

Promotion and Implementation of Sustainable Development and Climate-Related Information

(A) Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation Item	Implementation Status		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	
1. Does the Company establish exclusively (or concurrently) dedicated unit to promote corporate sustainable development, with first-line managers authorized by the Board to be in charge of its management and the Board supervise the management status?	✓		None

To fulfill corporate social responsibility and promote sustainable business development, Evergreen established the Corporate Social Responsibility Committee in 2014. On December 22, 2022, upon resolution of the Board of Directors, it was renamed the Sustainability Committee and elevated to a functional committee.

Board of Directors:

The Board of Directors serves as the highest governing body for sustainable development, responsible for reviewing and making decisions on major sustainability-related matters.

Sustainability Committee:

The Sustainability Committee is appointed by the Board of Directors, with more than half of its five members being independent directors. The President serves as the Convener, while the Division Chief of Project Division serves as the Deputy Convener. The committee's main responsibilities include reviewing and approving sustainability policies, strategies, goals, and annual work plans as well as overseeing sustainability information management and internal control mechanisms. The Sustainability Committee holds at least two meetings a year and regularly reports its progress and oversight results to the Board of Directors. The Working Teams, composed of the heads of all departments, operates under the Sustainability Committee. The Head of Business Coordination Department, Project Division serves as the Secretary-General. The Working Teams hold at least two meetings a year and reports implementation progress to the Sustainability Committee. Please refer to the Table 1 for the structure of Sustainability Committee.

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			Board Oversight of Sustainability Implementation: In 2025, the Sustainability Committee held a total of five meetings. Agenda items included: 1. Review of sustainability performance in 2024. 2. Progress on the 2024 GHG inventory and verification: including obtaining dual certification under ISO 14064-1 and the GHG Protocol with verification results. 3. Progress on the 2024 sustainability report: including a Double Materiality analysis for the first time to identify 10 material sustainability issues and reveal management policies through questionnaires on “im-pact materiality” and “financial materiality. Completed the Report and acquired limited assurance, fol-lowed by publication upon the Board's approval on August 13. 4. Progress on the IFRS Sustainability Disclosure Standards: reporting quarterly in March, May, August and November 2025 on the second phase of IFRS implementation roadmaps. 5. Established the Sustainable Information Management Operating Procedures and the Biodiversity and Anti-Deforestation Commitment in March. 6. On December 23, 2025, reports were made on 2025 stakeholder engagement activities, 2025 risk management assessment results and improvement plan outcomes, and the 2026 sustainability work plan. The Board reviewed and assessed the implementation results of the topics reported by the Sustainability Committee, overseeing the execution and progress of sustainability strategies. It also urged the Company to implement related management measures and concrete action plans, thereby fulfilling its commitment to sustainable development.

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2. Does the Company conduct a risk assessment of environmental, social and corporate governance (ESG) issues, which is related to the Company's operations, and formulate relevant risk management policies or strategies by Materiality Principle? (Table 2)	✓	The Sustainability Committee working teams are responsible for conducting annual risk management-related tasks to implement risk management mechanism. These tasks are carried out in accordance with the Evergreen Marine Risk Management Policies and Procedures and the Risk Management Assessment Guidelines. The scope of work includes risk identification, risk assessment, risk control, risk monitoring, risk information disclosure and communication. The boundary for risk assessment primarily focuses on the Company itself. Each responsible department conducts risk identification and assessment based on the double materiality principles of impact materiality and financial materiality. This includes the Company's global operational risks related to environment, social, corporate governance, and sustainable procurement aspects, covering related operations of all subsidiaries. Risks are categorized into six major types: (1) strategic risk, (2) market and operational risk, (3) legal risk, (4) financial risk, (5) information risk, (6) hazard risk. The Company conducted its risk management assessment in the first quarter of 2025. Based on the analysis of risk self-assessment results submitted by all departments, the assessment identified zero high-risk items, 14 medium-risk items, and 126 low-risk items. Improvement plans were formulated for the identified medium-risk items and incorporated into the follow-up and monitoring process. In the fourth quarter, the Company reviewed the results of the improvement plans. All medium-risk items were mitigated and reduced to low-risk levels, thereby achieving the established risk control objectives. The risk management assessment results and the implementation outcomes of the improvement plans were reported to the Sustainability Committee on December 23, 2025, and also submitted to the Board of Directors. Risk management information is disclosed on the Company website and in the Sustainability Report. For more information about risk assessment and management policies or strategies, please refer to Table 2.	None

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3. Environment Issue (1) Has the Company set an environmental management system designed to industry characteristics?	✓		Evergreen Marine is committed to building a highly environmentally conscious fleet, actively participating in numerous international environmental initiatives, and reducing energy consumption and environmental impact through route and speed optimization and meteorological navigation analysis, aligning with global trends in carbon reduction and marine conservation. The company has established a safety and environmental management system and obtained ISO 14001:2015 environmental management system certification (valid from April 21, 2025, to April 20, 2028), ensuring that our fleet and shore operations comply with international environmental standards and effectively identify and manage environmental risks. Our company also continues to promote environmental protection and sustainable shipping development, demonstrating our long-term commitment to environmental responsibility. In 2025, no major environmental incidents occurred within our company.
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	✓		Evergreen Marine is dedicated to energy conservation, carbon reduction, and protecting our planet, and we have established strict standards and operational procedures for vessels at sea. Through operational management, emission reduction strategies, and optimized vessel design, we aim to reduce energy consumption. We continue to enhance energy efficiency through the following measures: 1. Phasing out old vessels and adopting designs that prioritize energy efficiency and environmental protection 2. Continuous monitoring of fuel consumption and main engine operation to ensure propulsion efficiency and compliance with CII regulations 3. Utilizing weather routing services to provide real-time weather information for optimal route selection and fuel efficiency 4. Improving cargo handling efficiency to reduce port stay duration 5. Proper cargo planning and minimizing ballast water loading to maximize carrying capacity

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	Yes	No		
				Abstract Illustration
(3) Does the Company assess the potential risks and opportunities of climate change for the Company and take measures to respond to climate-related issues?	✓		6. Applying specialized anti-fouling coatings to vessel hulls to reduce drag and improve operational efficiency 7. Gradually introducing new energy sources to reduce greenhouse gas emissions In 2025, our fleet will also use biofuel as one of the methods to reduce greenhouse gas emissions. The Company has implemented the Task Force on Climate-related Financial Disclosure (TCFD) framework, which follows four core pillars to identify the potential risks and opportunities presented by climate change and extreme weather conditions. The impact of climate change on our operations, including the heightened frequency of extreme weather events, alterations in domestic and foreign regulations, increased customer awareness of environmental protection, changes in energy policies, and equipment requirements, has been integrated into our risk assessment systems to evaluate the short-, medium- and long-term impact of the entire value chain and take corresponding measures have also been adopted and are outlined in Appendix 2.2.3.	None
(4) Does the Company summarize greenhouse gas emissions, water consumption and total weight of waste in the past two years and formulate policies for energy conservation, carbon reduction, greenhouse gas reduction, water use reduction or other waste management simultaneously?	✓		Greenhouse Gas Management Policy and Performance In 2022, Evergreen Marine established a dedicated Greenhouse Gas (GHG) Inventory Team to coordinate the Company's GHG inventory and verification activities. Since FY2021, the Company has conducted GHG inventories on an annual basis and engaged independent third party for external verification. In FY2023, the boundary of the inventory was expanded for the first time to include the parent company and all consolidated subsidiaries, and third-party verification was completed accordingly. Evergreen Marine will continue to enhance its GHG inventory practices and emissions management to support its commitment to sustainable shipping. The GHG emissions of the parent company and consolidated subsidiaries for FY2025 are expected to complete third-party verification by June 2026. Emissions data that have been preliminarily reviewed by the Company's internal GHG verifiers are presented in the table below and in Appendices 2-2-3 of this Annual Report. The complete GHG verification results including Scope 1, Scope 2 and Scope 3 (GHG Protocol Categories 2, 3, 4, 5, 6, and 7) will be disclosed in the 2025 Sustainability Report.	None

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	GHG Emissions for the Last Two Fiscal Years																																																							
		<table><tr><th>Year</th><th colspan="2">2024</th><th colspan="2">2025</th></tr><tr><th>Items</th><th>Emissions (t CO₂e)</th><th>Intensity (t CO₂e / NTD million revenue)</th><th>Emissions (t CO₂e)</th><th>Intensity (t CO₂e / NTD million revenue)</th></tr><tr><td rowspan="3">Evergreen Marine</td><td>Scope 1</td><td>6,425</td><td rowspan="11"></td><td>4,521</td></tr><tr><td>Scope 2</td><td>33,524</td><td>36,823</td></tr><tr><td>Sub-total</td><td>39,949</td><td>41,344</td></tr><tr><td rowspan="3">All consolidated subsidiaries</td><td>Scope 1</td><td>37,009</td><td>45,518</td></tr><tr><td>Scope 2</td><td>33,451</td><td>34,200</td></tr><tr><td>Sub-total</td><td>70,460</td><td>79,718</td></tr><tr><td rowspan="5">Vessels operated</td><td>Scope 1</td><td>11,769,292</td><td>12,321,203</td></tr><tr><td>Scope 2</td><td>10,653</td><td>12,890</td></tr><tr><td>Sub-total</td><td>11,779,945</td><td>12,334,093</td></tr><tr><td>Biofuel</td><td>5,708</td><td>13,825</td></tr><tr><td>Low-carbon methanol</td><td>-</td><td>31</td></tr><tr><td colspan="2">Total (excl. biofuel, low-carbon methanol and all Scope 3 Categories)</td><td>11,890,354</td><td>25.65</td><td>12,455,155</td><td>32.86</td></tr></table>	Year	2024		2025		Items	Emissions (t CO ₂ e)	Intensity (t CO ₂ e / NTD million revenue)	Emissions (t CO ₂ e)	Intensity (t CO ₂ e / NTD million revenue)	Evergreen Marine	Scope 1	6,425		4,521	Scope 2	33,524	36,823	Sub-total	39,949	41,344	All consolidated subsidiaries	Scope 1	37,009	45,518	Scope 2	33,451	34,200	Sub-total	70,460	79,718	Vessels operated	Scope 1	11,769,292	12,321,203	Scope 2	10,653	12,890	Sub-total	11,779,945	12,334,093	Biofuel	5,708	13,825	Low-carbon methanol	-	31	Total (excl. biofuel, low-carbon methanol and all Scope 3 Categories)		11,890,354	25.65	12,455,155	32.86	
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			Note 1: GHG emissions intensity is calculated as total Scope 1 and Scope 2 emissions (tCO₂e) divided by revenue (NTD million). Note 2: The intensity calculation excludes emissions from biofuels, low-carbon methanol and all Scope 3 categories. Water Resource Management Policy and Performance Evergreen Marine places a strong emphasis on the sustainable management of water resources. In light of the distinct characteristics of its onboard and onshore operations, the Company has implemented corresponding management measures with a focus on reducing reliance on external water withdrawal, enhancing water use efficiency, and managing water discharge appropriately, thereby minimizing the potential impacts of its operations on water resources and the environment. Onboard Operations Taking into account the operational characteristics of maritime transportation, each owned vessel is equipped with a Distillation Plant that utilizes main engine waste heat to generate freshwater. Each vessel is capable of producing approximately 20 to 30 metric tons of freshwater per day, which is sufficient to meet routine onboard operational needs and effectively reduces reliance on freshwater supplied from shore. In 2025, the total volume of freshwater generated onboard the Company's owned vessels amounted to 406,366 metric tons, representing approximately 4 times the volume of freshwater externally supplied to the owned fleet at ports of call during the same period. Such onboard freshwater generation constitutes internal water circulation during vessel operations and does not involve external water withdrawal. Accordingly, in alignment with GRI 303, this volume is excluded from the water withdrawal (water use and water discharge)

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			totals presented in the table below and is disclosed separately to provide a more comprehensive view of the Company's water resource management performance. In addition, when freshwater replenishment is required at ports of call, vessels prioritize ports located outside areas of high water stress, so as to mitigate potential impacts on local community water supplies and surrounding ecosystems. With respect to discharge management, bilge water is treated through oil–water separators and discharged in accordance with international conventions and applicable regulations, at designated distances from shore. Greywater is centrally managed through onboard storage systems; such systems have been fully installed across the owned fleet and are incorporated into all newbuild vessels, thereby reducing potential impacts on the marine environment. Onshore Operations Office buildings in Taiwan and the Kaohsiung container terminal primarily use domestic water. The Company has implemented water-saving fixtures, strengthened pipeline maintenance management, installed water meters for monitoring purposes, and conducted regular inspections to reduce the risks of leakage and unnecessary water consumption. The Kaohsiung container terminal is also equipped with domestic and industrial wastewater treatment facilities and an effluent recovery system. Treated effluent is reused for onsite irrigation and cleaning operations, thereby enhancing overall water use efficiency.

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	Water Usage for the Last 2 Fiscal Years																	
		<table><tr><th>Year</th><th>On-shore Operations (all subsidiaries included) (m³)</th><th>On-board Operations (owned vessel) (m³)</th><th>Total Water consumption (m³)</th><th>Water Intensity (m³/Revenue in NT\$ million)</th></tr><tr><td>2024</td><td>348,913.17</td><td>101,544.00</td><td>450,457.17</td><td>0.9717</td></tr><tr><td>2025</td><td>358,213.66</td><td>103,871.76</td><td>462,085.42</td><td>1.2190</td></tr></table>	Year	On-shore Operations (all subsidiaries included) (m³)	On-board Operations (owned vessel) (m³)	Total Water consumption (m³)	Water Intensity (m³/Revenue in NT\$ million)	2024	348,913.17	101,544.00	450,457.17	0.9717	2025	358,213.66	103,871.76	462,085.42	1.2190	
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	Note 1: The Company's main operations consist of maritime transportation services and do not involve water-intensive manufacturing processes. Given the nature of its operations, external water withdrawal corresponds to actual water use and ultimately results in water discharge. Note 2: The vessel's offshore operations also generate fresh water for onboard use by utilizing waste heat from the main engine, which constitutes an internal water-recycling resource and does not involve external water intake. Note 3: The disclosed water-use figures cover the Company and all subsidiaries included in the consolidated financial statements.																	

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			Note 4: Intensity is calculated as total water use (metric tons) divided by revenue (NTD million). Waste Management Policy and Performance Evergreen Marine Corporation has established waste management measures tailored to the distinct characteristics of its maritime and onshore operations. Through source reduction, waste segregation, and recycling initiatives, the Company seeks to minimize the environmental impacts of its operations while ensuring compliance with applicable regulations. Onboard Operations All vessels maintain Garbage Management Plans and Garbage Record Books in accordance with Annex V of the International Convention for the Prevention of Pollution from Ships (MARPOL), and implement procedures for the segregation, collection, handling, storage, and disposal of waste. Segregated waste containers are provided onboard, and routine training is conducted to strengthen day-to-day waste management practices and prevent improper disposal. Oily bilge water and domestic waste are handled and disposed of in designated sea areas or at ports in accordance with applicable regulations, thereby reducing potential impacts on the marine environment.

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			Onshore Operations In Taiwan, waste generated from office buildings and container terminals is primarily treated through incineration, supplemented by waste reduction and recycling initiatives. These include the installation of multi-stream recycling stations to enhance recycling efficiency, the promotion of paperless operations, efforts to reduce the use of single-use items and food waste, and the collection of reusable materials—such as scrap metal and used tires—by licensed contractors for recycling and reuse. Waste generated for the Last 2 Fiscal Years <table><tr><th>Year</th><th>Hazardous waste (MT)</th><th>Non hazardous waste (MT)</th><th>Total Waste (MT)</th><th>Waste Intensity (MT/ Revenue in NT\$ million)</th></tr><tr><td>2024</td><td>22.48</td><td>4,217.52</td><td>4,240.00</td><td>0.0090</td></tr><tr><td>2025</td><td>30.85</td><td>4,193.56</td><td>4,224.41</td><td>0.0109</td></tr></table> Note 1: The data scope covers the Company and all subsidiaries presented in the consolidated financial statements. Note 2: Waste intensity is calculated only for the amount that is ultimately disposed of (waste directed to disposal). Note 3: The final figures for 2025 subject to the 2025 Sustainability Report.	Year	Hazardous waste (MT)	Non hazardous waste (MT)	Total Waste (MT)	Waste Intensity (MT/ Revenue in NT\$ million)	2024	22.48	4,217.52	4,240.00	0.0090	2025	30.85	4,193.56	4,224.41	0.0109
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4. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		Human Resources Dept. of the Company has been designated to formulate Human Rights Policies and regularly conducts Human Right Risks and Impact Assessment to promote the working environment where all workers are treated with respect and dignity in accordance with the UN Universal Declaration of Human Rights (UDHR), the UN Global Compact (UNGC), the ILO Declaration on Fundamental Principles and Rights at Work and the ILO Maritime Labour Convention, 2006 (MLC, 2006). In 2025, all Evergreen Marine shore personnel were over the age of 18 while crew members over 16. Evergreen Marine did not have any violations of human rights in 2025. For more information on Evergreen Marine's human rights policies, please refer to the "Human Rights Policies" on page 173~175 of the annual report.
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	✓		To attract and retain quality talent as well as strengthen our global business team, the Company provide shore and ship personnel with competitive salary and fringe benefits. Our remuneration policy adheres to labor laws and regulations. The generous remuneration packages do not differ on the basis of gender, religion, race or political bias. In addition, annual bonuses are also paid to employees based on the Company's profitability and individual performance for that year as a reward for outstanding performance. Remuneration for national and foreign crew members must not only meet the standards set by MOTC (Ministry of Transportation and Communications) but also the collective bargaining agreement with the ITF (International Transport Workers' Federation).

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(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓	The Company attaches great importance to the safety and health of employees. Through the establishment of a dedicated OSH management department and dedicated personnel, we plan and promote related OSH affairs to achieve the goal of strengthening and protecting employee safety and health. Relevant measures are listed as follows: 1. Perfecting Regulations and Systems: Formulate “Safety and Health Work Codes” that comply with Company regulations and announce/request employees to strictly follow them. 2. Implementation of Education and Training: Conduct regular OSH education and training for new recruits and existing employees to enhance hazard identification and emergency response capabilities. 3. Strengthening Fire Safety: In accordance with the Fire Services Act and its regulations, regularly conduct fire drills and disaster prevention education to ensure employees are familiar with escape routes. 4. Employee Health Management: Regularly arrange employee health checkups and on-site doctor consultation services, and organize health promotion lectures annually to strengthen employees’ awareness of self-health management. 5. Occupational Disease Prevention: Conduct prevention and tracking for potential hazards such as abnormal workload and musculoskeletal issues, and adjust/improve the work environment and plans in a timely manner. 6. Strict Access Control: Establish 24-hour security guards and all-weather execution of personnel entry/exit control to ensure the safety of company property and personnel.	None

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(4) Has the Company established effective career development training programs for employees?	✓		The Company has always embraced the philosophy that “talents are the most important assets of an enterprise”. We offer equal work opportunities to young people and patiently teach them everything from scratch. Current employees are provided with a range of solid, professional training courses and a proactive rotation scheme. Employees’ professional abilities and international horizons are honed through “rotation and expatriate assignment” in order to boost our operating performance. The training expenses for both shore and ship personnel totaled nearly NT\$ 22 million in 2025. An innovative “ship-shore rotation” system at Evergreen also provides ship personnel with the opportunity to work on shore. The professional knowledge of outstanding ship personnel helps to ensure that the ship scheduling, freight space configuration, terminal loading/unloading and ship maintenance operations will also satisfy the needs of operations at sea. The overall efficiency of the service chain can then be improved. Ship personnel can also take advantage of the ship-shore rotations and expatriate assignment system to further their developments at sea and on land, and to look after their families. Ship personnel training The “Evergreen Seafarer Training Center (ESTC) was established by Evergreen Marine in 1999. Seamen on shore waiting for their next assignment are sent for professional training at the center in accordance with the 2010 amendment of the STCW Convention (International Convention on Standards of Training, Certification and Watch-keeping for Seafarers). Additional company policy awareness, shipboard system operations and professional development courses are also administered by the ESTC based on mariners’ roles aboard the ship to keep them up to date on the latest navigational knowledge and techniques, boost their navigation and engineering expertise, strengthen their identification with the Company’s management system, as well as enhance mariners’ loyalty to the Company.

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(5) Does the company formulate relevant consumer protection policies and appeal procedures according to relevant regulations and international standards in regards of the customer health, safety and privacy, and marketing and labeling of the products and services?			Shore personnel training Through on-job-training, departmental professional training and training courses provided by external organizations, staff members learn necessary skills for daily operation. Via “rotation schemes” between different functions, the Company also enhance shore personnel’s inter-departmental knowledge and teamwork spirit. For overseas talents, Evergreen Marine provide “expatriate assignment” to enhance employees’ international horizons and career development. Besides classroom training courses and face-to face workshops, the Company also provided membership of a well-known digital learning platforms for employees’ self-learning. These online courses cover subjects of digital transformation, career and learning, communication and marketing, political and economic trends etc.
	✓		The Company’s transportation services comply with all relevant international laws and regulations, including Taiwan’s Personal Data Protection Act, the EU GDPR, fair trade and competition laws, antitrust and economic sanction regulations, FMC requirements for common carriers, and IMO conventions such as SOLAS. For Taiwan import/export services, freight rates are filed in advance with the shipping authority and implemented one month after approval to safeguard customer rights. In terms of consumer rights, the Company has established booking terms, bill of lading clauses, and a privacy statement in accordance with the law to ensure the protection of personal data. Relevant information is fully disclosed on the Company’s official website and e-commerce platform (www.shipmentlink.com). Customers may file complaints or provide feedback through various channels—including phone, mail, designated mailbox, and the online customer message page. All cases are handled in accordance with the Company’s customer feedback procedures, ensuring proper investigation, timely responses, and necessary improvements to maintain high service quality, strengthen competitiveness, and uphold corporate reputation. None

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(6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	✓		Policies and Standards: The Company has adopted a Supplier Code of Conduct, which is publicly disclosed on its website. The Code is benchmarked against international standards and addresses five key pillars: Labor & Human Rights, Occupational Health & Safety, Environmental Protection, Business Ethics, and Governance Systems. All suppliers are required to comply with these provisions. When entering into contracts, the Company mandates that suppliers sign a Supplier Social Responsibility Compliance Commitment, thereby incorporating ESG clauses directly into the contractual framework. Implementation and Management Mechanisms: • In accordance with the Supplier Evaluation Procedure, the Company conducts an annual supplier assessment. This is carried out by issuing a Sustainable Supply Chain Self Assessment Questionnaire that quantifies each supplier's ESG performance. • Suppliers scoring below 70 points are classified as high risk and are subject to on site audits and a stipulated remediation timeline. • The Company has defined clear Supplier Management Key Performance Indicators (KPIs), continuously monitoring: 1. Signature rate of the "Supplier Social Responsibility Compliance Commitment". 2. Completion rate of the self assessment questionnaire 3. Proportion of contracts that embed ESG clauses On-Site ESG Audits and Capacity Building: • Since 2024 , the Company has been conducting in person ESG audits of suppliers and delivering targeted training and education programs. • These initiatives aim to jointly enhance suppliers' sustainability management capabilities and to drive long term The Company has formulated the "Guidelines on Safety and Health Management for Contractors" to strengthen the safety and health management of contractors in order to enhance the safety awareness of the company's employees, contractors and stakeholders. We also check and verify the safety and health performance of contractors through internal audits of the occupational safety and health management system.

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5. Does the Company refer to international reporting rules or guidelines to prepare Corporate Sustainable report and other reports that disclose non-financial information of the Company? Has the said Report acquired statement of assurance from the 3rd party verification unit?	✓		None
Abstract Illustration			The editorial structure of Evergreen's Sustainability report adheres to the Global Reporting Initiative Standards (GRI Standards). The 2021 edition is compiled in accordance with the Marine Transportation Standards 2018 formulated by the Sustainability Accounting Standards Board (SASB) and Task Force on Climate-Related Financial Disclosures (TCFD) framework by the International Financial Stability Board (FSB). The company's Sustainability Report has commissioned by accounting firm and conducted a limited assurance audit of the report in accordance with the ROC Statements of Assurance Engagements Standards No. 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information."
6. If the Company has established the corporate sustainable principles based on "the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies", please describe any discrepancy between the Principles and their implementation: The Company has formulated the "Evergreen Marine Sustainable Development Best Practice Principles" and operated in accordance with this code of practice, thus no discrepancies have occurred.			
7. Other important information to facilitate better understanding of the company's promotion of sustainable development: The Company has been committed to promoting social welfare for a long time, participating in sailing career lectures, sponsoring art and cultural activities and charity, and continuing to carry out a number of industry-university cooperation with maritime colleges, actively investing in the education and cultivation of maritime talents, and also attaching importance to local care and social give back.			
(1) Environmental Protection The Company integrates environmental concepts into fleet planning, adopting the most advanced shipbuilding technologies and equipment to build an eco-friendly fleet. We are dedicated to contributing to the sustainable development of the marine environment and the transportation services relied upon by international trade.			

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	Yes	No	
Abstract Illustration			
Providing high-quality services—ensuring cargo is delivered safely and punctually to destination ports while balancing environmental protection, energy conservation, greenhouse gas (GHG) emission reduction, and air pollution mitigation—has always been the Company's steadfast principle and goal. New vessel types ordered by the Company are exclusively planned by the Shipbuilding Department. We lead the way in complying with relevant international regulations and conventions during the design phase, applying advanced maritime technology to develop optimized hull forms that achieve maximum loading efficiency and energy-saving targets. The Company continues to insist on utilizing the latest technology to construct new vessels that embody the dual concepts of high performance and environmental protection. Various environmental designs comply with international regulations, addressing issues such as marine oil pollution prevention (incorporating double-hull internal oil tanks to effectively minimize the risk of oil spills), air pollution, and climate change (complying with the Montreal, Kyoto, and Paris agreements to reduce GWP, ODP, SOx, and NOx emissions), and ballast water treatment. Newly built vessels effectively enhance energy efficiency and reduce emissions of GHGs, NOx, and SOx, which also helps improve schedule reliability and market competitiveness. The design of new vessels combines environmental philosophy with further optimization of the fleet's hull structure. The new series of vessels feature long-stroke main engines, optimized hull forms, and sword-shaped bows, and are equipped with hybrid exhaust gas cleaning systems (Hybrid type SOx scrubber), which will significantly reduce carbon emissions. (2) Evergreen Marine contributed to Society in 2025: - Promoting Circular Economy and Low-Carbon Sustainable Living - To strengthen employees' environmental awareness and encourage eco-friendly lifestyles, EMC organized a series of sustainability activities on April 22, World Earth Day. These included a low-carbon vegetarian cooking seminar and the "Walk for Health, Step Toward Sustainability" event, encouraging colleagues to incorporate low-carbon diets and regular exercise into their daily routines to help reduce carbon emissions. - In addition, the company selected 120 high-performance refurbished computer sets and 173 monitors and donated them on December 9, 2025, to 17 schools across New Taipei City, Taoyuan, Hsinchu, and Hualien. The initiative aims to support disaster-affected areas, rural communities, and resource-limited schools by improving their digital learning environment and narrowing the digital divide. - Reforestation and Habitat Protection – Toward a Greener, Sustainable Land - Upholding its long-standing commitment to environmental protection, EMC conducted two reforestation events on March 15 and April 19, 2025, at Kaohsiung Qieding Wetland Park and New Taipei City Shalun Beach, respectively. - The Kaohsiung event gathered 80 employees and their families, who planted 500 saplings. The northern event brought together 83 participants who planted 1,200 saplings. Through hands-on experience, participants deepened their understanding of environmental sustainability and fostered a stronger green consciousness, contributing to a low-carbon future.			

Evaluation Item	Implementation Status		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	
3. Career Development Lecture – Promoting Maritime Education To strengthen community engagement and promote maritime knowledge, EMC visited Taoyuan Hsing Fu Junior High School on October 15, 2025, to deliver a maritime career development lecture to approximately 130 ninth-grade students. The session provided an introduction to the maritime industry and further education pathways, helping students broaden their horizons and enhance their understanding of the shipping sector. In addition, to further promote marine science and environmental awareness, Evergreen Marine collaborated with the “Chang Yung-Fa Foundation” to host three “Fun with Science” public education activities on November 13, 20, and 26, 2025, at Dazhu Elementary School and Gongpu Elementary School in Luzhu District, as well as Wuquan Elementary School in Dayuan District, Taoyuan. A total of 92 students participated. Through interactive and engaging science sessions, students gained a better understanding of marine technology and environmental protection, fostering scientific literacy and sustainability awareness from an early age. 4. The 13th “Color the Ship” National Marine Art Contest for Elementary Schools EMC continues to support the “Chang Yung-Fa Foundation” in hosting the annual “Color the Ship” marine art contest. The award ceremony for the 13th edition was held on July 5, 2025, featuring the interactive group activity “Noah’s Ark Adventure – Let’s Bingo,” enriching the event with fun and engaging experiences for participating students. 5. Protecting Forests and Natural Habitats To enhance employees’ environmental awareness and promote physical well-being, Evergreen Marine organized a “Habitat Conservation Activity” on November 8, 2025, at Yuanzhonggang Wetland Park in Nanzih District, Kaohsiung. A total of 28 employees and their family members participated, learning first-hand about the importance of wetland conservation through hands-on environmental maintenance. Furthermore, to promote environmental awareness and physical wellness among employees, EMC partnered with the Chinese Taipei Alpine Association to host the “Mountain Cleanup Hike – Sustainable Green Land” event at the Linkou Forest Trail on November 29, 2025. The event brought together 96 employees and their families helped clean the trails and protect the forest ecosystem, reinforcing the importance of ecological conservation through action.			

Evaluation Item	Implementation Status		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Abstract Illustration		
	Yes	No	
6. Caring for Rural Students and Underprivileged Groups Evergreen Marine Corp. continues to support underprivileged communities through annual donations of New Year's meals to the social welfare organization "Grown-up with hands family", ensuring that residents who are unable to return to their families can still enjoy a festive reunion dinner and celebrate the holiday with warmth and dignity. Furthermore, rural students often have limited opportunities for diverse extracurricular activities due to resource constraints. Through the referral of the "Chang Yung-Fa Foundation", EMC invited 79 teachers and students from Yuren Elementary School in Taoyuan's Guanyin District to participate in a Christmas charity event on December 16, 2025. Activities included live performances, an "Evergreen Sky Catering Corp." Christmas lunch, and a guided tour at the Evergreen Maritime Museum, giving the students a memorable and educational holiday experience.			
7. 2025 Classical Music Concert Series In 2025, EMC sponsored 12 "Classical Music Appreciation Concerts" performed by the Evergreen Symphony Orchestra, providing a total of 3,289 complimentary tickets to employees, their families, clients, and social welfare organizations. The program aims to foster cultural engagement and promote appreciation for classical music.			

Table1 The structure of corporate sustainability committee

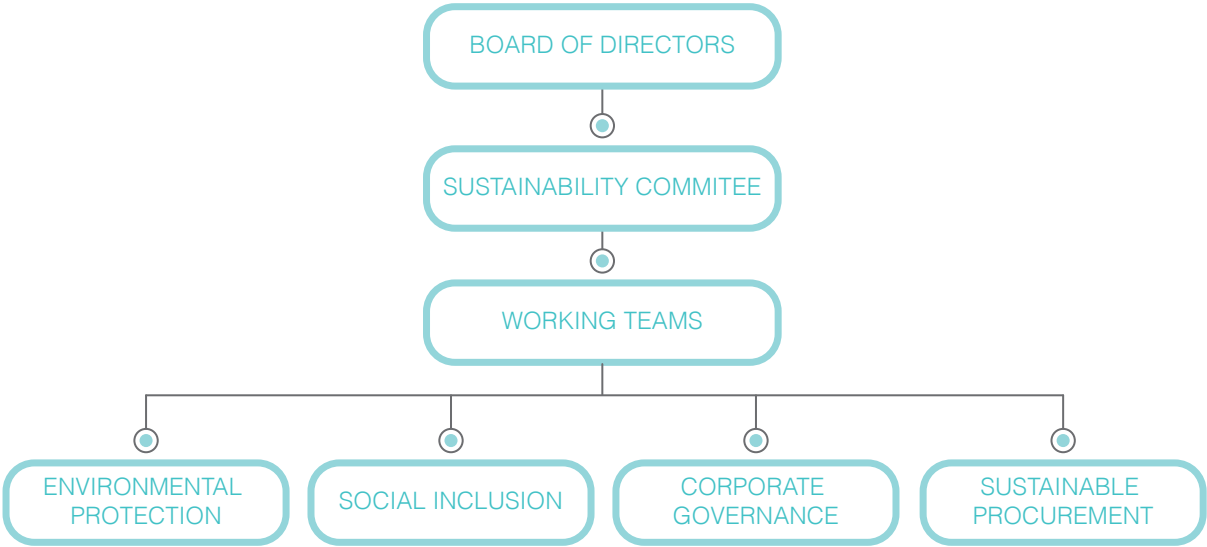


Table2 Risk assessment and management policy

The company conducts risk identification and assessment of important issues on the basis of the Materiality Principle for corporate sustainability development, and formulates relevant risk management policies, strategies and corresponding countermeasures for the assessed risks:

Important issues	Risk assessment	Risk management policies and strategies
Environmental	Environmental protection and ecological conservation	The Company has established an Environmental Management Policy and complies with international environmental conventions. We continuously assess environmental risks, review environmental performance, actively participate in environmental initiatives, and remain committed to energy conservation, carbon reduction, and pollution prevention. Together with our supply chain partners, we work toward achieving net-zero emissions by 2050 and aligning with the emission reduction targets of the Paris Agreement. Upholding the principle of sustainable development, the Company adopts advanced technologies to build a new generation of dual-fuel vessels, enhances energy efficiency, and uses biofuel to reduce fleet carbon emissions, thereby minimizing the environmental impact of our operations and protecting marine ecosystems and biodiversity. In addition, we provide comprehensive training programs to strengthen environmental awareness among all employees and partners.

Important issues	Risk assessment	Risk management policies and strategies
Social	Occupational Safety and Health (OSH)	The Company has also established an Occupational Safety and Health Policy, providing safe and healthy working conditions and environments. We promote a corporate culture of workplace safety, continuously identify safety and health hazards, and develop specific and feasible improvement plans to mitigate occupational safety risks. The Company is certified by ISO 45001 for Occupational Safety and Health Management System (valid from December 25, 2025 to December 20, 2027). We conduct safety training in accordance with regulatory requirements and business needs. The training programs includes dangerous goods handling, fire prevention manager training, fire drill training, safety and health regulations, self-inspection before, during, and after the operation and emergency response, etc.
	Navigation Safety	Guided by the core objectives of “Safety for People, Vessels, and Cargo,” the Company is committed to providing safe and reliable international shipping services. As the service network expands and navigation environments become more complex, we closely monitor international political and economic developments and geopolitical risks, adopting corresponding strategies to mitigate operational risks. Due to the ongoing Israeli-Palestinian conflict and the continued tensions in the Red Sea, regional navigation safety risks have not yet been eliminated in 2025. After careful assessment, the Company continues to reroute vessels via the Cape of Good Hope to avoid high-risk areas such as the Red Sea and the Suez Canal, ensuring the safety of both vessels and cargo.
Corporate Governance	Socioeconomic and regulatory compliance	The company has established a corporate governance team and internal control mechanism for relevant departments to manage risks for exchange rate, interest rate, credit, liquidity, excessive market concentration, international political and economic, epidemic, sanctions, hackers, viruses and other invasions, abnormal climate, and sharp fluctuations in fuel prices, terminal strikes, delays in ships and docking, and poor quality for delivery, etc., Through risks identification, a proper corresponding countermeasures has been set up for minimizing the impact of risks. As a globally reputable container shipping company, Evergreen Marine insists on conducting its business in a lawful,

Important issues	Risk assessment	Risk management policies and strategies
Corporate Governance		transparent and ethical manner and is committed to complying with global competition law, anti-bribery and anti-corruption law, privacy law and economic sanctions regulations. As such, the company has established regulatory compliance policies and guidelines to facilitate compliance, and supervises it so as to prevent illegal activities from happening.
	Enhancing Board Competencies	The Company's directors have completed the required training in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies." Since 2015, the Company has purchased directors' liability insurance on an annual basis. Please refer to pages 57 to 77 (Section 2-3-5: Corporate Governance Practices and Explanations for Any Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies).
	Stakeholder Engagement	The Company provides relevant contact information on the Corporate Sustainability website under the section of "Stakeholder Engagement / Communication Channels" (URL: https://csr.evergreen-marine.com/csr/jsp/CSR_CommunicationChannel.jsp) for stakeholder communication.

(B) Climate-Related Information of Listed Company

Items	Execution Status						
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities	1. We have established a sustainability committee under the Board of Directors, The President acts as the convener. The committee is the highest supervisory and governance unit for climate-related issues and is responsible for overseeing the Company's climate-related actions, strategies and goals. 2. The Environmental protection issue team of sustainability committee working teams under sustainability committee, work with the cross-departmental TCFD task force to implement climate-related issues. The convener, the President who is responsible for high-level management commitment and supervision. The team leader is the head of Business Coordination Dept. under Project Division responsible for supervising, the TCFD task force assesses and integrates climate change risks and opportunities, formulates response measures, sets goals and tracks the results, and reports regularly to the Sustainability Committee and the Board of Directors each year on the management and implementation of climate-related issues.						
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Annually, in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Company identifies and analyzes the risks and opportunities that climate change presents across our entire value chain, and defines the time horizons for these events as: short-term (~2030), medium-term (~2040) and long-term (~2050). These risks and opportunities are assessed based on their type, likelihood, and potential impact degree, which are then used to develop a Climate Risk and Opportunity Matrix. This process allows us to identify material climate-related risks and opportunities and ascertain their specific impact on the Company's operations, strategy, and financials. Based on this analysis, appropriate mitigation and management strategies are formulated. The summary of material risks and opportunities identified in 2025 is outlined below. For detailed information, please refer to Chapter 4-1 Climate Strategy and management of the Company's 2025 Sustainability Report. 1. Material Climate-related risks <table><tr><th>Timeframe</th><th>Description</th><th>Countermeasures</th></tr><tr><td>Short-term</td><td> The EU Emissions Trading System (ETS) is being implemented in phases, requiring ships operating within the EU to purchase carbon allowances (EUAs) based on their emissions. From 2026 onwards, it will fully cover 100% of emissions, which will increase operational costs for voyages within the EU. IMO is planning to introduce mid-term measures for global maritime greenhouse gas (GHG) </td><td> 1. Internal Carbon Pricing (ICP) Pwng: - We are developing a plan to implement Internal Carbon Pricing (ICP), establishing an dynamic Shadow Price mechanism. This will be integrated into our operational and financial planning processes, serving as a key consideration for fuel sourcing, route optimization, and newbuild vessel investment decisions. 2. Fuel Transition Plan: - Existing Fleet: Utilizing alternative fuels such as biofuels, low-carbon methanol, </td></tr></table>	Timeframe	Description	Countermeasures	Short-term	The EU Emissions Trading System (ETS) is being implemented in phases, requiring ships operating within the EU to purchase carbon allowances (EUAs) based on their emissions. From 2026 onwards, it will fully cover 100% of emissions, which will increase operational costs for voyages within the EU. IMO is planning to introduce mid-term measures for global maritime greenhouse gas (GHG)	1. Internal Carbon Pricing (ICP) Pwng: - We are developing a plan to implement Internal Carbon Pricing (ICP), establishing an dynamic Shadow Price mechanism. This will be integrated into our operational and financial planning processes, serving as a key consideration for fuel sourcing, route optimization, and newbuild vessel investment decisions. 2. Fuel Transition Plan: - Existing Fleet: Utilizing alternative fuels such as biofuels, low-carbon methanol,
Timeframe	Description	Countermeasures					
Short-term	The EU Emissions Trading System (ETS) is being implemented in phases, requiring ships operating within the EU to purchase carbon allowances (EUAs) based on their emissions. From 2026 onwards, it will fully cover 100% of emissions, which will increase operational costs for voyages within the EU. IMO is planning to introduce mid-term measures for global maritime greenhouse gas (GHG)	1. Internal Carbon Pricing (ICP) Pwng: - We are developing a plan to implement Internal Carbon Pricing (ICP), establishing an dynamic Shadow Price mechanism. This will be integrated into our operational and financial planning processes, serving as a key consideration for fuel sourcing, route optimization, and newbuild vessel investment decisions. 2. Fuel Transition Plan: - Existing Fleet: Utilizing alternative fuels such as biofuels, low-carbon methanol,					

Items	Execution Status		
	Timeframe	Description	Countermeasures
	Short-term	emissions, which will include a mandatory carbon tax on the shipping industry. This will increase shipping compliance costs and have a significant impact. Although the discussions have been postponed by one year, continued monitoring of developments and early planning of response strategies are crucial.	and other sustainable options to reduce carbon emissions and comply with international regulations. • Newbuilds: Constructing dual-fuel vessels to reduce reliance on conventional fuels. • Supply Chain Collaboration: Establishing collaborative agreements with suppliers to ensure a stable supply of low-carbon fuels.
	Short-term	Policy and Operational Regulations: 1. IMO regulations require vessels to comply with the existing Energy Efficiency Existing Ship Index (EEXI) and Carbon Intensity Indicator (CII) standards. Vessels failing to meet the annual targets must submit a Corrective Action Plan. Compliance necessitates careful voyage planning and route optimization, as well as the use of low-carbon biofuels, leading to increased capital expenditure. 2. The EU's maritime fuel regulation, FuelEU Maritime, came into effect in 2025, mandating a gradual reduction in the greenhouse gas intensity of energy used onboard ships. Ship operators must choose between options to improve fuel efficiency and reduce carbon emissions, including paying taxes, reducing fuel consumption, or switching to low-carbon fuels and sources. To comply, vessels will need to adopt alternative fuels, optimize fleet scheduling to improve emission allocation efficiency, and other measures, which will increase operational costs.	1. Route and Operational Optimization: • Optimize routes and voyage planning through data analytics to reduce fuel consumption and carbon emissions. Gradually increase the proportion of low-carbon fuels used and establish a stable low-carbon fuel supply chain. 2. Vessel Energy Efficiency Enhancement: • Install energy-saving devices (such as Air Lubrication Systems (ALS), shaft generators, etc.) and optimize hull coatings. Accelerate the phasing out of older vessels and introduce more energy-efficient and environmentally friendly newbuilds. 3. Shore Power Application and Port Collaboration: • Increase the rate of ship-to-shore power connection in ports where shore power facilities are available and local regulations require their use. Continuously monitor developments in ports that have not yet implemented shore power or related regulations. 4. Emission Monitoring and Reporting: • Establish a comprehensive emission data monitoring and reporting system to ensure compliance with relevant regulations. 5. Technology Research and Development: • Participate in the research and development and application of new energy sources and related technologies (such as carbon capture).

Items	Execution Status		
	2. Material Climate-related opportunities		
	Timeframe	Description	Countermeasures
	medium-term	Utilizing Low-Carbon Energy: The company's fleets are adopting low-carbon energy, including the use of biofuels and the procurement of dual-fuel vessels. This not only reduces carbon emissions from operations but also brings the following benefits: 1. Attracting customers who prioritize low-carbon transportation, increasing corporate revenue. 2. Complying with IMO and EU regulations, reducing expenditure on the purchase of carbon allowances and carbon tax, thereby lowering operational costs.	1. Fuel and Vessels: Complete a low-carbon fuel supply chain assessment and sign contracts, construct dual-fuel vessels, and build a stable low-carbon transportation capacity. 2. Compliance and Cost: Establish a carbon emission monitoring platform and effectively use low-carbon fuels to reduce expenditure on carbon allowances and carbon tax. 3. Customers and Revenue: Promote Green Fuel Project, offering book & claim and emission reduction certificate services to help ESG-oriented customers achieve Scope 3 emission reductions. 4. Industry Collaboration: Participate in low-carbon fuel-related initiatives and collaborative opportunities for alternative energy projects.
	Medium-term	Innovation, R&D, and New Technology Products/Services: 1. Reduce Operational Costs: Invest in high-energy-efficiency vessels and equipment to reduce fuel or electricity consumption. 2. Enhance Competitiveness: Lower carbon emissions, improve carbon management capabilities, and comply with regulatory requirements. 3. Expand Revenue Streams: Offer low-carbon transportation services to meet customer sustainability needs and explore new partnership opportunities. 4. Strengthen Customer Relationships: Provide low-carbon transportation solutions that meet customer expectations and maintain strong customer relationships.	1. Energy Efficiency Technology R&D: Invest in and apply new energy-saving technologies to improve vessel energy efficiency. 2. Alternative Fuel Technologies: Actively research and utilize low-carbon fuels, carbon capture technologies, and other solutions to reduce carbon emissions. 3. Digitalized Energy Management: Develop a digitalized energy management system to optimize energy use and carbon emission monitoring. 4. Customized Carbon Reduction Solutions: Provide customers with carbon emission information and reduction certificates, and conduct ISO 14067 carbon footprint certification for major routes.

Items	Execution Status	
3. Describe the financial impact of extreme weather events and transformative actions.	Climate-related Transitional Actions • Cap and Trade : Based on the EU ETS regulations for the maritime industry and estimated emissions in 2026, the potential financial impact on revenue is estimated to be approximately 1.10%, considering the fleet allocation across the company's routes. • Mandatory Regulations for the Maritime Industry: To comply with the Carbon Intensity Indicator (CII) regulations for the maritime industry, the company is procuring environmentally friendly newbuilds and retrofitting existing vessels with carbon reduction equipment. The assessment period is 2025-2029. Based on recent environmentally friendly vessels ordered by the group, the incremental cost compared to traditional vessels accounts for approximately 7.86% of the group's significant capital expenditure.	Extreme Climate events Disruption of Fuel Supply Operations due to Extreme Weather: Extreme weather events can cause vessel schedule delays, disruptions to refueling operations, and increased fuel costs. Based on an assessment as of 2025, the financial impact of climate change on fuel supply operations represents approximately 0.25% of revenue.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	1. In accordance with the "Risk Management Policies and Procedures" and the "Risk Management Assessment Procedures." The Company's risk management process includes risk identification, risk assessment, risk control, risk monitoring, risk disclosure and communication. The Sustainability Committee working teams are responsible for risk management-related business, implementing and integrating the risk management mechanism, and executing risk manage. Every year, the Committee report the risk management implementation status and improvement suggestion to the Board of Directors. 2. In view of the process of climate risk identification, risk assessment and risk management, the environmental protection issue team under sustainability committee, established the TCFD task force integrates and implements climate-related risk management policies and procedures, analyze the entire value chain, review and identify climate-related risks that may be faced during operations, and identify their nature, impact degree and likelihood of occurrence. Risk categories include transition risks such as policies	

Items	Execution Status														
	and regulations, technology risks, reputation risks, market risks, as well as acute and chronic physical risks. After evaluating and analyzing the possibility of risk occurrence and the degree of impact, the risk diversification obtained based on the impact on the company and the risk occurrence rate will be used as the basis for implementing risk management. Take appropriate response strategies and measures to mitigate risks to an acceptable level. Specific risk-responsible department is responsible for monitoring and implementing various processes and management, conducting climate scenario analysis for projects that are assessed as material risks and opportunities, quantifying the potential impact and influence on finance, setting goals, continuous monitoring and regular follow-up.														
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.	We adhere to TCFD guidance and the goal of 2050 Net Zero pathway, Paris Agreement, we analyzed climate change scenarios using credible sources, such as the IEA (International Energy Agency), IPCC (Intergovernmental Panel on Climate Change) and EU Green Deal's scenario. The assessment of the company's resilience in face of climate change risks, the scenario, parameters, hypothesis, analysis factors and major financial impact as below table: <table><tr><th>Category</th><th>Scenario</th><th>Hypothesis</th><th>Parameters</th><th>Analysis factors/Major financial impacts</th></tr><tr><td rowspan="2">Transition Risks</td><td>IEA</td><td>NZE</td><td>Net Zero Emissions (NZE) scenario, aiming for net zero by 2050, which is consistent with limiting the global temperature rise to 1.5 °C.</td><td>The EU has included the maritime industry in the EU Emissions Trading System (ETS) regulations. Starting in 2026, shipping companies will be required to purchase 100% of EU Allowances (EUAs).</td></tr><tr><td>EU Green Deal</td><td>EU Fit For 55</td><td>Climate neutrality by 2050 and a 55% reduction of net GHG emissions by 2030, compared with 1990 levels.</td><td> For the company's vessels operating in the EU that are affected, we have assessed the financial impact under different carbon price scenarios. Based on estimated emissions in 2026, the projected financial impact is estimated to be approximately 1.54% to 1.96% of revenue. The company will continue to monitor IMO and regional carbon pricing policies to facilitate appropriate responses. </td></tr></table>	Category	Scenario	Hypothesis	Parameters	Analysis factors/Major financial impacts	Transition Risks	IEA	NZE	Net Zero Emissions (NZE) scenario, aiming for net zero by 2050, which is consistent with limiting the global temperature rise to 1.5 °C.	The EU has included the maritime industry in the EU Emissions Trading System (ETS) regulations. Starting in 2026, shipping companies will be required to purchase 100% of EU Allowances (EUAs).	EU Green Deal	EU Fit For 55	Climate neutrality by 2050 and a 55% reduction of net GHG emissions by 2030, compared with 1990 levels.	For the company's vessels operating in the EU that are affected, we have assessed the financial impact under different carbon price scenarios. Based on estimated emissions in 2026, the projected financial impact is estimated to be approximately 1.54% to 1.96% of revenue. The company will continue to monitor IMO and regional carbon pricing policies to facilitate appropriate responses.
Category	Scenario	Hypothesis	Parameters	Analysis factors/Major financial impacts											
Transition Risks	IEA	NZE	Net Zero Emissions (NZE) scenario, aiming for net zero by 2050, which is consistent with limiting the global temperature rise to 1.5 °C.	The EU has included the maritime industry in the EU Emissions Trading System (ETS) regulations. Starting in 2026, shipping companies will be required to purchase 100% of EU Allowances (EUAs).											
	EU Green Deal	EU Fit For 55	Climate neutrality by 2050 and a 55% reduction of net GHG emissions by 2030, compared with 1990 levels.	For the company's vessels operating in the EU that are affected, we have assessed the financial impact under different carbon price scenarios. Based on estimated emissions in 2026, the projected financial impact is estimated to be approximately 1.54% to 1.96% of revenue. The company will continue to monitor IMO and regional carbon pricing policies to facilitate appropriate responses.											

Items	Execution Status				
	Category	Scenario	Hypothesis	Parameters	Analysis factors/Major financial impacts
	Physical Risks	IPCC AR6	SSP5-8.5 Very high emissions	SSP5-8.5 projects the worst scenario without any climate policy. Very high GHG emissions by global temperature rise to 4.4°C, also known as BAU (Business as usual) Assume to sea level rise is approximately 0.20-0.29m by 2050.	Utilizing the most severe climate scenario (SSP5-8.5) as a basis, we assessed the impact of climate disasters on the value chain. We identified Extreme Weather Events: Cyclones, Hurricanes, and Typhoons as a significant risk and evaluated the primary short-term financial impacts: Extreme weather events cause vessel schedule delays, disruptions to refueling operations, and increased fuel costs, representing approximately 0.25% of revenue. We will continue to monitor high-risk disaster areas to assess long-term financial impacts.
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.	The Company aligns with the IMO's net-zero transition pathway and related regulations (such as the Existing Ship Energy Efficiency Index (EEXI) and the Carbon Intensity Indicator (CII)) to continuously advance greenhouse gas reduction across its fleet. Our core strategy focuses on the deployment of new-energy vessel types, energy efficiency improvement, and the adoption of alternative fuels to enhance resilience against climate-related transition risks. Specific measures of the transition plan are detailed below: To reduce CO₂ emission and ensure the fleet meets future international environmental regulations, the Company has actively expanded its new-energy powered fleet in recent years.				

Items	Execution Status
	• In 2023 (Year 112), 24 units of 16,000 TEU methanol dual-fuel containerships were ordered to address the global shipping industry's accelerating trend toward low-carbon fuels. • In 2024 (Year 113), an additional 6 units of 2,400 TEU methanol dual-fuel containerships were ordered to strengthen the deployment of new-energy vessels on regional routes. • In 2025 (Year 114), 11 units of 24,000 TEU LNG dual-fuel containerships were ordered to enhance the overall fleet's operational flexibility in response to climate risks. In terms of operational management, the Company continues to procure low-carbon fuels. • In 2025 (Year 114), the Company purchased 98,941.7 tons of biofuel and 3,056.1 tons of bio-methanol to meet CII requirements, estimated to reduce approximately 71,501.4 tons of CO₂ emission. • We continue to conduct testing of carbon capture technology, implement full-time main engine and propulsion performance monitoring, route optimization, and the application of meteorological information to enhance overall energy efficiency and reduce emission. • To ensure the stability of fuel bunkering after the introduction of new-energy vessels, the Company has signed Memorandums of Understanding (MOU) with four alternative fuel suppliers. Fuel supply arrangements are being established in major ports across Europe, the Americas, and Asia based on the future voyage fuel demands of the new-energy vessels, securing the refueling plan for the newly operational fleet. Please refer to Point 8 of this appendix for a detailed description of the metrics and targets used to manage physical and transition risks.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company is currently planning to implement an Internal Carbon Pricing (ICP) mechanism. The core structure for determining the price will be based on the “Shadow Price” methodology. Our project team has initiated work on data inventory, analysis of emissions cost scenarios, and price scenario simulations. Moving forward, we will establish an adjustable Shadow Price mechanism based on fluctuations in market carbon prices and evolving international regulatory trends, such as those set by the IMO and the EU ETS .

Items	Execution Status
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.	1. Fleet (Scope 1) Carbon Emission Reduction target: Following the global shipping emission reduction strategy promoted by the International Maritime Organization (IMO), the Company uses Carbon intensity as its main reduction indicator. With 2008 (Year 97) established as the baseline year, the following targets have been set for the reduction of the fleet's Carbon intensity. These targets cover the entire fleet operated by the Company and its subsidiaries: • By 2030 (Year 119), achieve a 70% reduction in Carbon intensity compared to the baseline year. • By 2050 (Year 139), achieve near-zero Carbon intensity, transitioning towards net-zero emission shipping. • Progress Achieved in 2025 (Year 114): The Carbon intensity of the fleet operated by the Company and its subsidiaries slightly decreased from 32.60g/TEU-km in 2024 (Year 113) to 31.21g/TEU-km in 2025 (Year 114), representing a 4.2% reduction. This marks a 69% decrease compared to the 2008 baseline year, continuing our progress toward the 2030 (Year 119) target. 2. Fleet Energy Efficiency Improvement target: The Company's newly built dual-fuel new-energy vessel types incorporate highly efficient and environmentally friendly designs. This effectively improves energy utilization efficiency and reduces emission of greenhouse gases, Nitrogen Oxides , and Sulfur Oxides. This aligns with the global shipping decarbonization and green transition trend while simultaneously enhancing schedule reliability and overall operational competitiveness. The design of these new vessels integrates environmental concepts, and the Company will continue to optimize vessel design and energy usage to build a more sustainable fleet in the future. 3. Use of Renewable Energy Certificates (RECs) and Carbon Offsets: The Company does not currently use Renewable Energy Certificates (RECs) or carbon offset credits to achieve fleet emission reductions. The current strategy focuses on reducing carbon emission through fleet energy efficiency improvement, the use of alternative fuels, and operational optimization. The feasibility of using RECs or carbon offset tools will be evaluated in the future, subject to the development of international shipping decarbonization mechanisms and market supply conditions.
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in Notes 1-1 and 1-2 below)	Please refer to following Note 1-1 and Note 1-2.

Note 1-1 Greenhouse Gas Inventory and Verification Status of the Company in Recent Two Years

1-1-1 Greenhouse Gas (GHG) Inventory Information

In 2025, global climate policies and industrial decarbonization regulations continue to advance at an accelerated pace, posing more stringent requirements on corporate sustainable operations and greenhouse gas (GHG) management. The European Union has officially included the shipping sector in the EU Emissions Trading System (EU ETS), under which vessels calling at EU ports are required to surrender EU Allowances (EUAs) based on verified actual emissions. In parallel, the International Sustainability Standards Board (ISSB) has issued IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, which have been progressively implemented globally since 2024, further enhancing corporate climate risk management and disclosure transparency. In response to the increasingly clear global decarbonization trend, enterprises are required to accelerate carbon management practices and low-carbon transition initiatives to address regulatory developments and stakeholder expectations.

EVERGREEN conducted GHG inventory based on the operational control approach. The organizational boundary for 2024 inventory includes Evergreen Marine Corp. and its subsidiaries included in the consolidated financial statements, encompassing container vessels, domestic and overseas operational sites. The inventory comprehensively covers Scope 1 and Scope 2 emissions.

EVERGREEN Marine's greenhouse gas inventory is conducted in accordance with the operational control approach. The organizational boundary for 2025 encompasses Evergreen Marine Corporation and the container vessels and domestic and overseas operational sites operated by subsidiaries included in the consolidated financial statements. The inventory comprehensively covers Scope 1 and Scope 2 greenhouse gas emissions. Third-party verification is scheduled to be completed by June 2025, and the inventory is expected to obtain dual verification in accordance with ISO 14064-1:2018 and the GHG Protocol. The complete verified results (including Scope 1, Scope 2, and Scope 3 emissions under GHG Protocol Categories 2, 3, 4, 5, 6, and 7) will be disclosed in the 2025 Sustainability Report to ensure information transparency and to serve as the basis for the Company's greenhouse gas emissions management.

The GHG emissions presented in the table below are expressed in metric tons of CO₂ equivalent (tCO₂e) per year, rounded to the nearest whole number. GHG intensity is expressed as tCO₂e per NT\$1 million in revenue.

Year		2024		2025	
Onshore Operations		Emission (tCO ₂ e)	GHG Intensity (tCO ₂ e pee NT\$ million revenue)	Emission (tCO ₂ e)	GHG Intensity (tCO ₂ e pee NT\$ million revenue)
EVERGREEN	Scope 1 Direct GHG Emissions	6,425		4,521	
	Scope 2 Indirect GHG Emissions	33,524		36,823	
	Subtotal	39,949		41,344	
Subsidiaries	Scope 1 Direct GHG Emissions	37,009		45,518	
	Scope 2 Indirect GHG Emissions	33,451		34,200	
	Subtotal	70,460		79,718	
Onboard Operations	Scope 1 Direct GHG Emissions	11,769,292		12,321,203	
	Scope 2 Indirect GHG Emissions	10,653		12,890	
	Subtotal	11,779,945		12,334,093	
	Biofuel	5,708		13,825	
	Low-carbon methanol	-		31	
Total (excludes biofuel, low-carbon methanol and Scope 3 emissions)		11,890,354	25.65	12,455,155	32.86

Note 1: GHG intensity is calculated as (Scope 1 + Scope 2 emissions, tCO₂e) divided by operating revenue (NT\$ million).

Note 2: The calculation of GHG intensity excludes biofuels, low-carbon methanol and Scope 3 emissions.

Note 3: The Greenhouse Gas Inventory standards: the Greenhouse Gas Protocol (GHG Protocol) and ISO 14064-1 issued by the International Organization for Standardization (ISO).

1-1-2 Greenhouse Gas Verification Information

The company and its consolidated subsidiaries have conducted GHG verification for the past two years as follows:

Verification Scope		2024 emission (tCO ₂ e)	2025 emission (tCO ₂ e)
GHG emissions from Onshore Operations			
EVERGREEN	Scope 1 Direct GHG Emissions	6,425	4,521
	Scope 2 Indirect GHG Emissions	33,524	36,823
	Subtotal	39,949	41,344
	Percentage of the Inventory Disclosed in Section 1-1-1	100%	100%
Subsidiaries	Scope 1 Direct GHG Emissions	37,009	45,518
	Scope 2 Indirect GHG Emissions	33,451	34,200
	Subtotal	70,460	79,718
	Percentage of the Inventory Disclosed in Section 1-1-1	100%	100%
GHG emissions from Onboard Operations			
Fleet	Scope 1 Direct GHG Emissions	11,769,292	12,321,203
	Scope 2 Indirect GHG Emissions	10,653	12,890
	Subtotal	11,779,945	12,334,093
	Biofuel	5,708	13,825
	Low-carbon methanol	-	31
	Percentage of the Inventory Disclosed in Section 1-1-1	100%	100%
Verification Body		BSI	BSI
Verification Details		Verification Standards: ISO 14064-1:2018 and GHG Protocol (Reasonable Assurance Level)	Verification Standards: ISO 14064-1:2018, and the GHG Protocol (Reasonable Assurance Level) The GHG inventory verification is scheduled to take place in April and May, with the verification statement expected to be issued in June.
Verification Opinion/Conclusion		Unqualified Opinion	-

Note 1-2 GHG Reduction Targets, Strategies, and Action Plans

Evergreen and its subsidiaries operate globally through an extensive network of offices and shipping routes. In response to climate change risks and to achieve our sustainability goals, we have categorized our operations into two main areas—on-shore operations and on-board operations—based on operational characteristics. Climate governance is promoted along these two dimensions, with dedicated GHG emissions reduction targets, strategies, and action plans developed for each.

For onboard operations (the fleet), Evergreen centrally manages emissions reduction efforts in alignment with IMO regulations, international standards, and decarbonization trends, focusing on improving vessel energy efficiency and advancing low-carbon transitions.

For onshore operations (offices, terminals, and container yards), given the varying conditions across regions, our initial efforts focus on Taiwan, where our headquarters is located, as a demonstration site for setting reduction targets and implementing action plans. These efforts will be gradually extended to overseas locations, with the goal of achieving company-wide low-carbon operations and reaching net-zero emissions by 2050.

1. Onboard Operations (Fleet)

GHG emissions Reduction Targets

Phase	Reduction Target
Short-term	Annual 2% reduction in carbon intensity; by 2030 carbon intensity will be reduced by 70% compared to the base year 2008, with a 20% reduction in total emissions.
Mid-term	By 2040, total GHG emissions will be reduced by 70% compared to the base year 2008.
Long-term	Achieve net-zero emissions by 2050

Strategies and Action Plans

Evergreen is promoting the following strategies and action plans to support the achievement of its short-, mid-, and long-term GHG emissions reduction targets for onboard operations

(1) Promoting Fleet Modernization and Green Upgrades

Evergreen places energy efficiency and environmental sustainability at the core of its fleet development strategy and has been advancing vessel design upgrades. Since 2023, it has placed orders for new environmentally friendly ships equipped with dual-fuel engines—either methanol or LNG—to phase out aging vessels and improve the fleet’s overall operational efficiency and environmental performance.

(2) Introducing Low-carbon and Alternative Energy Technologies

Evergreen is progressively increasing the use of biofuel as an alternative energy source to reduce GHG emissions and reduce reliance on conventional fossil fuels.

(3) Applying Carbon Capture Technologies to Reduce Carbon Footprint

Evergreen is introducing Carbon Capture and Storage (CCS) technologies to reduce direct CO₂ emissions during vessel operations, thereby further lowering the fleet’s carbon footprint.

(4) Optimizing Sailing Efficiency to Improve Emissions Reduction Outcomes

Evergreen collaborates with weather news Company to obtain real-time weather data that supports optimal route planning for its fleet, helping to improve navigational efficiency and safety, and notably reducing fuel consumption and carbon emissions.

(5) Reducing Energy Use and GHG Emissions During Port Stays

Evergreen’s vessels are equipped with shore power systems, enabling them to switch to Alternative Maritime Power (AMP) while at berth, helping to reduce marine fuel consumption, lower port-side air pollution, and mitigate environmental impacts on surrounding communities.

2. Onshore Operations (Office Sites and Terminals)

A. Office Sites

GHG emissions Reduction Targets

Phase	Reduction Target
Short-term	Reduce emissions from company vehicles and office buildings by 18% and 10% respectively by 2030, using 2024 as the base year.
Mid-term	Reduce emissions from company vehicles and office buildings 40% and 30% respectively by 2040, relative to the 2024 baseline
Long-term	Achieve net-zero emissions by 2050

Strategies and Action Plans

Evergreen is promoting low-carbon transportation and building energy efficiency at its Taiwan office sites, while progressively introducing renewable energy, with the goal of reducing overall emissions and advancing sustainable operations.

(1) Low-carbon Transition of Company Vehicles

Evergreen is implementing a phased electrification plan for its company vehicle fleet. Initially, conventional fuel-powered vehicles are being replaced with hybrid models, with the long-term goal of transitioning to full electric vehicles (EVs). Currently, 8 out of 43 company vehicles in Taiwan have been replaced. By 2035, an additional 28 are scheduled to be replaced with hybrids. The full transition to EVs will be pursued depending on advancements in EV technology—such as battery range and charging infrastructure—with the goal of achieving a zero-emission fleet by 2050.

(2) Improving Energy Efficiency and Increasing Renewable Energy Usage

To achieve short-term reduction targets, around 2,000 LED energy-efficient light fixtures will be installed in office spaces. In addition, outdated HVAC(Heating, Ventilation, and Air Conditioning) systems will be upgraded, and window insulation film will be applied

to reduce cooling load.

During the mid- to long-term phase, Evergreen will adopt renewable electricity procurement to gradually increase the share of green energy. The goal is to achieve 100% renewable electricity usage for office operations by 2050, through sources such as solar and wind power.

(3) Promoting Emissions Reduction Measures and Employee Engagement

Employees are encouraged to use shared mobility or efficient public transportation (such as high-speed rail and metro systems) instead of company vehicles to reduce transportation-related emissions.

To raise awareness and engagement, Evergreen will regularly disclose quarterly per capita data on water use, electricity consumption, and waste generation at its office sites, and actively promote energy-saving and waste-reduction practices.

B. Kaohsiung Terminal 7

GHG emissions Reduction Targets

Phase	Reduction Target
Short-term	By 2030, reduce Scope 1 emissions by 10% compared to the base year 2024
Long-term	Achieve net-zero emissions by 2050

Strategies and Action Plans

To pursue its carbon reduction roadmap and achieve emissions targets, Kaohsiung Terminal 7 is adopting a dual approach—through equipment electrification and energy transformation. Key strategies and action plans include:

(1) Electrification of On-site Equipment

Diesel-powered equipment is being replaced in phases with electric alternatives. Starting in 2026, Evergreen will phase out diesel empty container handlers and introduce autonomous electric models to reduce fossil fuel use and support the transition toward fully electric operations.

The goal is to complete full electrification of all diesel-powered equipment at the terminal by 2050.

(2) Use of Renewable Energy:

In the short-term, Evergreen would evaluate the installation of a 300 kW solar power system within the terminal to increase the use of self-generated green electricity.

Long-term actions include the procurement of renewable electricity from external sources or participation in collaborative renewable energy development projects. The goal is to ensure that 100% of the terminal's electricity demand is met by renewable energy (e.g., solar or wind) by 2050.