



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Evergreen Marine Corp. (Taiwan) Ltd. 2025 GHG Report produced by Evergreen Marine Corp. (Taiwan) Ltd. covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information. Yes
	Has been prepared in accordance with ISO 14064-1:2018 and its principles. Yes
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Evergreen Marine Corp. (Taiwan) Ltd. 2025 GHG Report produced by Evergreen Marine Corp. (Taiwan) Ltd. covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information. Yes
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles. Yes
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures. Yes- confirmed
Lead Verifier	Kevin Lin
Independent Reviewer	Stanley Kuo
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-26
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
Note: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Evergreen Marine Corp. (Taiwan) Ltd. This 3rd party Verification Opinion has been prepared for Evergreen Marine Corp. (Taiwan) Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Evergreen Marine Corp. (Taiwan) Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 818242 Dated 2026-05-26

Verification Engagement

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

Organizational GHG Statement

Organization		Evergreen Marine Corp. (Taiwan) Ltd. 長榮海運股份有限公司 No. 163, Sec. 1, Xinnan Rd., Luzhu Dist., Taoyuan City 338302, Taiwan 338302 桃園市蘆竹區新南路一段 163 號
Organizations GHG Report containing GHG Statement		長榮海運股份有限公司 2025 年溫室氣體盤查管理報告書(0508-1) 長榮海運股份有限公司 2025 年溫室氣體盤查清冊(0508-1)
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Exclusions from Organisational Boundary		Employee dormitories and standalone warehouses outside of operational locations are excluded
Scope of activities		The ocean shipping and associated logistics operations, including offices, vessels, terminals, container yards, and container manufacturing facilities, based on the organizational boundary aligned with the consolidated financial statements.
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Industrial processes (anthropogenic systems: greenhouse gas emissions from mobile sources under control (ships, container terminal equipment, and official vehicles) - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	- Imported electricity - Imported steam
	Indirect GHG emissions from transportation (Scope 3)	- Emissions generated during upstream transportation and cargo distribution (raw materials, packaging materials) - Emissions generated by employees commuting to and from get off work - Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	- Emissions from carbon footprint of fuel and energy-related activities - Emissions from capital goods - Emissions from waste treatment (recycling, incineration, transportation and landfill)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018 、ISO 14064-3:2019
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	12,365,411.4391
Indirect emissions from imported energy (Scope 2) - Location Based	83,892.6251
Indirect emissions from imported energy (Scope 2) - Market Based	83,874.1680
Indirect GHG emissions from transportation (Scope 3)	701,003.2698
Indirect GHG emissions from products used by organization (Scope 3)	5,027,724.3758
Total (location based)	18,178,031.7098
Total (market based)	18,178,013.2527

Appendix A

Location	Address
Evergreen Marine Corp. (Taiwan) Ltd. 長榮海運股份有限公司	No. 163, Sec. 1, Xinnan Rd., Luzhu Dist., Taoyuan City 338302, Taiwan 338302 桃園市蘆竹區新南路一段 163 號 查證範圍涵蓋以下 59 家子公司

	Company Name		Company Name
1	EVERGREEN SHIPPING AGENCY (JAPAN) CORPORATION	31	EVERGREEN SHIPPING AGENCY ARGENTINA S.A.U.
2	EVERGREEN SHIPPING AGENCY (KOREA) CORPORATION	32	EVERGREEN ARGENTINA S.A.
3	EVERGREEN SHIPPING AGENCY (CHINA) CO., LTD.	33	ESTATE MANAGEMENT S.A.U.
4	EVERGREEN MARINE (HONG KONG) LTD.	34	EVERGREEN MARINE (LATIN AMERICA) S.A.
5	EVERGREEN MARINE (SINGAPORE) PTE. LTD.	35	EVERGREEN SHIPPING AGENCY (ECUADOR) S.A.
6	EVERGREEN MARINE (ASIA) PTE. LTD.	36	EVERGREEN AGENCY (SOUTH AFRICA) (PTY) LTD.
7	EVERGREEN MARINE CORP. (MALAYSIA) SDN. BHD.	37	EVERGREEN SHIPPING AGENCY (AUSTRALIA) PTY. LTD.
8	EVERGREEN SHIPPING AGENCY PHILIPPINES CORPORATION	38	EVERGREEN SHIPPING AGENCY (URUGUAY) S.A.
9	EVERGREEN SHIPPING AGENCY VIETNAM CO., LTD.	39	EVERGREEN SECURITY CORP. LTD.
10	EVERGREEN SHIPPING AGENCY (THAILAND) CO., LTD.	40	TAIWAN TERMINAL SERVICES CORP LTD.
11	EVERGREEN SHIPPING SERVICES (CAMBODIA) CO., LTD.	41	EVERGREEN INFORMATION PROCESSING (SHANGHAI) CO., LTD.
12	EVERGREEN INTERNATIONAL MYANMAR CO., LTD.	42	EVER SHINE (SHANGHAI) ENTERPRISE MANAGEMENT CONSULTING CO., LTD.
13	EVERGREEN SHIPPING AGENCY SAUDI CO. (L.L.C.)	43	EVER SHINE (NINGBO) ENTERPRISE MANAGEMENT CONSULTING CO., LTD.

14	EVERGREEN SHIPPING AGENCY (INDIA) PVT. LTD.	44	EVER SHINE (SHENZHEN) ENTERPRISE MANAGEMENT CONSULTING CO., LTD.
15	EVERGREEN MARINE (UK) LIMITED	45	EVER SHINE (QINGDAO) ENTERPRISE MANAGEMENT CONSULTING CO., LTD.
16	EVERGREEN SHIPPING AGENCY (EUROPE) GMBH	46	KINGTRANS INT'L LOGISTICS (TIANJIN) CO., LTD.
17	EVERGREEN SHIPPING AGENCY (RUSSIA) LIMITED	47	PT. MULTI BINA PURA INTERNATIONAL
18	EVERGREEN SHIPPING AGENCY (ISRAEL) LTD.	48	PT. MULTI BINA TRANSPORT
19	EVERGREEN SHIPPING AGENCY (GREECE) ANONIMI ETERIA	49	EVERPORT TERMINAL SERVICES INC.
20	EVERGREEN SHIPPING AGENCY (ITALY) S.P.A.	50	EVERGREEN BUSINESS PROCESS INC.
21	EVERGREEN SHIPPING SPAIN S.L.U.	51	CEVG 310 JV, LLC
22	ITALIA MARITTIMA S.P.A.	52	ONE EVT, LLC
23	EVERGREEN GEMI ACENTELIGI A.S.	53	COLON CONTAINER TERMINL S.A.
24	EVERGREEN SHIPPING AGENCY (KOPER) D.O.O.	54	COLON LOGISTIC PART S.A.
25	UNIGREEN MARINE S.A.	55	EVERGREEN HEAVY INDUSTRIAL CORP. (MALAYSIA) BERHAD
26	EVERGREEN SHIPPING AGENCY MEXICO S.A. DE C.V.	56	CLOVE HOLDING LTD.
27	EVERGREEN SHIPPING AGENCY (COLOMBIA) S.A.S.	57	WHITNEY EQUIPMENT LLC.
28	EVERGREEN SHIPPING AGENCY (PERU) S.A.C.	58	PEONY INVESTMENT S.A.
29	EVERGREEN SHIPPING AGENCY (CHILE) S.P.A.	59	GREENCOMPASS MARINE S.A.
30	EVERGREEN SHIPPING AGENCY (BRAZIL) S.A.		

Appendix B

Location	Emissions	tonnes CO ₂ e
EVERGREEN HEAVY INDUSTRIAL CORP. (MALAYSIA) BERHAD Lot 139 Jalan Cecair Phase 2 Free Trade Zone Johor Port Pasir Gudang, Johor, 81700 Malaysia	Direct emissions (Scope 1)	2,634.7431
	Indirect emissions from imported energy (Scope 2) - Location Based	12,127.3778