committee, via its TCFD Task Force, systematically collects peer sustainability reports, CDP climate questionnaires and emerging trends in the aviation service industry. The TCFD Task Force conducts interviews with relevant departments to assess the impact and likelihood of various climate issues. These findings are synthesized to identify STARLUX's key annual climate risks and opportunities, which are then reported to the Corporate Sustainability Committee, in order to allow the Board of Directors to make resolution and to formulate corresponding strategies. In the future, STARLUX will also follow the recommendations of the Task-force on Nature-related Financial Disclosures (TNFD) and integrate existing TCFD operating mechanisms to further expand its focus to nature- and climate-related topics. °

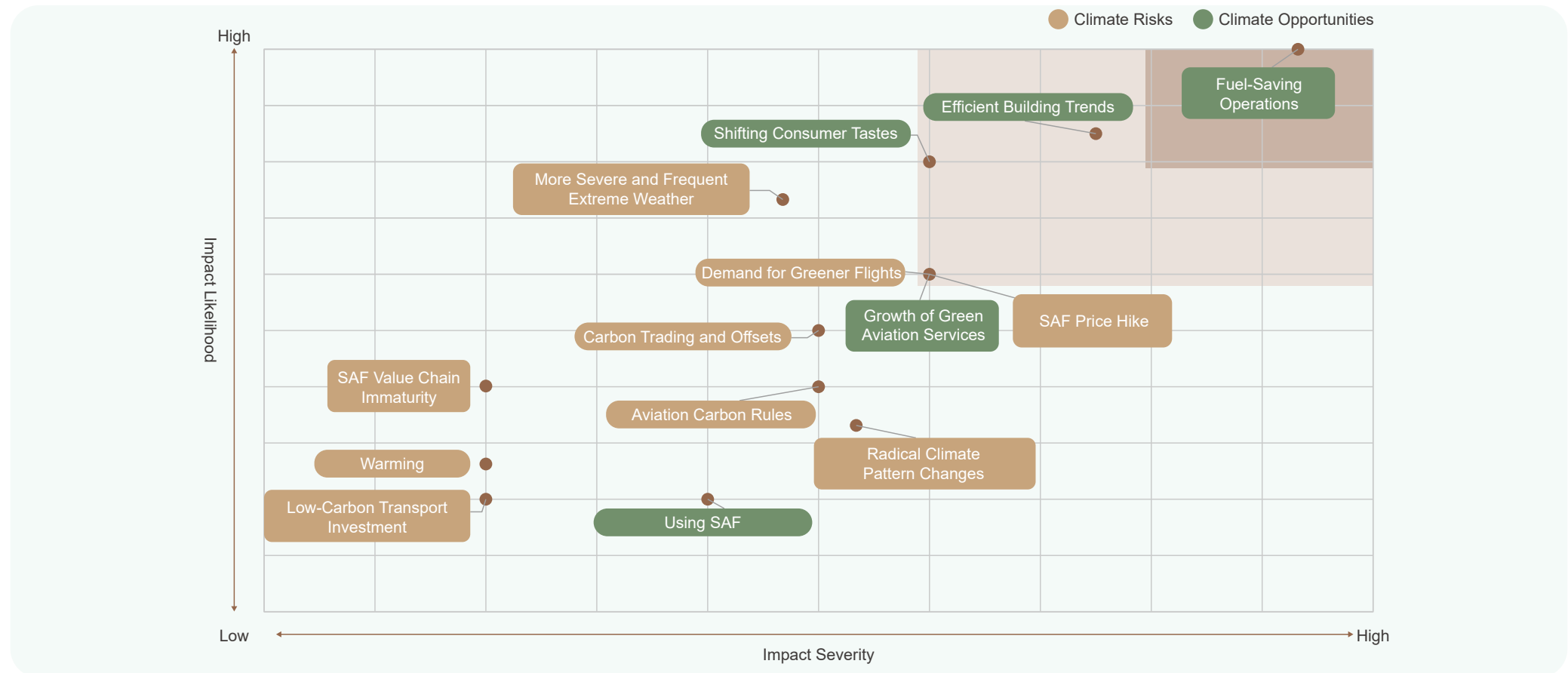


5.1.3 Climate Change Response Strategy

In 2025, STARLUX continued to build on the identification results from the previous year, maintaining the Company's focus on 14 climate-related risks and opportunities, including 6 transition risks, 3 physical risks, and 5 climate opportunities. The TCFD task force interviewed relevant departments and evaluated the likelihood and impact of various risks and opportunities, in order to complete the ranking and materiality matrix analysis for 14 topics.

Based on the analysis results, STARLUX has prioritized the major opportunity of "operational models to improve fuel efficiency" to address major risks of moderate concerns of "increased sustainable fuel costs" and "consumer preference for low-carbon flights," alongside major opportunities of moderate concern, including "transitioning toward more efficient buildings," "changing consumer preferences," and the "development and/or expansion of low-carbon aviation services". The Company has also conducted impact analyses and developed management responses for these areas, reporting the relevant outcomes to the Sustainability Steering 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	Aviation Carbon Rules	Conduct carbon monitoring, reporting, and verification operations according to the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), increasing manpower and external verification costs.	Short-term	Internal Operations
		Carbon Trading and Offsets	- Adhere to the CORSIA goal of achieving net-zero emissions by 2050. - Implement carbon levies and offsetting mechanisms, leading to increased operational costs.	Short-term	Internal Operations
	Technology	SAF Immaturity	Limited infrastructure for the production and storage of SAF, as well as a lack of recognized production standards and related measures.	Medium-term	Upstream Supply Chain, Internal Operations
		Low-Carbon Transport Investment	Continued investment in low-carbon aircraft development by the aviation manufacturing industry, impacting future aviation power designs; the company commits more capital expenditure to introducing more fuel-efficient and carbon-reducing aircraft models and fleets.	Short-term	Internal Operations
	Market	SAF Price Hike	Increasingly stringent regulations on sustainable fuel use globally, coupled with rising demand, leading to higher production costs for SAF, surpassing those of traditional jet fuel, resulting in increased fuel raw material costs.	Medium-term	Upstream Supply Chain, Internal Operations
	Reputation	Demand for Greener Flights	Consumers consider climate change adaptation measures when traveling; corporate clients are mindful of carbon emissions from business travel and are more inclined to choose flights with lower carbon footprints. Failure to meet consumer demands may result in reduced revenue.	Medium-term	Internal Operations, Downstream Customers
Physical Risks	Acute	More Severe and Frequent Extreme Weather	- Extreme weather events like typhoons and floods cause flight delays or cancellations, increased flight times, resulting in additional costs such as passenger rebooking, flight crew scheduling, and increased fuel usage. - Damage to infrastructure such as aprons and runways due to extreme weather.	Short-term	Upstream Supply Chain, Internal Operations, Downstream Customers
	Chronic	Warming	- High temperatures reduce aircraft lift during takeoff, affecting aircraft performance and imposing limitations on maximum takeoff weights, leading to reduced revenue. - Increased fuel costs to maintain cabin air conditioning comfort.	Long-term	Upstream Supply Chain, Internal Operations, Downstream Customers
	Chronic	Radical Climate Pattern Changes	- More frequent and intense rainfall affects flight paths and flight operations, potentially leading to flight cancellations, delays, and diversions due to safety concerns. - Prolonged rainfall reduces equipment lifespan, leading to increased equipment and maintenance costs.	Long-term	Upstream Supply Chain, Internal Operations, Downstream Customers

Climate Opportunity Types		Opportunity Description	Impact Timeline	Value Chain Impact
Products and Services	Growth of Green Aviation Services	- Lightweight Unit Load Devices (ULDs) are employed to reduce payload; pre-selection of meals and waste management reduce resource consumption and food wastage. - Implementation of systems to calculate carbon emissions per flight, reducing fuel usage while lowering greenhouse gas emissions. - The fleets adopt paperless operations to reduce aircraft weight and implement low-carbon flight management.	Short-term	Internal Operations
	Shifting Consumer Tastes	Procurement of next-generation aircraft models with high fuel efficiency and noise reduction to meet consumer demand for low-carbon travel and to establish brand image.	Medium-term	Internal Operations, Downstream Customers
Energy Sources	Use of Sustainable Aviation Fuel (SAF)	Participation in collaborations related to SAF, attending aircraft manufacturer conferences to promote SAF commercialization, ensuring stable supply and reasonable purchasing costs of sustainable fuel.	Medium-term	Upstream Supply Chain, Internal Operations

Climate Opportunity Types		Opportunity Description	Impact Timeline	Value Chain Impact
Resource Efficiency	Fuel-Saving Operations	- As a newly established global airline, possessing the latest and most energy-efficient aircraft models and fleets, offering competitive advantages over peers. - Establishment of fuel-saving teams to regularly discuss fuel-saving schemes, outlining specific plans to reduce fuel procurement costs and potential carbon levies and offsetting costs.	Short-term	Internal Operations
	Efficient Building Trends	- Evaluation of smart green building designs for the new headquarters, incorporating renewable energy facilities. - Accessing preferential interest rates by meeting the financing conditions for obtaining the Taiwan Green Building Silver Certification.	Medium-term	Internal Operations

Top Three Climate Risks and Opportunities

Category		Risk or Opportunity Issues	Potential Financial Impact Explanation	STARLUX Response Strategies
Resource Efficiency Enhancement	Opportunities	Fuel-Saving Operations	Reduction in operating costs	- 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	Increase in operating revenue	Increase in capital expenditures Reduction in operating costs	- 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	Efficient Building Trends	Increase in operating revenue	- 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.
	Transformation Risks	Reduction in operating costs	Decrease in operating revenue	- 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	Transformation Risks	Shifting Consumer Tastes	Increase in operating revenue	- 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 with reference to the ICAO Guidance on Potential Policies and Coordinated Approaches for the Deployment of Sustainable Aviation Fuels.
	Opportunities	Demand for Greener Flights	Decrease in operating revenue	- During the purchase of Unit Load Devices (ULDs), we prioritize weight considerations and expand optimized off-site washing processes to other long-haul routes, in order 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.

5.1.4 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: - 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: - For the 2025 goals, performance, and achievement status, please refer to 1.4 Identification and Analysis of Material Topics - For the 2026 goals and mid- and long-term goals, please refer to 1.4 Identification and Analysis of Material Topics
Risks and opportunities	Transformation Risks	After identifying STARLUX's 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. 2025 Annual Performance - In 2025, a total of 7,626,576.18 kilograms of fuel were saved, reducing carbon emissions by 24,099.98 metric tons. Goals - Introduce low-carbon emission freighter - A350F - In addition to procuring lightweight ULDs, reduce aircraft weight through controlling meal waste and implementing paperless onboard operations.
	Physical Risks	
	Climate Opportunities	
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		- STARLUX complies with the International Civil Aviation Organization's CORSIA regulations, with the carbon emissions in 2019 as the baseline. From 2025 to 2035, emissions must be reduced by 15%; if emissions exceed this threshold, the airline must purchase carbon credits for offsetting. Goals - 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 - 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.

5.2 Environmental Conservation and Sustainable Resource Cycling

5.2.1 Biodiversity Impact Management

STARLUX has launched the TNFD framework this year to integrate nature and biodiversity issues into its operations and key supplier assessments, in order to gradually establish a systematic foundation for identifying nature-related risks and opportunities as the Company progresses toward a nature-positive path. Furthermore, nature-related dependencies, impacts, risks, and opportunities identified by the TNFD are also incorporated into the park development planning. For the future development of the Taoyuan Aerotropolis Park, the park will integrate smart, green energy, and low-carbon designs. By implementing green building standards, recycled materials, solar photovoltaic systems with energy storage, and smart street lighting, we aim to reduce resource consumption and environmental loads. These measures will mitigate potential impacts on the surrounding natural environment while enhancing operational resilience and sustainable management performance.

We follow the LEAP methodology recommended by the TNFD for our analysis, which comprises four stages: Locate, Evaluate, Assess and Prepare. For the current year, we have conducted the "Locate" and "Evaluate" stages for our own operations, utilizing domestic and international tools recommended by the TNFD, in order to identify key natural dependencies and impact factors. The implementation and results of the ecological Impacts assessment are as follows:

Identification Results of Ecologically Sensitive Areas for Operations

Operating region	Within ecologically sensitive area	Proximity to ecologically sensitive area (15 km)	Water stress area (medium-high risk and above)
Taiwan	1	9	0
Japan	1	26	0
Hong Kong, Macau	5	3	2
North America	0	5	6
Southeast Asia	1	11	16

Japan

The Takamatsu Airport office in Japan is situated within the Ponds in Sanuki Plain, a priority area for biodiversity conservation designated as an "Important Wetland in Japan" and an Important Bird and Biodiversity Area (IBA). The ponds surrounding this biodiversity area serve as one of the most critical habitats in the Shikoku region for the Naniwa dragonfly, an extremely important protected species.

Taiwan

The Taichung Airport office is located at the Taiwan Ecological Network Concerned Area - West II Zone. This area serves as a critical corridor linking shallow mountain woodlands with coastal ecosystems, providing a sanctuary for various endemic species facing significant survival pressures, such as the leopard cat, ring-necked pheasant, Taiwan pear and Callery pear.

Hong Kong, Macau

The Macau International Airport office and cargo facility are situated in the Taipa-Coloane area, a priority zone for biodiversity conservation. As a vital wetland ecological resource and migratory bird habitat in Macau, this area is dedicated to the protection of species of the black-faced spoonbill and diospyros vaccinioides.

North America

Our business locations in the U.S. include Los Angeles, Ontario, and Phoenix, and the business locations in these three cities are all situated in high water stress areas, representing 50% of the total number of North American locations.

Southeast Asia Region

Our business locations in the Southeast Asia region are located in areas of medium-to-high water risk:

	Hong Kong	Indonesia	Vietnam	Thailand	Philippines
Very high	-	2	2	1	2
High	-	-	6	1	1
Medium to high	2	-	-	1	-

Nature Dependency and Impact Assessment Results

STARLUX utilizes the ENCORE tool to conduct an analysis of ecosystem dependency and impact across the Company's operating locations. The results indicate that the air transportation industry maintains a very high dependency on "visual amenity services" and "rainfall pattern regulation services." Regarding the impact dimension, "disturbances" and the "introduction of invasive species" are identified as having a very high level of impact.

Ecosystem Service Dependency	Dependency from High to Low	
	Passenger Transportation	Cargo Transportation
Visual Landscape Services	VH	--
Rainfall Pattern Regulation Services	VH	VH
Global Climate Regulation Services	M	M
Local (Micro- and Mesoscale) Climate Regulation Services	L	L
Soil and Sediment Retention Services	L	L
Storm Regulation Services	L	L
Water Flow Regulation Services	L	VL
Water Supply Services	VL	VL
Noise Reduction Services	VL	VL
Atmospheric and Ecosystem Dilution Services	VL	VL
Air Filtration Services	VL	VL
Biological Control Services	VL	VL
Flood Mitigation Services	VL	VL

Nature-related Impact Items	Impact Level from High to Low	
	Passenger Transportation	Cargo Transportation
Disturbances (e.g., noise, light pollution)	VH	VH
Introduction of Invasive Alien Species	VH	VH
GHG Emissions	H	H
Land Use Area	M	M
Non-GHG Air Pollutant Emissions	M	M
Water Withdrawal	M	M
Fresh Water Use Area	L	L
Seabed Use Area	L	L
Discharge of Toxic Pollutants into Water and Soil	L	L
Discharge of Nutrients and Pollutants to Water and Soil	--	L
Solid Waste Generation and Disposal	VL	VL

Note: Code Description: VH: Very High, H: High, M: Medium, L: Low, VL: Very Low

Regarding the impact of invasive alien species within the aviation industry, the results from RouteRisk, a global wildlife trafficking risk analysis, has indicated that most of STARLUX's flight routes do not show medium-to-high risk signals. To further strengthen prevention, STARLUX has established clear management regulations for the transportation of live animals as a key control measure, in order to mitigate illegal wildlife trafficking risks. Guided by the principles of protecting flora and fauna habitats and enhancing biodiversity, the Company's animal transportation policy explicitly prohibits the carriage of specific high-risk species and their derivative products. All transportation operations must fully comply with the International Air Transport Association's (IATA) Live Animals Regulations (LAR), as well as the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and the regulatory requirements of local authorities. To prevent the aviation transportation system from being exploited for the illegal wildlife trade, STARLUX has established a clear list of prohibited cargo, including hunting trophies, wildlife specimens, and ivory and its derivative products.

STARLUX identifies the potential pathways through which the aviation industry exerts pressure on ecological environments and biodiversity, and the identification result also serves as a reference for subsequent risk management, the strengthening of internal control mechanisms, and the monitoring of stakeholder issues. In 2026, we will further explore the nature-related dependencies and impacts identified by STARLUX, and will analyze the potential key risks and opportunities. In addition, we will formulate corresponding management strategies while setting indicators and targets. We will continue to strengthen the comprehensive evaluation and management of nature and biodiversity at STARLUX Airlines, taking concrete actions to fulfill our commitment to nature and biodiversity.

5.2.2 Waste Management

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 addition, STARLUX has implemented and obtained ISO 14001:2015 environmental management system certification. By establishing a systematic management mechanism, we are able to prevent pollution and reduced waste generation, thereby strengthening environmental protection.

Waste Value Chain Flow Chart



Waste Value Chain Management

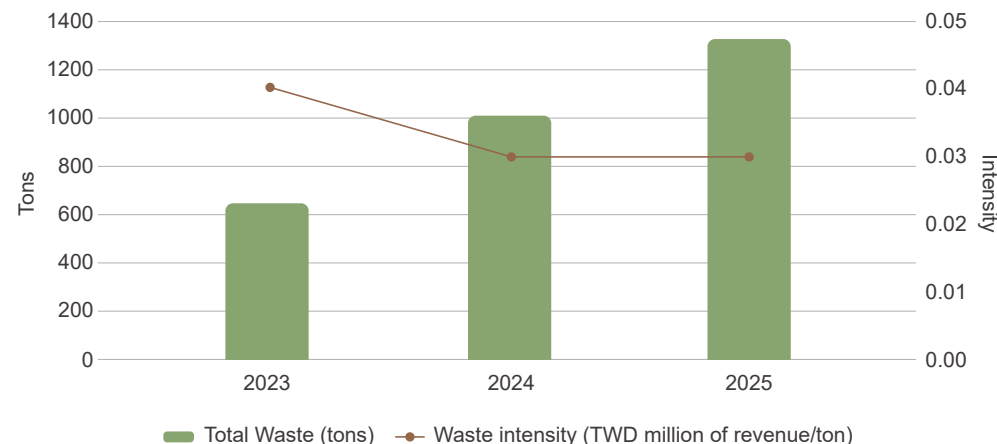
Management of Waste from Internal Operations	- The garbage bins in the office pantry are divided into categories for general household waste and recyclable materials (such as paper, plastic, and aluminum cans). - General business waste and hazardous business waste generated from operations are either 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	STARLUX tracks and manages waste contractor's behavior using their provided route reports. In 2025, no illegal dumping or violations by haulers were found. Future audits will continue to maintain the zero-violation waste management goal.

In 2025, STARLUX's waste mainly consisted of general waste and general industrial waste. The total waste volume for the year was 1,326.627 tons, an increase of 318.957 tons from 1,007.670 tons in 2024. This growth of approximately 31.65% was mainly due to the expansion of operational sites and an increase in headcount. Despite the increase in total waste volume alongside the growth of the scale of operations, waste intensity remained consistent with 2024 at TWD0.03 million of revenue/ton of waste generated, demonstrating the effectiveness of the Company's continuous control of waste generation efficiency during the operational expansion.

For general waste, domestic waste accounted for 923.430 tons, or approximately 69.61% of total waste; recycled resources accounted for 277.184 tons, or approximately 20.90%, indicating a significant increase from 120.590 tons in 2024 and reflecting an improvement in resource recycling capacity. Regarding general industrial waste, the waste wooden pallets totaled 10.432 tons, accounting for approximately 0.79% of the total general industrial waste. Scrapped items (expired aircraft spare parts and consumables) amounted to 115.581 tons, representing about 8.71% of the total general industrial waste. This was a significant increase from the 0.100 tons recorded in 2024 and was mainly due to the expansion of operational scale and enhanced management requirements for spare parts and consumables. Furthermore, no general industrial waste, such as waste paper, scrap metal (iron and aluminum), waste plastic, waste glass, or waste oil, were generated in 2025. In addition, relevant recycling items have been integrated into the management categories for resource recycle of general waste.

All wastes generated by STARLUX are handled by qualified third-party contractors for disposal or are returned to suppliers for recycling. No on-site treatment is performed. Furthermore, we minimize the environmental impact through rigorous sorting and recycling management. In the future, we will continue to monitor trends in various types of waste and gradually enhance the effectiveness of resource recycling and reuse, in order to reduce the environmental impact of our operations. 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. For further details, please refer to [Waste Management Data](#).

Waste Generation and Intensity of STARLUX over the Past Three Years



TARLUX 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 in-flight 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	Procurement of office supplies (copy paper and cleaning agents) prioritizes products with environmental certifications.
Reduce	- 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	- 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	- 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	Educating colleagues on environmental protection concepts and providing regular information and training on sustainable procurement, moving towards the comprehensive use of sustainable materials.

STARLUX adheres to the 5R principles, and continuously promotes packaging reduction and the management of single-use plastics. Through optimized packaging design, material substitution, and supplier collaboration, we aim to gradually enhance the environmental friendliness of packaging materials. Regarding the management of in-flight supplies and product packaging, priority is given to assessing and adopting recyclable, reusable, or lower-impact materials, in order to decrease the consumption of single-use packaging and to minimize the environmental footprint of operational activities.

Taking the packaging material management of STARLUX Flagship Store as an example, in 2025, the number of online sales reached 5,919 parcels, with a total packaging material weight of 1,918.357 kg, resulting in an average weight of 0.324 kg per package. The overall packaging structure remains predominantly paper-based, with paper packaging boxes (bags) totaling 1,867.560 kg. Plastic packaging boxes (bags) and plastic cushioning materials amounted to 15.322 kg and 27.988 kg, respectively, for a total of 43.310 kg. In 2025, the number of shipments in original packaging was 633 parcels/cartons. The Company continues to implement packaging reduction measures, and up to the end of the year, we have used 428 mailing mailers and 1,124 specialized cartons for aircraft models, in order to improve packaging suitability and reduce unnecessary material consumption.

In the future, STARLUX will continue to monitor the use of various packaging materials, improve mechanisms for material reduction and management, and strengthen collaboration with suppliers. By gradually enhancing the efficiency and environmental friendliness of packaging use, we aim to achieve the goals of plastic reduction, waste reduction and low-carbon operations. For further details, please refer to Packaging [Material Usage Data](#).

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. - Each blanket is made from 10 PET bottles and 3.5g of seawool - Production for 2025 was 50,000PCE/ consumption amount was 45,000PCE - In 2025, approximately 4,650kg of plastic raw materials were reduced.
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. - Each overnight kit is made from an average of 2.1 PET bottles - Total production in 2025 was 397,400PCE - In 2025, these amenity kits used a total of 18,161.18kg of recycled materials, effectively diverting waste that might otherwise ended up in landfills.
Reuse		Performance Highlights
Local Ingredients		STARLUX partnered with Michelin-starred restaurants to create innovative meals using seasonal Taiwanese ingredients like local black pork and lemongrass. This reduces transportation, minimizes packaging due to freshness, and lowers carbon footprint, supporting environmental 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.

Air Pollution and Noise Control

Noise Control:

STARLUX addresses environmental concerns by using aircraft that meet ICAO and FAA noise standards, reducing noise by 16-22 decibels compared to older models and adhering to airport noise control measures. The company also filters exhaust from paint booths in maintenance facilities and regularly maintains filtration equipment to reduce air pollution. These actions demonstrate STARLUX's commitment to minimizing environmental impact and creating a low-pollution environment, while maintaining comfort for both airport vicinity residents and passengers.

Reduce air pollution:

Aircraft generate power by burning fossil fuels, producing air pollution during operation that affects air quality and the surrounding environment. STARLUX mitigates air pollution by treating exhaust gases, for example, by installing filtration systems in maintenance facilities and regularly servicing the filtration equipment. For further details, please refer to [Estimation of Aircraft Air Pollutant Emissions in Last Three Years](#).



5.2.3 Water Resource Management GRI 303 -1、303 -2、303 -3、303 -4、303 -5

As the impact of extreme weather intensifies, the rising frequency and intensity of events of torrential rains, floods, and droughts are posing greater challenges to the stability of water supplies, which also causes potential operational risks to the aviation industry. Airline companies rely on a stable water supply for aircraft cleaning, ground handling, passenger services, in-flight catering, and facility maintenance. Accordingly, any instances of water restrictions, shortages, or damage to related infrastructure may compromise operational efficiency, service quality, and supply chain stability. Water resource management is not only vital for environmental sustainability but also closely related to corporate operational resilience. STARLUX will continue to monitor potential water resource risks across the operating locations and supply chain, and will incorporate relevant assessments into the sustainable management mechanisms, in order to mitigate potential operational impacts and manage biodiversity impacts. For further details, please refer to [Water Withdrawal and Discharge Management at Operating Sites in Taiwan](#).

Water Conservation Initiative

STARLUX prioritizes water conservation and recognizes the importance of water saving. Therefore, the Company analyzes water risks, promotes and implements daily water conservation practices, and continuously records and tracks water usage. To implement its policy of increasing supply and reducing demand, the Company has installed rainwater collection systems at the Flight Operations Center and sensor faucets in the restrooms of all office buildings. The new campus is planned to use reclaimed and recycled water for public area cleaning, dust suppression, landscape irrigation, air conditioning cooling water, and car washing. Future plans include water footprint assessment and water recycling, coupled with water source development and enhanced management, to optimize water resource utilization.

Policy	Relevant Management Strategies and Measures	Annual Water Conservation Performance
Developing Water Sources	Installation of rainwater harvesting systems in buildings for irrigation of landscaping and plants.	2.6 (degrees)
Water Conservation	- 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.	659 (degrees)

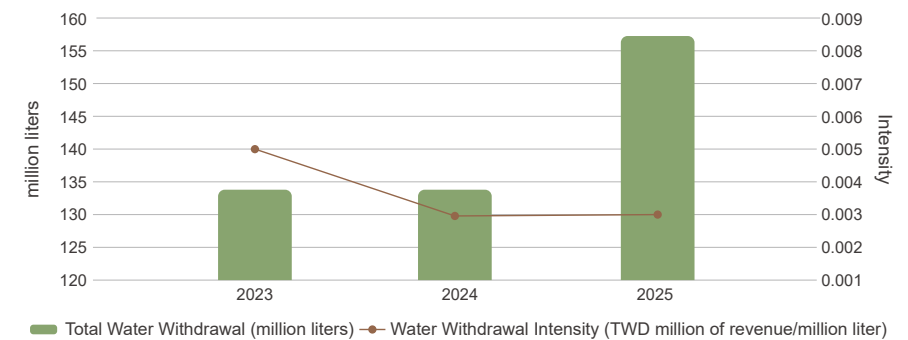
Note1：Water savings calculation method: Rainwater recovery system: Derived from report records of the Flight Operations Center

Note2：Water saving calculation method: Urinal dual flushing: Estimated based on [Monthly working days * Total headcount at Taoyuan Logistics Building * Percentage of male employees * Predefined daily usage frequency * Daily water savings].

All water used at STARLUX's operating locations is supplied by third-party water companies and is primarily used for the daily needs of office personnel and the employee cafeteria. Among these locations, the Bonded Building also utilizes water for vehicle cleaning and the washing of beverages and glassware, while the Maintenance Hangar uses water for aircraft washing operations. Total water withdrawal in 2025 was 156.96 million liters, an increase of 23.28 million liters or 17.42% from 133.68 million liters in 2024, which was mainly due to the expansion of operations, driving the increase of the water demand across various operating locations.

Total water consumption in 2025 was 111.99 million liters, a 16.26% increase from 96.33 million liters in 2024. Total water discharge was 44.97 million liters, up by 20.40% from 37.35 million liters in 2024. The overall change was consistent with the growth trend in water withdrawal. While water withdrawal increased alongside operational expansion, water withdrawal intensity remained consistent with the previous year at TWD0.003 million of revenue/million liters, indicating that the Company has maintained stable water management efficiency while continuing to grow its operations. STARLUX continues to monitor water consumption across its operating sites, enhancing water efficiency through water management and the optimization of daily operations, in order to mitigate the environmental impact of its business activities. For further details, please refer to [Water Withdrawal, Consumption and Discharge of STARLUX in Last Three Years](#).

Water Withdrawal and Intensity of STARLUX in Last Three Years



Wastewater Discharge Management

To minimize ecological impact, sewage from Taipei Headquarters, STARLUX Flagship Store, and offices is treated at public facilities before discharge into nearby water bodies. At Taoyuan International Airport and FTZ Cargo Terminal, STARLUX operations wastewater enters dedicated sewage systems, undergoes secondary treatment at the airport plant, and is released into Nankan Stream.

The Bonded Building, Maintenance Hangar, and Airlines Services Factory located within the Taoyuan International Airport zone are equipped with independent wastewater treatment systems. The wastewater generated is treated and subsequently discharged into the Nankan River. STARLUX regularly tests wastewater for suspended solids, biochemical oxygen demand, chemical oxygen demand, and pH through certified professionals. The Bonded Building, Maintenance Hangar and Flight Operations Center undergo third-party water quality tests semi-annually, with 2025 results meeting all regulatory standards. For further details, please refer to [Wastewater Testing Results and Local Discharge Standards in Last Two Years](#).

5.3 Energy and Greenhouse Gas Management GRI 302 -4

5.3.1 Energy Management

As the global aviation industry accelerates toward net-zero emissions by 2050, the latest research and industry updates released by the International Air Transport Association (IATA) in 2025 has indicated that sustainable aviation fuel (SAF) is still the core decarbonization solution for the sector, estimated to contribute approximately 65% of the required carbon reductions.

STARLUX actively responds to international trends and industry initiatives by continuously promoting energy conservation, carbon reduction, and energy management. In alignment with national policies, the ICAO Long-Term Aspirational Goal (LTAG), and the IATA Net Zero Roadmaps, we have implemented carbon reduction planning across two main aspects of operational sites and aircrafts. Our efforts include executing fuel-saving strategies, carbon reduction initiatives, and sustainability projects to mitigate the environmental impact of our operations.

In terms of specific actions, STARLUX has obtained ISO 50001:2018 energy management system certification in 2025, establishing a systematic energy management and performance monitoring mechanism. In the same year, we have also completed flight operations with the use of Sustainable Aviation Fuel (SAF), demonstrating our commitment to progress across management systems, operational efficiency and the application of low-carbon fuels. STARLUX will continue to monitor global SAF market developments, policy changes, and sustainability disclosure regulations. We are committed to steadily advancing the low-carbon transition and taking concrete actions to align with the government's 2050 net-zero emissions goals and the expectations of our 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. In 2025, 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 170,790.8 kWh of electricity, equivalent to approximately 80.95 metric tons of CO₂e.

Strategy	Action Plan		Energy Conservation Actions
Enhancing Energy Efficiency	Office Environment	Use low-energy LED lighting.	The office environment solely uses low-energy LED lights, achieving energy savings of more than 60%.
Optimizing Operational Modes	Building Air Conditioning	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.	- By raising the outlet water temperature of the chiller in the air conditioning system, annual energy savings reach 75,160.80 kWh, equivalent to 35.63 metric tons 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. - The Flight Operations Center and Bonded Building have implemented a smart energy monitoring system to effectively enhance the energy efficiency management of the chiller plant. In winter, the chilled water outlet temperature of the chiller unit is increased to reduce air conditioning operating time.
	Office Environment	Use segmented and zoned lighting control to reduce energy consumption.	- Restrooms and pantries use motion sensor lighting control to reduce energy waste. - Lighting and logo lights are system-controlled to automatically switch off during off-peak periods, achieving energy savings. - By adjusting the usage time of electric water heaters in restrooms and bathrooms to stagger peak demand, we have continued to achieve annual energy savings of 36,500 kWh, equivalent to emissions of approximately 17.30 metric tons of CO₂e. - Schedule the start and stop times of restroom exhaust fans to prevent continuous operation that consumes excessive electricity, achieving energy savings of 59,130 kWh in 2025, equivalent to emissions of approximately 28.03 metric tons of CO₂e.



Strategy	Action Plan		Energy Conservation Actions
Promoting Vehicle Energy Conservation	Official and Operational Vehicles	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	- Install solar panels on ground support vehicles (stair trucks) to charge vehicle batteries. - Ground support equipment uses electric vehicles, reducing energy consumption. - 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	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 with solar photovoltaic panels.	Solar panels are integrated into the building structures to provide electricity for the buildings and public spaces. Such approach offers energy storage, thermal insulation, and shading benefits while enabling a bi-directional power supply that supports the municipal grid.

Note1 : 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.

Note2 : Annual energy savings are calculated as the estimated electricity consumption before improvement minus the estimated electricity consumption after improvement.

Note3 : Emissions were converted using the 2024 electricity carbon emission factor of 0.474 metric tons of CO₂e/thousand kWh, as issued by the Energy Administration, Ministry of Economic Affairs.

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 99.64% of combined Scope 1 and Scope 2 emissions in 2025, 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 -900/1000) 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 7,626,576.18 kgs and a reduction of 24,099.98 metric tons of carbon emissions in 2025.

Strategy	Action Plan		Energy Conservation Actions
Energy and Alternative Fuels	Use of Sustainable Fuels	- 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 2025, STARLUX completed 14 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	- 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.	- The contingency fuel carried for flight operations was adjusted from 5% to 3%. In 2025, a total of 11,808,462.96 kgs of fuel carriage was saved, achieving fuel savings of 1,041,140.961 kgs and reducing carbon emissions by 3,290.01 metric tons. - Implement RVSM flight operations, saving a total of 5,323,465.77 kgs of fuel in 2025 and reducing carbon emissions by 16,822.15 metric tons. - 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 1,261,969.45 kgs of fuel in 2025 and reducing carbon emissions by 3,987.82 metric tons. - 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	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.	Participate in the IATA North Asia SAF conference and regularly participate 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 Measures	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.	- In 2025, the fleet consisted of 29 sustainable aircraft equipped with fuel-saving technologies designed to promote environmental benefits. - In 2025, 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.

Note1 : 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.

Note2 : Annual fuel savings are calculated as the estimated pre-savings fuel consumption minus the post-savings fuel consumption.

Note3 : Emissions from fuel savings are calculated based on the IATA CORSIA Handbook: 5th edition January 2024 – 3.16 metric tons of CO₂e/ton of fuel.

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 responds to this change, and the new aircraft delivery ferry flights have been completed in 2025. All new aircrafts delivered comply with Airbus policy of using at least 5% SAF, gradually implementing our commitment to sustainable flight. 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

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 emphasizes the execution of flight operations with the highest safety and quality standards, and raises 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

- 2025 weight reduction benefits: 11,808,462.96 (kg)
- 2025 fuel-saving benefits: 1,041,140.96 (kg of fuel)
- 2025 carbon reduction benefits from weight reduction: 3,290.01 (metric tons Co₂e/ton of fuel)

Note1 : Contingency Fuel = refers to fuel reserved for use in unforeseen situations.

Note2 : Based on the Company's 2025 performance data, a significant positive correlation existed between weight reduction and fuel savings, with a conversion coefficient of approximately 0.0888, meaning that for every 1 kg of weight reduced, fuel consumption was lowered by approximately 0.0888 kg. However, this coefficient was retroactively calculated from the current year's operational data and represents an internal empirical value. The actual fuel-saving effects still need to be determined based on the aircraft model, route distance, load conditions and flight frequency.

Note3 : Emissions from fuel savings are calculated based on the IATA CORSIA Handbook: 5th edition January 2024 – 3.16 metric tons of CO₂e/ton of fuel.

Highlights of Carbon Reduction in Aircraft Operations - RVSM Optimization Measures

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

- 2025 weight reduction benefits: 32,829,211.48 (kg)
- 2025 fuel-saving benefits: 5,323,465.77 (kg of fuel)
- 2025 carbon reduction benefits: 16,822.15 (metric tons CO₂e/ton of fuel)

Note1 : 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.

Note2 : Based on the Company's 2025 performance data, a significant positive correlation existed between weight reduction and fuel savings, with a conversion coefficient of approximately 0.0888, meaning that for every 1 kg of weight reduced, fuel consumption was lowered by approximately 0.0888 kg. However, this coefficient was retroactively calculated from the current year's operational data and represents an internal empirical value. The actual fuel-saving effects still need to be determined based on the aircraft model, route distance, load conditions and flight frequency.

Note3 : Emissions from fuel savings are calculated based on the IATA CORSIA Handbook: 5th edition January 2024 – 3.16 metric tons of CO₂e/ton of fuel.

Highlights of Carbon Reduction in Aircraft Operations - Engine Cleaning

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.

Highlights

- 2025 weight reduction benefits: 14,066,470.88 (kg)
- 2025 fuel-saving benefits: 1,261,969.45 (kg of fuel)
- 2025 carbon reduction benefits: 3,987.82 (metric tons CO₂e/ton of fuel)

Note1 : Based on the Company's 2025 performance data, a significant positive correlation existed between weight reduction and fuel savings, with a conversion coefficient of approximately 0.0888, meaning that for every 1 kg of weight reduced, fuel consumption was lowered by approximately 0.0888 kg. However, this coefficient was retroactively calculated from the current year's operational data and represents an internal empirical value. The actual fuel-saving effects still need to be determined based on the aircraft model, route distance, load conditions and flight frequency.

Note2 : Emissions from fuel savings are calculated based on the IATA CORSIA Handbook: 5th edition January 2024 – 3.16 metric tons of CO₂e/ton of fuel.

Sustainable Flight Fleet

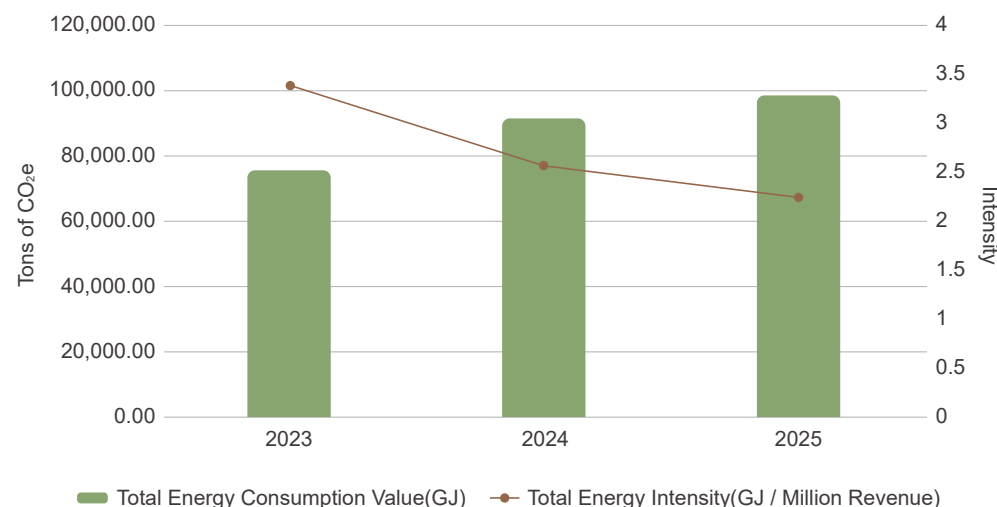
Aircraft Model	Fuel-saving Equipment		Fuel-saving and Environmental Benefits
A321neo		Install fuel-saving sharklets constructed from composite materials, which can increase fuel efficiency, enhance takeoff performance, and extend range.	• Fuel savings of approximately 15% compared to the current Airbus A321neo.
A330neo		Adopt Rolls Royce Trent 7000 engines and a new engine mounting structure.	• It has a range of 4,000 nautical miles, and fuel consumption per seat is reduced by approximately 14% compared to the Airbus A330neo.
		The fuselage design adopts winglets and an extended wingspan.	
A350-900		70% of the fuselage is made of new composite materials, effectively reducing aircraft weight.	• Fuel consumption is reduced by up to 25% compared to similar aircraft. • Noise is reduced by up to 20%.
A350-1000		The fuselage features a brand-new special coating integrated with carbon fiber composites and is equipped with the next-generation Rolls-Royce Trent XWB engines, the most efficient on the market, in order to improve fuel efficiency by 25%.	• Each seat reduces carbon emissions by 25% and lowers noise levels, making it one of the quietest wide-body aircraft.

5.3.2 Energy Usage Overview

In 2025, STARLUX's total energy consumption at operational sites was 98,403.19 GJ, and the primary energy usage was derived from internal sources of gasoline, diesel and liquefied natural gas, totaling approximately 37,442.79 GJ and accounting for about 38.05% of the overall energy consumption. Purchased electricity consumption amounted to 60,960.64 GJ, accounting for approximately 61.95%, making it the primary source of energy consumption. In comparison to 2024, total energy consumption in 2025 increased from 91,354.26 GJ to 98,403.19 GJ, an increase of 7,048.93 GJ, or approximately 7.72%, which was mainly due to the ongoing expansion of operational scale, the gradual commencement of operations at certain sites and offices, and the newly added energy consumption statistics from overseas operational sites and overseas airport offices. Among the various energy sources, gasoline consumption accounted for 7,973.96 GJ, diesel for 27,135.19 GJ, and liquefied natural gas for 2,333.41 GJ. Purchased electricity increased from 56,823.24 GJ in 2024 to 60,960.64 GJ in 2025, reflecting that overall electricity demand grew along with the expansion of operating locations.

In terms of energy use efficiency, the total energy intensity of the operating sites in 2025 was 2.23 GJ/TWD million of revenue, a decrease of approximately 13.23% from 2.57 GJ/TWDMillion revenue in 2024, indicating that while the Company's overall energy consumption increased, energy intensity continued to improve. In the future, STARLUX will continue to monitor energy consumption patterns and trends, while evaluating feasible energy-saving management measures to enhance energy efficiency and to mitigate the environmental impact of its business operations. For further details, please refer to [Energy Consumption Data](#).

Energy Consumption and Intensity of STARLUX in Last Three Years

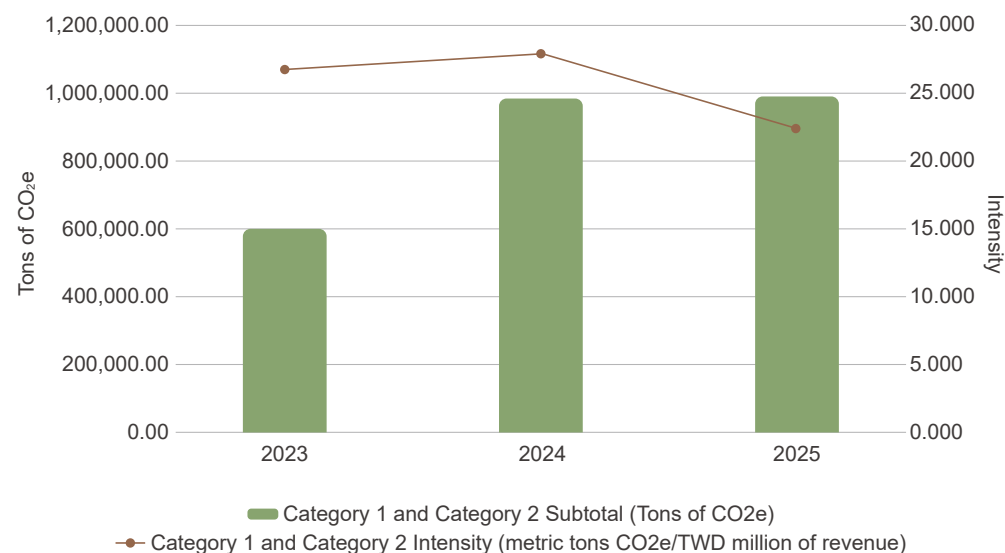


5.3.3 GHG Management

STARLUX continues to conduct GHG inventory in accordance with ISO 14064-1:2018, and the scope of inventory has been expanded to include overseas branches and their operating locations, covering 10 branches in regions of Japan, North America, and Indonesia. In addition, external third-party verification has also been obtained, in order to strengthen the Company's GHG management foundation and corporate carbon management capabilities.

STARLUX's total GHG emissions for the full year of 2025 were 1,371,612.91 metric tons of CO₂e, with Category 1 direct emissions accounting for 98.65% of the total, primarily from direct aircraft emissions; Category 2 energy indirect emissions accounting for 0.62% of the total, mainly from electricity consumption at operating sites; and Category 3 transportation indirect emissions and Category 4 organizational use of products indirect emissions accounting for 0.91% of the total. STARLUX's carbon emissions increased by 38.35% compared to the previous year, mainly due to the continued expansion of its flight fleet. Going forward, we will track the achievement of short-, mid-, and long- term carbon reduction targets through routine GHG inventories to contribute to global carbon reduction efforts. For further details, please refer to [GHG Emissions Data](#).

GHG emissions and Intensity of STARLUX in Last Three Years



6 Harmony and Healthy Workplace

6.1 Employee Diversity and Equal Opportunity

6.2 Talent Development and Retention

6.3 Occupational Health and Safety



6.1 Employee Diversity and Equal Opportunity GRI 2 -23 、 2 -24 、 406 -1 、 407 -1 、 408 -1 、 409 -1

6.1.1 Promoting Workplace Human Rights Protection

STARLUX 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 has established and strictly implements a corporate human rights policy to ensure that human rights values are upheld throughout its operations.

STARLUX Human Rights Policy

- STARLUX has established the human rights policy to serve as the fundamental principle for the Company's operations and management.
- The human rights policy applies to all employees and requires suppliers, contractors, and business partners to comply with such policy jointly.
- The Company is committed to preventing any form of discrimination, mistreatment, or human rights infringement.
- ESG governance units are responsible for the overall planning, implementation, and oversight of the human rights policy.
- Relevant departments of Human Resources, Occupational Safety and Health and Legal Affairs execute responsibilities according to their respective functions and provide regular reports to the management.



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 2025, 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 "Complaint Filing Responsible Unit" and provides an independent complaint filing mailbox (wecare@starlux-airlines.com) and a dedicated personnel phone line at +886-3-260-1800 Ext. #7101 or #7103. 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 2025, STARLUX 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. The Company continues to implement sexual harassment prevention policies to establish a safe and respectful workplace. Based on statistics from internal audit and complaint filing mechanism, there have been no reported or confirmed incidents of sexual harassment this year, indicating that relevant management measures have operated effectively.

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 2025, STARLUX focused on strengthening human rights protection mechanisms, achieving a 100% signing rate of the "STARLUX Human Rights Declaration" (Note 1), committing to comply with human rights-related policies and regulations. In addition, the Company also actively promotes human rights training, with a total of 15,051 participants and a total of training hours of 3638.4 hours.

Name of Human Rights Policy Training in 2025	Course Hours (hours)	Attendances	Total Hours (Number of Participants × Course Hours)
STARLUX Human Rights Policy	0.25	4,948	1,237
Workplace Sexual Harassment Awareness Training Course	0.25	4,956	1,239
Workplace Illegal Infringement Related Seminar	1.50	22	33
Education and Training on Prevention of Unlawful Infringement at Workplace	0.20	5,067	1,013.4
Disability Support Seminars	2.00	58	116
Total	3.75	15,051	3,638.4



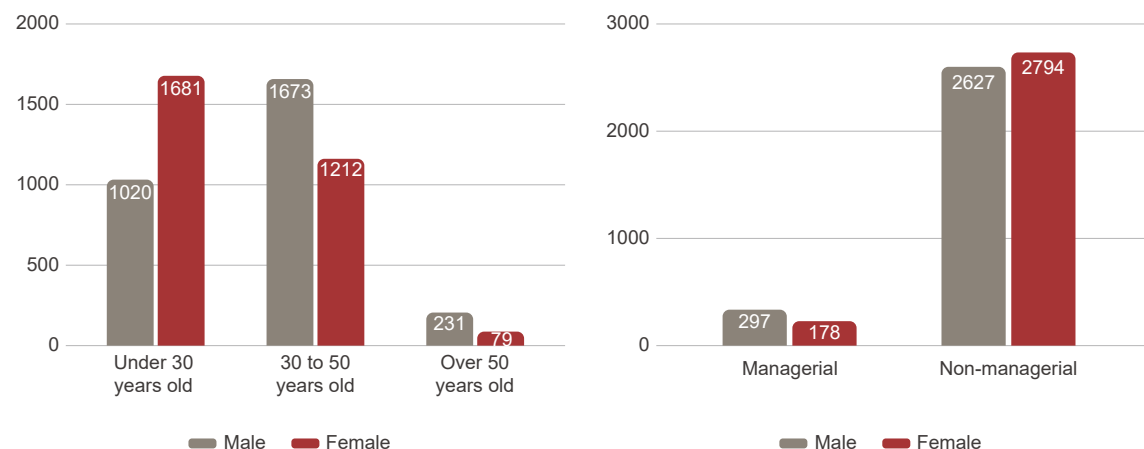
Diversity, Equity and Inclusion (DEI)

The Company prioritizes the protection of human rights and continues to promote Diversity, Equity and Inclusion (DEI) initiatives, which are also integrated into human capital management and daily operational principles. Through promoting multiculturalism, gender equality systems, and an inclusive workplace, we ensure that employees receive fair treatment and respect throughout the recruitment, hiring, promotion and operational processes, thereby fulfilling our corporate commitment to human rights and social responsibility.

Items	Project Details	Executing Unit	Project Benefits
Employee Support Workshop (special session for employees with disabilities)	Organized separate seminars for various types of disabilities (5 sessions in total)	Employee Development Division	• Employees actively provide feedback and propose suggestions for workplace re-design.
Friendly Workplace Seminar Series (for all corporate departments and units employing persons with disabilities)	A total of 2 sessions	Employee Development Division	• Each unit is able to understand the diverse needs associated with different types of disabilities among colleagues, and units employing individuals with disabilities are committed to establishing a mentor mechanism.
Asian Intergenerational Dialogue on Human Rights Forum	Participated in international dialogues on human rights topics and committed to supporting declarations	Employee Development Division	• Corporate sustainability supports human rights and understands the latest topics.
Taoyuan City Excellence Awards for Disability-Friendly Employers	We have actively promoted employment for people with disabilities and a friendly workplace environment. Through job accommodation and counseling mechanisms, the Company is able to enhance job stability and is recognized by the Taoyuan City Government as a disability-friendly employer.	Employee Development Division	• Recognition for Statutory Employment of Persons with Disabilities
Invited to attend the "2025 International Forum on Disability"	Acted as a guest speaker to engage in mutual learning with international scholars and invited enterprises.	Employee Development Division	• Purpose of jointly advocating for disability-inclusive employment and workplace

6.1.2 Workforce Structure and Diversity in the Workplace

In 2025, STARLUX had a total of 5,896 employees, with full-time employees (indefinite-term contracts) accounting for approximately 94.40%, providing long-term development opportunities and security for employees. The Company is committed to protecting the labor rights of all workers and ensuring that cooperating partners comply with relevant labor laws and workplace safety standards. For further details, please refer to [Manpower Composition Data](#).



The gender ratio (male to female) at STARLUX has shown a downward trend year by year, decreasing from 1.06 in 2023 to 0.99 in 2024 and reaching 1:1 in 2025, reflecting the Company's continued progress in promoting gender diversity and workplace equality.

STARLUX values multiculturalism and workplace inclusion. In 2025, there were 42 employees with disabilities and 77 employees with Indigenous status. In the workplace, STARLUX 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 STARLUX, 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 conducts its hiring practices in accordance with the legally required standards for employing people with disabilities. In 2025, the Company reached the statutory requirement after hiring eight employees with disabilities in April. However, due to the resignation of one employee with disabilities during their probationary period in July, the Company fell slightly short of the statutory quota for that month. The Company immediately took proactive steps to fill the vacancy and successfully onboarded a new hire in August. Since August, the Company has consistently met and exceeded the statutory employment requirements, demonstrating its commitment to ensuring employment security for people with disabilities and fostering an inclusive workplace.

6.1.3 Comprehensive Remuneration System GRI 2 -21、405 -2

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, the Company regularly reviews the remuneration system annually by taking into consideration factors of 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 2025, the average salary for full-time non-supervisory employees at STARLUX Airlines was TWD1,115,004, with a median salary of TWD721,884. Compared to 2024, the average salary increased by TWD20,401, and the median salary increased by TWD8,973. The main reasons for the relatively higher increase of the average salary were the 2025 annual salary adjustments, promotions throughout the year and the increase of the number of months awarded for year-end bonuses. As new employees gain experience and advance further in the Company, their salary levels continue to rise, thereby ensuring the balance and fairness of the overall salary structure.

Male-to-Female Remuneration Ratio

Employee Category	Flight Crew	Cabin Crew	Domestic Ground Staff	Outstation Ground Staff
Senior Management	-	-	1.11	1.11
Junior Management	-	-	1.02	1.03
Entry-level Management	-	0.95	1.00	1.01
General Employees	1.22	0.97	1.17	1.05

Note1 : The salary ratio for female employees is set at 1.00 in this table.

Note2 : 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.

Note3 : The basis for calculating the remuneration ratio includes fixed salary items such as base salary, management allowances, and professional allowances

Note4 : In 2025, there were no female senior executives among flight crew members, and currently, cabin crew members, regardless of gender, do not hold senior or mid-level management positions. Therefore, salary ratios are not provided for them.

Note5 : In 2025, 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 2025

Region	Flight Crew	Cabin Crew	Ground Staff
Taiwan	1.25	1.00	1.16
USA	-	-	1.01

Note1 : The salary ratio for female employees is set at 1.00 in this table.

Note2 : 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.

Note3 : In 2025, no local flight crews or cabin crews were employed in the United States; therefore, no remuneration ratio was provided.

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

Unit: NTD

Items	2023	2024	2025	Analysis of Discrepancy
Number of Full-Time Non-Managerial Employees	3,477	3,867	4,711	884
Average Salary of Full-Time Non-Managerial Employees	673,977	1,094,603	1,115,004	20,401
Median Salary of Full-Time Non-Managerial Employees	624,200	712,911	721,884	8,973

Note1 : 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.

Note2 : 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
2025	6.78	0.58

Note1 : Annual total remuneration includes: Basic salary, management allowances, professional allowances, shift allowances, overtime pay, unused leave bonuses, subsidies, and bonuses.

Note2 : Annual total salary ratio: Total annual salary of the highest individual / Total annual median salary of all employees (excluding the highest individual).

Note3 : 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).

Note4 : 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.

Note5 : 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 SASB TR -AL -310a.1、310a.2

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 has established the STARLUX Airline Union, and regular quarterly labor-management meetings are also held with union representatives to continuously improve management measures and employee welfare. Currently, meetings have been held in three locations: the Taipei Headquarters, the Flight 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 2025, the percentage of employees who have joined the labor union was 32.34%. Union representatives hold quarterly labor-management meetings covering the Taipei Headquarters, the Flight Operations Center, and Taoyuan International Airport, with four meetings held in each of the three locations for a total of 12 meetings. The meeting discussion topics include employee travel benefits, allowances, and shuttle services. Through quarterly labor-management meetings, we maintain ongoing dialogue and communication to achieve mutual prosperity for both parties and foster a friendlier, safer workplace for STARLUX.
- (4) **Collective Bargaining Agreements and Establishment of Dedicated Labor Relations Unit:** With the support of the Chairman, the union and the Company officially commenced negotiations for collective bargaining agreements on July 11, 2024. From the initial meeting through the end of that year, five negotiation sessions were held. Since July 2025, negotiations have been suspended at the request of the union. No strikes or work stoppages occurred during 2025, demonstrating the stable and cooperative relationship maintained between the Company and the union. Furthermore, effective February 1, 2024, the Company reorganized its structure based on functional responsibilities and established the Employee Relations Team to strengthen the continuity and harmony of labor-management operations. This initiative reflects the Company's commitment to creating and maintaining positive employee relations. In the future, through this dedicated unit, the Company will promote more sustainability activities in collaboration with stakeholders, including the government, local communities, and non-profit organizations, in order to fulfill the corporate social responsibility. These efforts aim to ensure that employees gain a sense of belonging, professional achievement, and social mission throughout their careers at STARLUX.

Employee Feedback Survey

To strengthen employee communication mechanism, the Company regularly conducts employee opinion surveys to understand their perspectives on the aspects of remuneration and benefits, working environment, career development and corporate culture. Survey results were compiled and analyzed by the Human Resource Department and served as a key reference for internal management improvements. In response to the issues reflected in the survey, the Company will formulate relevant improvement measures, and the responsible units will continue to monitor their implementation to address employee feedback and to enhance the overall working environment.

Survey Respondents	All Employees
Survey Content	Office environment, dress code adjustment, team trust, professional image, and career development
Survey Frequency	Organized irregularly on an annual basis
Survey Result	In November 2025, one employee workplace experience and engagement questionnaire survey was distributed to office staff, with a total of 1,353 employees participating, representing a response rate of approximately 53.2%. The survey results show that up to 93% of employees believe the Company's dress code (Smart Casual) effectively enhances flexibility in clothing choices and wearing comfort. Additionally, 88% of employees affirmed that they demonstrated a high level of professionalism and responsibility in their duties, and collaborated smoothly with team members to bring a positive impact to the team.
Improvement Plan	Based on the results of the employee survey, the Company has planned enhancement initiatives focusing on the office environment and team collaboration. These include continuously optimizing office space allocation and shared leisure area planning to improve the quality of the work environment. At the same time, through managerial competency training, performance appraisals, and KPI goal management mechanisms, we aim to strengthen organizational communication and team collaboration efficiency. We will continue to track the implementation results, which will serve as an important reference for future workplace environment optimization and talent development management.



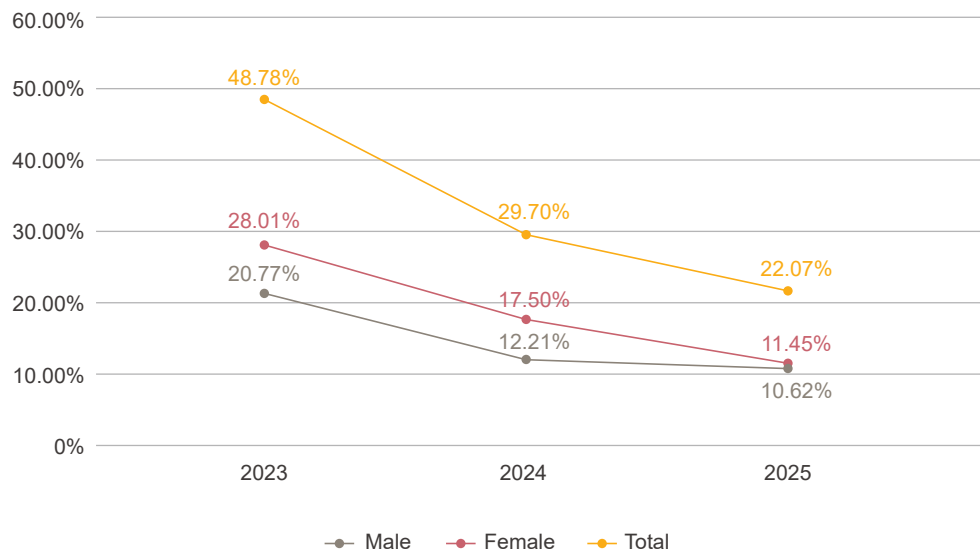
6.2 Talent Development and Retention

6.2.1 New Hires and Turnover GRI 401 -1

In 2025, STARLUX recruited a total of 1,301 new employees, with a hiring rate of approximately 22.07%. A total of 325 employees resigned, with a turnover rate of approximately 5.51%. The proportion of new hires in 2025 decreased compared to the previous two years, mainly because STARLUX was in an expansion phase in 2023 and 2024. As staffing gradually became more complete in 2025, the pace of new recruitment slowed accordingly, resulting in a more cohesive team, improved efficiency, and reduced work pressure. For further details, please refer to New Hires and Resignation Data.

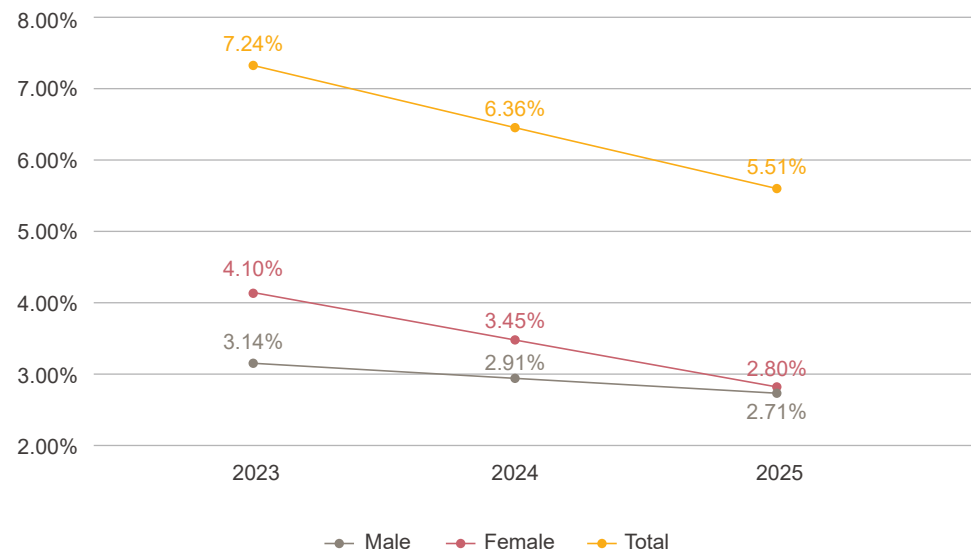
The turnover rate in 2025 also gradually decreased compared to the previous two years, indicating improved employee stability and further promoting the overall development of internal teams. For employees with a tenure exceeding three months, online resignation questionnaires were distributed prior to their departure, and root cause analysis was also conducted; the results indicated that career planning, family factors, and health conditions were the main reasons for resignation. 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. The Company analyzed trends in employee turnover rates by gender and age group over the past three years. In general, fluctuations in turnover rates across all genders and age groups remained within a reasonable range. Turnover rates for certain age groups fluctuated slightly, which was mainly due to career transitions and shifts in the external labor market; meanwhile, turnover rates by gender remained relatively stable, showing no significant variation. The Company will continue to enhance talent retention and organizational stability through employee communication, career development support and workplace optimization measures.

星宇航空新進員工率



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%.

星宇航空離職員工率



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

6.2.2 Diverse Employee Benefits GRI 201 -3、401 -2、404 -2

STARLUX provides employees with reasonable rights, interests 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	Items	Content
Family Care and Gifts ^{Note}	Subsidies: Wedding subsidy, funeral subsidy, injury and illness consolation payment	- Provides employees with the option to apply for honeymoon flight tickets, wedding gifts, funeral subsidies, and injury and illness consolation payments. - In 2025, a total of 44 employees used the employee honeymoon flight tickets; a total of 207 employees applied for wedding gifts and funeral subsidies, and 6 employees applied for injury and illness consolation payments, for a total amount of TWD 4,856,000.
	Employee E-Welfare Platform Gifts: Birthday gifts, festival gift points or vouchers	Employees are offered unlimited diverse discounts, with partner organizations reaching 300 and continuing to grow, covering services such as special accommodation rates, home purchase discounts, and childcare support. At the same time, family-friendly benefits such as postpartum care are provided, alongside professional medical staff conducting job suitability assessments and prenatal health education consultations to comprehensively support employees' needs regarding marriage, childbearing, and family care.
Employee Benefits	Employee Remuneration Program	In 2025, a total of TWD5,929,200 in birthday gifts and TWD35,715,710 in festival gift points were distributed, covering 19,281 employees.
	Regular Health Seminars	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.
	Diverse Welfare Facilities: Gym, employee cafeteria, blood pressure monitor, multifunctional pantry room	Regularly hold health promotion-related activities, including health seminars and health education events, to enhance employees' physical and mental well-being. In the second half of 2025, one session was held under the theme of the "STARLUX Eye Care Week" ophthalmology health education event.
	Breastfeeding 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.
Mental Health Care	Employee Health Checkups	Breastfeeding rooms have been set up at both the Taipei 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.
		Currently, the implementation of health examination 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 examinations are conducted every two years.
Peace of Mind Protection	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.
	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.
	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.
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. Employee benefits at overseas locations are administered in accordance with local regulations, and localized protection is also provided (e.g.: medical insurance, disability insurance, or pension plans); specific offerings vary based on the statutory requirements and market practices of each location.

To assist employees who are retiring or terminating their employment contract in transitioning smoothly to the next stage of their careers, STARLUX helps employees 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 2025, the recorded pension expense amounted to TWD281,365,781, ensuring that employees can enjoy their entitled benefits after retirement.

Total Retirement Benefit Amount

Unit: NTD

Year	2023	2024	2025
Labor Retirement Old System	448,075	1,893,597	4,714,569
Labor Retirement New System	149,986,521	188,955,058	276,651,212
Total Expenses	150,434,596	190,848,655	281,365,781

6.2.3 Parental Leave GRI 401 -3

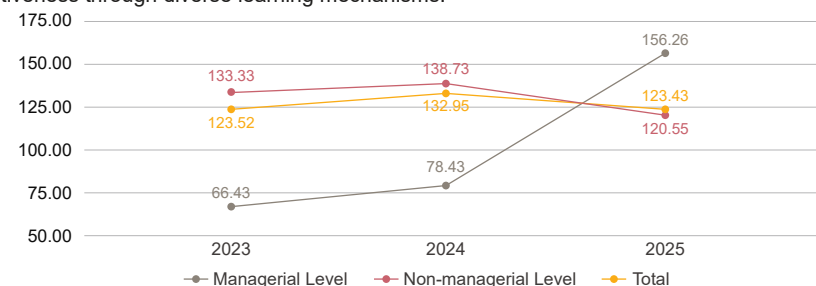
QTo encourage and support employees in nurturing the next generation, STARLUX provides parental leave in accordance with legal requirements. In 2025, a total of 77 employees at STARLUX applied for unpaid parental leave, with 58 expected to return and 45 actually returning, resulting in a return rate of 77.59%. In addition, in 2024, a total of 28 employees returned, of whom 28 remained employed for more than one year, resulting in a retention rate of 100.00%.

Items	Number of males	Number of females	Total
2025 - Eligible for Parental Leave (A)	211	147	358
2025 - Applied for Parental Leave (B)	13	64	77
2025 - Expected Return to Work After Parental Leave (C)	9	49	58
2025 - Actual Return to Work After Parental Leave (D)	9	36	45
2024 - Actual Return to Work After Parental Leave (E)	9	19	28
2024 - Still Employed 12 Months After Return from Parental Leave (F)	9	19	28
Parental Leave Application Rate (B/A)	6.16%	43.54%	21.51%
Return to Work Rate (D/C)	100%	73.47%	77.59%
Retention Rate (F/E)	100%	100.00%	100.00%

The Company prioritizes employees' needs regarding marriage, childbirth, and family care, and is committed to establishing a supportive and family-friendly work environment, in order to assist employees to achieve balance between their jobs and family responsibilities. In accordance with relevant laws and regulations, we provide maternity leave, paternity leave, unpaid parental leave, and family care leave. Furthermore, we offer flexible working hours or work arrangements, as well as childcare support facilities and environment depending upon the actual needs. Furthermore, through policy advocacy and internal communication, we ensure that employees fully understand their rights/interests and the application method. The aforementioned measures are advantageous to enhance employee stability and engagement, thereby promoting gender equality and the realization of a friendly workplace.

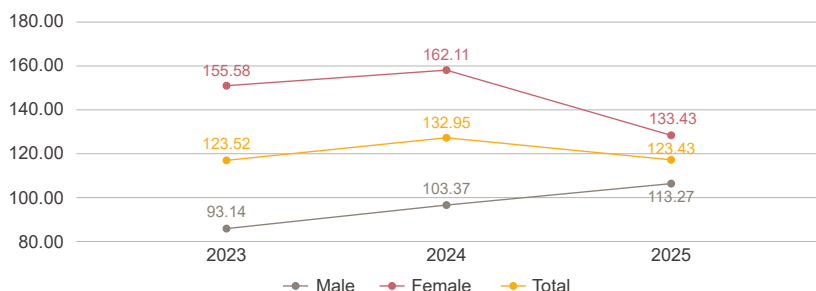
6.2.4 Talent Development Management GRI 404 -2

STARLUX designs corresponding training programs for different job levels and positions. In 2025, STARLUX continuously provided employees with opportunities for continuous learning and professional enhancement through diverse training methods, including overseas exhibitions, book clubs, mentorship programs, job rotations, monthly article sharing, an online learning system (eTDS), tiered management training, internal instructor cultivation, and training for newly promoted supervisors. As the organization continues to grow and talent development strategies are continuously optimized, the average training hours varied slightly compared to the previous year due to changes in statistical methodology. In 2025, the number of training participants reached 5,896, with an average training duration of 123.43 hours. The Company will continue to support employees' professional development and enhance organizational competitiveness through diverse learning mechanisms. °



Note1 : The average training hours are calculated as the total training hours for each employee category divided by the number of employees in that category.

Note2 : Supervisor Level includes Assistant Vice Presidents and above, managers, and section chiefs; Non-Supervisor Level refers to general employees.



Note1 : The average training hours are calculated as the total training hours for each employee category divided by the number of employees in that category.

Note2 : 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	- 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 Regulatory Compliance courses. - 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. - 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	Physical/ Online	100%	In 2025, a total of 1,301 trainees completed the 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 2025, a total of 90 trainees completed the training.	Newly appointed supervisors can strengthen their team leadership abilities, goal management skills, effective subordinate development 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.

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 GRI 404 -3

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. In the past three years, STARLUX has achieved a 100% assessment execution rate for ground staff, flight crew, and cabin crew, in order to ensure that all employees met professional standards and operational requirements.

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. Employees under evaluation and their immediate supervisors conduct performance interviews with respect to the aforementioned "Job Objectives" and "Behavioral Indicators". The achievement of these objectives and the employee's routine work performance are documented in detail and confirmed by both parties.
Flight Crew	Pilot Administration Manual	An annual performance evaluation is conducted, with related operations carried out in November.	"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 Reporting Form." The evaluation criteria include "Disciplinary Records," "Special Contributions," and "Organizational Participation and Integration". Monthly performance results are consolidated at year-end and are 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.
Education and 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 Health and Safety GRI 3 -3

Material Topic: Occupational Safety and Health

Policy and Commitment

STARLUX Airlines has established the "STARLUX Airlines Safety Policy", applicable to all employees, in order to ensure the Company's core commitment to flight safety. In addition, we are also committed to establishing a clear safety and health policy declaration in compliance with occupational safety and health laws and regulations.

Positive and Negative Impact Management

The provision of a safe and healthy working environment demonstrates an employer's social responsibility toward its employees. The occurrence of occupational disease, occupational injuries, or work accidents not only compromises employee health and reduces attendance and productivity, but may also lead to medical expenses and even litigation costs arising from labor disputes, ultimately damaging corporate reputation.

Management Mechanism

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

Goals and Achievement Status

Please refer to the goals and effectiveness assessment in Section [1.4 Identification and Analysis of Material Topics](#).

Complaint Mechanism

Responsible Unit

Occupational Safety & Health Department, Medical Affairs Office

Contact Information

Complaint Filing Hotline: 03-2601800 #6799
Exclusive Email: wecare@starlux-airlines.com

6.3.1 Occupational Safety and Health Policy and Management System

GRI 403 -1、403 -4、403 -8

STARLUX is dedicated to establishing a safe and healthy working environment for employees, and places high priority on the culture of occupational health and safety. Since 2018, STARLUX has introduced the ISO 45001:2018 occupational safety and health management system, CNS 45001:2018 and TOSHMS Taiwan occupational safety and health management system across the business locations in Taiwan (Taipei Headquarters, STARLUX Flagship Store, Taoyuan International Airport, FTZ Cargo Terminal, Taichung office, and the Flight Operations Center). In 2024, we have also obtained system certification and continued to comply with international standards and relevant legal requirements, thereby achieving a 91% coverage rate in operational implementation and continuous improvement.

The scope of the Company's occupational safety and health management system covers all internal employees and also extends to suppliers, contractors and all personnel entering the plant premises, in order to ensure that all operational activities comply with safety regulations and risk control requirements. Through systematic management, continuous auditing, and training programs, STARLUX is committed to establishing a safety culture with full employee participation, in order to mitigate occupational hazards and to continuously enhance overall safety and health performance.



Occupational Safety and Health Management System Coverage and Personnel (Employees) in 2025

Unit: Number of employees

Items	2025
Number of Employees Covered by Occupational Safety and Health Management System (a)	5,394
Number of Employees Covered by Internal Audit of Management System (b)	5,394
Number of Employees Covered by External Organization Audit or Certification of Management System (c)	5,394
Total Number of Employees (d)	5,896
Occupational Safety and Health Management System Coverage Rate (a/d)	91%
Internal Audit Coverage Rate (b/a)	91%
External Audit Coverage Rate (c/a)	91%

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 number of members.

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, employees may provide occupational safety and health (OSH) suggestions at any time via telephone, email or internal communication software to safety and health personnel, medical staff, or labor representatives for discussion during committee meetings. Regarding the communication of OSH laws and regulations, all employees can access information about safety and health information through electronic bulletin boards, internal publications, and training sessions.

Number of Meetings Held by the Occupational Safety and Health Committee in 2025

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	15	8	0	35%	4	1 Per Quarter

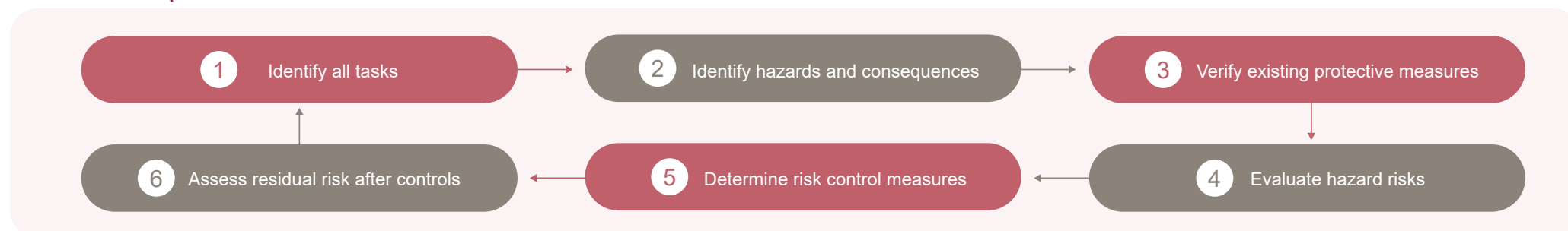
Communication Topics for the 2025 Occupational Health and Safety Committee Meeting

Issue	Summary	Follow-up Measures and Policy Actions
Health Management	- To effectively manage employee health, the Occupational Safety and Health Department has shortened the health check period for different age groups and high-risk populations to protect employees' health benefits. - For employees working in special operations environments, provide specialized health checkups.	- Currently, the implementation of health examination exceeds regulatory requirements. Employees under 30 years old are required to undergo health examination 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 examinations are conducted every two years. - 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).
Labor Inspections	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.	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.
Working Environment Monitoring	- To identify the actual status of the working environment and to assess worker exposure, investigations are conducted on chemical and physical factors (such as dust, organic solvents, noise, and other operations particularly hazardous to health) through the process of planning, sampling, and measurement. - In accordance with regulatory requirements, aluminum will be included in the management of hazardous air pollutants starting January 1, 2027. Based on the consideration of the potential health impacts of long-term exposure to aluminum dust (such as pneumoconiosis, aluminosis, and neurological impairment), research has also indicated a correlation with neurodegenerative diseases (dementia). - To proactively align with regulatory trends and strengthen workplace risk management, the Company has included aluminum in the workplace environmental monitoring items since the second half of 2025. This initiative exceeds regulatory requirements and reflects the Company's commitment to protecting employee health and establishing a safe and secure working environment.	Conduct the appropriate workplace environmental monitoring in accordance with regulatory requirements and at the specified frequency (number of times per six months).
Maintain the ISO 45001 occupational safety and health management system.	Ensure the occupational safety and health management system is properly implemented and continuously improve on the issues identified.	Regularly convene occupational safety and health management review meetings, and conduct management reviews on the effectiveness of system implementation.

6.3.2 Hazard Identification and Risk Assessment Management GRI 403 -2 、 403 -7

STARLUX's Occupational Safety & Health Div. (SHD) 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 2025, we completed 1,343 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 4 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
Installation of care beds in accessible restrooms to prevent falls.	Installation of new facilities in the accessible toilet: nursing beds.	- Improvement of the safety of public facilities for persons with disabilities and their accompanying caregivers. - Installation of nursing beds in the accessible restroom on the 7th floor of the Operations Center to enhance the quality of the restroom and care facilities. - Reduction of the risk of falls during the transfer process.
Enhancement of frontline operators' awareness and understanding of hearing and respiratory protection.	Organization of hearing and respiratory protection training and awareness sessions.	- Improvement of frontline employees' awareness of hearing and respiratory health risks. - Enhancement of employees' understanding of potential hazards of noise via the sharing of practical experiences. - Mitigation of the health impacts of long-term occupational exposure.
Reduction of the risk of falling, and elimination of the risk of aerial work platform rollovers.	Construction of two tail fin work platforms.	- Reduction of the risk of falling for operators, and elimination of potential overturning hazards; construction of two tailplane work platforms at the hangar maintenance area. - Replacement of existing use of aerial work platforms or construction scaffolding with stable fixed work platform design, in order to enhance operational safety and to reduce the risk of occupational hazards.
Reduction of the risk of falling during cabin evacuation drills.	Replacement of buffer pads.	- To reduce the risk of personnel falling during cabin evacuation drills, the aviation unit has improved existing protective facilities, and has also completed the replacement of buffer pads. - Ensure that trainees are able to complete escape drills under safe conditions during practical training, in order to reduce the risk of occupational injuries.

Hazard Risk Classification Categories

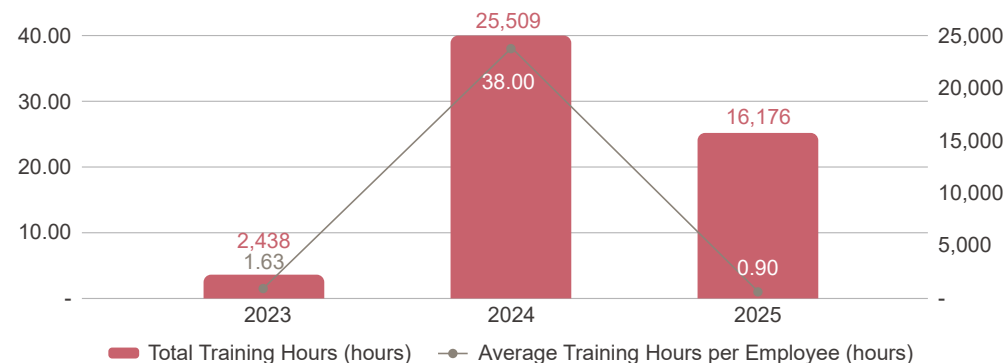
Classification Categories	Risk Control Plan
5 - Material Risk	Risk reduction measures must be implemented immediately, and operations should not begin or continue until the risk has been reduced.
4 - High Risk	Risk control measures must be implemented within a specified timeframe, and operations must not commence or resume work until the risks have been mitigated.
3 - Moderate Risk	Currently, no additional control measures are required; however, risk reduction measures may be implemented after assessment of the associated costs and technical factors.
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 Safety and Health Education and Training

GRI 403 -5

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 2025, the Company's occupational safety and health education and training had a total of 17,942 participants, totaling 16,176 training hours, with an average of 0.90 hours per person. Compared to 2023 and 2024, overall training hours in 2025 decreased slightly, which was mainly due to that there was a relatively higher number of training hours in 2024 due to the organization of more specialized courses, such as initial training for aerial work platforms, in order to meet specific operational requirements. In 2025, training arrangements returned to a normal schedule, primarily focusing on on-the-job retraining and statutory training; therefore, the fluctuation in total hours was within reasonable expectations. The Company continues to conduct various occupational safety and health education and training sessions in accordance with relevant laws and licensing requirements, in order to ensure that personnel possess the necessary safety knowledge and skills. For further details, please refer to [Occupational Safety and Health Education and Training Data](#).

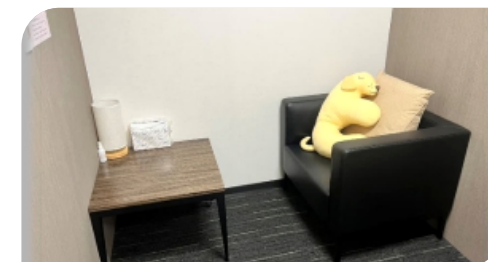
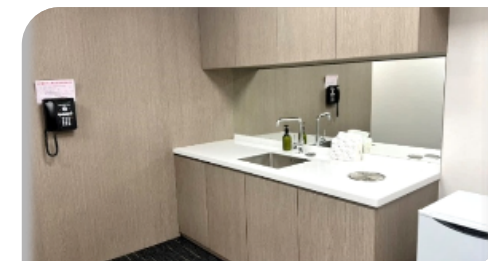


6.3.4 Occupational Health Services and Promotion Activities

GRI 403 -3 、 403 -6

STARLUX has established six major labor health protection plans for all employees based on the "Occupational Safety and Health Act" and the PDCA cycle management framework to create competitive advantages. The Company has established a Medical Affairs Office at the Logistics Center, staffed with physicians and nurses to provide employees with immediate health assessments, emergency treatment, and basic medical services (e.g., wound dressing, first aid, and referral coordination), in order to strengthen workplace healthcare and emergency medical response capabilities. Additionally, first aid kits are installed across all operational units and undergo regular inventory and maintenance to ensure the accessibility of emergency medical resources.

Item	Service Recipients	Management Practices	Performance
Human Factor Hazard Prevention Plan	All employees of the Company.	SOP-EHD-25-004 Prevention Management Measures for Human Factors Hazards	- In the current year, a musculoskeletal symptom questionnaire was administered alongside annual health checkups as an early identification tool for ergonomic hazards. A total of 8 individuals received scores necessitating consultation; consequently, the Medical Affairs Office arranged one-on-one professional consultations and assessments with physicians. Based on specific job duties and symptom profiles, the physicians provided ergonomic improvement recommendations and self-care guidance. - In addition to case management, the Medical Affairs Office conducts on-site visits at various workplaces to observe working postures and to provide immediate ergonomic
Maternal Health Protection Plan	Female colleagues in their reproductive age with physiological cycles and fertility.	SOP-EHD-25-003 Maternal Health Protection Management Measures	- For employees who are pregnant or within one year postpartum, the Medical Affairs Office arranges for physicians to conduct health risk and work suitability assessments. A total of 75 consultations were completed this year; following these interviews, all individuals received personalized health guidance, and the results along with relevant precautions were provided to their respective unit supervisors. - 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.



Item	Service Recipients	Management Practices	Performance
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	- To cooperate with the annual physical examination this year, we distributed overwork questionnaires to 789 employees. The results were integrated with physical examination data to identify high-risk groups for cerebrovascular and cardiovascular diseases, who were subsequently included in individual health management programs based on their risk levels (high, medium, and low risk). - In addition, a monthly tracking mechanism for abnormal working hours has been established. Health assessments and individual interviews are proactively arranged for employees working extended overtime, in order to ensure that the status of high-risk groups is monitored.
Prevention Plan for Job-related Illegitimate Acts	All employees of STARLUX.	SOP-SHD-19-007 Prevention Management Measures for Preventing Illegal Acts during Duty Execution	In July 2025, a multidimensional preventive planning survey 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 May 7, 2025, the "Checklist of Preventive Measures for Outdoor Operations in High Temperature" was distributed to units with potential heat hazard risks due to outdoor work, and the inspection results indicated full compliance. - On 2025/6/13, the Company conducted heat hazard prevention training for 1,534 employees potentially exposed to heat risks, with all participants passing the subsequent assessment. In accordance with the Guidelines for the Prevention of Heat Hazards from High Temperature Operations, health assessment surveys were distributed. From the high-risk group, 112 individuals were identified for consultation, and follow-up appointments with physicians were also arranged to assess their fitness for duty in outdoor heat-hazard environments, thereby mitigating the risk of heat-related injuries due to underlying health factors. - As of 2026/2/24, approximately 40% of the assessments have been completed, and no employees have been identified as unfit for outdoor high-temperature operations.
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	We implement health care for middle-aged and elderly employees and conduct health management for individuals with abnormal medical examination results. The Medical Affairs Office also arrange for physicians to provide one-on-one health consultations and functional assessments. For the current year, there were a total of 23 cases, and comprehensive evaluation of personal health risks and current workplace demands was conducted. The results indicated that all individuals were fit to remain in their original positions, and physicians provided personalized health education and guidance based on their specific needs.
On-site Health Consultation Service	All employees of the Company.	SOP-EHD-2036-001 Labor Health Service Program Manual	This year, we continued to provide regular on-site health consultation services at major workplaces, where physicians from the Medical Affairs Office provided one-on-one professional evaluations and guidance. The scope of services included professional aviation medicine consultations, interpretation of physical examination reports, and fitness-for-duty evaluations for job assignments and return to work. A total of 255 consultations were provided this year.

Employees Health Promotion Services and Programs

STARLUX continues to promote various health services and initiatives. Based on employee work patterns and occupational risk profiles, we plan and implement diverse, systematic health promotion programs covering physical and mental well-being, occupational risk prevention, and the enhancement of emergency response capabilities. The 2025 health promotion plan focused on reducing sedentary behavior and physical inactivity, relieving psychological stress, preventing vision deterioration, enhancing early disease detection, and improving emergency medical response capabilities. Through a combination of courses, screenings, outreach and practical training, we aim to comprehensively enhance employees' health awareness and self-care abilities.

Regarding physical health, the Company promotes exercise initiatives and vision care measures, encourages employees to develop regular exercise habits, and addresses the health impacts of prolonged screen time and sedentary behavior. In terms of mental health, the Company provides health seminars and supportive activities to help employees manage work stress and establish a positive work-life balance. To address risks associated with cancer and infectious diseases, the Company integrates professional medical resources to promote screening, preventive education and vaccinations, thereby enhancing the efficacy of disease prevention and health management.

Furthermore, STARLUX emphasizes health and safety resilience in the event of emergencies. Through first aid training and related awareness initiatives, the Company enhances employees' ability to respond immediately and protect themselves during emergency situations. In general, these health promotion programs have not only increased employee awareness of health risks and engagement in wellness activities but also serve as a vital cornerstone for the Company's ongoing efforts to optimize the occupational health environment and sustainable human capital development, gradually fostering a safe, healthy, and supportive working environment.

Item	Description	Addressing Specific Health Risk	Performance/Results in 2025
Health Promotion - Step Challenge	Encourage employees to develop regular exercise habits through engaging activities	Metabolic syndrome risk resulting from sedentary behavior	A total of 564 employees signed up for the event, with 100 participants selected via drawing. The cumulative count exceeded 19 million steps, equivalent to circling Taiwan 11 times. The event successfully enhanced employee engagement in physical activity and promoting health awareness.
Health Promotion - Positive Speaking (Mental Health Activities)	To promote workplace mental health and a positive atmosphere, the event invited employees to submit and share "a phrase that encouraged them and brought them strength during difficult times." Through such sharing, the event aimed to foster a warm, friendly workplace environment and build a culture of positive interaction and mutual support.	Workplace Stress and Mental Health Support System	- A total of 1,080 heartwarming cards were collected during the event. The medical office set up a "Positive Speaking Check-in Wall" in the logistics center's cafeteria to display warm messages and to attract employees to stop by, in order to establish a positive atmosphere. - Senior executives were invited to serve as judges and present awards on-site, in order to publicly express their support and recognition. - The submission cards were made with the use of RoHS-compliant green printing plant, echoing the Company's commitment to sustainable development.
Health Promotion - Eye Examination Event	Improve employee awareness of vision health and encourage the adoption of good eye care habits.	Eye fatigue caused by the prolonged use of 3C products.	The event invited a professional ophthalmology team to the Company to conduct vision screenings and basic eye care consultations. A total of 194 employees participated in the event, which successfully raised awareness on vision health and encouraged employees to develop proactive eye care habits.
Health Promotion - Cancer Screening	Enhance early diagnosis and treatment	Implement preventive medicine	The event invited a medical team to provide on-site screenings, including cervical smears, mammography, oral mucosa examinations, and fecal occult blood tests, in order to encourage employee to proactively monitor their health and enhanced overall participation, which further demonstrated the Company's commitment to employee well-being. A total of 160 participants participated in the event.
Health Promotion - First Aid Drill	Reporting capabilities, response efficiency, and first aid skills are strengthened through on-site simulations and teamwork.	Emergency Medical Treatment	The drill was conducted on-site (Bonded Building, hangar) as a real-world simulation to improve cross-unit collaboration and reporting efficiency, thereby strengthening immediate first-aid response capabilities.
Health Promotion - Influenza Vaccination	Public and out-of-pocket vaccinations are arranged in response to the influenza season.	Infectious Disease Prevention	The Company invited physicians and nurses from medical institutions to administer influenza vaccines on-site. Prior to vaccination, physicians conducted health assessments to provide convenient and flexible vaccination options, thereby enhancing accessibility and encouraging participation. A total of 311 employees participated in the event.



TARLUX 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. Through regular health checkups, the Company can identify potential health issues early and take appropriate measures to safeguard employee health and well-being. According, potential risks to customers can be reduced, and customer health and safety can be protected. For employees engaged in hazardous operations, the Company plans and implements special health examinations in accordance with regulatory requirements. In 2025, the completion rate for health examinations reached 100%. The screening items included organic solvents, specific chemical substances, dust, and noise. Examination results categorized 857 person-times under Level 1 management and 360 person-times under Level 2 management. Additionally, 2 person-times (related to noise) were determined to be under Level 4 following follow-up examinations at occupational medicine clinics. Subsequently, the Company provided health guidance and education to the affected employees, and instructed the relevant departments to strengthen the implementation of hearing protection plans and to supervise the proper use of appropriate hearing protection equipment.

Health Check Execution in the Past 3 Years

Unit: NTD Thousand

Year	2023		2024		2025	
Employee Type	General Staff	Catering Staff	General Staff	Catering Staff	General Staff	Catering Staff
Actual Amount Spent	555	10	1,026	34	666	57
Number of Executions	358	16	662	52	371	48

Note1 : In accordance with the "Regulations on Good Occupational Hygienic Practices for Food Industry," employers are required to conduct health examinations for employees performing job duties related to catering services both at the time of employment and on a regular annual basis.

Note2 : "General Staff" refers to employees who are not engaged in catering services, while "Catering Staff" refers to employees engaged in catering services.

Note3 : 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 Dept., Catering & Cleaning Service Sec. will be included in the catering personnel health examinations.

Note4 : 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.

6.3.5 Occupational Injury and Occupational Disease

GRI 403 -9 、 403 -10

Occupational Injury Management and Monitoring

STARLUX Airlines continues to prioritize occupational safety and health management, reducing the risk of occupational injuries and occupational diseases through a systematic occupational safety and health system and risk control measures. In 2025, the Company recorded no fatalities at work resulting from major occupational disasters or other work-related causes, demonstrating that overall operational safety remained at a stable level.

General occupational injuries have not resulted in any permanent disabilities. Although the number of reported general occupational injuries increased in 2025 due to expanded operations and increased working hours, all cases were recoverable short-term injuries that did not affect the long-term working capacity of personnel. These cases primarily involved falls, cuts/lacerations/abrasions, contact with high/low temperatures, and collisions. If an incident is caused by improper hardware installation, it is immediately reviewed and adjusted; if it is caused by individual improper actions or errors, internal awareness and training are strengthened.

Non-employee workers at STARLUX mainly consist of personnel from outsourced contractors operating within bonded areas and other job sites under the Company's control. Their duties include the loading of duty-free goods and supplies, as well as providing IT and customer service support. For non-employee workers whose job site activities are under the Company's control, STARLUX provides necessary occupational safety and emergency response support based on the specific characteristics of each operating environment. These measures include, but are not limited to, personal protective equipment (PPE), workplace first aid equipment, and emergency response procedures. Furthermore, the Company also assists with subsequent medical treatment or transfers to nearby medical facilities depending upon the situation.

STARLUX continues to strengthen its accident prevention and emergency response capabilities through operational risk assessments, training and education, and on-site improvements. Regarding occupational diseases, there have been no reported cases over the past three years. We will continue to maintain reporting measures, health tracking and implement necessary work adjustments. The Company will also continue to mitigate the potential health impacts of long-term occupational exposure through health monitoring, workplace environment management, and employee health education and advocacy.

In general, STARLUX is committed to creating a safe, healthy, and resilient work environment by continuously monitoring occupational injury and disease indicators, in order to use such indicators for rolling review of risk control effectiveness and to serve as a vital basis for subsequent safety improvements and health promotion measures. 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. For further details, please refer to [Occupational Injury and Disease Data for Last Three Years](#).

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. We have established strict fire source control mechanisms and reduced potential risks through continuous promotion and enhancement of operating standards. Fire prevention administrators at each site establish fire safety plans and organize self-defense fire brigades tailored to the workplace and specific operational characteristics. In addition to ensuring the normal operation of fire protection systems and equipment through regular inspections, we also conduct semi-annual evacuation drills for all employees to enhance their crisis awareness. In 2025, 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 Brands 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. Through professional training and internship activities, students are able to gain hands-on experience and explore their career paths. These programs also provide the Company with a channel for recruiting top-tier talent to meet business needs and build a talent reserve in advance.

The Company also regularly holds campus seminars to introduce students to the aviation industry and foster interaction with industry experts. The seminars cover industry trends, technological innovation, career planning advice, and corporate culture, thereby enriching students' knowledge and broadening their horizons. These events enrich student learning and strengthen ties between STARLUX and academic institutions.

Deepening Campus Cooperation

Activity Name	Activity Description	Resource Allocation			Output and Achievements		
		Time	Human Resources Allocation	Investment Amount	Event Output	Event Benefits	Event Feedback
National Kaohsiung University of Hospitality and Tourism Internship-to-Employment 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 2025 - June 2026 (Total of 13 months)	3 HR Personnel	107000.00	9 participating students / 3 STARLUX personnel	- Cultivate future talent and build a pool of outstanding personnel in advance to ensure the Company has high-quality team members in the future. - 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. - 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 2025 - June 2026 (Total of 12 months)	3 HR Personnel	768000.00	2 participating students / 3 STARLUX personnel		
Wenzao Ursuline University of Languages Internship-to-Employment Cooperation Program		July 2025 - July 2026 (Total of 12 months)	3 HR Personnel	300000.00	1 participating students / 3 STARLUX personnel		
Hsing Wu University Internship-to-Employment Collaboration Program		July 2025 - July 2026 (Total of 12 months)	3 HR Personnel	332000.00	3 participating students / 3 STARLUX personnel		
National Formosa University Internship-to-Employment Cooperation Program		February 2025 - June 2025 (Total of 5 months)	6 HR Personnel	640000.00	4 participating students / 6 STARLUX personnel		

National Kaohsiung University of Hospitality and Tourism Campus Seminar



Chaoyang University of Technology Campus Seminar



The Aerospace Science Experience Camp at Taipei City Elementary Schools



Future Planning

Event Topic	Activity Name	Expected Event Content / Investment / Output / Benefits
Deepening Campus Cooperation	Internship Cooperation Program / Internship-to-Employment Program	The content of the Internship-to-Employment Cooperation Program will follow the implementation model of previous years. It has been confirmed that five universities will be added: Chung Yuan Christian University, Tamkang University, Feng Chia University, Chihlee University of Technology, and Ming Chuan University. The number of interns is expected to exceed 30.
	Campus Seminar	The planning and implementation of campus seminars will follow the model of previous years, continuously strengthening connections with units related to aviation.

Activity Name	Activity Description	Resource Allocation			Output and Achievements		
		Time	Human Resources Allocation	Investment Amount	Event Output	Event Benefits	Event Feedback
Chaoyang University of Technology Internship-to-Employment Cooperation Program	Through this internship collaboration, we aim to implement corporate social responsibility and talent development programs, shaping students' future competitiveness in the workplace.	July 2025 - June 2026 (Total of 12 months)	3 HR Personnel	224000.00	11 participating students / 6 STARLUX personnel	- Cultivate future talent and build a pool of outstanding personnel in advance to ensure the Company has high-quality team members in the future. - 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. - 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.
China University of Science and Technology Internship-to-Employment Cooperation Program		July 2025 - June 2026 (Total of 12 months)	2 HR Personnel	1920000.00	5 participating students / 2 STARLUX personnel		
National Kaohsiung University of Science and Technology Campus Seminar (Department of Tourism 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.	April 2025	2 HR personnel and 3 airport ground staff	13300.00	80 participating students / 5 STARLUX personnel	- The seminar provides students with opportunities to interact with industry experts, helping them build career plans and professional networks. - 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 cooperation.	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.
National Formosa University Campus Seminar (Department of Aerospace Engineering)		October 2025	2 HR personnel and 4 airport staff	9360.00	110 participating students / 6 STARLUX personnel		
Chaoyang University of Technology Campus Seminar (Department of Aviation Mechanical Engineering)		October 2025	2 HR personnel and 4 airport staff	6480.00	73 participating students / 6 STARLUX personnel		
Feng Chia University Pilot Campus Seminar (Department of Aerospace and Systems Engineering)		April 2025	7 personnel from Flight Operations Department	12000.00	70 participating students / 7 STARLUX personnel		
Tamkang University Pilot Campus Seminar (Department of Aerospace Engineering)		May 2025	7 personnel from Flight Operations Department	12000.00	70 participating students / 7 STARLUX personnel		
National Cheng Kung University Pilot Campus Seminar (Department of Aeronautics and Astronautics)		May 2025	7 personnel from Flight Operations Department	12000.00	70 participating students / 7 STARLUX personnel		
Chaoyang University of Technology Flight Attendants Campus Seminar (Department of Air Transport Management)		November 2025	1 HR personnel and 4 personnel from Flight Service Department	6420.00	60 participating students / 5 STARLUX 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 has partnered with The Estée Lauder Companies for the fourth consecutive year to promote the Pink Ribbon Breast Cancer Awareness campaign. This year, STARLUX collaborated with Taoyuan International Airport Corporation to extend its charitable initiatives to the Terminal 2 baggage claim area. A special surprise flash mob event was organized, where large pink ribbons were tied to the luggage of arriving passengers and exclusive gifts were presented, inviting travelers to experience the warming power of the pink ribbon campaign together. In addition, STARLUX flight attendants and airport ground staff also wore pink ribbons in October to continue raising public awareness of breast cancer prevention and to build positive energy for health protection.



STARLUX Airlines x SPALDING Co-branded Charity Merchandise

STARLUX Airlines partnered with SPALDING, a globally renowned basketball brand, to combine social concern with a passion for sports in a joint effort to support World Vision Taiwan's "Hoops and Dreams Project". Embodying the concept of passing the torch through a "father-son game," we have meticulously crafted the "STARLUX x SPALDING Charity Basketball Set." The design reflects the STARLUX brand aesthetic, and all proceeds gained from the event, after deduction of costs, were donated to the project, in order to help children with limited resources shoot for a hopeful future. Up to the present day, this charitable collaboration has sold 255 sets and donated TWD339,150. Every purchase contributes effort to assist children to pursue their dreams, with the goal of transforming their lives through basketball.



STARLUX Airlines x WINGS OF PRIDE

In 2025, STARLUX launched the "WINGS OF PRIDE" initiative, rallying employees to join the Taiwan Pride Parade, the largest of its kind in Asia, for the first time. With an investment of approximately TWD20,000, approximately 65 STARLUX employees enthusiastically participated, coming together to celebrate this event dedicated to transcending labels and respecting differences. In addition to response via social media, we have taken concrete actions to provide the community with warm and steadfast support, thereby demonstrating our deep commitment to diversity and inclusion.



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 collaborated 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.

Beyond providing flight tickets to give children with serious illnesses the opportunity to explore the world, we specially organized a project for four "Make-A-Wish families" to visit Hong Kong Disneyland, creating joyful memories together. For children who dream of becoming pilots, we also arranged an immersive flight simulator experience, allowing them to personally realize their dreams of soaring through the skies. A total of 53 flight tickets with an aggregate value of approximately TWD3.99 million were donated. Up to the present day, assistance has been provided to 16 families, in order to fulfill their precious wishes to date.

Each dream-fulfilling journey not only provides invaluable psychological support and encouragement to the families of pediatric patients, but also demonstrates STARLUX's commitment to social responsibility as a corporate citizen. Looking ahead, we will continue to collaborate with the Make-A-Wish Taiwan to not only help more children realize their dreams, but also to promote a powerful force of love and care through the collective participation of families, allowing the seeds of hope to spread even further.



7.3 Taiwan Brands International Promotion

7.3.1 Local Cultural Development

"Warmth of Taiwan": Showcasing Taiwan's Diverse Facets to the World

To allow global travelers to experience Taiwan's unique charm, STARLUX Airlines has specially curated the "Warmth of Taiwan" online promotion in 2025. Centering on the core concept of "experiencing multiple facets in one day", we launched three brand videos of "Culture," "Nature," and "City" that were filmed from an international perspective. These videos were released simultaneously across 10 countries and regions worldwide, including Japan, the United States, and Singapore. To complement the launch, an interactive website was introduced, allowing overseas travelers to embark on an immersive journey through Taiwan's diverse landscapes from mountains and coastlines to urban and rural locales, and to receive a personalized travel recommendation video upon completing the game.

The project successfully leveraged digital technology and emotive storytelling to showcase Taiwan's warm hospitality and cultural depth to the global audience. The series of videos has accumulated over 600,000 views, and the website has attracted more than 89,000 visits. Through this successful digital marketing campaign, we have not only received great recognition from the social media but also effectively promoted the beauty of Taiwan to the world. We sincerely invite every international traveler to come and experience it firsthand. Video series [link](#).



Baishatun Co-Branded Cultural Promotion

Continuing the support for Taiwan's unique religious culture, in 2025, STARLUX not only launched co-branded products that achieved excellent sales during the Baishatun Mazu pilgrimage but also translated support into actual action. The total investment in this event amounted to approximately TWD5 million; from the development of co-branded products to on-site charitable services, and every aspect was designed to convey our warmth and support.

During the ten-day pilgrimage, we donated 3,000 boxes of bottled water, fans and wet wipes to ease the physical load on pilgrims. Additionally, two "Get on the Bus if You are Tired" charity shuttle buses were provided to accompany the procession, in order to serve more than 6,000 devotees and provide immediate support for this arduous spiritual journey. Furthermore, co-branded products launched by STARLUX Shop received a warm response, with a total of 1,855 sets sold. By leveraging these deep-seated local strengths, we not only pay tribute to Taiwan's unique religious culture but also actively promote Taiwan's religious culture through social and traditional media.



Supporting local cultural and creative industries to showcase Taiwan's creative energy internationally

STARLUX is fully committed to supporting Taiwan's cultural and creative industries. We firmly believe that the abundant creative energy of this land represents Taiwan's most distinguished soft power and strength. In 2025, we were honored to be invited to sponsor the "Creative Expo Taiwan", the largest cultural and creative industry event in Taiwan, providing gifts valued at TWD500 thousand for the event. Through such action in practice, we aim to support Taiwanese creators, raise public awareness of local cultural and creative development, and to help Taiwan's design and creative brands thrive on the global stage.

Promoting international cultural dialogue to enrich local artistic perspectives

STARLUX supported the "Fall for Great Souls" series at the National Taichung Theater, sponsoring the performance of internationally renowned director Apichatpong Weerasethakul's "A Conversation with the Sun". STARLUX provided air tickets valued at nearly TWD600 thousand to assist the performing arts group's travel from Thailand to Taiwan, in order to promote this significant cultural exchange. By supporting the local staging of premier international arts events, we aim to continue to broaden the cultural horizons of audiences in Taiwan.

Supporting local arts and culture and promote international film and television exchange

STARLUX continues to support the development of Taiwan's film and television industry, as we believe cinema is a powerful medium for conveying Taiwan's stories with the world. The Taipei Film Festival is a major annual event in Taiwan's film industry, dedicated to discovering potential new talent and showcasing diverse visual aesthetics. By bringing together outstanding works from home and abroad, the festival not only attracts fans but also serves as a premier stage for Chinese-language cinema to shine. This year, STARLUX offered flight tickets valued at over TWD1.4 million to support international actors, directors, and jurors participating in the Taipei Film Festival. Through such support, we aim to contribute to the efforts of discovering potential talents and showcasing diverse cinematic aesthetics in Taiwanese film, facilitating the nation's creative energy continues to shine on the international stage.



Supporting Diverse Arts and Culture to Champion Taiwan's Cultural Strength

In the field of music, to support the development of Mandopop and expand its international influence, STARLUX has invested more than TWD10 million in the Hito Music Awards, a benchmark annual event for the Mandopop industry. By supporting this iconic platform, which showcases professional production quality, we look forward to create more opportunities for Taiwan's outstanding musical talent and allow the influence of contemporary culture to continue to spread.

STARLUX is honored to sponsor the "F:F:F" music and cultural exchange event organized by the "General Association of Chinese Culture" in Finland in November 2025, contributing TWD5 million to support this significant cultural event. Through such sponsorship, we aim to promote Taiwanese music in Europe and to promote deeper exchanges between Taiwan and Finland, thereby further expanding Taiwan's cultural soft power on the international stage.

7.3.2 International Sports Events

Sponsoring Taiwanese tennis player Tsai, Ping-Huan in international competition

In 2025, STARLUX Airlines will continue to sponsor international airfare for Taiwanese tennis player Tsai, Ping-Huan, the son of former Taiwanese tennis star Tsai, Chia-Yen. Tsai has delivered outstanding performances on the domestic circuit and is considered a highly promising talent. Through airfare sponsorship, STARLUX supports the growth and development of Taiwanese tennis players. To express their gratitude, Tsai has 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 2025, STARLUX Airlines will continue to actively support Taiwanese golfer Kevin Yu in international competitions by providing business class airfare for a total of eight tournaments (with a total value of approximately TWD2.96 million), helping him to demonstrate 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 collaborated with Lion Travel to host a series of international golf tours. Scheduled for 2025 at STARLUX destinations including Da Nang, Pebble Beach, Sendai, and Takamatsu, these events were expected to draw nearly 200 participants in total. This event actively has promoted public engagement in golf and fostered the development of international sporting 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.

2025 GARMIN Run Asia Series

STARLUX once again served as the official airline partner for the 2025 GARMIN RUN Asia Series, fully supporting runners in their "From Zero to Hero" journey to challenge their limits and achieve greatness! This year's collaboration not only continued but also expanded support for runners. Participants who registered for overseas races received a 5% discount code for STARLUX flight tickets, leveraging the comfortable STARLUX flight experience as a pre-race "energy station" to help participants fly to Indonesia, Singapore, Thailand, Vietnam, Malaysia, Hong Kong, the Philippines, and Japan to take on running challenges across various countries. To encourage member participation, we have launched exclusive rewards specifically for COSMILE members, offering a chance to win a lucky draw. One lucky winner can receive seven round-trip tickets from Taipei to all overseas race cities, along with a rare opportunity to travel with a YouTuber with million subscribers. STARLUX aims to leverage its extensive Asian network to provide runners from around the world with comfortable and convenient travel experiences as they pursue personal challenges. By encouraging broader participation in this event, we demonstrate our commitment to supporting international sporting competitions.



Appendix

Data and Charts

Appendix I: GRI Standards Index Table

Appendix II. SASB Index Table

Appendix III. TCFD Index Table

Appendix IV. Third-Party Verification Statement



Financial Performance

Financial Performance in Last Three Years

Unit: TWD thousand

Items	2023	2024	2025
Direct Economic Value Generated	\$22,583,206	\$35,775,774	\$44,302,951
Passenger Revenue	19,747,159	30,727,580	35,451,719
Cargo Revenue	1,594,597	3,152,700	4,953,620
Other Operating Revenue	1,130,372	1,666,571	3,647,923
Non-operating Revenue	111,078	228,923	249,689
Direct Economic Value Distributed	\$(22,698,421)	\$(34,482,273)	\$(44,259,480)
Operating Costs	(18,550,979)	(28,355,417)	(37,346,211)
Operating Expenses	(3,441,651)	(4,821,672)	(5,069,790)
Financial Costs	(801,792)	(977,813)	(1,365,217)
Other Income and Losses	96,001	(327,371)	(478,262)
Profit Before Tax	(115,215)	1,293,501	43,471
Supplementary Disclosure Information	-	-	-
Operating Costs - Employee Salaries and Benefits	2,563,540	3,979,080	5,072,041
Operating Expenses - Employee Salaries and Benefits	1,944,966	2,790,112	2,710,900
Subtotal - Employee Salaries and Benefits	\$4,508,506	\$6,769,192	\$7,782,941
Financial Costs - Interest Expenses	256,536	457,915	851,823

Note : The financial data presented is based on audited financial statements for 2023~2025, as verified by certified public accountants.

Ethical Corporate Management Communication and Training

Proportions of Ethical Corporate Management-related Education and Training

Employee Category	2023			2024			2025		
	Number of Participants Trained	Total Number of Participants in This Category	Percentage of Participants Trained	Number of Participants Trained	Total Number of Participants in This Category	Percentage of Participants Trained	Number of Participants Trained	Total Number of Participants in This Category	Percentage of Participants Trained
Senior Management	43	55	78.2%	58	58	100.0%	61	61	100.0%
Junior Management	206	230	89.6%	100	100	100.0%	328	328	100.0%
Entry-level Management	267	332	80.4%	358	358	100.0%	458	458	100.0%
General Employees	3,148	3,456	91.1%	4,531	4,531	100.0%	5049	5049	100.0%
Total	3,664	4,073	90.0%	5,047	5,047	100.0%	5,896	5,896	100.0%

Note1 : The statistical method for this table has been revised, and the number of participants and percentages are calculated based on the cumulative total of employees who have taken courses related to ethical corporate management, anti-corruption, or antitrust law during that year.

Note2 : Starting in 2024, courses related to ethical corporate management have been designated as mandatory training for new employees.

Note3 : Senior executives are defined as Assistant Vice Presidents and above, mid-level supervisors are managers, and entry-level supervisors are section chiefs.

Communication Status of Ethical Corporate Management Policies and Procedures

By Region	Ethical Corporate Management-related Policies	Number of Employees	Number of Communications Made	Coverage ratio
Taiwan	Including the "Ethical Corporate Management Best Practice Principles", the "Procedures for Ethical Management and Guidelines for Conduct", the "Code of Ethical Conduct", among others.	5,229	5,229	100%
Asia (excluding Taiwan)		548	548	100%
Americas		117	117	100%
Europe		2	2	100%

Note1 : The Company's relevant ethical corporate management policies are published in the "Corporate Governance" section of the Company's website for stakeholders to review.

Note2 : In 2025, a total of 10 new managers completed the signing of the "Statement of Compliance with Ethical Corporate Management Policy".

Information Security and Personal Data Protection Training

Training Title	Training Target Audience	2023		2024		2025	
		Number of Participants	Course Hours	Number of Participants	Course Hours	Number of Participants	Course Hours
Information Security and Personal Data Protection Education Training I	General Employees	3,251	1	4,527	1	5,460	1
Information Security and Personal Data Protection Education Training II	Employees who directly handle personal data of employees or passengers	2,201	1	3,911	1	5,836	1
Subtotal		5,452	2	8,438	2	11,296	2
Social Engineering and Phishing Email Education Training	Colleagues who did not pass the phishing email exercise.	150	4	245	1	671	1.5

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, 2025.

Waste Management Data

Types, Weights, and Disposal Methods of STARLUX Airlines' Waste in Last Three Years		2023	2024	2025
General Waste (incineration)	Household Waste	450.100	765.900	923.430
General Waste (recycle)	Recyclable Resources (Waste Paper, Scrap Iron, Aluminum, Waste Plastic, Waste Glass, Food Waste, Waste Cooking Oil)	141.530	120.590	277.184
General Industrial Waste (recycle)	Waste paper, scrap metal (iron and aluminum), waste plastic, and waste glass	42.900	93.780	0.000
123	Waste Oil	2.080	9.730	0.000
	Waste Wooden Pallets	13.770	17.570	10.432
	Scrapped Items (Expired Aircraft Spare Parts and Consumables)	0.720	0.100	115.581
Total Waste (tons)		651.100	1,007.670	1,326.627
Waste intensity (TWD million of revenue/ton)		0.04	0.03	0.03

Note1 : Disposal method: Thermal treatment - incineration: Controlled incineration of waste; Recycle: Reprocessing products or components that would otherwise become waste to manufacture new materials.

Note2 : In 2025, the statistical scope expanded to cover global operational sites, including Taiwan and 10 overseas branches and their respective operational locations.

Note3 : Domestic waste at the Flight Operations Center was back-calculated based on fixed-amount removal contracts and included the volume of recycled materials. For certain operating sites within the Taoyuan International Airport area (Terminal 1 Office, Terminal 2 Office, ramp offices and Airlines Services Factory at Taoyuan Airport, and the FTZ Cargo Terminal), the STARLUX Flagship Store (Taipei), the Taichung Office, the Taichung Airport Office, the Kaohsiung Office, and the Kaohsiung Airport Office, domestic waste and some recycled materials were disposed and processed by the airport corporation or building management committees; therefore, no relevant data was available. Additionally, as data for the 10 overseas branches and their operating sites are difficult to compile, domestic waste has been estimated based on the annual average daily general waste generation per person published by the Ministry of Environment (1.359 kg/day in 2023; 1.382 kg/day in 2024; and 1.378 kg/day in 2025).

Note4 : Onboard waste is handled as general waste by local ground handling agents.

Note5 : The intensity metric is calculated using STARLUX's annual net operating revenue in millions.

Packaging Material Usage Data

Usage of Non-Plastic Packaging Materials for STARLUX In-Flight Service Supplies and Retail Goods in 2025

Types of packaging materials	Total packaging weight (tons)	Proportion of recycled and certified materials	Annual goal
Wood and paper fiber packaging materials	2.95	100.00%	100.00%
Metal (tin foil) packaging materials	5.73	—	—
Glass packaging materials	0	—	—

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

STARLUX Percentage of Plastic Packaging Types Used in Last Three Years

Items		2023	2024	2025	Annual goal
Plastic Packaging	Plastic Packaging Weight (tons)	18.74	21.67	29.11	30
	Plastic Packaging Procurement Ratio (%)	50%	50%	51%	50%
	Percentage of Recyclable Plastic (%)	58%	55%	64%	60%
	Percentage of Recycled Plastic (%)	42%	45%	36%	40%

Note6 : The percentage of recyclable plastic is calculated as the ratio of the weight of recyclable plastic materials over the total weight of plastic packaging; the percentage of recycled plastic is calculated as the weight of recycled plastic materials over the total weight of plastic packaging.

Note7 : In 2025, the calculation logic was updated to estimate proportions based on the top 6 main items by total procurement volume to better reflect actual values; consequently, the figures for the previous two years have been revised accordingly.

Local Procurement Data

Year	2023			2024			2025		
Category	Total Net Purchases from Local Suppliers	Total net procurement amount	Percentage of Net Purchases from Local Suppliers	Total Net Purchases from Local Suppliers	Total net procurement amount	Percentage of Net Purchases from Local Suppliers	Total Net Purchases from Local Suppliers	Total net procurement amount	Percentage of Net Purchases from Local Suppliers
Aircraft Materials and Spare Parts	--	4,759.00	--	--	5,873.13	--	--	6,606.52	--
Fuel	2,887.19	4,557.58	63.35%	4,810.10	6,357.90	75.66%	5,803.00	7,708.22	75.28%
In-flight Service Items and Catering	781.12	781.12	100.00%	1,053.05	1,053.05	100.00%	1,349.89	1,349.89	100.00%
System usage fees	--	459.24	--	--	594.35	--	--	749.58	--
Total	3,668.31	10,556.94	34.75%	5,863.15	13,878.43	42.25%	7,152.89	16,414.21	43.58%

Note1 : Local suppliers refer to those established in Taiwan and registered with the business registration office, with a unified business registration number, conducting transactions in New Taiwan Dollars.

Note2 : Important operating bases refer to those that, in any one of the past two years, have supplied the Company with an amount accounting for 10% or more of the total annual procurement. The proportions of procurement amounts from suppliers that meet the above criteria are listed in this table.

2025 Professional Flight Training Data

Flight Crew

Training Program	Number of Personnel Trained
Cadet Flight Crew Training	8
New Flight Crew Training	94
Flight Crew Aircraft Type Conversion Training	13
Flight Crew Annual Recurrent Training	683
Flight Crew Improvement Training	15
Total	813

Cabin Crew

Training Program	Number of Personnel Trained
Basic Flight Training	289
Aircraft Type Conversion Training	430
Annual Recurrent Training	1370
Promotion Training	323
Cabin Service Training	524
Total	2,936

Note1 : 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.

Note2 : 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.

Note3 : 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.

Note4 : 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.

Estimation of Aircraft Air Pollutant Emissions in Last Three Years

Items		2023	2024	2025
NOx	Emissions (tons)	172.738	244.217	246.019
	Passenger Emission efficiency (g/RPK)	0.023	0.018	0.014
	Cargo Emission efficiency (g/FTK)	0.189	0.177	0.108
	Overall Emission efficiency (g/RTK)	0.247	0.199	0.148
SOx	Emissions (tons)	14.005	19.116	19.25
	Passenger Emission efficiency (g/RPK)	0.002	0.001	0.001
	Cargo Emission efficiency (g/FTK)	0.015	0.014	0.008
	Overall Emission efficiency (g/RTK)	0.020	0.016	0.012
CO	Emissions (tons)	64.140	91.598	92.239
	Passenger Emission efficiency (g/RPK)	0.009	0.007	0.005
	Cargo Emission efficiency (g/FTK)	0.070	0.066	0.041
	Overall Emission efficiency (g/RTK)	0.092	0.075	0.055
HC	Emissions (tons)	1.537	2.339	2.356
	Passenger Emission efficiency (g/RPK)	0.000	0.000	0.000
	Cargo Emission efficiency (g/FTK)	0.002	0.002	0.001
	Overall Emission efficiency (g/RTK)	0.002	0.002	0.001

Note1 : Emission data is calculated according to the methodology outlined in the ICAO Airport Air Quality Manual, using emission factors based on Landing Take Off Cycle (LTO) for each aircraft type.

Note2 : Emission data for nitrogen oxides (NOx), hydrocarbons (HC), and carbon monoxide (CO) for each aircraft engine are sourced from the ICAO Aircraft Engine Emissions Databank (<https://www.easa.europa.eu/domains/environment/icao-aircraft-engine-emissions-databank>); sulfur oxides (SOx) emission factors are referenced from the emission factors recommended by the US Environmental Protection Agency (US EPA) (https://www.epa.gov/sites/default/files/2016-04/documents/nei2014_genericef_table.pdf).

Note3 : Values in 2025 increased compared to 2024, primarily due to fleet expansion and higher aircraft utilization.

Water Withdrawal and Discharge Management at Operating Sites in Taiwan

單位：新臺幣 / 百萬元

Counties and Cities	Main Operating Sites	Wastewater Treatment Unit(Level)	Ultimate Receiving Water Body	Emission Standards	Monitoring Status
Taipei	Taipei Headquarters	Dihua Sewage Treatment Plant Secondary Treatment	Tamsui River (Class D surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
				SS(mg/L)	<30
	Branding Boutique Taipei Dome Office	Dihua Sewage Treatment Plant Secondary Treatment	Tamsui River (Class D surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
Taoyuan	Flight Operations Center FTZ Cargo Terminal	Taoyuan Airport Wastewater Treatment Plant Secondary Treatment	Nankan River (Class C surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
				SS(mg/L)	<30
	Terminal 1 Office Terminal 2 Office	Taoyuan Airport Wastewater Treatment Plant Secondary Treatment	Nankan River (Class C surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
				SS(mg/L)	<30
	Taoyuan Airport	Sewage Treatment Equipment Primary Treatment	Nankan River (Class C surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
				SS(mg/L)	<30
Taichung	Taichung Office	Futian Water Resources Center Secondary Treatment	Han River (Class C surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
				SS(mg/L)	<30
	Taichung Airport Office	Taichung Park Wastewater Treatment Plant Tertiary Treatment	Dajia River (Class C surface water body section)	pH	6~9
				COD(mg/L)	<100
				BOD(mg/L)	<30
					<30

Note1 : Water Zone and Water Source Inquiry (<https://gic.wra.gov.tw/gis/>)

Note2 : Water Stress Area Inquiry (<https://riskfilter.org/water/explore/map>)

Note3 : Discharge standards are based on the "Effluent Standards - Effluent Water Quality Items and Limits for Public Sewerage Systems (Appendix 14), Effluent Water Quality Items and Limits for Building Sewage Treatment Facilities (Appendix 15)" amended and announced by the Ministry of the Environment on April 29, 2019, and the Taoyuan International Airport Corporation 2024 Sustainability Report (P.42).

Water Withdrawal, Consumption and Discharge of STARLUX in Last Three Years

Water Withdrawal, Consumption and Discharge of STARLUX in Last Three Years	2023	2024	2025
Total Water Withdrawal (million liters)	133.73	133.68	156.96
Total Water Consumption (million liters)	111.42	96.33	111.99
Total Water Discharge (million liters)	22.30	37.35	44.97
Water Withdrawal Intensity (TWD million of revenue/million liter)	0.005	0.003	0.003

Note1 : In 2025, the statistical scope expanded to cover global operational sites, including Taiwan and 10 overseas branches and their respective operational locations.

Note2 : Water consumption for the Taichung Office, Taichung Airport Office, Kaohsiung Office, Kaohsiung Airport Office, and overseas operating locations are calculated as follows: Number of employees at the location × Daily water consumption per person × Number of working days. The per capita daily water consumption is based on the average water consumption for government offices stipulated in "Principles for Rewarding Regular Water Conservation Actions by Agencies and Schools - Appendix 2: Reference Values for Per Capita Water Consumption of Government Agencies and Schools at All Levels" amended and announced by the Water Resources Agency of the Ministry of Economic Affairs on September 19, 2022.

Note3 : There are no water discharge records for the Taichung Office, Taichung Airport Office, Kaohsiung Office, Kaohsiung Airport Office, and overseas operational locations. Since these sites are primarily office-based, water withdrawal is considered equivalent to water discharge.

Note4 : The intensity metric is calculated using STARLUX's annual net operating revenue in millions.

Wastewater Testing Results and Local Discharge Standards in Last Two Years

Locations		Bonded Building				Maintenance Hangar				Local Standard Value
Water Quality Standards		2024		2025		2024		2025		
		June	October	June	October	July	October	June	November	
Water Temperature	(° C)	31.00	26.60	26.9	30	28.10	23.70	26.5	25.9	Below 38 (May to September)
pH	—	7.30	7.00	7.8	6.4	7.00	8.00	6.4	6.8	6~9.
Biochemical Oxygen Demand (BOD)	(mg/L)	—	—	—	—	14.30	13.20	8.3	0.8	30
Chemical Oxygen Demand (COD)	(mg/L)	38.20	97.50	37	25.2	26.40	58.40	29.6	15.9	100
Suspended Solids (SS)	(mg/L)	<2.5	<2.5	<2.5	4.2	<2.5	<1.5	<1.5	<2.5	30
Coliform Bacteria	(CFU/100mL)	—	—	—	—	<10	<10	2.5X102	3.3X102	2×105
Oil and Grease	(mg/L)	2.00	2.30	<0.5	<0.5	4.60	5.70	0.5	<0.5	10
Anionic Surfactants	(mg/L)	0.10	0.13	ND	0.09	0.10	ND	0.3	<0.1	10

Note1 : The discharge water quality standards are based on the "Discharge Water Standards for Building Wastewater Treatment Facilities (Appendix 15)" issued by the Environmental Protection Administration of the Executive Yuan on April 29, 2019.

Note2 : Values exceeding the statutory standards are indicated in "gray background."

Note3 : The anionic surfactant measurement in wastewater from the Maintenance Hangar is below the method detection limit (the lowest concentration detectable by the instrument) and is reported as ND (not detected).

Note4 : In accordance with the Company's environmental policy, the testing standard values at the Flight Operations Center have been raised to match the regulatory standards for the Bonded Building and Maintenance Hangar, striving to exceed regulatory requirements.

Energy Consumption Data

Energy Consumption and Intensity of Operating Sites in Last Three Years

Total internal energy consumption			2023	2024	2025
Non-renewable Fuels	Gasoline	L	160,567.79	219,526.96	244,161.00
		GJ	5,243.92	7,163.56	7,749.63
	Diesel	L	585,957.79	711,008.57	771,526.00
		GJ	20,608.60	25,006.74	27,877.57
	Liquefied Natural Gas (LNG)	m3	48,269.00	60,880.85	61,922.00
		GJ	1,818.92	2,306.09	2,090.01
	Liquefied Petroleum Gas	m3	—	552	—
		GJ	—	55	—
Purchased	Electricity	kWh	13,321,759.99	16,310,513.80	16,929,654.00
		GJ	47,969.26	56,823.24	60,916.96
Operating Site - Total Energy Consumption Value		GJ	75,640.70	91,354.26	98,866.30
Operating Site - Total Energy Intensity		GJ / Million Revenue	3.37	2.57	2.24

Note 1 : In 2025, the statistical scope expanded to cover global operating sites, including new office locations in Taiwan and 10 overseas branches and their respective operating sites.

Note 2 : Energy consumption is calculated as energy usage × energy calorific value × 4.187 (joules per kcal). The heating values for global operational sites are calculated based on the Energy Product Unit Heating Value Table from the Energy Administration, Ministry of Economic Affairs, Taiwan, and the lower heating values for 2025 announced by the Ministry of Environment. The heating values are as follows: Gasoline = 7,586 kcal/L; Diesel = 8,636 kcal/L; Liquefied natural gas = 8,067 kcal/m³; and Electricity = 860 kcal/kWh.

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>).

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

Energy Consumption and Intensity of Aircrafts in Last Three Years

Total internal energy consumption			2023		2024		2025	
Aviation Fuel	Passenger	L	199,731,420.25	86.00%	318,452,566.45	82.99%	435,793,338.61	83.00%
		GJ	6,690,205.43		10,668,685.50		14,891,375.64	
		MJ/RPK	1.05		0.97		1.049	
	Cargo	L	32,514,417.25	14.00%	65,269,338.61	17.01%	89,258,876.58	17.00%
		GJ	1,089,103.21		2,186,682.89		3,050,040.79	
		MJ/FTK	8.50		9.32		7.88	
Aircraft - Energy Content of Consumed Energy		GJ	7,779,308.64		12,855,368.39		17,941,416.43	
Aircraft - Total Energy Intensity		MJ/RTK	11.12		10.49		10.78	
Aircraft - Total Energy Intensity		GJ / Million Revenue	346.18		361.65		407.27	
Alternative Fuels		%	—		0.020%		—	
Sustainable Aviation Fuel (SAF)		%	—		0.020%		—	

Note 1 : Aviation fuel refers to total fuel consumption from all sources, including JET -A1, alternative fuels, and SAF; alternative fuels are those obtained from non-petroleum sources, including SAF.

Note 2 : RPK - Revenue Passenger Kilometers; FTK - Freight Tonne Kilometers; RTK - Revenue Tonne Kilometers.

Note 3 : Overall revenue fuel efficiency includes passenger transport, freight transport, and other operating revenues.

Note 4 : The percentage of alternative fuels and SAF is calculated by dividing their fuel usage (unit: GJ) by total aviation fuel consumption.

Note 5 : Energy consumption is calculated as energy usage × energy calorific value × 4.187 (joules per kcal). The calorific value of aviation fuel is calculated based on the revised value of 8,167 kcal/L announced by the Energy Administration, Ministry of Economic Affairs in 2025.

GHG Emissions Data

GHG Emissions and Intensity in Last Three Years

Items			2023		2024		2025	
			Tons of CO ₂ e	%	Tons of CO ₂ e	%	Tons of CO ₂ e	%
Category 1	Direct Emissions from Aircraft		587,117.75	97.73%	970,048.98	97.84%	1,349,555.53	98.39%
	Direct Emissions from Non-Aircraft	Taiwan Headquarters	2,739.62	0.46%	3,447.14	0.35%	3,494.63	0.25%
		Overseas Branches						
Category 1 Subtotal			589,857.38	98.19%	973,496.12	98.19%	1,353,050.16	98.65%
Category 2	Indirect Emissions include Externally-Purchased Power	Taiwan Headquarters	6,594.27	1.10%	8,039.77	0.81%	8,554.53	0.62%
		Overseas Branches						
Category 1 and Category 2 Subtotal			596,451.65	99.29%	981,535.89	99.00%	1,361,604.69	99.27%
Category 3	Indirect Emissions from Imported Energy	Taiwan Headquarters	899.88	0.15%	4,849.04	0.49%	3,672.98	0.27%
		Overseas Branches						
Category 4	Indirect Emissions from Transportation		3,390.15	0.56%	5,039.15	0.51%	6,335.24	0.46%
Category 5	Indirect Emissions from Products Used by Organization		—	—%	—	—%	—	—%
Category 6	Other Indirect Emissions		—	—%	—	—%	—	—%
Category 3~6 Subtotal			4,290.04	0.71%	9,888.19	1.00%	10,008.22	0.73%
Total			600,741.69		991,424.08		1,371,612.91	
Category 1 and Category 2 Intensity (metric tons CO ₂ e/TWD million of revenue)			26.54		27.61		30.91	
Change in GHG emissions from the previous year (metric tons CO ₂ e)			—		390,682.39		380,188.83	

Note1 : The GHG inventory statistical scope covers global operating sites, including new office locations in Taiwan and 10 overseas branches and their respective operating sites.

Note2 : 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).

Note3 : The GHG inventory is conducted using operational control methods.

Note4 : 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.

Note5 : The 2025 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.

Note6 : The intensity metric is calculated using STARLUX's annual net operating revenue in millions.

Note7 : Since different GHGs have varying global warming potentials and impacts on the climate, GHG emissions from each source are calculated and then multiplied by their respective GWP values to convert them into carbon dioxide equivalents (CO₂e). For this year, STARLUX has adopted the GWP values from the 2021 IPCC Sixth Assessment Report (AR6).

Aircraft GHG Emissions Intensity in Last Three Years

Items		Unit	2023	2024	2025
Aircraft Greenhouse Gas Emission Intensity	Passenger	kg CO ₂ e/RPK	0.08	0.08	0.08
	Cargo	kg CO ₂ e/FTK	0.64	0.52	0.59
	Total	kg CO ₂ e/RTK	0.84	0.79	0.81

Note1 : RPK - Revenue Passenger Kilometers; FTK - Freight Tonne Kilometers; RTK - Revenue Tonne Kilometers.

Note2 : GHG inventory data for aircrafts only covers verified aviation fuel under CORSIA and estimated aviation fuel consumption for non-CORSIA aircrafts.

Composition of Non-Employee Worker

Gender	Category			Year		
				2023	2024	2025
Male	Permanent Employment	Fixed-term Contract	Full-time	37	71	135
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	2,060	2,429	2,771
			Part-time	1	—	—
	Non-permanent Employees		Full-time	—	6	18
			Part-time	—	—	—
	Subtotal			2,098	2,506	2,924
Female	Permanent Employment	Fixed-term Contract	Full-time	36	87	165
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	1,937	2,450	2,795
			Part-time	—	—	—
	Non-permanent Employees		Full-time	2	4	12
			Part-time	—	—	—
	Subtotal			1,975	2,541	2,972
Total				4,073	5,047	5,896

Note1 : The employee figures are reported as of December 31, 2025.

Note2 : Fixed/Indefinite-term Contract: Please refer to Article 9 of the Labor Standards Act for definitions.

Note3 : 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.

Note4 : Non-permanent Employees: Interns.

Manpower Composition Data

Employee Composition Structure (by Work Location)

Work Location	Category			Year		
				2023	2024	2025
Taiwan	Permanent Employment	Fixed-term Contract	Full-time	10	64	134
			Part-time	--	--	--
		Indefinite-term Contract	Full-time	3,688	4,442	5,065
			Part-time	1	--	--
	Non-permanent Employees		Full-time	2	10	30
			Part-time	--	--	--
	Subtotal			3,701	4,516	5,229
Asia (excluding Taiwan)	Permanent Employment	Fixed-term Contract	Full-time	1	94	166
			Part-time	--	--	--
		Indefinite-term Contract	Full-time	319	349	382
			Part-time	—	—	--
	Non-permanent Employees		Full-time	—	—	--
			Part-time	—	—	--
	Subtotal			320	443	548

Note1 : The employee figures are reported as of December 31, 2025.

Note2 : Fixed/Indefinite-term Contract: Please refer to Article 9 of the Labor Standards Act for definitions.

Note3 : 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.

Note4 : Non-permanent Employees: Interns.

Note5 : In 2024, STARLUX classified foreign flight crews and Japanese cabin crews as fixed-term contract employees and, based on this principle, the figures for 2023 were updated accordingly.

Work Location	Category			Year		
				2023	2024	2025
Americas	Permanent Employment	Fixed-term Contract	Full-time	—	—	—
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	52	88	117
			Part-time	—	—	—
	Non-permanent Employees		Full-time	—	—	—
			Part-time	—	—	—
	Subtotal			52	88	117
Europe	Permanent Employment	Fixed-term Contract	Full-time	—	—	—
			Part-time	—	—	—
		Indefinite-term Contract	Full-time	—	—	2
			Part-time	—	—	—
	Non-permanent Employees		Full-time	—	—	—
			Part-time	—	—	—
	Subtotal			—	—	2
Total				4,073	5,047	5,896

Composition of Non-Employee Workers

Gender	Year		
	2023	2024	2025
Male	10	8	8
Female	7	--	--
Total	17	8	8

Note1 : From 2023 to 2025, STARLUX's non-employee workers mainly referred to contractors. Their duties include loading duty-free goods, beverages, and other supplies into trolleys within the bonded area, as well as providing IT-related customer service.

Note2 : Employee data is calculated based on the headcount as of the end of the reporting period on December 31.

In 2025, the gender distribution of STARLUX employees was approximately 50% male and 50% female. In terms of age distribution, employees aged between 30 and 50 accounted for the largest share at about 49% of the total workforce, followed by employees under the age of 30, who made up 46%. Regarding employee rank distribution, there were 71 senior executives in total, with 22 being female, representing 22% of all senior executives.

Employee Composition (by Position, Gender and Age)

Employee Category	Under 30 years old		30 to 50 years old		Over 50 years old		Total
	Male	Female	Male	Female	Male	Female	
Senior Management	—	—	14	6	35	16	71
Junior Management	—	—	38	18	37	14	107
Entry-level Management	6	8	138	105	29	11	297
General Employees	1,014	1,673	1,483	1,083	130	38	5,421
Total	1,020	1,681	1,673	1,212	231	79	5,896
Percentage of Total Number of Employees (By Gender)	17.30%	28.51%	28.38%	20.56%	3.92%	1.34%	100%
Employee Composition by Age Group (% of Total Employees)	45.81%		48.93%		5.26%		100%

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

Employee Gender Ratio in Last Three Years

Employee Gender Ratio	Male	Female
2023	1.06	1.00
2024	0.99	1.00
2025	0.98	1.00

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

Employee Education Distribution

Education Category/ Year	2023		2024		2025	
High School and Below	328	8.05%	378	7.49%	562	9.53%
Junior College	181	4.44%	255	5.05%	153	2.59%
Bachelor	3,282	80.58%	4,079	80.82%	4,787	81.19%
Master	282	6.92%	335	6.64%	391	6.63%
PhD	--	--%	--	--%	3	0.05%
Total	4,073		5,047		5,896	

Note : Employee data is calculated based on the headcount as of the end of the reporting period on December 31.

Employee Nationality Distribution

Nationality Category/ Year	2023		2024		2025	
Taiwan	3,741	91.85%	4,510	89.36%	5,229	88.69%
Asia (excluding Taiwan)	286	7.02%	447	8.86%	548	9.29%
Europe	3	0.07%	1	0.02%	2	0.03%
Americas	43	1.06%	89	1.76%	117	1.98%
Total		4,073		5,047		5,896

Note : Employee data is calculated based on the headcount as of the end of the reporting period on December 31.

New Hires and Resignation Data

New Hires

Region	Gender	Age	2024		2025	
			New Hires	New Hire Rate (%)	New Hires	New Hire Rate (%)
Taiwan	Female	<30	582	72.93%	416	70.51%
		31~50	207	25.94%	164	27.80%
		>51	9	1.13%	10	1.69%
	Male	<30	306	55.54%	329	56.92%
		31~50	218	39.56%	221	38.24%
		>51	27	4.90%	28	4.84%
Asia (excluding Taiwan)	Female	<30	31	52.54%	50	78.13%
		31~50	27	45.76%	14	21.88%
		>51	1	1.69%	0	--%
	Male	<30	20	48.78%	22	78.57%
		31~50	20	48.78%	6	21.43%
		>51	1	2.44%	0	--%
Americas	Female	<30	9	34.62%	9	42.86%
		31~50	13	50.00%	11	52.38%
		>51	4	15.38%	1	4.76%
	Male	<30	9	37.50%	13	65.00%
		31~50	12	50.00%	6	30.00%
		>51	3	12.50%	1	5.00%
Europe	Female	<30	0	0%	0	0%
		31~50	0	0%	0	0%
		>51	0	0%	0	0%
	Male	<30	0	0%	0	0%
		31~50	0	0%	0	0%
		>51	0	0%	0	0%

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

Resigned Employees

Region	Gender	Age	2024		2025	
			New Hires	New Hire Rate (%)	New Hires	New Hire Rate (%)
Taiwan	Female	<30	87	59.59%	90	65.22%
		31~50	53	36.30%	42	30.43%
		>51	6	4.11%	6	4.35%
	Male	<30	65	53.72%	59	43.38%
		31~50	52	42.98%	66	48.53%
		>51	4	3.31%	11	8.09%
Asia (excluding Taiwan)	Female	<30	8	40.00%	11	50.00%
		31~50	12	60.00%	11	50.00%
		>51	0	--%	0	--%
	Male	<30	9	45.00%	8	53.33%
		31~50	9	45.00%	7	46.67%
		>51	2	10.00%	0	--%
Americas	Female	<30	1	12.5%	3	60.00%
		31~50	4	50.00%	1	20.00%
		>51	3	37.50%	1	20.00%
	Male	<30	3	50.00%	6	66.67%
		31~50	3	50.00%	2	22.22%
		>51	0	--%	1	11.11%
Europe	Female	<30	0	0%	0	0%
		31~50	0	0%	0	0%
		>51	0	0%	0	0%
	Male	<30	0	0%	0	0%
		31~50	0	0%	0	0%
		>51	0	0%	0	0%

Note : The turnover rate is calculated as [(Number of departures for each category during the year / Total number of employees at the end of the year)]*100%

Occupational Safety and Health Education and Training Data

2025 Course Category	Training Hour	Number of Trainee	Total Training Hours (Training hours * Training man-hours)
Occupational Safety and Health Personnel Education and Training (Refresher Training)	6	5	30
High-Pressure Gas / Construction Operations / Hazardous Operations Supervisors Education and Training / Hazardous Operations Supervisors Education and Training (Initial Training)	18	38	684
High-Pressure Gas / Construction Operations / Hazardous Operations Supervisors Education and Training / Hazardous Operations Supervisors Education and Training (Refresher Training)	6	—	—
Hazardous Machinery or Equipment Education and Training (Refresher Training)	3	—	—
Special Operations Personnel Education and Training (Aerial Work Platform Initial Training)	16	72	1,152
Special Operations Personnel Education and Training (Small Boiler and Forklift Initial Training)	18	15	270
Special Operations Personnel Education and Training (Refresher Training)	3	3	9
First Aid Personnel Education and Training (Initial Training)	16	50	800
First Aid Personnel Education and Training (Refresher Training)	3	24	72
General Safety and Health Education and Training for New Hires	3	688	2,064
General Safety and Health Education and Training for On-job Employees	1	4,983	4,983
Occupational Safety and Health Training for Night Shift Work	0.33	3,701	1,221
Hazardous Chemical Training for New Employees	3	257	771
Occupational Training on Hazardous Chemicals	1	1,417	1,417
Education and Training for Prevention of Workplace Violence and Harassment	0.33	5,067	1,672
Education and Training for Heat Hazard Prevention	0.5	1,534	767
Education and Training for Hearing and Respiratory Protection	3	88	264
Total	101	17,942	16,176

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

Occupational Injury and Disease Data for Last Three Years

Employee Category	Year	Total Experienced Work Hour Note 1	Number of Lost Days Note 2	Recordable Occupational Injuries		Serious Occupational Injury		Number of Occupational Disease	Number of Work-Related Death Note 5
				Quantity	Ratio Note 3	Quantity	Ratio Note 4		
Employees	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
	2025	8,589,657	392	41	4.77	—	0.00	0	0
Non-employees	2023	15,872	0	0	0	0	0	0	0
	2024	16,000	0	0	0	0	0	0	0
	2025	15,616	0	0	0	0	0	0	0

Note1 : Calculation method for the actual working hours experienced by all employees: Excluding the employer, multiply the total number of working days per year by the number of working hours per day. Working hours experienced by non-employees is estimated by multiplying the number of non-employees by 8 hours per day and the number of statutory working days for the year.

Note2 : Occupational injuries are classified as general or serious based on the worker's recovery period and the extent of health impact, specifically whether the individual can return to their pre-injury health status within six months. This classification differs from the definition of major occupational disasters under the Occupational Safety and Health Act.

Note3 : 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.

Note4 : Recordable Occupational Injury Ratio = [(Number of Recordable Occupational Injuries + Number of Deaths Due to Occupational Injuries) x 106] / Total Experienced Work Hours.

Note5 : Serious Occupational Injury Ratio = [(Number of Serious Occupational Injuries (excluding deaths) x 106] / Total Experienced Work Hours.

Note6 : Includes the number of deaths due to occupational injuries and occupational diseases.

Note7 : Incidents related to commuting accidents (including injuries and diseases involving transportation arranged by the Company) are not included in this table as they are not hazards caused by work-related activities or operations.

Note8 : The Company complies with relevant legal requirements by providing occupational accident insurance benefits for injuries and illnesses.

Appendix I: GRI Standards Index Table

Statement of use	STARLUX has prepared this sustainability report in accordance with the GRI Standards; the scope of the data and information covers the period from January 1 to December 31, 2025.
GRI 1 Version 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	7	1.1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	4	About This Report
	2-3 Reporting period, frequency and contact point	4	About This Report
GRI 2 : General Disclosures (2021)	2-4 Restatements of information	4	About This Report 1.1.2 The 2023 financial cost interest expense data for operating and financial status was incorrect and has been corrected from TWD256,535 thousand to TWD256,536 thousand. 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. 2.5 The 2024 warning incidents announced by the Civil Aviation Administration in 2025 have been added to the Major Violation Event Table. 5.2.2 In 2025, the calculation logic was updated to estimate proportions based on the top 6 main items by total procurement volume to better reflect actual values; consequently, the figures for the previous two years have been revised accordingly. 6.1.2 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.
	2-5 External assurance	4	About This Report
	2-6 Activities, value chain and other business relationships	51	3.3.1 STARLUX Airlines Value Chain
	2-7 Employees	89	6.1.2 Workforce Structure and Diversity in the Workplace
	2-8 Workers who are not employees	89	6.1.2 Workforce Structure and Diversity in the Workplace
	2-9 Governance structure and composition	28	2.1.3 Functional Committees
	2-10 Nomination and selection of the highest governance body	28	2.1.2 Board Member Nomination and Selection
	2-11 Chair of the highest governance body	27	2.1.1 Company Structure and Composition of the Board of Directors
GRI 2 : General Disclosures (2021)	2-12 Role of the highest governance body in overseeing the management of impacts	15	1.2 Enterprise Sustainability Governance Framework
	2-13 Delegation of responsibility for managing impacts	15	1.2 Enterprise Sustainability Governance Framework
	2-14 Role of the highest governance body in sustainability reporting	15 20	1.2 Enterprise Sustainability Governance Framework 1.4 Identification and Analysis of Material Topics
	2-15 Conflicts of interest	28	2.1.2 Board Member Nomination and Selection
	2-16 Communication of critical concerns	15 20	1.2 Enterprise Sustainability Governance Framework 1.4 Identification and Analysis of Material Topics
	2-17 Collective knowledge of the highest governance body	27	2.1.1 Company Structure and Composition of the Board of Directors

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 2 : General Disclosures (2021)	2-18 Evaluation of the performance of the highest governance body	29	2.1.4 Performance Evaluation
	2-19 Remuneration policies	29	2.1.5 Remuneration Policy
	2-20 Process to determine remuneration	29	2.1.5 Remuneration Policy
GRI 2 : General Disclosures (2021)	2-21 Annual total compensation ratio	90	6.1.3 Comprehensive Remuneration System
	2-22 Statement on sustainable development strategy	3 21	Message from the Management Sustainable Development Blueprint
	2-23 Policy commitments	31 33 88	2.2.1 Ethical Corporate Management Policy 2.3 Risk management 6.1.1 Promoting Workplace Human Rights Protection
	2-24 Embedding policy commitments	31 33 88	2.2.1 Ethical Corporate Management Policy 2.3.2 Critical Risks and Countermeasures 6.1.1 Promoting Workplace Human Rights Protection
	2-25 Processes to remediate negative impacts	NA	The management guidelines for major themes in each chapter: "Negative Impact Management" Content
	2-26 Mechanisms for seeking advice and raising concerns	31	2.2.1 Ethical Corporate Management Policy 、 Management of Material Topics "Complaint Filing Mechanism" in each chapter
	2-27 Compliance with laws and regulations	39	2.5 Regulatory Compliance
	2-28 Membership associations	14	1.1.3 Participation in Industry Associations
	2-29 Approach to stakeholder engagement	17	1.3 Stakeholder Engagement and Communication
	2-30 Collective bargaining agreements	-	No collective agreements were signed in 2025
Material Topics			
GRI 3: Material Topics (2021)	3-1 Process to determine material topics	20	1.4 Material Issue Identification and Analysis
	3-2 List of material topics	20	1.4 Material Issue Identification and Analysis
Flight Safety and Security			
3-3 Management of material topics		57	4 Flight Safety
GRI 416 (2016) : Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories.	59	4.2.1 Flight Safety Indicators
GRI 416 (2016) : Customer Health and Safety	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services.	59	4.2.1 Flight Safety Indicators
Information Security and Customer Privacy			
3-3 Management of material topics		36	2.4 Information Security and Customer Privacy
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	38	2.4.3 Information Security Incident Reporting and Response Process
Business Ethics and Integrity			
3-3 Management of material topics		31	2.2 Ethical Integrity
GRI 205 (2016): Anti-corruption	205-1 Operations assessed for risks related to corruption	31	2.2.1 Ethical Corporate Management Policy
	205-2 Communication and training about anti-corruption policies and procedures	32	2.2.2 Ethical Corporate Management Communication and Training
	205-3 Confirmed incidents of corruption and actions taken	32	2.2.1 Ethical Corporate Management Policy
GRI 206 (2016): Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	32	2.2.1 Ethical Corporate Management Policy

GRI Standard		Disclosure	Location	Reason / Explanation
Operational Strategy and Performance				
3 -3 Management of material topics			13	1.1.2 Operational and Financial Status
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed		13	1.1.2 Operational and Financial Status
	201-3 Defined benefit Plan obligations and other retirement plans		93	6.2.2 Diverse Employee Benefits
	201-4 Financial assistance received from government		-	The Company received no government-related interest subsidies in 2025.
Climate Change Mitigation and Adaptation				
3-3 Management of material topics			70	5.1 Climate Change Mitigation and Adaptation
GRI 201 (2016): Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change		71	5.1.2 Climate Risk Management
			72	5.1.3 Climate Change Response Strategy
GRI 302 (2016): Energy	302-1 Energy consumption within the organization		86	5.3.2 Energy Usage Overview
	302-3 Energy intensity		86	5.3.2 Energy Usage Overview
	302-4 Reduction of energy consumption		82	5.3 Energy and GSG Management
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) GHG emissions		86	5.3.3 GHG Management
	305-2 Energy indirect (Scope 2) GHG emissions		86	5.3.3 GHG Management
	305-4 GHG emissions intensity		86	5.3.3 GHG Management
	305-5 Reduction of GHG emissions		82	5.3 Energy and GSG Management
Brand Strategy and Development				
3 -3 Management of material topics			41	3.1 Brand Strategy and Development
Custom Topics			-	"Brand Strategy and Development" is a custom topic of the Company; therefore, it does not correspond to any GRI Standards indicators.
Occupational Safety and Health				
3 -3 Management of material topics			97	6.3 Occupational Safety and Health
GRI 403 (2018) : Occupational Safety and Health	403 -1 Occupational health and safety management system		97	6.3.1 Occupational Safety and Health Policy and Management System
	403 -2 Hazard identification, risk assessment, and incident investigation		99 100	6.3.2 Hazard Identification and Risk Assessment Management 6.3.3 Occupational Safety and Health Education and Training
	403-3 Occupational health services		103	6.3.5 Occupational Health Services and Promotion Activities
	403-4 Worker participation, consultation, and communication on occupational health and safety		97	6.3.1 Occupational Safety and Health Policy and Management System
	403-5 Worker training on occupational health and safety		100	6.3.5 Occupational Safety and Health Education and Training
	403-6 Promotion of worker health		100	6.3.4 Occupational Health Services and Promotion Activities
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		99 103	6.3.2 Hazard Identification and Risk Assessment Management 6.3.5 Occupational Safety and Health Education and Training
GRI 403 (2018) : Occupational Safety and Health	403-8 Workers covered by an occupational health and safety management system		97	6.3.1 Occupational Safety and Health Policy and Management System
	403-9 Work-related injuries		103	6.3.5 Occupational Safety and Health Education and Training
	403-10 Work-related ill health		103	6.3.5 Occupational Safety and Health Education and Training

GRI Standard		Disclosure	Location	Reason / Explanation
Customer Satisfaction and Innovative Services				
3 -3 Management of material topics			45	3.2 Customer Satisfaction and Innovative Services
GRI 417 (2016): Marketing and Labeling	417-1 Requirements for product and service information and labeling		46	3.2.2 Customer Relationship Management
	417-2 Incidents of non-compliance concerning product and service information and labeling		46	3.2.2 Customer Relationship Management
	417-3 Incidents of non-compliance concerning marketing communications		46	3.2.2 Customer Relationship Management
Other Topics				
GRI 200: Economic				
Procurement Strategy and Supply Chain				
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers		52	3.3.2 Supplier Management
GRI 300: Environmental				
Environmental Conservation and Sustainable Resource Cycling				
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource		81	5.2.3 Water Resource Management
	303-2 Management of water discharge-related impacts		81	5.2.3 Water Resource Management
	303-3 Water withdrawal		81	5.2.3 Water Resource Management
	303-4 Water discharge		81	5.2.3 Water Resource Management
	303-5 Water consumption		81	5.2.3 Water Resource Management
GRI 306 (2020): Waste	306-1 Waste generation and significant waste-related impacts		78	5.2.2 Waste Management
	306-2 Management of significant waste-related impacts		78	5.2.2 Waste Management
	306-3 Waste generated		78	5.2.2 Waste Management
	306-4 Waste diverted from disposal		78	5.2.2 Waste Management
	306-5 Waste directed to disposal		78	5.2.2 Waste Management
GRI 400: Society				
Employee Diversity and Equal Opportunity, Talent Development and Retention				
GRI 401 (2016): Employment	401-1 New employee hires and employee turnover		92	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		93	6.2.2 Diverse Employee Benefits
	401-3 Parental leave		94	6.2.3 Parental Leave
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee		94	6.2.4 Talent Development Management
	404-2 Programs for upgrading employee skills and transition assistance programs		93 94	6.2.2 Diverse Employee Benefits 6.2.4 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews		96	6.2.5 Performance Evaluation Mechanism
GRI 405 (2016): Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees		89	6.1.2 Workforce Structure and Diversity in the Workplace
	405-2 Ratio of basic salary and remuneration of women to men		90	6.1.3 Comprehensive Remuneration System

GRI Standard	Disclosure	Location	Reason / Explanation
GRI 406 (2016): Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	88	6.1.1 Promoting Workplace Human Rights Protection
GRI 407 (2016): Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	88	6.1.1 Promoting Workplace Human Rights Protection
GRI 408 (2016): Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	88	6.1.1 Promoting Workplace Human Rights Protection
GRI 409 (2016): Forced or Compulsory Labor	409-1 Business locations and suppliers of major risks in forced for compulsory labor event	88	6.1.1 Promoting Workplace Human Rights Protection

Appendix II. SASB Index Table

Topic	Code	Metric	2025 Performance	Improvement Measures/ Future Goals	Corresponding Topic	Corresponding Section (page)	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 GHG	5.1.3 GHG Management	86
	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. Mid- and long-term carbon reduction targets include: achieving a 5% usage rate of sustainable aviation fuel (SAF) by 2035; reducing annual electricity consumption by 1% relative to the previous year; and reaching 90% of electrification rate for operating aircraft systems by 2030.			5.3.1 Energy Management	70
	TR -AL -110a.3	(1) Total fuel consumed (2) percentage alternative (3) Percentage of sustainable fuel	In 2025, SAF was used during new aircraft deliveries; 14 ferry flights in total. (1) Total aviation fuel consumption: 17,941,416.43 (in Kilojoules). (2) Percentage of fuel substituted: 0% (3) Percentage of sustainable fuel: 0%			5.1.2 Energy Usage Overview	86
Labor Practices	TR -AL -310a.1	Percentage of active workforce employed under collective agreements	No group agreements signed in 2025	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	91
	TR -AL -310a.2	Total number of suspended working hours and idle days	There were no strikes or lockouts in 2025; therefore, there were no shutdowns or idle days.				
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 2025, 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 2.5 Regulatory Compliance	31 39

Topic	Code	Metric	2025 Performance	Improvement Measures/ Future Goals	Corresponding Topic	Corresponding Section (page)	page
Accident and Safety Management	TR -AL -540a.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	4.1.2 Safety Management System	58
	TR -AL -540a.2	Number of aviation accidents	In 2025, STARLUX did not experience any major incidents.			4.2.1 Flight Safety Indicators	59
	TR -AL -540a.3	Number of governmental enforcement actions of aviation safety regulations	All major non-compliance incidents in 2025 are detailed in Section 2.5 Compliance with laws and regulations, which includes one fine resulting from government enforcement actions related to aviation safety regulations.			2.5 Regulatory Compliance	39

Topic	Code	Metric	Remark	2025
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 traveled by passengers (kilometers traveled by occupied and unoccupied seats).	18,291,266,631
	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 traveled divided by available seat kilometers	77.61%
	TR -AL -000.C	Revenue passenger kilometers (RPK)	Number of passengers * flight distance	14,195,376,715
	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)	386,906,450
	TR -AL -000.E	Number of departures	NA	25,282
	TR -AL -000.F	Average age of fleet	NA	3.08

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.	--	5.1.1 Climate Governance	70
TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.		--	5.1.1 Climate Governance	70
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). Description of the impact of extreme weather events and transition actions on finances. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and key financial impacts.	--	5.1.3 Climate Change Response Strategy	72
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		--	5.1.3 Climate Change Response Strategy	72
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.		--	5.1.3 Climate Change Response Strategy	72
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.	--	5.1.2 Climate Risk Management	71
TCFD 3(b)	Describe the organization's processes for managing climate-related risks.		--	5.1.2 Climate Risk Management	71
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		--	5.1.2 Climate Risk Management	71
Indicators and Goals					
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. If internal carbon pricing is used as a planning tool, explain the basis for price determination. 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.	STARLUX has not utilized internal carbon pricing as a planning tool and has also not used carbon offsetting or renewable energy certificates.	5.1.4 Indicators and Goals	75
TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.			5.3.3 GHG Management	86
TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.			5.1.4 Indicators and Goals	75

Appendix IV. Third-Party Verification Statement

IATA Safety Audit for Ground Operations



IATA Safety Audit for Ground Operations Operator





Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the STARLUX Airlines Co., Ltd. produced by STARLUX Airlines Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	- Is materially correct and is a fair representation of GHG data and information. - Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the STARLUX Airlines Co., Ltd. produced by STARLUX Airlines Co., Ltd., covering the other indirect GHG emissions (Scope 3):	- Is not materially correct and is not a fair representation of GHG data and information. - Has not been prepared in accordance with ISO 14064-1:2018 and its principles. - For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Weiye Cheng
Independent Reviewer	Marty Li
Signed on behalf of BSI	<i>Joe Smith</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-09
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No 37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan Note: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in STARLUX Airlines Co., Ltd.. This 3rd party Verification Opinion has been prepared for STARLUX Airlines Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by STARLUX Airlines Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 816472, Dated 2026-04-09



Verification Engagement

Organization	STARLUX Airlines Co., Ltd. 星宇航空股份有限公司
Responsible party	STARLUX Airlines Co., Ltd. 星宇航空股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy> - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: STARLUX Airlines Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	



獨立保證意見聲明書

星宇航空股份有限公司 2025 年永續報告書

英國標準協會與星宇航空股份有限公司(簡稱星宇航空)為相互獨立的公司，英國標準協會除了針對星宇航空股份有限公司 2025 年永續報告書進行評估和查證外，與星宇航空並無任何財務上的關係。

本獨立保證意見聲明書之目的，僅作為對星宇航空股份有限公司 2025 年永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，英國標準協會並不負有或承擔任何有法律或其他之責任。

本獨立保證意見聲明書係英國標準協會審查星宇航空提供之相關資訊所作成之結論，因此審查範圍乃基於並局限在這些提供的資訊內容之內，英國標準協會認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將由星宇航空一併回覆。

查證範圍

星宇航空與英國標準協會協議的查證範圍包括：

1. 本查證作業範疇與星宇航空股份有限公司 2025 年永續報告書揭露之報告範疇一致。
2. 依照 AA1000 保證標準 V3 的第 1 應用類型評估星宇航空遵循 AA1000 當責性原則(2018)的本質和程度，不包括對於報告書揭露的資訊/數據之可信賴度的查證。

本聲明書以英文作成並已翻譯為中文以供參考。

意見聲明

我們總結星宇航空股份有限公司 2025 年永續報告書內容，對於星宇航空之相關運作與永續績效則提供了一個公平的觀點。基於保證範圍限制事項、星宇航空所提供資訊與數據以及抽樣之測試，此報告書並無重大之不實陳述。我們相信有關星宇航空的環境、社會及治理等績效資訊是被正確無誤地呈現。報告書所揭露之永續績效資訊展現了星宇航空對識別利害關係人的努力。

我們的工作是由一組具有依據 AA1000 保證標準 V3 查證能力之團隊執行，以及策劃和執行這部分的工作，以獲得必要之訊息資料及說明。我們認為就星宇航空所提供之足夠證據，表明其符合 AA1000 保證標準 V3 的報告方法與自我聲明遵循 GRI 永續性報導準則係屬公允的。

查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體的議題相關於星宇航空政策進行訪談，以確認本報告書中聲明書的合適性；
- 與管理者討論有關利害關係人參與的方式，然而，我們並無直接接觸外部利害關係人；
- 訪談 12 位與永續性管理、報告書編製及資訊提供有關的員工；
- 審查有關組織的關鍵性發展；
- 審查內部稽核的發現；
- 審查報告書中所作宣告的支持性證據；
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查。

結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性及衝擊性與 GRI 永續性報導準則的詳細審查結果如下：

包容性

2025 年報告書反映出星宇航空已持續尋求利害關係人之參與，並建立重大永續主題，以發展及達成對永續具有責任且策略性的回應。報告書中已公正地報告與揭露環境、社會及治理的訊息，足以支持適當的計畫與目標設定。以我們的專業意見而言，這份報告書涵蓋了星宇航空之包容性議題。

重大性

星宇航空公布對組織及其利害關係人之評估、決策、行動和績效會產生實質性影響與衝擊之重大主題。永續性資訊揭露使利害關係人得以對公司之管理與績效進行判斷。以我們的專業意見而言，這份報告書適切地涵蓋了星宇航空之重大性議題。

回應性

星宇航空執行來自利害關係人的期待與看法之回應。星宇航空已發展相關道德政策，作為提供進一步回應利害關係人的機會，並能對利害關係人所關切之議題作出及時性回應。以我們的專業意見而言，這份報告書涵蓋了星宇航空之回應性議題。

衝擊性

星宇航空已鑑別並以平衡和有效之量測及揭露方式公正展現其衝擊。星宇航空已經建立監督、量測、評估和管理衝擊之流程，從而在組織內實現更有效之決策和結果管理。以我們的專業意見而言，這份報告書涵蓋了星宇航空之衝擊性議題。

GRI 永續性報導準則

星宇航空提供有關遵循 GRI 永續性報導準則 2021 之自我宣告，並對每個涵蓋其行業準則和具相關性的 GRI 主題準則之重大主題，其揭露項目依據全部報導要求的相關資料。基於審查的結果，我們確認報告書中參照 GRI 永續性報導準則之永續發展相關揭露項目已被報告、部分報告或省略，以我們的專業意見而言，此自我宣告涵蓋了星宇航空的永續性主題。

保證等級

依據 AA1000 保證標準 V3 我們審查本聲明書為中度保證等級，如同本聲明書中所描述之範圍與方法。

責任

這份永續報告書所屬責任，如同責任信中所宣稱，為星宇航空負責人所有。我們的責任為基於所描述之範圍與方法，提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

能力與獨立性

英國標準協會於 1901 年成立，為全球標準與驗證的領導者。本查證團隊係由其專業背景，且接受過如 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練，具有稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。

For and on behalf of BSI:


Joe Hsieh, Managing Director Northeast Asia, APAC Assurance



Statement No: SRA-TW-817179
2026-05-24

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INDEPENDENT ASSURANCE OPINION STATEMENT

STARLUX Airlines 2025 Sustainability Report

The British Standards Institution is independent to STARLUX Airlines Co., Ltd. (hereafter referred to as STARLUX Airlines in this statement) and has no financial interest in the operation of STARLUX Airlines other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of STARLUX Airlines only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by STARLUX Airlines. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to STARLUX Airlines only.

Scope

The scope of engagement agreed upon with STARLUX Airlines includes the followings:

1. The assurance scope is consistent with the description of STARLUX Airlines 2025 Sustainability Report.
2. The evaluation of the nature and extent of the STARLUX Airlines's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the STARLUX Airlines 2025 Sustainability Report provides a fair view of the STARLUX Airlines sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the STARLUX Airlines and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate STARLUX Airlines's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that STARLUX Airlines's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to STARLUX Airlines's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 12 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018)

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that STARLUX Airlines has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the STARLUX Airlines's inclusivity issues.

Materiality

STARLUX Airlines publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of STARLUX Airlines and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the STARLUX Airlines's management and performance. In our professional opinion the report covers the STARLUX Airlines's material issues.

Responsiveness

STARLUX Airlines has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for STARLUX Airlines is developed and continually provides the opportunity to further enhance STARLUX Airlines's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the STARLUX Airlines's responsiveness issues.

Impact

STARLUX Airlines has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. STARLUX Airlines has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the STARLUX Airlines's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

STARLUX Airlines provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the STARLUX Airlines's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the STARLUX Airlines's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:



Joe Hsieh, Managing Director Northeast Asia, APAC Assurance



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