

Limited assurance report



Independent Limited Assurance Report

PWCM23000602

To Evergreen Marine Corporation (Taiwan) Ltd.

We have been engaged by Evergreen Marine Corporation (Taiwan) Ltd. (the “Company”) to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2023 Sustainability Report (hereinafter referred to as the “**Identified Key Performance Indicators**”) and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the “Summary of Assurance Indicators” on page 122 of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the “Reporting Period, Boundaries and Issuance” on page 3 of the Sustainability Report.

The respective applicable criteria referred to above are the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports, FAQ issued by TWSE Listed Companies, related laws and regulations, the latest edition of the GRI Sustainability Reporting Standards (the “**GRI Standards**”) published by the Global Reporting Initiative (the “**GRI**”) and the other criteria referred to or designed by the Company based on the Company’s industry characteristics and sustainability performance information reported (hereinafter referred to as the “**Applicable Criteria**”).

Management’s Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the Applicable Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitation

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial information. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified

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Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the Standard on Quality Management 1, “Quality Management for Public Accounting Firms” of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, “Assurance Engagements other than Audits or Reviews of Historical Financial Information” of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company’s use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and agreeing or reconciling with underlying records.

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

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, information systems and the relevant internal controls relating to the preparation of the aforementioned information, to identify the areas where there may be risks of material misstatement; and

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- Based on the above understanding and the areas identified, performed substantive testing on a selective basis, including inquiries, observation, inspection and other procedures to obtain evidence for limited assurance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls. Furthermore, our assurance does not extend to information disclosed in the Sustainability Report for the period ended December 31, 2022 or prior periods.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the Applicable Criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the Applicable Criteria have been subsequently modified.

CHAO, YUNG-CHIEH

Partner

For and on behalf of PricewaterhouseCoopers, Taiwan

July 19, 2024

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Evergreen Marine Corp.

Summary of Assurance Indicators in the 2023 Sustainability Report

Serial number	Selected key performance indicators	Applicable benchmark	page number
1	In 2023, the vessels of Evergreen Marine and its subsidiaries consumed 18,561,317 kWh (approximately 66,820 GJ) of electricity from shore power equipment in California, China and Kaohsiung, which was estimated to save 3,712.3 tons in fuel consumption.	In 2023, Evergreen Marine recorded total amount of shore power used by vessels at berth and calculated the reduced amount of marine fuel consumption. Reduced marine fuel consumption (g) = total shore power usage (kWh) x 200g (average ship fuel oil consumption rate) Note: Average ship fuel oil consumption rate is based on the fuel consumption standards for marine four-stroke engine generators published by the International Maritime Organization.	2-2-1 P.37
2	Evergreen Marine identified no high-level human rights risks in Taiwan in 2023.	In 2023 Evergreen Marine conducted human rights risk assessments to identify the number of significant human rights risks as required in its internal management procedures. Note: Significant human rights risks refer to risks that are internally assessed as "high"	3-1-4 P.67
3	In 2023, the Industry-Academia Collaboration Training Program continued, attracting a total of 19 navigation and marine engineering students. The company sponsored NT\$6,760,326 for these two programs in 2023.	The total sponsorship amount in 2023 and the number of students enrolled in the Industry-Academia Collaboration Training Program as of December 31, 2023 were based on the internal management regulations of Evergreen Marine. Note: The subsidy amount covers tuition, miscellaneous expenses for the program, and living allowances for students who meet specific conditions.	3-4-1 P.85

4	According to the 2023 "Employee occupational injuries" table : Total working hours of the Company's employees: 6,348,841 hours Number of severe occupation injury cases: 0 Number of deaths: 0 Number of occupational injury cases: 8 Percentage of deaths resulting from occupation injuries: 0 Percentage of severe occupation injuries (excluding deaths): 0 Rate of recordable occupational injuries: 1.26 In the 2023 "Non-employee occupational injuries" table : Total working hours of the Company's non-employees: 1,206,709 hours Number of severe occupation injury cases: 0 Number of deaths: 0 Number of occupational injury cases: 4 Percentage of deaths resulting from occupation injuries: 0 Percentage of severe occupation injuries (excluding deaths): 0 Rate of recordable occupational injuries: 3.31	Evergreen Marine recorded total working hours of employees and non-employees, the respective numbers of deaths due to occupational injuries, severe occupational injuries and occupational injuries. The percentage of deaths due to occupational injuries, the percentage of severe occupational injuries (excluding deaths) and the rate of recordable occupational injury were calculated based on the GRI 403: Occupational Health and Safety 2018. Note: The data of employee occupational injuries in 2023 were quoted from Evergreen Marine's "Monthly Report on Occupational Accident Statistics" submitted to the safety and health resume intelligent cloud, a digital platform of the Occupational Safety and Health Administration under the Ministry of Labor.	3-2-1 P.78
5	In 2023, the Company issued the Supply Chain Sustainability Assessment Questionnaire (SAQ) to Tier-1 significant suppliers and recovered 435 of them with a recovery rate of 79.09%.	According to Evergreen Marine's internal management regulation, the recovery rate of supply chain SAQ refers to the ratio of tier-1 significant suppliers' responses divided by the total number of questionnaires issued in 2023.	4-7-2 P.117

GRI Content Index

Disclaimer	Evergreen Marine has applied GRI Standards in its report that covers the reporting period between January 1, 2023 to December 31, 2023
GRI 1 applied	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
General Disclosures				
GRI 2: General Disclosures 2021				
The organization and its reporting practices				
2-1	Organizational details	1-2-2 Organization Scale	p.11	
2-2	Entities included in the organization's sustainability reporting	0-1 About the Report	p.3	
2-3	Reporting period, frequency and contact point	0-1 About the Report	p.3	
2-4	Restatements of information	N/A	-	No information restatement this year
2-5	External assurance	0-1 About the Report Appendix	p.3 p.120-121	
Activities and workers				
2-6	Activities, value chain and other business relationships	1-2-2 Organization Scale 1-3 Development of the Joint Operation Model 4-7-1 Evergreen Marine's value chain	p.11 p.15 p.115	
2-7	Employees	3-1-1 Overview of Personnel	p.59	
2-8	Workers who are not employees	3-1-1 Overview of Personnel	p.59	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
Governance				
2-9	Governance structure and composition	4-1-1 Board of Directors and Governance Structure 4-1-2 Functional Committees	p.93 p.95	
2-10	Nomination and selection of the highest governance body	4-1-1 Board of Directors and Governance Structure	p.94	
2-11	Chair of the highest governance body	4-1-1 Board of Directors and Governance Structure	p.93	
2-12	Role of the highest governance body in overseeing the management of impacts	4-1-1 Board of Directors and Governance Structure 4-1-2 Functional Committees	p.95	
2-13	Delegation of responsibility for managing impacts	4-1-1 Board of Directors and Governance Structure	p.93	
2-14	Role of the highest governance body in sustainability reporting	0-1 About the Report 4-1-2 Functional Committees	p.3 p.95	
2-15	Conflicts of interest	4-1-1 Board of Directors and Governance Structure	p.93	
2-16	Communication of critical concerns	4-1-1 Board of Directors and Governance Structure 4-1-2 Functional Committees	p.93 p.95	
2-17	Collective knowledge of the highest governance body	4-1-1 Board of Directors and Governance Structure	p.94	
2-18	Evaluation of the performance of the highest governance body	4-1-1 Board of Directors and Governance Structure	p.95	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
2-19	Remuneration policies	4-1-2 Functional Committees	p.96	
2-20	Process to determine remuneration	4-1-2 Functional Committees	p.96	
2-21	Annual total compensation ratio	3-1-2 Employee Remuneration Policy and System	p.61	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	0-2 Letter from the Chairman	p.4-5	
2-23	Policy commitments	Material Issues & Management from all chapters	p.9	
		1-1 Sustainable Management Vision and Goals	p.36, 42	
		3-1-4 Fair Promotion and Treatment	p.58, 73	
2-24	Embedding policy commitments	4-3-1 Implementation of Ethical Management	p.98, p.100-101	
		4-3-2 Unethical Conduct Risk Assessment	p.103, p.111-112	
		4-4-1 Operational Risk and Management	p.104-107	
		4-4-2 Major Risk and Countermeasures		
2-25	Processes to remediate negative impacts	1-5 Communication with Stakeholders	p.18-22	
2-26	Mechanisms for seeking advice and raising concerns	3-1-5 Communication and Grievances	p.71-72	
2-27	Compliance with laws and regulations	4-5-1 Compliance System	p.110	
		4-5-2 Compliance	p.114	
2-28	Membership associations	4-6-2 Protection of Personal Data		
		1-2-3 Advocacy and Public Engagement	p.13	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
Stakeholder engagement				
2-29	Approach to stakeholder engagement	1-5 Communication with Stakeholders	p.18-22	
2-30	Collective bargaining agreements	3-1-5 Communication and Grievances	p.71	
Material Topics Disclosure				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	1-6 Material Issues Identification Process and Result	p.23-24	
3-2	List of material topics	1-6 Material Issues Identification Process and Result	p.24	
3-3	Management of material topics	Various chapters	p.36, 42, 58, 73, 98, 111-112	
Governance Indicators				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	4-2-2 Operating Performance	p.99	For comprehensive financial information, please refer to Evergreen Marine's 2023 Annual Report
201-2	Financial implications and other risks and opportunities due to climate change	2-1 Climate Change Risks and Opportunities (TCFD)	p.26-35	
201-3	Defined benefit plan obligations and other retirement plans	3-1-3 Employee Benefits	p.65	
201-4	Financial assistance received from government	4-2-2 Operating Performance	p.99	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4-7-1 Evergreen Marine's value chain	p.115-116	
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	4-3-1 Implementation of Ethical Management 4-3-2 Unethical Conduct Risk Assessment	p.102	
205-2	Communication and training about anti-corruption policies and procedures	4-3-1 Implementation of Ethical Management 4-5-1 Compliance System 4-5-3 Compliance Education	p.102 p.110-111	
205-3	Confirmed incidents of corruption and actions taken	4-3-1 Implementation of Ethical Management 4-5-1 Compliance System	p.102 p.110-111	
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4-3-1 Implementation of Ethical Management 4-5-2 Compliance	p.102 p.110-111	
Environmental Indicators				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	2-2-1 Energy Management	p.38	
302-2	Energy consumption outside of the organization	N/A	-	Data not available, therefore N/A
302-3	Energy intensity	2-2-1 Energy Management	p.38	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
302-4	Reduction of energy consumption	2-2-1 Energy Management	p.41	
302-5	Reductions in energy requirements of products and services	N/A	-	N/A due to the nature of the shipping industry
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	2-3-3 Water Resource Management	p.48-50	
303-2	Management of water discharge-related impacts		p.48-50	
303-3	Water withdrawal		p.50	
GRI 304: Biodiversity 2016				
304-2	Significant impacts of activities, products, and services on biodiversity	2-3-4 Biodiversity	p.51-55	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	2-2-2 Carbon Emission Reduction	p.40	
305-2	Energy indirect (Scope 2) GHG emissions		p.40	
305-3	Other indirect (Scope 3) GHG emissions		p.40	
305-4	GHG emissions intensity		p.40	
305-5	Reduction of GHG emissions		p.41	
305-6	Emissions of ozone-depleting substances (ODS)	2-3-1 Waste and Air Pollutant Emission Management	p.46	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		p.46	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	2-3-1 Waste and Air Pollutant Emission Management	p.43-45	
306-2	Management of significant waste-related impacts		p.43-45	
306-3	Waste generated		p.43-44	
306-4	Waste diverted from disposal		p.43-44	
306-5	Waste directed to disposal		p.43-44	
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	4-7-3 Selection of Suppliers	p.119	
308-2	Negative environmental impacts in the supply chain and actions taken	4-7-2 Supplier Evaluation	p.117-118	
Social Indicators				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	3-1-1 Overview of Personnel	p.62	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	3-1-3 Employee Benefits	p.63-66	
401-3	Parental leave	3-1-3 Employee Benefits	p.64	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	3-1-5 Communication and Grievances	p.71	
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	3-2-1 Personnel Safety	p.74-75	
403-2	Hazard identification, risk assessment, and incident investigation		p.75, 77	
403-3	Occupational health services		p.76	
403-4	Worker participation, consultation, and communication on occupational health and safety		p.75	
403-5	Worker training on occupational health and safety		p.74-75	
403-6	Promotion of worker health		p.75, 77	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		p.76	
403-8	Workers covered by an occupational health and safety management system		p.74-75	
403-9	Work-related injuries		p.78	
403-10	Work-related ill health		p.78	

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	3-3-1 Talent Development	p.81-83	
404-2	Programs for upgrading employee skills and transition assistance programs	3-3-1 Talent Development 3-3-2 Rotation and Internationalization	p.81-83	
404-3	Percentage of employees receiving regular performance and career development reviews	3-1-4 Fair Promotion and Treatment	p.70-71	
GRI 405: Diversity and Equal Opportunities 2016				
405-1	Diversity of governance bodies and employees	3-1-4 Fair Promotion and Treatment	p.70	
		4-1-1 The Board of Directors and the Governance Structure	p.93	
405-2	Ratio of basic salary and remuneration of women to men	3-1-2 Employee Remuneration Policy and System	p.62	
GRI 406: Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	3-1-4 Fair promotion and Treatment	p.67 p.69	
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	3-1-4 Fair promotion and Treatment	p.67 p.69	
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3-1-4 Fair promotion and Treatment	p.67 p.69	
GRI 411: Rights of Indigenous Peoples 2016				

Indicator	Disclosures	Chapter	Page	Notes/Reason for omission
411-1	Incidents of violations involving rights of indigenous peoples	3-1-4 Fair promotion and Treatment	p.67	
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	3-5-2 Community Relationship Development	p.87	
		3-5-3 Social Welfare Participation	p.86-90	
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	4-7-3 Selection of Suppliers	p.119	
414-2	Negative social impacts in the supply chain and actions taken	4-7-2 Supplier Evaluation	p.117-118	
GRI 416: Customer Health and Safety 2016				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3-2-3 Cargo Safety Management	p.79-80	
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	3-2-3 Cargo Safety Management	p.79-80	
417-2	Incidents of non-compliance concerning product and service information and labeling		p.79-80	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4-6-2 Protection of Personal Data	p.114	

SASB Fleet Statistics

Item	Disclosure	Indicator	Data Type	Unit	Data/Disclosure	Chapter	Page
Activity Metrics							
1	TR-MT-000.A	Number of shipboard employees	Quantitative	Number	606	3-1-3 Overview of personnel	p.59
2	TR-MT-000.B	Total distance travelled by vessels	Quantitative	Nautical miles (nm)	17,221,942	1-2-2 Scale of organization	p.12
3	TR-MT-000.C	Operating days	Quantitative	Days	75,541	1-2-2 Scale of organization	p.12
4	TR-MT-000.D	Deadweight tonnage	Quantitative	Thousand deadweight tons	18,040	1-2-2 Scale of organization	p.12
5	TR-MT-000.E	Number of vessels in total shipping fleet	Quantitative	Number	208	1-2-2 Scale of organization	p.12
6	TR-MT-000.F	Number of vessel port calls	Quantitative	Number	18,329	1-2-2 Scale of organization	p.12
7	TR-MT-000.G	Twenty-foot equivalent unit (TEU) capacity	Quantitative	TEU	1,627,000	1-2-2 Scale of organization	p.12

Item	Disclosure	Indicator	Data Type	Unit	Data/Disclosure	Chapter	Page
Greenhouse Gas Emissions							
1	TR-MT-110a.1	Gross global scope 1 emissions	Quantitative	CO ₂ e (Metric tons)	9,601,110.34	2-2-2 Carbon Emissions Reduction	p.40
2	TR-MT-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	N/A		2-2-2 Carbon Emissions Reduction	p.36
3	TR-MT-110a.3	1. Total energy consumed, 2. percentage of heavy fuel oil, 3. percentage of renewable energy	Quantitative	Gigajoule (GJ) and percentage	1.Total energy consumed: 123,391,242 GJ 2.Percentage of heavy fuel oil: 89.6% 3.Percentage of renewable energy: 0%	2-2-1 Energy Management	p.38
4	TR-MT-110a.4	Average Energy Efficiency Design Index (EEDI) for new ships	Quantitative	gCO ₂ / tnm	13	2-2-2 Carbon Emissions Reduction	p.41

Item	Disclosure	Indicator	Data Type	Unit	Data/Disclosure	Chapter	Page
Air Quality							
5	TR-MT-120a.1	Air emissions of the following pollutants: 1.NOX (excluding N2O) 2.SOx 3.Particulate matter (PM10)	Quantitative	Metric tons	NOx: 116,557 SOx: 17,953 PM10: 13,158	2-3-1 Waste and Air Pollutant Emission Management	p.46
Ecological Impacts							
6	TR-MT-160a.1	Shipping duration in marine protected areas or areas of protected conservation status	Quantitative	Shipping duration	0	4-2-1 Operating Strategies	p.99
7	TR-MT-160a.2	Percentage of fleet implementing ballast water (1) exchange and (2) treatment	Quantitative	Percentage	Exchange: 3.3 Treatment: 96.7	2-3-4 Biodiversity	p.55
8	TR-MT-160a.3	(1) Number and (2) aggregate volume of leakage and release to the environment	Quantitative	Number of times and cubic meters	0	2-3-1 Waste and Air Pollutant Emission Management	p.46
Employee Health & Safety							
9	TR-MT-320a.1	Lost time incident rate (LTIR)	Quantitative	Percentage	1.26	3-2-1 Personnel Safety	p.78
Business Ethics							
10	TR-MT-510a.1	Number of calls at ports in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Number of times	67	1-2-2 Scale of organization	p.12
11	TR-MT-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative	Currency unit	0	4-3-1 Implementation of Ethical Management	p.102
Accident & Safety Management							
12	TR-MT-540a.1	Number of marine casualties and percentage of which classified as serious	Quantitative	Number of people and percentage	0	3-2-2 Fleet Safety	p.79
13	TR-MT-540a.2	Number of conditions of class or recommendations	Quantitative	Number of times	0	4-5-2 Compliance	p.110
14	TR-MT-540a.3	Number of port state control (1) deficiencies and (2) detentions	Quantitative	Number of times	Deficiency: 120 Detention: 0	4-5-2 Compliance	p.110

Climate-Related Information Index

According to TWSE "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" Article 4-1 Appendix 2, a listed company shall dedicate a specific section of the report to the disclosure of climate-related information.

No.	Item	Chapter	Page
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	2-1 Climate-Related Risks & Opportunities (2-1-1 Governance)	p.27
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	2-1 Climate-Related Risks & Opportunities (2-1-2 Strategy)	p.27
3	Describe the financial impact of extreme weather events and transformative actions.	2-1 Climate-Related Risks & Opportunities (2-1-3 Risk Management)	p.33-34
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	2-1 Climate-Related Risks & Opportunities (2-1-3 Risk Management)	p.33-34
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	2-1 Climate-Related Risks & Opportunities (2-1-3 Risk Management)	p.33-34
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	2-1 Climate-Related Risks & Opportunities (2-1-4 Metrics and Targets)	p.35
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Not applicable, the Company has not yet implemented internal carbon pricing	N/A
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	2-1 Climate-Related Risks & Opportunities (2-1-4 Metrics and Targets) 2-2-2 Carbon Emissions Reduction	p.27 p.35 p.39-41
9	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (see 9-1 to 9-5 below).	2-2-2 Carbon Emissions Reduction	p.39-41

Sub-item	Chapter	Page
9-1 GHG Inventory	2-2-2 Total greenhouse gas emissions and intensity for the past three years 2-2-2 Direct GHG emissions from Onboard operations for the past three years 2-2-2 GHG emissions from onshore operations for the past three years	p.40
9-2 Verification	2-2-2 Carbon Emissions Reduction	p.40
9-3 Reduction targets	2-1-4 Metrics and Targets 2-2 Material Issue Management Policy - Net-zero sustainability	p.35 p.36
9-4 Strategy	2-2 Net-zero sustainability	p.36-41
9-5 Concrete action plans	2-2-2 Evergreen Marine's 2023 Energy Conservation & Emission Reduction Efforts	p.41