



# 2023 Evergreen Logistics Sustainability Report



**EVERGREEN LOGISTICS**



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## About the Report

Welcome to read the 2023 Sustainability Report of Evergreen Logistics Corp. (hereinafter referred to as Evergreen Logistics, the Company, and us). This report is issued in both Chinese and English versions. We hope that through this report, we can contribute to our domestic and foreign stakeholders showing the implementation results in environment, society, governance and other aspects.

### Period and Scope

This report discloses the sustainable performance of Evergreen Logistics in 2023 (January 1 to December 31). The boundary scope includes relevant information of the Taiwan head office and operating bases in Taiwan, and various data and units are noted in the report by item.

### Reporting Cycle

This report is the first sustainability report published by Evergreen Logistics. There is no restatement of information. It is planned that the sustainability report of the previous year will be issued regularly once a year in the current year.

- » First publication date | August 2024
- » Next publication date | August 2025

### Reference Standards

This report is written in reference to the sustainability reporting standards (GRI Standards) published by the Global Reporting Initiative (GRI) in 2021. It also corresponds to the "United Nations Sustainable Development Goals (SDGs)," "Task Force on Climate-related Financial Disclosures (TCFD)," and the "Sustainability Accounting Standards Board (SASB)," with detailed content disclosed in the appendix of this report.

### Internal Audit

The information and data in this report are provided by the person in charge of each department and reviewed by the department heads. During the report compilation stage, the ESG Sustainability Committee performs a re-verification of the information's accuracy. Finally, the report is approved by the Board of Directors and publicly disclosed.

### External Verification

As Follows:

Item	Compliance Standard	Verification Agency
Sustainability Data	AA1000 Type1 moderate assurance	Afnor Asia Ltd.
Financial Information	Financial data	PwC Taiwan
Management System	ISO 14064-1:2018	Afnor Asia Ltd.
	ISO 45001:2018	Ares International Certification Co., Ltd.

### Feedback

If you have any comments or questions about this report, please feel free to contact us:

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# 1

Chapter

## About Evergreen Logistics

- 1.1 Message from the Chairman
- 1.2 Sustainability Performance Highlights
- 1.3 Evergreen Logistics



## 1.1 Message from the Chairman



### Leading the Future of Sustainable Logistics

In the global trend toward sustainable transportation, Evergreen Logistics provides comprehensive logistics solutions and actively embraces the path of green sustainability with our customers. The “Climate Change Response Act” has officially legislated the goal of achieving net-zero emissions, increasing consumer and customer awareness of sustainable development. As a result, we continuously learn and implement concepts and practices related to green logistics and sustainable transportation. We steadily expand our global service network to mitigate risks arising from geographical locations and other factors. Following the latest international trends and standards, we strive for sustainable development, embedding ESG principles throughout Evergreen Logistics—from every employee to every service—actively promoting Environmental protection, Social responsibility, and corporate Governance.

### Environmental Protection in Action: Toward Net Zero

In terms of the Environment, Evergreen Logistics has long been attentive to greenhouse gases and the impact of climate change. This year, we achieved ISO14064-1 organizational carbon inventory certification for year 2023 of the Taiwan region. Simultaneously, we actively promote green logistics and were honored with the “Logistics Sustainability Award- Gold Medal.” Our “Carbon Emission Calculator” allows customers to calculate the carbon footprint during transportation, working together with global clients toward the shared goal of sustainability and net-zero emissions.

### Implementing Social Responsibility for Health Promotion

In the Social aspect, we care about both internal and external stakeholders. We are committed to establishing a diverse, friendly, and safe workplace at Evergreen Logistics. Each colleague contributes to our growth, and we prioritize their physical, mental, and emotional well-being through various workshops, benefits, and activities. Additionally, we actively engage with society, supporting vulnerable groups through corporate initiatives. Units such as the “Noordhoff Craniofacial Foundation,” the “Arts Promotion Association for the Disabled, R.O.C.,” and the “Huashan Foundation” receive our support. We invite employees and customers alike to join us in making a positive social impact.

### Strengthening Sustainable Governance: Steady Quality

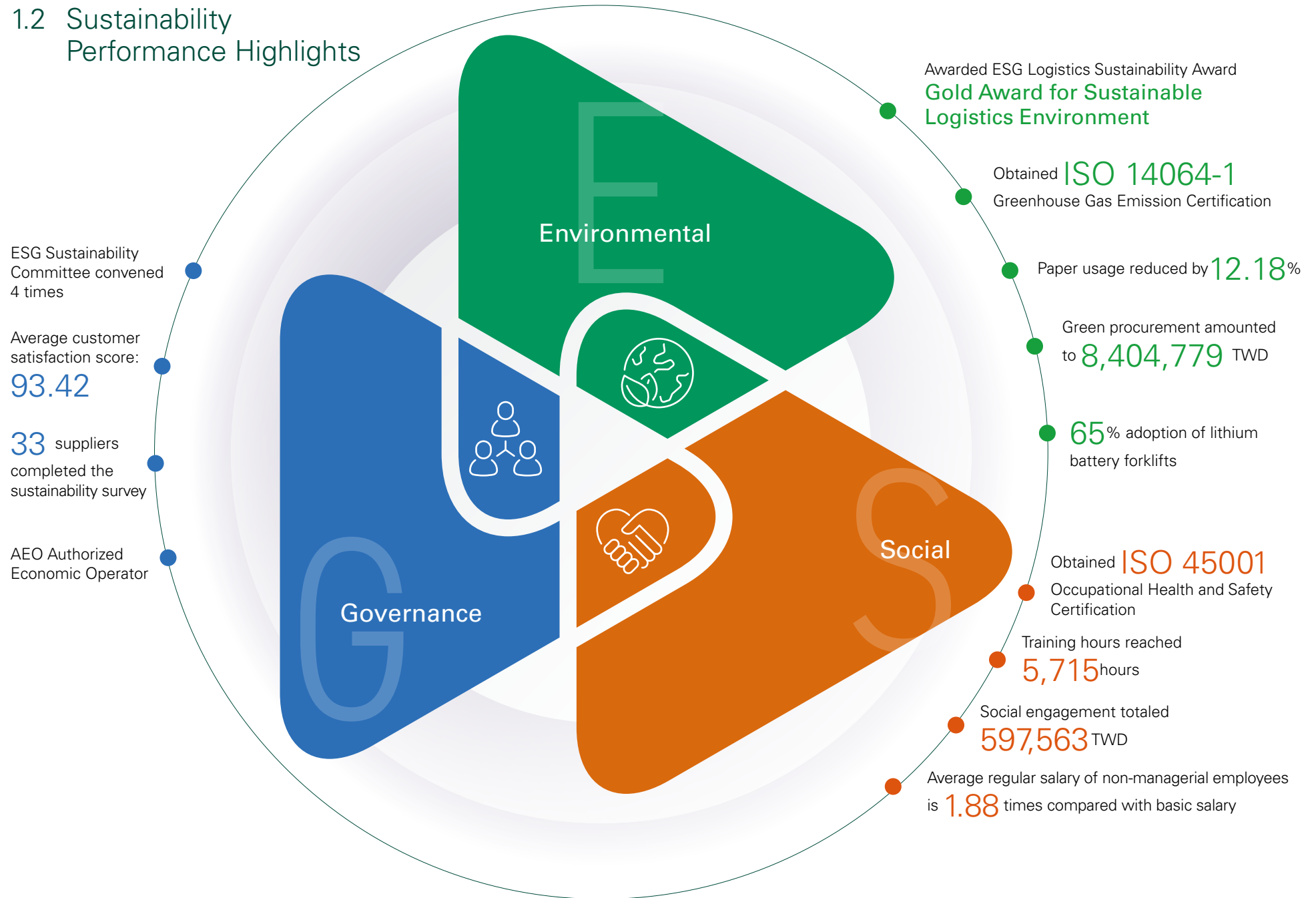
In terms of Governance, integrity is the cornerstone of Evergreen Logistics. We continuously enhance risk management, information security, and customer relationship management standards. Simultaneously, we strengthen communication and collaboration with business partners, ensuring the delivery of steady and professional services.

Looking ahead, we remain committed to innovation and the integration of various logistics services. Our goal is to swiftly respond to global market demands, providing customers with ever-improving green integrated logistics solutions. By enhancing our carbon competitiveness and collaborating with supply chain partners, we aim for a bright future of sustainable development.

Chairman **Lee, Ming-Che**



## 1.2 Sustainability Performance Highlights





## 1.3 Evergreen Logistics

Established: November 2006 | Headquarters: Taipei, Taiwan

Evergreen Logistics Corporation, leveraging years of expertise and experience in logistics operations, provides comprehensive logistics services to its customers. The scope of services includes sea and air freight forwarding, logistics operations, customs clearance, warehouse design and operation, distribution, value-added services, special cargo logistics, information platforms, and customized supply chain solutions.

Our global service network primarily covers Mainland China, Taiwan, Hong Kong, Southeast Asia, Northeast Asia, and the Americas. Additionally, in Europe, Australia, Africa, and the Mediterranean, we have designated numerous agents to provide complete services. Furthermore, we have invested in advanced information platforms to offer real-time information visibility, enabling customers to monitor their cargo status at any time. Our professional, passionate, and dynamic team analyzes, plans, and integrates various services for our clients, creating the most economical, feasible, and efficient comprehensive logistics solutions. Our mission is to provide “comprehensive logistics,” helping customers improve operational efficiency and strengthen competitiveness.

Currently, our business encompasses all aspects of ocean freight, air freight, land transportation, customs clearance, order management, and contract logistics. In ocean freight, we offer complete solutions including standard container transport, triangle and transit trade, door-to-door service, and bulk shipping. In air freight, we collaborate with major airlines worldwide, providing services such as packaging, customs clearance, and door-to-door

delivery. In land transportation, we own fleets both domestically and internationally, offering services such as full container drayage, less-than-truckload transportation, and cross-border rail transport. Additionally, Evergreen Logistics excels in customs clearance, order management, and contract logistics, crafting the most economical and efficient logistics solutions tailored to customer needs.

Beyond general logistics services, Evergreen Logistics possesses expertise in handling special cargo. For example, in aerospace material transportation, the company is familiar with the stringent requirements of the aviation industry and can flexibly transport various aviation parts and repair items, ensuring flight safety. For large-scale engineering projects, we have extensive experience in transporting oversized, over-large, over-weight, over-length, over-height or over-wide cargo utilizing specialized transportation tools and equipment to ensure successful delivery. We also offer professional services in refrigerated transport for fresh goods and automotive logistics, meeting various special customer needs and handling fully customized end-to-end logistics solutions.

Evergreen Logistics adheres to the principles of integrity and commits to the corporate philosophy and promise of “Environmental protection, Social care, and corporate Governance.” Through the ESG framework, we will examine our corporate management practices, develop our sustainability strategies and actions, achieve sustainable operation goals, and fulfill our corporate social responsibility.

## Company Introduction

### Main Business

Ocean and air freight forwarding, logistics operations, customs clearance, warehouse design and operation, distribution, value-added services, special cargo logistics, information platforms, and customized supply chain solutions.

### Chairman

Lee, Ming-Che

### President

Lin, Chih-Ming

### Number of Global Employees

981

### Number of Employees in Taiwan

269

### Owned Offices

Mainland China, Taiwan, Hong Kong, Southeast Asia, Northeast Asia, and the Americas

### Paid-in

1.38 billion

Corporate Video





## I Main Business

Evergreen Logistics has a global network and extensive group resources around the world, providing customers with the best logistics solutions and efficient and reliable logistics services.

### Ocean Freight

With rich practical experience, knowledge and expertise in shipping operations, we provide customers with efficient and trustworthy services.



### Air Freight

We work closely with major airlines in various regions around the world to sign board packaging agreements. With professional services, we can tailor different solutions according to customer requirements to enjoy the best cost-effectiveness and save valuable time.



### Land Transportation

Our extensive service network provides high-quality inland transportation services. During peak seasons or port congestion, we are able to provide effective solutions aligning with customers' needs for picking up empty containers or goods.

In addition, the cross-border railway booking agency can provide FCL and LCL train services between China, Europe and Central Asia, with 99% punctuality, which can solve delivery problems and speed up supply chain circulation.



### Customs Clearance

Professional customs personnel are familiar with local laws and regulations in various regions, providing legal and compliant customs declaration services and tax refund consultation, assist customers to easily handle complex customs clearance operations, shorten delivery time, optimize cash flow, and save taxes legally.



### Order Management

Evergreen Logistics' "Purchase Order Management System" allows customers to directly query and manage logistics arrangements for purchase orders online and access the required information transparently and easily.



### Break Bulk Shipping

To meet the diverse and complex shipping needs of customers, in addition to container shipping, we can provide break bulk solutions for different cargo types.





### Contract Logistics

Logistics services can be provided from raw materials entering the factory to end users. We carefully handle warehousing and distribution according to needs of various industries and are closely integrated with global freight forwarding. Through a series of advantageous services based on design principles and processes, no matter what kind of services are adopted or outsourcing, our solutions will maximize efficiency and provide customers with the highest service quality.



### Cargo Insurance

For any sea or air cargo transportation arranged by us, customers can choose to arrange it themselves or entrust Evergreen Logistics to arrange cargo transportation insurance. Our belief is to provide customers with safe and secure transportation guarantees and prevent unpredictable transportation risks.



### Aerospace Equipment

Familiar with the strict transportation requirements of the aviation and aerospace industry, our customer base includes airlines, aviation equipment manufacturers, aircraft maintenance manufacturers, etc. We implement the material supply plan for aerospace customers every day, transporting everything relevant to engines, landing gear, as small as screws, nuts and other materials, covering dangerous goods, rental equipment, new products and repair parts to ensure the safety and quality of flights.



### Perishable

For fresh goods that are easily spoiled and perishable, we can provide solutions based on demand and deliver them to the client within the best preservation period.



### Project Cargo

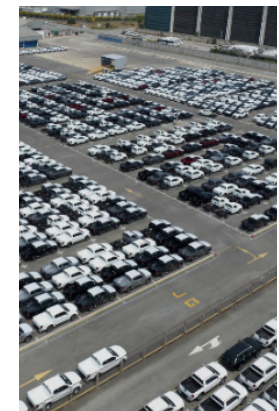
Transportation specializes in large-scale engineering projects, which usually involve over-large, over-weight, over-length, over-height or over-wide cargo that require special transportation tools and equipment and process planning to be successfully completed.

Such as: transportation of power plant equipment and entire plant equipment. Our team provides professional, suitable and trustworthy logistics services.



### Automotive Logistics

With a global network and extensive group resources, it can be tailored to the automotive industry supply chain with complex needs to provide overall high-quality services from raw materials to final products.





## Participation in Industry Associations

To promote industry development, our company actively participates in industry associations and their organized activities. We aspire to be advocates for important industry issues, collaborating with the international community to advance industry development. By actively engaging in various initiatives and work efforts, we aim to share our company's sustainability values with value chain partners, thereby amplifying our social impact.

Participation in Industry/Academic Associations			
NO	Name	Form	Purpose
1	Kaohsiung Airfreight Forwarder's Association	Member	Enhance the service and operational efficiency of the air cargo market, assisting enterprises in transitioning to green logistics.
2	Customs Association of the R.O.C.	Member	The association provides consultancy services related to the planning and establishment of logistics centers and Customs practices, and communicates with government agencies to convey the opinions of members and customs brokers regarding clearance-related measures.
3	The Global Logistics & Commerce Council of Taiwan	Member	Combining the strengths of industry, government, academia, and research institutions, the association assists enterprises in enhancing their global trade and logistics management capabilities and innovative model planning services.
4	Taiwan Cold Chain Association	Deputy Chairperson of the ESG Innovation Committee	Share the latest information on ESG development with the industry and participate in promoting ESG-related issues within the association.
5	International Ocean Freight Forwarders & Logistics Association, Taiwan	Member	Enhance interaction among maritime industry, expand international communications, and strive to improve the industry's image and the level of professional services.
6	The Taipei Customs Broker's Association	Member	Facilitate on Customs convenience initiatives with customs brokers and serve as a communication bridge between import/export businesses, Customs, and various regulatory authorities.
7	World Cargo Alliance	Member	Share platform resources with global freight forwarders to ensure customers receive high-quality and safe services.
8	International Federation of Freight Forwarders Associations	Member	As a non-profit organization of international freight forwarders, we adhere to global freight forwarding regulations and promote industry development together.





# Chapter 2

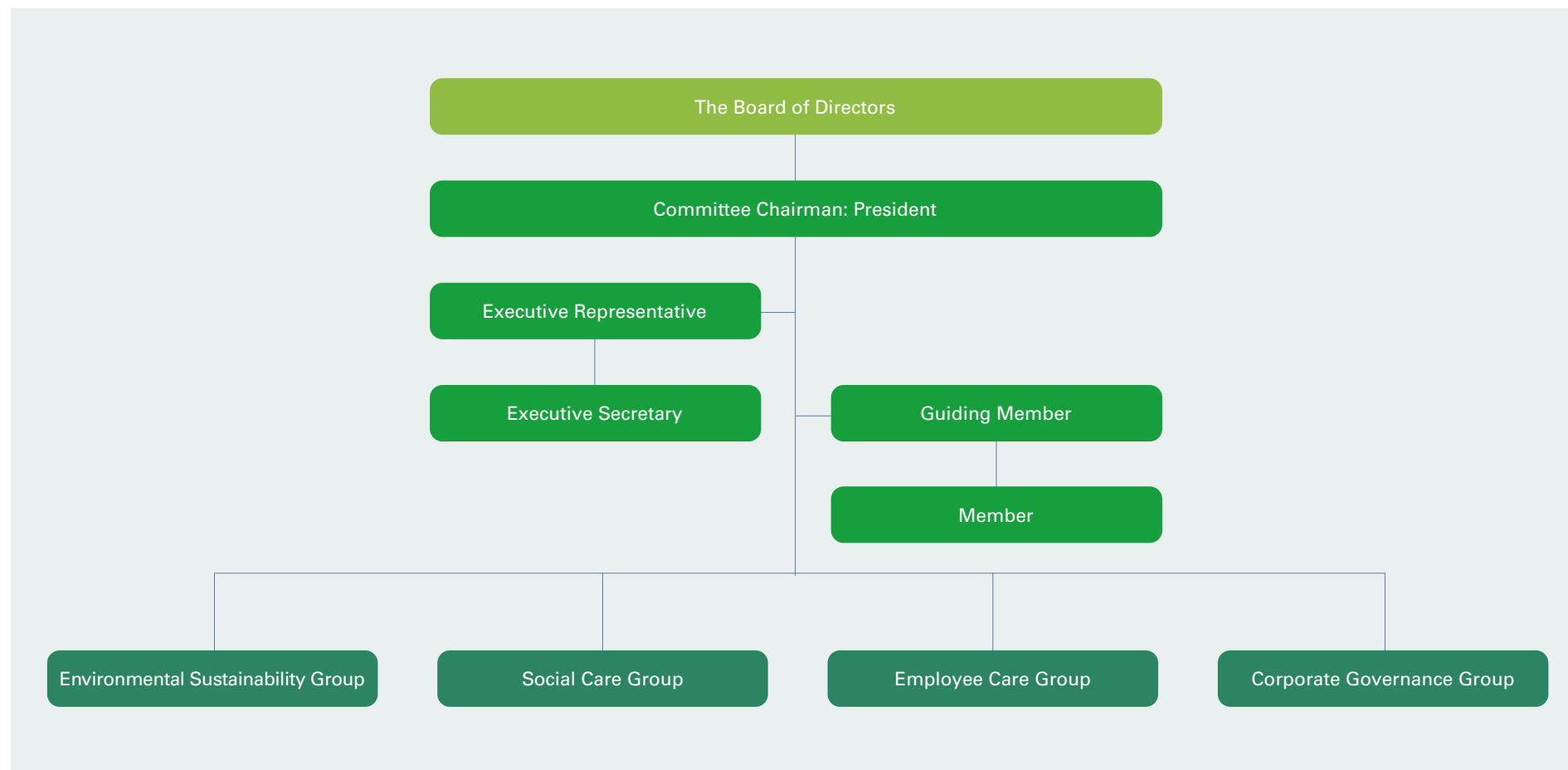
## Sustainability Blueprint

- 2.1 Sustainability Development Strategies
- 2.2 Stakeholder Engagement
- 2.3 Identification of Material Topics

## 2.1 Sustainability Development Strategies

### 2.1.1 ESG Sustainability Committee

Evergreen Logistics, demonstrating our commitment to sustainability, resolved in October 2022 to establish the “ESG Sustainability Committee.” Under the committee, four sustainability execution working groups were set up, including the “Environmental Sustainability Group,” “Social Care Group,” “Employee Care Group,” and “Corporate Governance Group.” Mr. Lin, Chih-Ming, the President, serves as the chairman of the committee. The execution representative is the head of the Audit Department, the guiding members are the heads of each department, and colleagues from each department are appointed as members. Regular meetings are held every quarter to discuss the establishment of short, medium, and long-term goals, and to continuously track the implementation plans and outcomes of these goals.





## 2.1.2 Implementation of Sustainable Development Goals, SDGs

Evergreen Logistics is actively responding to the United Nations Sustainable Development Goals (SDGs). The Chairman, President, and members of the ESG Sustainability Committee are discussing the correlation between the company's operational value chain and the 17 sustainable development goals. Starting from the main business of logistics, we analyze the impact of SDGs on operations or stakeholders, focusing on the main axis of sustainable development- "Green Logistics Solutions."

We focus on three sustainable goals: SDG9 (Industry, Innovation, and Infrastructure), SDG12 (Responsible Consumption and Production), and SDG17 (Partnerships for the Goals). Annual goals for each issue have been set and the implementation results are being tracked continuously every year. The goals and management measures are as follows:

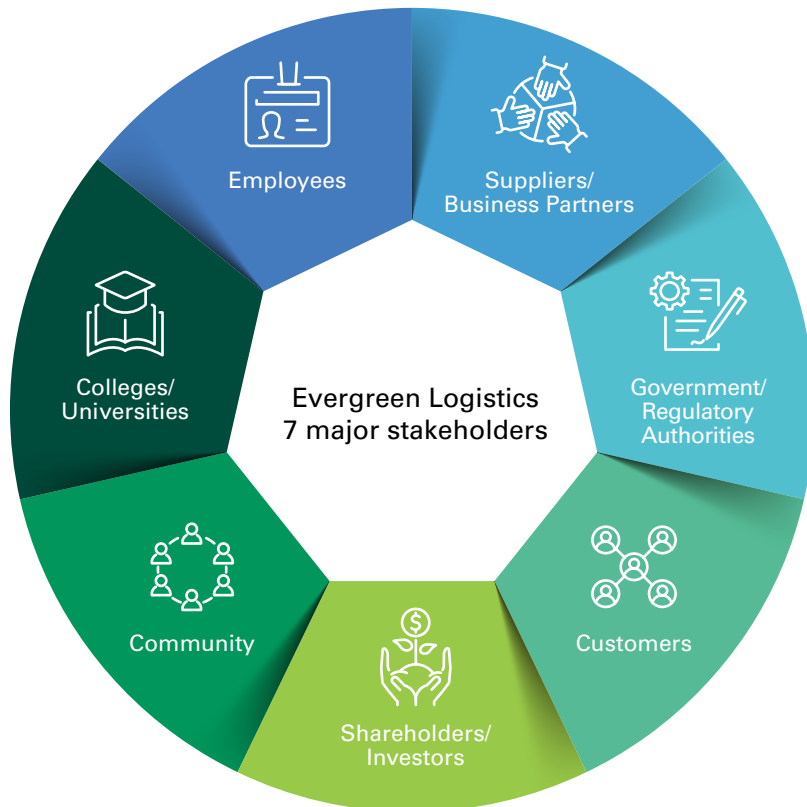
### Evergreen Logistics SDGs Process



## 2.2 Stakeholder Engagement






### 2.2.1 Stakeholder Engagement

Evergreen Logistics establishes a transparent bidirectional communication bridge with stakeholders. Through diverse communication channels, we deeply understand the needs and suggestions of stakeholders and promptly respond to their diverse perspectives. The company follows the 5 main principles of the AA 1000 Stakeholder Engagement Standard: Dependency, Responsibility, Influence, Diverse perspectives, and Tension. Based on these, we have identified 7 major stakeholders of our company: employees, suppliers/business partners, customers, government/regulatory authorities, shareholders/investors, the community, and colleges/universities.



Stakeholders	Employees	Suppliers/Business Partners
Significance to Evergreen Logistics	Employees are partners who grow together with Evergreen Logistics. By providing a comprehensive compensation and training system, we aim to increase talent retention rates and build a solid foundation for service.	We optimize supply chain efficiency and co-create a complete and steady green logistics service.
Concerned Issues	<ul style="list-style-type: none"> <li>» Compensation, Benefits, and Employee Care</li> <li>» Talent Development and Retention</li> <li>» Occupational Safety and Health</li> <li>» Labor Relations</li> </ul>	<ul style="list-style-type: none"> <li>» Customer Relationship Management</li> <li>» Information Security and Customer Privacy</li> <li>» Supply Chain Management</li> <li>» Risk Management</li> <li>» Occupational Safety and Health</li> </ul>
Communication Frequency/Channels	<ul style="list-style-type: none"> <li><b>Quarterly</b> Labor-Management Meetings</li> <li><b>Quarterly</b> Employee Welfare Committee Meetings</li> <li><b>Biannual</b> Performance Evaluations</li> <li><b>Irregular</b> Diverse Educational Training</li> </ul>	<ul style="list-style-type: none"> <li><b>Immediate</b> Telephone Communication</li> <li><b>Annual</b> Supplier Sustainability Survey Questionnaire</li> <li><b>Annual</b> AEO Business Partner Assessment</li> </ul>
2023 Communication Results	<ul style="list-style-type: none"> <li>» Conducted 4 labor-management meetings</li> <li>» Total 5,715 hours of educational training</li> <li>» Completed 13,311 online courses</li> </ul>	<ul style="list-style-type: none"> <li>» New business partner assessment rate of 100%</li> <li>» 33 suppliers conducted the survey questionnaire</li> </ul>
Feedback Channels	Supervisory Department Employee Complaint Mailbox	Audit Department Business Department



Stakeholders	 Government/Regulatory Authorities	 Customers	 Shareholders/Investors	 Community	 Colleges/Universities
Significance to Evergreen Logistics	Government and regulatory authorities formulate laws and policies, maintaining good communication channels and complying with the legal regulations of each operational base.	Customers are an important source of the company's operations. By listening to and satisfying customer needs, we shall provide reliable logistics services.	Shareholders and investors are important foundation supporting the long-term operations. Following the parent company's policy, operational information is disclosed transparently.	Evergreen Logistics embodies our sustainable influence by actively giving back to society, adhering to the principle of taking from the society and giving back to it.	Providing Innovative and Diverse Perspectives with new insights
Concerned Issues	<ul style="list-style-type: none"> <li>» Regulatory Compliance</li> <li>» Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>» Customer Relationship Management</li> <li>» Occupational Safety and Health</li> <li>» Information Security and Customer Privacy</li> <li>» Compensation, Benefits, and Employee Care</li> <li>» Green Logistics</li> </ul>	<ul style="list-style-type: none"> <li>» Occupational Safety and Health</li> <li>» Business Performance</li> <li>» Regulatory Compliance</li> <li>» Customer Relationship Management</li> <li>» Compensation, Benefits, and Employee Care</li> <li>» Labor Relations</li> </ul>	<ul style="list-style-type: none"> <li>» Green Logistics</li> <li>» Greenhouse Gas Emissions</li> <li>» Waste Management</li> </ul>	<ul style="list-style-type: none"> <li>» Sustainable Ecological Development</li> <li>» Green Logistics</li> <li>» Waste Management</li> </ul>
Communication Frequency/ Channels	<b>Irregular</b> Official documents, seminars, advocacy activities	<b>Immediate</b> Company official website mailbox, contact windows of each department <b>Annual</b> Customer Satisfaction Survey <b>Irregular</b> On-site visits	<b>Immediate</b> Company official website <b>Annually</b> Financial information disclosed in the parent company's financial statements <b>Irregularly</b> Major announcements	<b>Irregularly</b> Organizing/co-organizing public welfare activities, donations, and sponsorships	<b>Immediate</b> Company official website, recruitment websites <b>Irregular</b> Recruitment expos
2023 Communication Results	<ul style="list-style-type: none"> <li>» No major incidents of regulatory violations</li> </ul>	<ul style="list-style-type: none"> <li>» Customer Satisfaction Survey average score: 93.42</li> </ul>	<ul style="list-style-type: none"> <li>» Detailed business revenue information in the parent company's annual report</li> </ul>	<ul style="list-style-type: none"> <li>» Public Welfare sponsorship of 597,563 TWD</li> </ul>	<ul style="list-style-type: none"> <li>» 1 interview with experts and scholars</li> <li>» Diverse online channels for posting recruitment information</li> </ul>
Feedback Channels	Audit Department	Business Department International Business Coordination Department	Finance Department	Supervisory Department	Supervisory Department Audit Department

## Expert Interviews

In August 2023, Evergreen Logistics invited industry, government, and academic experts for in-depth interviews. These experts shared their valuable expertise, experiences, and insights on the sustainable development of the logistics industry. The discussions focused on three major topics: “Climate Change,” “New Green Transportation Technologies,” and “Sustainable Governance.” These interviews served as a reference for identifying significant themes and formulating strategic plans. Below is a summary of the three major sustainability topics:

### Climate Change



#### Responding to Extreme Weather

- » Consider new warehouse locations, selection of transport vehicles, and arrangement of delivery routes to avoid supply chain disruptions. Reevaluate delivery costs and the probability of damage to goods during transport.

#### Internal Carbon Pricing Considerations

- » Aid in the implementation of carbon reduction and enhance internal motivation among colleagues to reduce carbon emissions.

#### Evergreen Logistics' Response Measures

Raise awareness of climate risks and discuss the formulation of corresponding risk management measures.

### New Green Transportation Technologies



#### Circular Economy

- » Focus on the recycling of paper cartons and pallets, and the opportunity to convert them into bioenergy.

#### Carbon Footprint Calculation Tools

- » Assist customers in calculating the carbon emissions of upstream and downstream transportation and goods delivery.

#### Evergreen Logistics' Response Measures

Form a transportation carbon emissions team to promote the “Carbon Emissions Calculator,” calculating the carbon emissions of global land, sea, and air freight from end to end. Simultaneously, actively seek solutions for recyclable and renewable pallets and packaging materials.

### Sustainable Governance



#### Supply Chain Management

- » Strengthen the integrity of suppliers' operations and anti-corruption controls.
- » Prioritize the use of low-carbon transportation vehicles to directly reduce carbon emissions.

#### Cargo Safety Management

- » Enhance warehouse fire safety and insurance, as well as cargo risk management awareness.

#### Evergreen Logistics' Response Measures

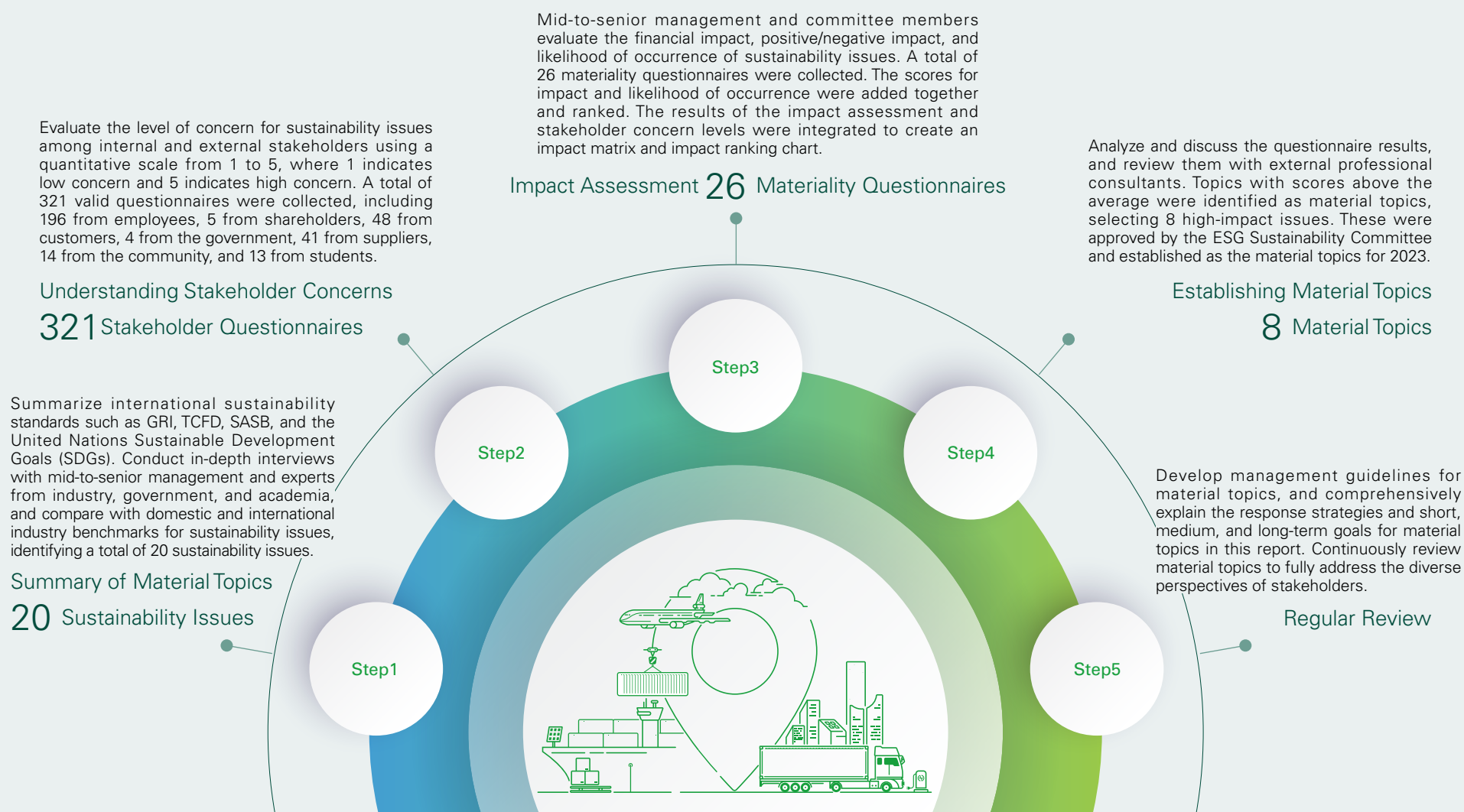
Plan and implement a sustainable supplier survey to track suppliers' carbon emissions, use of low-carbon transportation vehicles, use of recycled materials, human rights practices, and occupational safety measures. Additionally, regularly track relevant data annually.



## 2.3 Identification of Material Topics

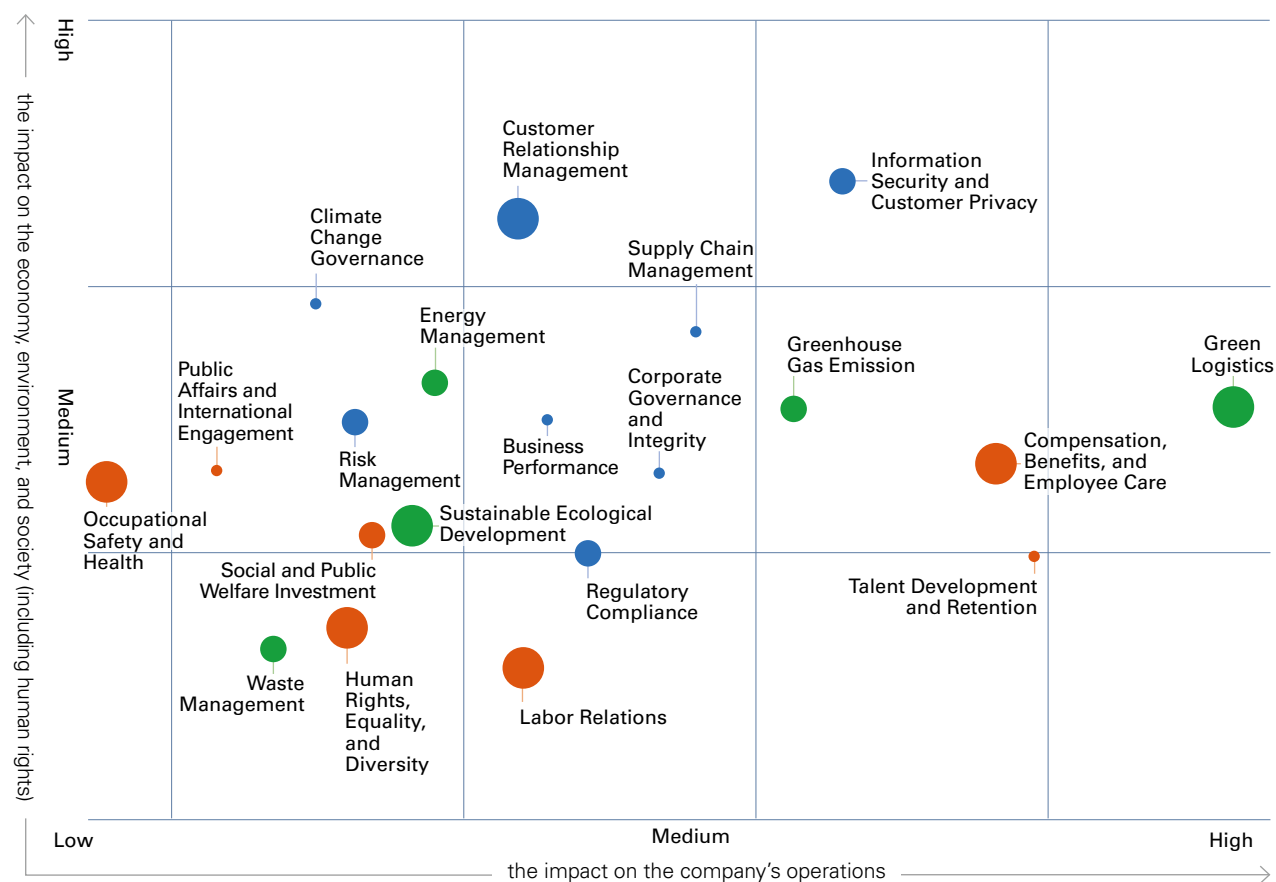
### 2.3.1 Material Topics Identification Process

The company refers to the GRI 3 Material Topics from the GRI Standards 2021 Universal Standards to identify the significance of both positive and negative impacts of sustainability issues. We adopt the European Union's concept of Double Materiality, evaluating both "the impact of sustainability issues on the company's operations" and "the company's impact on the economy, environment, and society (including human rights)." Finally, the ESG Sustainability Committee approves and establishes eight material topics, which serve as the basis for Evergreen Logistics' sustainability development strategy. These material topics will be regularly reviewed.



## Materiality Impact Matrix

To understand the internal and external impacts of various sustainability issues, a materiality impact matrix is used for further analysis. This matrix comprehensively examines stakeholder concern levels for each issue to understand the impact on Evergreen Logistics' operations. It identifies issues with significant impacts both internally and externally. The horizontal axis represents "the impact of sustainability issues on the company's operations," while the vertical axis represents "the company's impact on the economy, environment, and society (including human rights)." The size of the dots indicates the level of stakeholder concern.

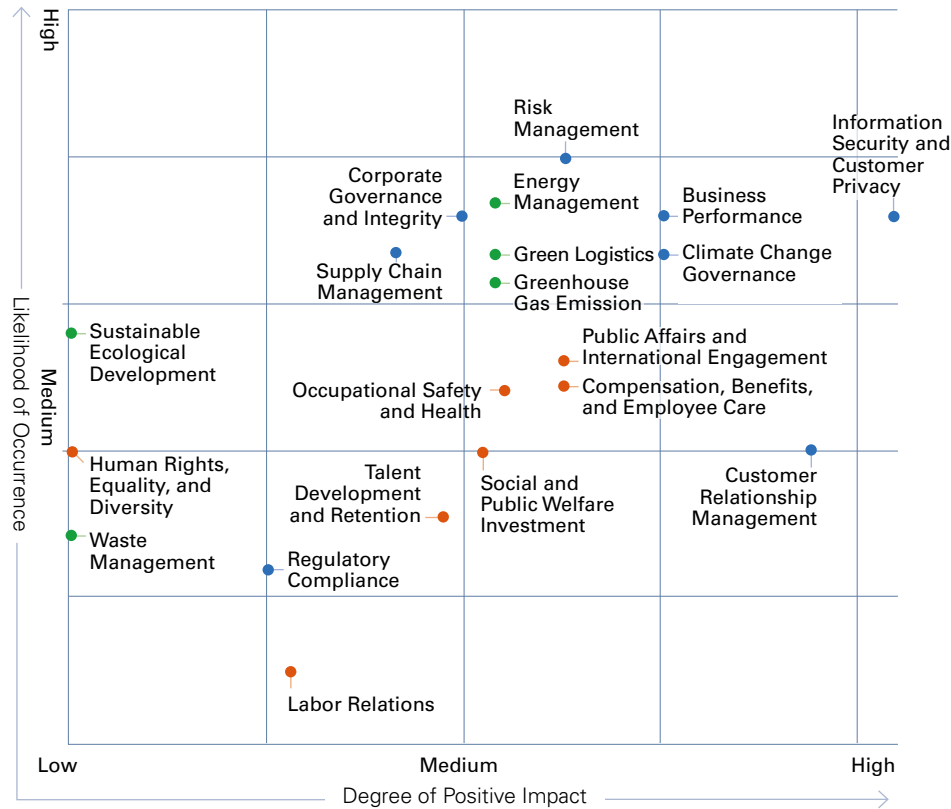


Aspect	Topic
Governance	Information Security and Customer Privacy
Governance	Supply Chain Management
Governance	Customer Relationship Management
Governance	Corporate Governance and Integrity
Environment	Green Logistics
Environment	Greenhouse Gas Emission
Social	Compensation, Benefits, and Employee Care
Social	Talent Development and Retention

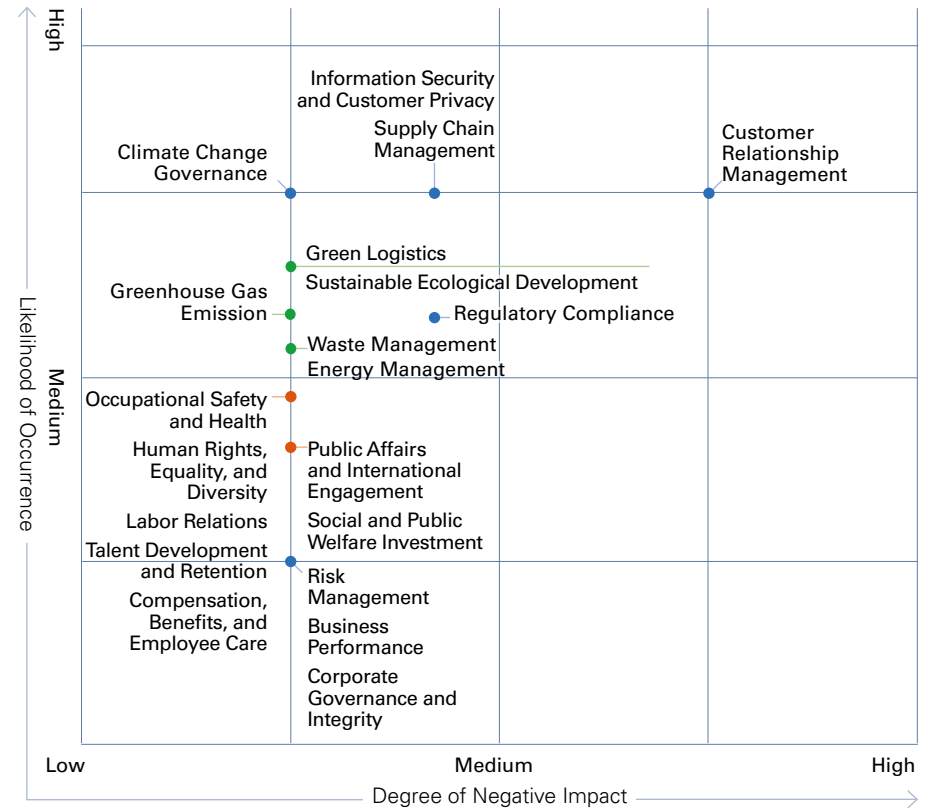
Stakeholder Concern Level: High ● Medium ● Low ●



### Positive Impact Matrix



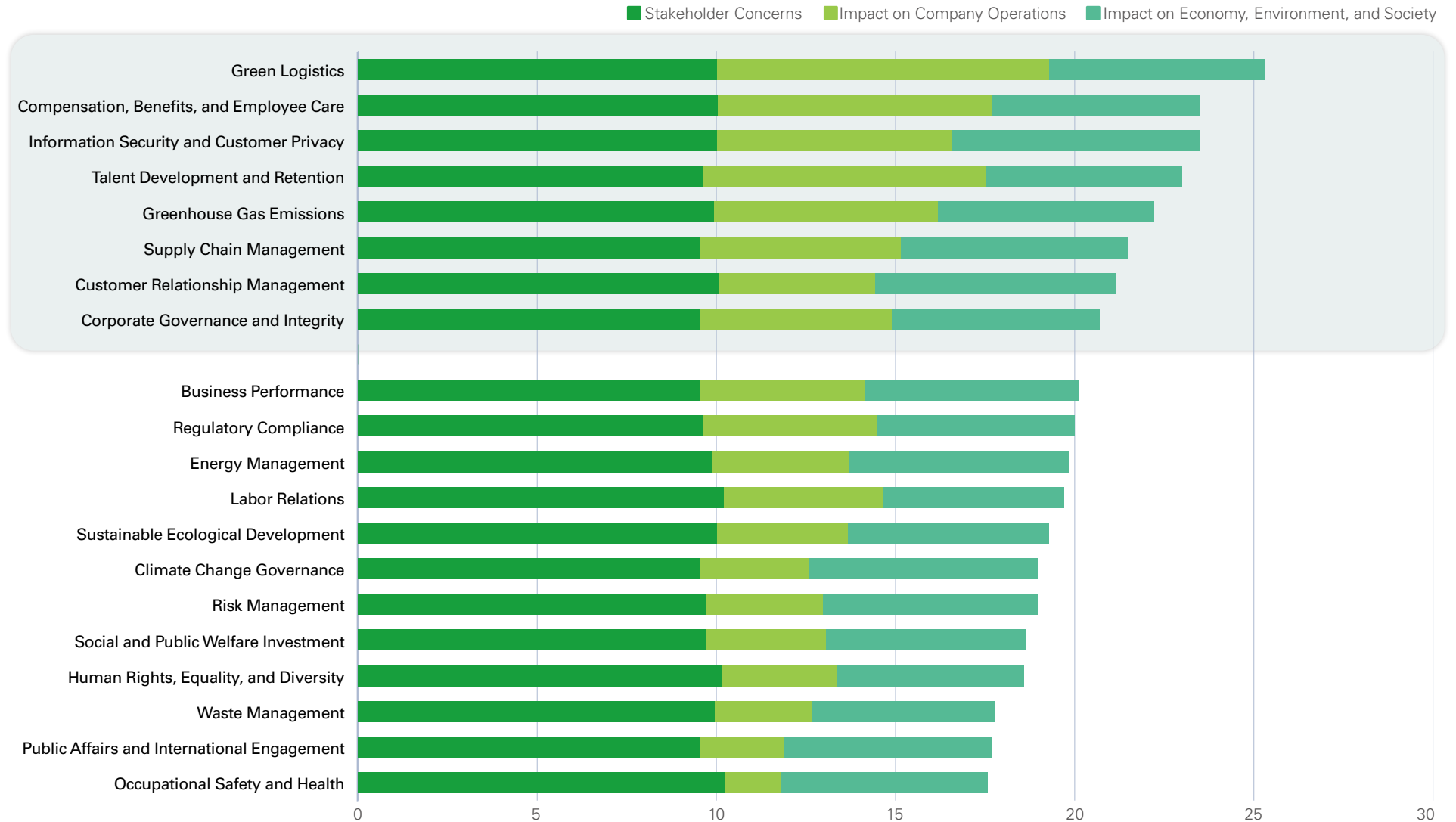
### Negative Impact Matrix



	Governance	Environment	Social
Material Topics	<ul style="list-style-type: none"> <li>» Information Security and Customer Privacy</li> <li>» Supply Chain Management</li> <li>» Customer Relationship Management</li> <li>» Corporate Governance and Integrity</li> </ul>	<ul style="list-style-type: none"> <li>» Green Logistics</li> <li>» Greenhouse Gas Emissions</li> </ul>	<ul style="list-style-type: none"> <li>» Compensation, Benefits, and Employee Care</li> <li>» Talent Development and Retention</li> </ul>
Potential Topics	<ul style="list-style-type: none"> <li>» Regulatory Compliance</li> <li>» Business Performance</li> </ul>	<ul style="list-style-type: none"> <li>» Energy Management</li> <li>» Waste Management</li> <li>» Sustainable Ecological Development</li> </ul>	<ul style="list-style-type: none"> <li>» Public Affairs and International Engagement</li> <li>» Occupational Safety and Health</li> <li>» Human Rights, Equality, and Diversity</li> <li>» Social Care and Public Welfare Investment</li> <li>» Labor Relations</li> </ul>

## Impact Severity Ranking

Comprehensively assess the financial impact, positive/negative impact, likelihood of occurrence, and stakeholder concern levels of sustainability issues. Calculate the materiality impact scores and identify 8 material topics.





### 2.3.2 Material Topics Impact Boundaries











The following explains the significance of material topics and their impact on internal and external stakeholders of the organization. It corresponds to each issue's management policies and the implementation outcomes of material topics for the current year.

● Direct Impact ○ Indirect Impact

Material Topics	Significance Description	Internal				External			
		Our Company	Employees	Customers	Shareholder	Regulatory Authorities	Business Partners	Community	Colleges/ Universities
Corporate Governance and Integrity	Enhancing corporate governance and integrity management contributes to improving industry and overall supply chain ethics and reputation.	●	●	●	●	○	●	○	●
Customer Relationship Management	Optimizing service quality for employees to understand customers deeply and deliver trustworthy logistics solutions to prevent customer disputes.	●	○	●	○		●		
Supply Chain Management	Actively communicating and collaborating with suppliers to reduce service carbon footprints and ensuring occupational safety and labor rights for business partners.	●		●	○		●		
Information Security and Customer Privacy	With frequent cybersecurity incidents, implementing internal information security management to protect confidential information of customers, supply chains, and employees.	●	●	●		●	●		
Greenhouse Gas Emissions	Implementing greenhouse gas inventories, planning emission reductions, and enhancing resilience against climate change risks.	●				○	●	○	
Green Logistics	Collaborating with suppliers to optimize transport efficiency, reduce resource consumption during transportation, and provide green logistics services.	●		●	○		●	●	○
Compensation, Benefits, and Employee Care	Providing comprehensive employee benefits, fair compensation, and promoting employee health programs to enhance physical, mental, and emotional well-being.	●	●		●		○		
Talent Development and Retention	Establishing a comprehensive education and training program, planning employee career development programs to enhance technical and vocational development for all employees.	●	●		○				○

## Evergreen Logistics 2023 Sustainability Actions

Material Topic	 <p><b>Corporate Governance and Integrity</b></p>	 <p><b>Customer Relationship Management</b></p>	 <p><b>Supply Chain Management</b></p>	 <p><b>Information Security and Customer Privacy</b></p>
Corresponding GRI	<p>GRI 2-9~2-21 Governance GRI 205 Anti-corruption</p>	<p>GRI 417 Marketing and Labeling GRI 418 Customer Privacy</p>	<p>GRI 204 Procurement Practices GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment</p>	<p>GRI 418 Customer Privacy</p>
Corresponding SDGs				
Management Policies and Corresponding Chapters	<p>3.1 Corporate Governance and Integrity</p>	<p>3.5 Customer Relationship Management</p>	<p>3.3 Supply Chain Management</p>	<p>3.4 Information Security Management</p>
2023 Action Results	<ul style="list-style-type: none"> <li>» Adopted “Code of Conduct for Integrity”; “Operational Procedures and Behavioral Guidelines for Integrity”; and “Code of Ethical Conduct”; promoting a culture of integrity.</li> <li>» Established an Audit Department to strengthen internal control systems and enhance corporate governance.</li> </ul>	<ul style="list-style-type: none"> <li>» Conducted the first customer satisfaction survey, achieving a score of 93.42.</li> <li>» Enhanced service quality, with 279.5 hours dedicated to business-related training courses.</li> </ul>	<ul style="list-style-type: none"> <li>» Conducted sustainability risk assessment surveys with 33 business partners.</li> <li>» Achieved 100% pass rate in AEO (Authorized Economic Operator) audits for business partners.</li> <li>» Government green procurement declarations amounted to TWD 8,404,779.</li> </ul>	<ul style="list-style-type: none"> <li>» Established a dedicated IT department responsible for information security risk management, conducting annual security engineering tests, protective scans, and off-site backups.</li> <li>» No customer privacy violation complaints reported.</li> </ul>

Material Topic	 <p><b>Greenhouse Gas Emissions</b></p>	 <p><b>Green Logistics</b></p>	 <p><b>Compensation, Benefits, and Employee Care</b></p>	 <p><b>Talent Development and Retention</b></p>
Corresponding GRI	GRI 305 Emissions	Custom Issue	GRI 401 Employment GRI 402 Labor/Management Relations GRI 403 Occupational Health and Safety GRI 405 Diversity and Equal Opportunity	GRI 404 Training and Education
Corresponding SDGs	 	 		
Management Policies and Corresponding Chapters	4.2 Greenhouse Gas Management	4.1 Green Logistics Services	5.1 Diverse and Inclusive Workplace	5.2 Talent Development and Retention
2023 Action Results	<ul style="list-style-type: none"> <li>» Obtained ISO 14064-1 certification for organizational carbon accounting.</li> <li>» Formed a Transportation Carbon Emissions Team to promote carbon footprint calculators.</li> </ul>	<ul style="list-style-type: none"> <li>» Reduced paper usage by 12.18%</li> <li>» Lithium battery stackers accounted for 65% of stacker usage.</li> <li>» Participated in the ESG Logistics Sustainability Award, receiving the “Sustainable Logistics Environment Gold Award.”</li> <li>» Promoted internal paperless operational processes to enhance digitalization usage.</li> </ul>	<ul style="list-style-type: none"> <li>» Obtained ISO 45001 certification for Occupational Health and Safety Management Systems.</li> <li>» Accumulated 461 hours of occupational safety education and training.</li> <li>» Organized 10 events such as physician lectures and health education campaigns to promote employee health.</li> <li>» 13,311 times participating online courses.</li> </ul>	<ul style="list-style-type: none"> <li>» Conducted 5,715 hours of education and training, averaging approximately 21 hours per person.</li> <li>» Established diverse educational training programs, providing pre-employment training and language courses for new hires.</li> </ul>





# Chapter 3

## Sustainable Governance

- 3.1 Corporate Governance and Integrity
- 3.2 Risk Management
- 3.3 Supply Chain Management
- 3.4 Information Security
- 3.5 Customer Relationship Management

## 3.1 Corporate Governance and Integrity

### 3.1.1 Governance Structure

#### Board of Directors and Governance Structure

The company has established the “Evergreen Logistics Corp. Articles of Association,” which is currently not publicly listed, and the company’s governance has not yet implemented the performance evaluation thoroughly. However, we approach shareholders, employees, customers, and other stakeholders with responsibilities. We are committed to achieving sustainable development and continuously demonstrating our concern for business governance, human rights, and environmental protection in line with ESG development directions. We refer to the related regulations of our parent company, “Evergreen International Storage & Transport Corp.” as a blueprint for future corporate governance planning.

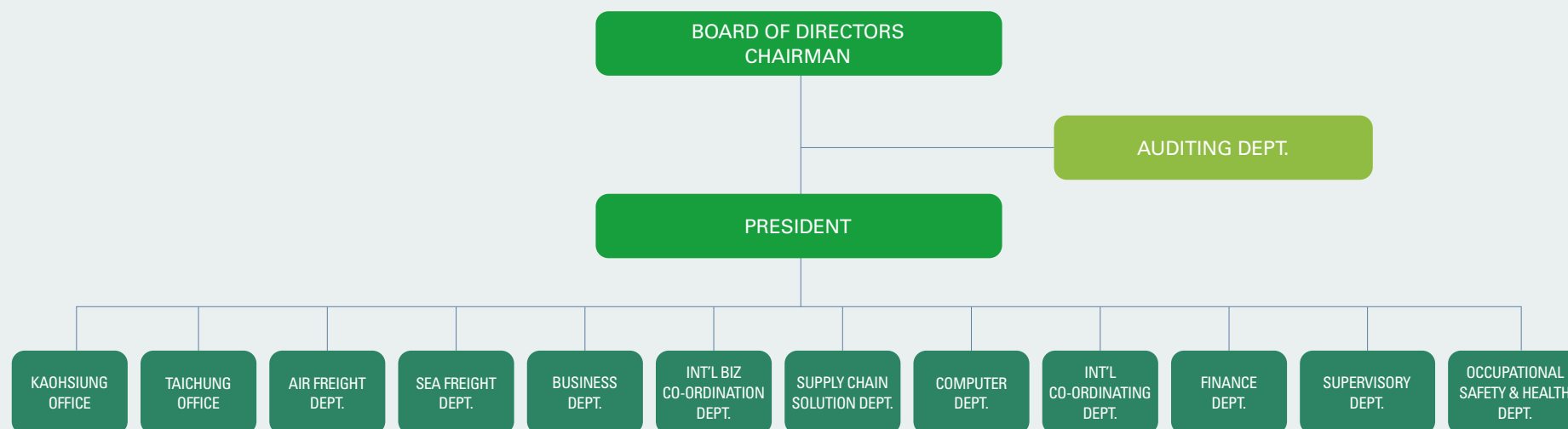
#### Governance Transparency

Evergreen Logistics has established a fair process for selecting board members, as

outlined in the company’s articles of association. The board consists of three directors and one supervisor, who are elected by the shareholders based on their legal ability to act. The term for each is three years, with the possibility of re-election. For the year 2023, the board members and supervisor are: Lee, Ming-Che chairman, Chiu, Shien-Yuh director, Lin, Chih-Ming director and Chen Cheng-Bang (Supervisor). They will carry out their duties in accordance with company law and relevant regulations to strengthen the independence of the board.

To ensure the company’s governance is fair and transparent, financial reports are regularly submitted to the parent company. The parent company assists in posting these reports on its official website for investors, regularly disclosing major events, operational information, commitment to ethical management, and maintaining labor relations. This allows all stakeholders, domestic and international investors, global customers, and supply chain partners to understand the company’s operational status.

#### THE ORGANIZATION CHART OF EVERGREEN LOGISTICS CORP.



### 3.1.2 Implementing Ethical Management

#### | Ethical Management Principles

In accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies,” our company’s Board of Directors approved the establishment of the “Ethical Corporate Management Best Practice Principles” “Statement of Compliance with the Ethical Corporate Management Policy” and “Code of Ethical Conduct” on September 18, 2023. These principles are intended to promote integrity management and ensure that company personnel adhere to ethical standards. Upholding the principle of integrity, the guidelines were communicated to all personnel through internal announcements on October 31, 2023, also announced on departmental meetings and management meetings. Additionally, regular training sessions on ethical management will be held in the future.

#### | Code of Conduct Signing

We adhere to the principle of integrity management by establishing the “Ethical Corporate Management Best Practice Principles” and “Statement of Compliance with the Ethical Corporate Management Policy” which prohibit the receipt or donation of illegal political contributions. In 2023, there were no donations made to any political parties or political organizations, and no reports of violations of professional ethical conduct were received.

#### | Anti-Corruption Policy Education and Training

In promoting ethical management and anti-corruption, we utilize internal bulletin boards for educational announcements. Top management also periodically communicate this information to department heads during management meetings, instructing them to disseminate it to frontline employees in departmental meetings, ensuring adherence to related conduct.

In 2023, we established anti-corruption policies to serve as the foundation for future “Ethical Management and Anti-Corruption Education and Training” for new employees and regular training for current employees. We have planned the training schedule for all employees in 2024, continuing to implement corporate policies and management measures related to ethical management, anti-corruption, and prevention of anti-competitive or unfair trade practices.

#### | Whistleblowing Channels

According to the “Statement of Compliance with the Ethical Corporate Management Policy,” if there are any integrity-related complaints or whistleblowing reports, external stakeholders or internal employees can use the whistleblowing email: [comment@tw.evergreen-logistics.com](mailto:comment@tw.evergreen-logistics.com). Upon receiving a complaint, the company assigns dedicated personnel or a unit to conduct an independent investigation. The entire process, from case acceptance and investigation to results and documentation, is recorded and preserved. The identity of the whistleblower and the content of the report are kept confidential to protect the whistleblower from any unfair treatment due to the report. This year, there have been no integrity-related complaints.





### 3.1.3 Regulatory Compliance System

#### | Regulatory Compliance

Evergreen Logistics, with the commitment to sustainable management and experience in regulatory compliance, actively engages in learning with all sectors to maintain a positive cycle of supply chains and healthy competition. The company places special emphasis on employees' awareness and implementation of anti-competitive behaviors, market monopolization, and the necessity of adhering to international sanctions' audit policies and systems.

In response to changes in the international situation and adjustments in domestic and foreign regulations relevant to the logistics industry, the legal department and other responsible units regularly review changes in domestic and foreign regulations and measures, promote advocacy for compliance with laws, and conduct related educational training. They also periodically review the applicability of laws and make timely adjustments to the company's internal standard operating procedures and risk management. Additionally, the legal department shares cases and points of attention related to legal compliance on an irregular basis to continuously enhance colleagues' awareness of legal compliance.

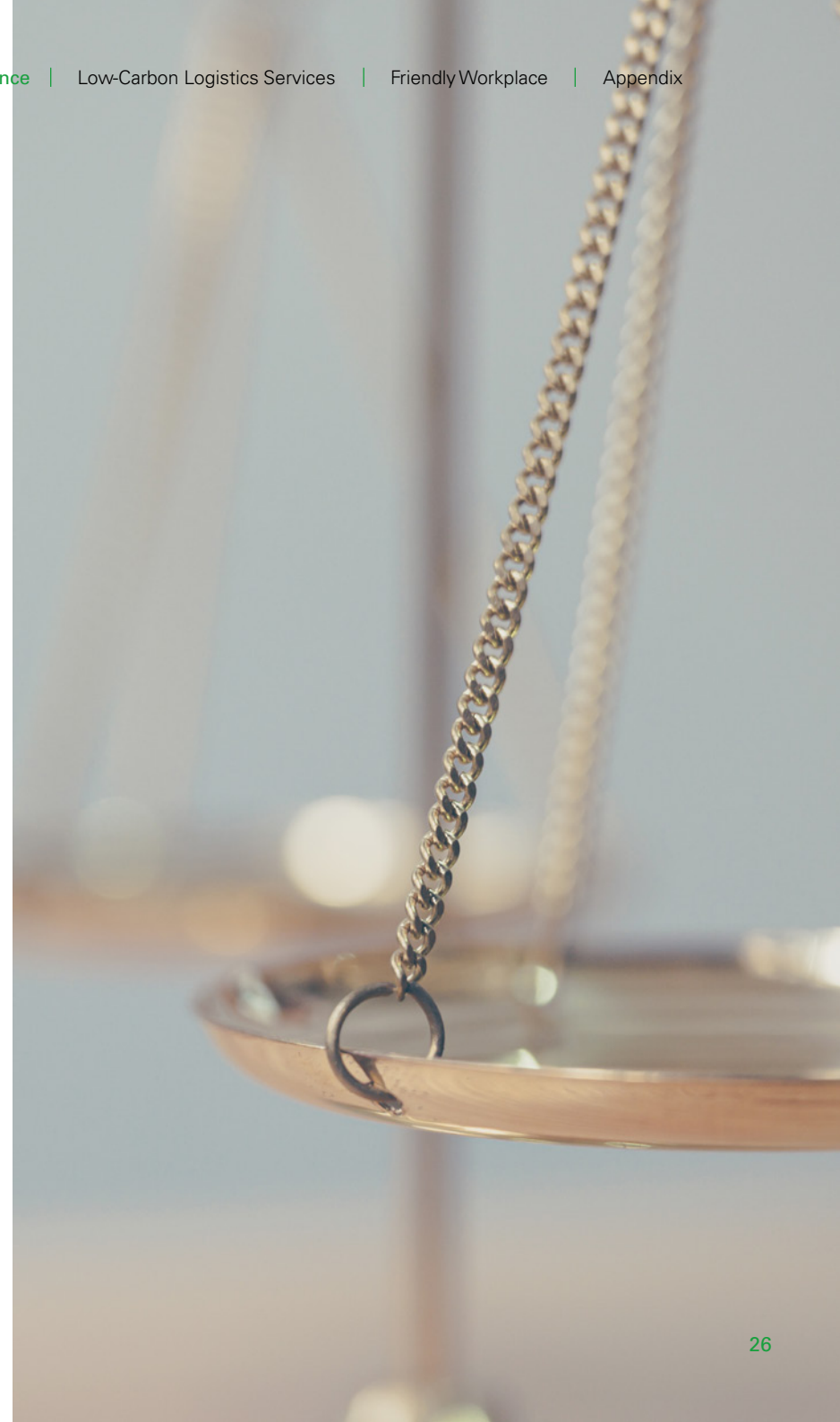
#### | Regulatory Implementation

In daily operations, guidance is provided based on actual situations for colleagues to reference, to avoid unintentional non-compliance. In addition, education and training are conducted for sales teams to prevent violations of United Nations and international embargo regulations, thereby strengthening compliance awareness.

Evergreen Logistics has established a comprehensive and rigorous regulatory compliance system, adhering to trade laws, labor standards act, personal data protection act, competition laws, anti-bribery laws, and other relevant local regulations or economic sanction policies. In 2023, there were no integrity-related litigations, ongoing cases, or instances of penalties for violating regulations at any operational locations.

In terms of climate-related Initiatives and regulations, mitigating the greenhouse effect is a global goal, and as the impacts of the greenhouse effect and global warming become increasingly significant, the escalating severity of climate change is undoubtedly an unavoidable issue for sustainable corporate operations. In response to the domestic net-zero policy and the "Climate Change Response Act," proactive planning and deployment have been undertaken by Evergreen Logistics. In 2023, Evergreen Logistics voluntarily initiated a greenhouse gas inventory in Taiwan and passed the ISO 14064-1 verification by the third-party verifier: Alfa Environmental International Co., Ltd. Plans are also in place to accelerate the pace of global carbon inventory.

Although Evergreen Logistics is not a publicly listed company, we continuously refer to and use the regulations for listed companies set by the Financial Supervisory Commission as a benchmark to strengthen our corporate sustainability governance. It is also an important commitment to our implementation of honest business practices and corporate governance.



## 3.2 Risk Management

### 3.2.1 Risk Control and Supervision

#### | Risk Assessment Process

The company should conduct risk assessments on environmental, social, and corporate governance issues related to its operations based on materiality principles. Relevant risk management policies or strategies should be established, and internal regulations should be formulated and followed in accordance with the law to control risks. This process also considers the guidelines from the parent company and listed companies, as well as the five components of the internal control system.

#### | Internal Audit/Control

To implement a self-monitoring system within the enterprise, enabling all departments to timely respond to environmental changes by adjusting the design and execution of internal control systems, and to enhance the audit quality and efficiency of the internal audit unit, the "Internal Control Self-Assessment Procedures" were established in March 2022. This assists the Board of Directors and management in understanding the effectiveness of the design and execution of internal control systems, thereby fulfilling the company's internal risk management responsibilities.

#### | Cargo Safety Management

Incorrect declaration or concealment of hazardous cargo increases the potential risks during transportation. Our company enhances the training and education of relevant personnel to ensure they are familiar with handling hazardous cargo, understand the regulatory and classification differences of hazardous materials across various countries, and follow comprehensive acceptance procedures. In addition to obtaining hazardous materials management certification, we conduct regular refresher training to keep staff updated on the latest operational procedures, thereby increasing the vigilance of operators to ensure the safety of cargo transportation.

☐ In 2024, we plan to formulate risk management policies and procedures. The planned direction is as follows:

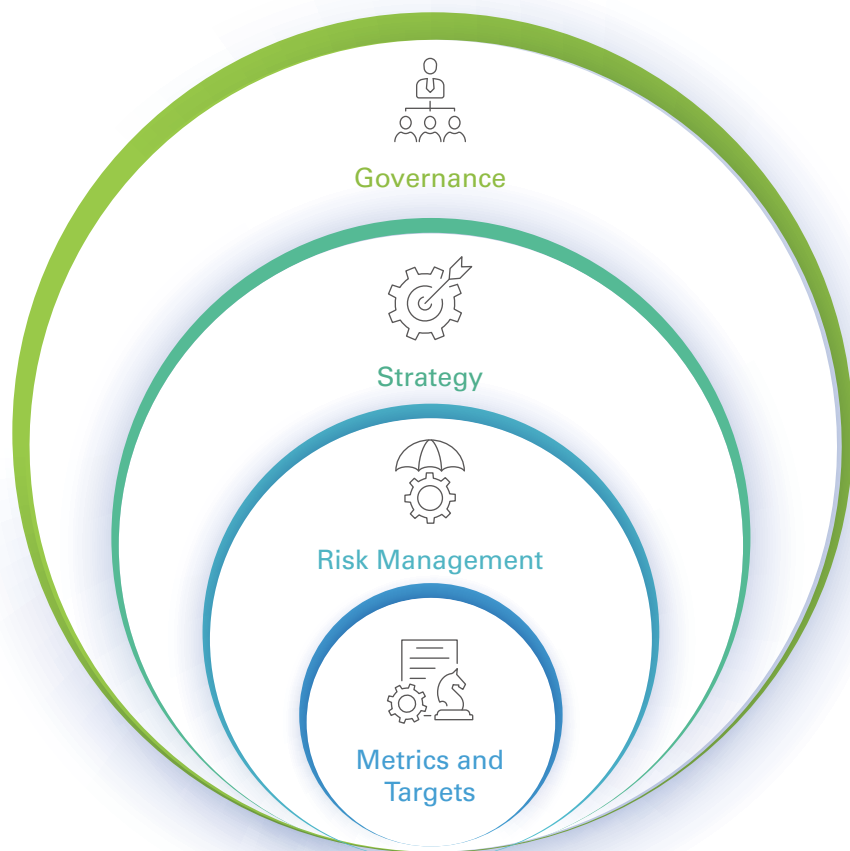


### 3.2.2 Climate Change Management

According to “The Global Risk Report 2024” released by the World Economic Forum, “extreme weather events” and “critical changes to Earth systems” are identified as the highest risks in terms of both likelihood and impact, highlighting the importance of climate change as a critical issue for businesses. To comprehensively assess climate-related risks and opportunities, we refer to the “Task Force on Climate-related Financial Disclosures (TCFD)” framework for identification, analysis, and information disclosure across four core factors.

Through internal self-assessment, we aim to help mitigate or reduce the impacts of climate change on our operations and identify the opportunities that climate change may bring to our business. We hope to develop response strategies and management practices to timely and appropriately capture business development opportunities that can bring short-, medium-, and long-term benefits to our operations, thereby enhancing the resilience of our business in the face of climate change.

#### Task Force on Climate-related Financial Disclosures (TCFD) Framework



Our company's ESG Sustainability Committee is the highest governance body, responsible for assessing the potential current and future risks and opportunities of climate change on the business, adopting measures to address climate-related issues, reporting on the implementation to the Chairman quarterly, and monitoring related topics.

We explore transition risks and physical risks brought by climate change, as well as related opportunities such as the establishment of carbon fees and carbon taxes, investment in low-carbon technologies, changes in consumer preferences, or extreme weather events like sea level rise and typhoons. We also assess the financial impacts on operating costs, revenues, or asset allocations.

We focus on global climate change trends and regulations such as the “Climate Change Response Act.” To assess the regulatory impacts on our company and make decisions to mitigate, transfer, or control related risks. We will continue to integrate these measures into our company's risk management system.

In 2023, we introduced the ISO 14064-1:2018 standard for carbon inventory, with greenhouse gas emissions totaling 956.7226 tCO<sub>2</sub>e, covering Scope 1, Scope 2, and Scope 3 emissions as detailed in Section 4.2.1, Greenhouse Gas Emission Statistics. We regularly track and monitor greenhouse gas emissions, water consumption, and total waste weight, and set policies for energy saving, carbon reduction, water conservation, and waste management. Acquiring carbon credits is included in our carbon reduction strategy planning to mitigate and adapt to the impacts of climate change on our operations.



## 3.3 Supply Chain Management

### 3.3.1 Business Partner Management

#### | Overview of the value chain

Evergreen Logistics regards suppliers as long-term business partners. In addition to competitive essentials such as quality, lead time, cost, and service, we also prioritize our partners' commitments and actions in the three dimensions of environment, society, and corporate governance. Through sustainable supply chain management mechanisms, we aim to comply with local regulations across operational sites, strengthen risk management, enhance competitive advantages, and meet customer expectations. We continue to enhance suppliers' awareness of corporate sustainability and collaborate with value chain partners to provide professional technical expertise and services, optimizing supply chain efficiency and jointly creating comprehensive and robust green logistics services.

#### | Supplier screening

Evergreen Logistics selects new suppliers based on criteria including quality, lead time, cost, and service (QCDS) evaluations. Only those who pass the screening become partners of Evergreen Logistics. We continue to integrate sustainability clauses into contracts and strengthen discussions with business partners and suppliers, requiring adherence to integrity and corporate social responsibility. Prohibited practices include acceptance or provision of commissions or kickbacks and minimizing negative impacts on the environment and society. In case of violations, suppliers are required to make improvements within a specified timeframe, failure to do so may result in contract termination by our side.

#### | Supplier Self-Assessment

In 2023, Evergreen Logistics introduced a "Supplier Questionnaire," which covers categories such as sustainable management and risk management, environmental protection, labor protection, and supply chain management. This questionnaire was distributed to business partners who are suppliers. By the end of 2023, 33 suppliers had responded. Every department will continue to distribute this questionnaire, requiring suppliers to conduct self-assessments on ESG (Environmental, Social, and Governance) aspects and to sign the "Corporate Social Responsibility Statement," which includes commitments to anti-corruption and anti-bribery.

The main content of the self-assessment questionnaire in the supplier survey includes:



#### | Supplier Evaluation

Our company conducts annual spot checks and evaluations on both existing and newly qualified suppliers and business partners, inspecting the products and services they provide. Based on the evaluation results, suppliers are required to make improvements each year. If there are deficiencies found in the evaluation, suppliers will be asked to rectify these deficiencies. If they still cannot make the necessary improvements, we will terminate our transactions with them.

To effectively manage suppliers and business partners, our company plans to complete the "Supplier Code of Conduct" by 2025. This code will encompass seven key aspects: sustainable development, environment, labor, human rights, occupational safety, and health. In the future, we aim to invite suppliers and partners to sign The Commitment of Supplier for Corporate Social Responsibility, ensuring adherence to local laws and internationally recognized standards. This includes standards for business integrity, labor rights, health and safety, and environmental protection.

### 3.3.2 Supply Chain Security Management

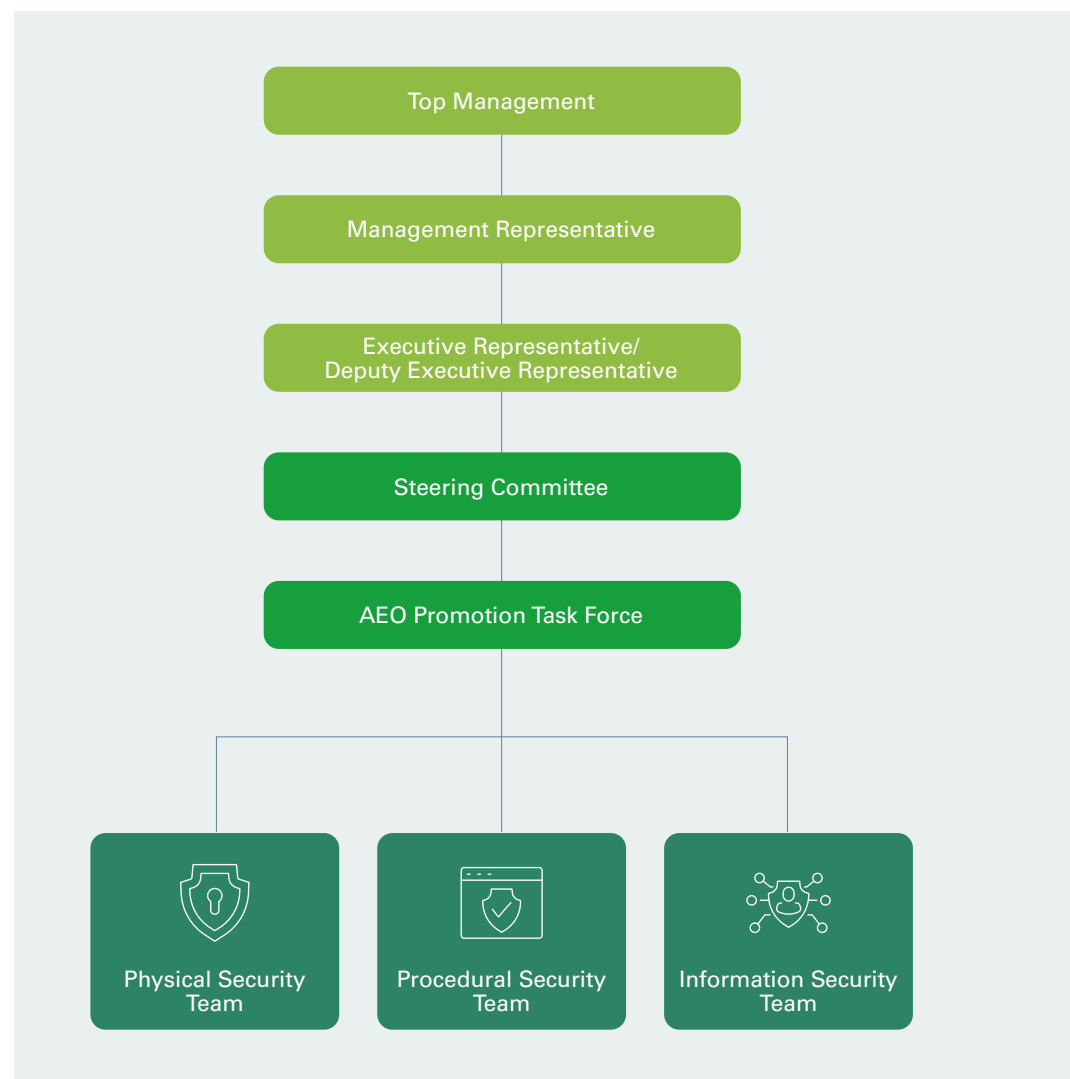
#### | AEO Authorized Economic Operator

AEO Certified Trusted Company (Authorized Economic Operator, AEO) is a certification system aimed at securing the movement of goods across borders. It was established by the World Customs Organization (WCO) and is managed by the Directorate General of Customs of the Ministry of Finance in Taiwan, which publishes the list of certified companies. This certification primarily fosters a partnership between customs authorities and businesses. Companies that obtain this certification meet the standards of the WCO SAFE Framework of Standards to Secure and Facilitate Global Trade, demonstrating high levels of performance in logistics security, risk management, and quality maintenance. With mutual recognition agreements between customs authorities worldwide, companies with AEO certification enjoy expedited customs clearance benefits, reducing wait times at customs, ensuring the security of goods, and thereby enhancing their competitiveness.

#### | AEO Management Committee

Since 2013, our company has obtained AEO (Authorized Economic Operator) certification as a high-quality enterprise. We have established an AEO Management Committee led by the Chairman and President, who act as the top management representatives. The Audit Department is assigned as the management representative to guide colleagues in various units to implement and execute supply chain security-related operations. We conduct regular self-security checks annually, including risk management assessment, risk control, internal audits, and evaluations of business partners. We develop operation manuals and risk response plans accordingly. The annual reports are uploaded to the customs-designated platform to ensure that transport risks are reduced to a manageable level, protecting the interests of both customers and the company.

In 2023, Evergreen Logistics had a total of 602 AEO business partners. According to the "AEO Business Partner Management Regulations," regular annual evaluations and on-site audits were conducted through written assessments. Based on the written evaluation results, partners are classified into four levels from highest to lowest: A, B, C, and D. If any deficiencies are found during the evaluation, the suppliers are requested to improve those areas. If improvement is not achieved, transactions with them will be suspended. This year, external audits were conducted on 7 business partners. Evaluations were carried out by the responsible department to ensure that all business partners were operating in accordance with our company's standards without errors. The pass rate was 100%.



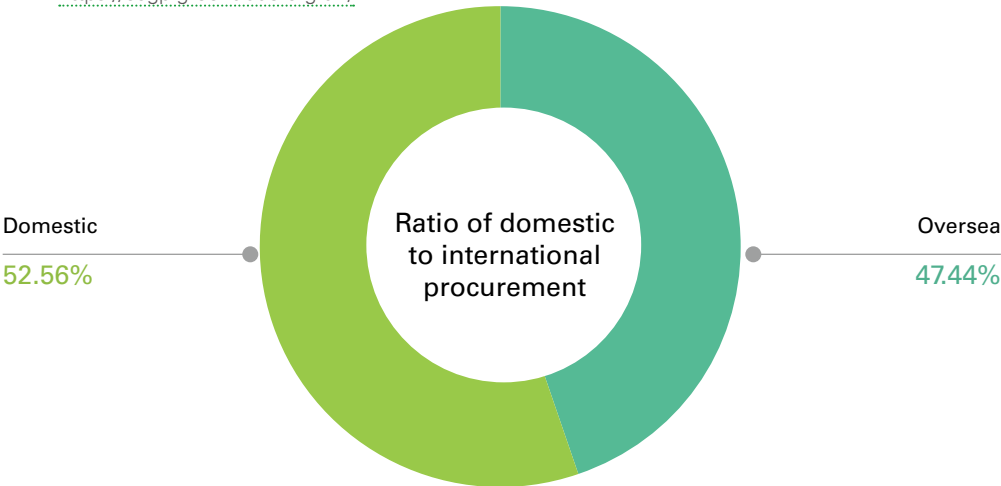
3.3.3 Sustainable Procurement

Our company’s regular procurement consists mainly of service procurement, such as ocean freight, air freight, and logistics. General goods procurement includes office supplies, consumables, pallets, packaging materials, gifts, magazines, and newspapers. We prioritize domestic suppliers and brands. The proportion of domestic procurement in 2023 was 52.56%.

In our key operational locations (including those mentioned in this report as operational boundaries), we prioritize local procurement wherever possible to reduce carbon emissions from long-distance transportation and support local business development. The green procurement amount for the year 2023 was TWD 8,404,779, and we plan to maintain this level in the future while assessing the feasibility of increasing the proportion of local procurement and setting specific targets.

In recent years, apart from internal policies promoting environmental conservation and energy efficiency, we also encourage the use of energy-saving and environmentally friendly products across all departments, such as environmentally friendly paper products, energy-efficient equipment, and products with energy-saving labels.

Note: The Green Label explanation is sourced from the “Product Green Verification Retrieval Platform”  
<https://cogp.greentrade.org.tw/>



Domestic and International Procurement in 2023

Procurement Categories			
Service procurement	Ocean freight, Air freight, logistics	General goods procurement	office supplies, consumables, pallets, packaging materials, gifts, magazines, newspapers





### Paper Supplies

The FSC (Forest Stewardship Council) certification mark

The FSC (Forest Stewardship Council) certification mark indicates that the materials in the product come from FSC-certified forests, which signifies that the raw materials used are reliable, sustainable, and responsibly managed.

Procurement Amount TWD 1,042,040



### Paper Supplies

PEFC

PEFC is the world's largest forest certification system, aimed at promoting good practices in forestry and ensuring that wood and non-wood forest products are produced in accordance with the highest ecological, social, and ethical standards. Through the PEFC label, customers and consumers can identify products originating from sustainably managed forests.

Procurement Amount TWD 1,122,975



### Internet Data Center

Energy Star

"Energy Star" is one of the disclosure guidelines by SASB for the electronics manufacturing industry product life cycle. Its label represents reducing energy consumption and decreasing greenhouse gas emissions from power plants.

Procurement Amount TWD 4,793,355



Air Conditioning, Lighting Fixtures, General Procurement, etc.

The Energy Saving Label

The Energy Saving Label, established by the Ministry of Economic Affairs, Energy Bureau, represents that the energy efficiency of the product is 10-50% higher than the national certification standards, encouraging the public to use products with high energy efficiency to reduce energy consumption.

Procurement Amount TWD 1,038,089



Employee Business Trip | Using Public Transportation (High-Speed Rail)

The Carbon Footprint Label

The Carbon Footprint Label is part of the "Product Carbon Footprint Reduction Labeling System" implemented by the Environmental Protection Administration since 2014. Products that have been audited and obtained the carbon reduction label indicate a reduction in carbon footprint of over 3% within five years.

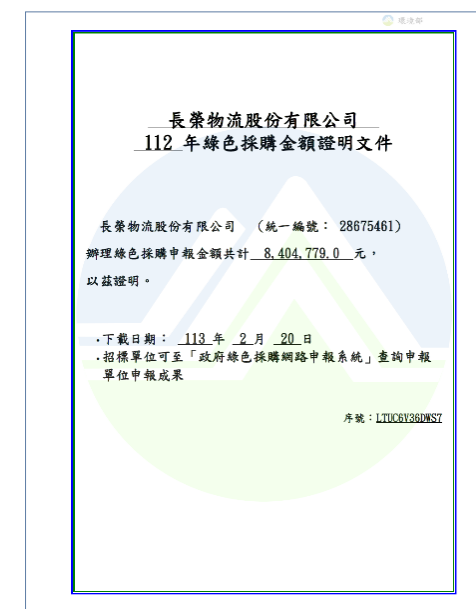
Procurement Amount TWD 408,320



Total Green Procurement Amount in 2023 TWD **8,404,779**

## Supply Chain Management Optimization Plan

To align with the global trend in supply chain management, we initiated a Supply Chain Management Optimization Project in 2023. We include suppliers in our sustainable development management and plan for sustainable procurement. We aim to enhance supply chain transparency by promoting self-assessment questionnaires for suppliers. Through document review and on-site visits, we ensure that our suppliers comply with environmental and social standards. We maintain close communication with our supply chain partners, sharing market trends and sustainability issues, working hand in hand towards sustainable development.



Certificate Issued by the Ministry of Environment

Note: The Green Label explanation is sourced from the "Product Green Verification Retrieval Platform"

## 3.4 Information Security Management

### 3.4.1 Information Security Management

#### Information Security Team

To strengthen information security management, Evergreen Logistics established the IT Department in January 2023, responsible for promoting information security policies, planning information security systems, monitoring, and executing information security management operations. We aim to construct a comprehensive information security protection mechanism and enhance employees' awareness of information security through professional management, planning, supervision, and implementation by the IT Department. We conduct

regular vulnerability scans, effectiveness checks of protection systems, and provide relevant information security advocacy and training courses. Through the dedicated operation of the information security unit and the implementation of information security policies, we provide a secure information environment to safeguard the information security of all company services. The company also regularly reviews information security policies to reflect the latest developments in government regulations, technology, and business practices to ensure the effectiveness of information security practices.

#### Information Security Control Drill



## I Cybersecurity Education and Training

In today's digital business environment, as cyberattacks become increasingly sophisticated, the information security threats faced by enterprises are also becoming more diverse. To meet these challenges, Evergreen Logistics regularly conducts information security education and training aimed at enhancing the cybersecurity awareness and response capabilities of all employees. The training courses cover topics such as information security threats and awareness enhancement, instant messaging overview and security issues, and social engineering attacks. These courses comprehensively address the various challenges and countermeasures related to information security in modern enterprises. Through these courses, employees gain a deep understanding of the importance of information security and ensure the identification and prevention of potential cybersecurity threats, thereby protecting the company's data assets and business operations.

In 2023, our company planned cybersecurity awareness education and training for new employees, achieving a 100% participation rate. Additionally, we scheduled annual cybersecurity training for current employees to continually strengthen and enhance their cybersecurity awareness. The training content is as follows:

Explanation of Information Security Threats and Cybersecurity Awareness Enhancement

Case Studies on Identifying Real and Fake Emails

Explanation of Social Engineering Attacks

Case Studies on Business Email Compromise (BEC) Scams

The company will continue to deepen information security education and training, continuously updating and enriching course content to address evolving cybersecurity threats. Additionally, periodic dissemination of cybersecurity-related case studies will be conducted to enhance information security protection. The dissemination content is as follows:

Ransomware Risks and Prevention Measures

Emergency Handling Procedures for Phishing Emails

3-2-1 Backup Principle for Important Files





### 3.4.2 Customer Privacy Protection

To provide information protection, our company has implemented a multi-layered defense mechanism and regularly updates it. Equipment includes firewalls, IDC data centers, and antivirus software to instantly block suspicious behavior and isolate infected files, preventing the spread of disasters. We use cloud-based M365 services to prevent denial-of-service attacks, detect suspicious IPs, and identify abnormal behavior, ensuring the system is not vulnerable to intrusion. User account permissions in operational management systems are set according to job responsibilities. We use high-strength encryption protocols for transmission to ensure secure access and enhance protection, thus avoiding the leakage of customer sensitive data. There were no incidents of customer data loss or violations of customer privacy reported in 2023.

#### | Sensitive Data and Customer Data Protection

To protect customer data, our company has a comprehensive computer information system and equipment in place, along with well-established control and protection measures. Customer data is managed and maintained by relevant departments based on the nature of the business, with appropriate access controls set. We have implemented stringent access control policies to ensure that only authorized personnel can view sensitive information, only authorized users can log into the system, and role-based access control is enforced so that each user can only access the data relevant to their job responsibilities.

#### Internal controls for sensitive data within the company are implemented as follows

- (1) Establishing classification and management of company information assets.
- (2) Enhancing employee awareness of information security through information security education and training.
- (3) Supervisors at all levels are responsible for supervising the information operation security of their subordinates to prevent illegal and inappropriate behaviors. Personnel with access to confidential or sensitive information or those assigned special system access privileges are appropriately segmented and their responsibilities are distributed. Mechanisms for checks and balances are established as needed, personnel rotation is implemented, and a manpower backup system is established.
- (4) Regulating information outsourcing service contracts- defining rights, responsibilities, and operating procedures for both parties involving confidential, sensitive, or critical data.
- (5) Implementing special security measures for confidential and sensitive data (such as using encryption technology).
- (6) Handling of computer media containing confidential or sensitive data is performed by designated personnel in a secure manner, and detailed records of the timing, methods, and personnel involved in the disposal process are maintained.





## 3.5 Customer Relationship Management

### 3.5.1 Customer Relationship Maintenance

#### | Customer Relationship Management

With a customer-oriented attitude, we strive to establish a positive communication channel with our customers through attentive and friendly service. We always pay attention to customer needs, enhance communication with business partners, improve insurance coverage and staff training, optimize service quality, and enhance overall competitiveness, aiming to achieve customer satisfaction as a primary goal.



#### | Customer Satisfaction Survey

To maintain our competitive edge and understand customer needs while evaluating business performance, we have provided real-time communication channels for customers in our daily operations. Additionally, in terms of improving customer satisfaction, we conducted our first “Customer Satisfaction Survey” in 2023, with a total of 110 responses collected. The average customer satisfaction rating was 93.42 points. The annual satisfaction survey serves as an important basis for the company to understand and continuously improve services and processes. Moving forward, we will continue to regard customer feedback as a crucial foundation for enhancing customer relationship development. We plan to establish a comprehensive customer feedback handling process to provide to provide superior customer service.

In addition, this year we also signed “Anti-Corruption and Anti-Bribery Statements” with 60 customers, demonstrating Evergreen Logistics’ determination to implement integrity in business operations and its commitment to sustainable business practices.

## Digital Shipment Tracking System

To assist customers in precisely managing transportation processes and efficiently handling logistics plans, our company offers the ILSP (Integrated Logistics Services Platform) Shipment Tracking System Membership Service. This service allows customers to query shipment statuses and delivery progress in real time, as well as download customized reports.



Through ILSP, we significantly reduce manual operations and paperwork, enhancing the transparency and visibility of the supply chain, minimizing the risks of delays and damages, and further improving inventory management efficiency. It is an indispensable digital assistant for the supply chain.

## Awarded as an Outstanding Supplier by EVA Air

Evergreen Logistics provides high-quality service with efficiency. In 2023, Evergreen Logistics was honored with the Outstanding Vendor Award from EVA Air, recognizing not only our revenue performance over the past year but also our exceptional service. We are committed to sustainable development and will continue to promote green logistics services, aiming for steady growth and future achievements in the logistics industry.



## Handling Customer Complaints

For customer suggestions and needs, our company improves operational efficiency and service quality through relevant review meetings and internal audits. When soliciting business, we clearly inform customers of the service fees, service content, and scope, without using exaggerated or misleading language and promotions to attract business. If customers have any concerns about our services, they can contact us at any time to provide feedback or [file a complaint](#). Once a case is accepted, our company will refer it to the relevant department based on the nature of the issue for prompt response and resolution.

## Professional Training for Sales Personnel

Evergreen Logistics is committed to providing professional services and ensuring customers receive accurate and sufficient information. We also offer relevant training for employees to ensure everyone understands the related agreements and regulations. Like our product labeling and advertising, we strive to provide customers with logistics service information that complies with legal requirements and is detailed and truthful to ensure transaction safety. In 2023, there were no incidents of violation complaint with any logistics service information and instructions, disclosure regulations or voluntary agreements.

Course Title	Course Outline	Number of Participants	Total Hours Accumulated
How to Handle Undeclared Goods	Precautions for Handling Undeclared Goods	183	91.5
Key Points for Heavy Cargo Rate Inquiry	Classification, Inquiry Principles, and Precautions for Non-Containerized Cargo Shipping	203	101.5
Business Trip Preparation and Sharing	Business Trip Proposal, Related Applications, and Key Points	173	86.5

### Hands-on Practice | On-site Visit to Group's Logistics Warehousing



To enhance the service quality and professionalism of Evergreen Logistics and to strengthen employees' practical understanding of logistics operations, a visit to the logistics warehouse along with a site tour was arranged for the employees in 2023. This activity aimed to deepen their understanding of operational processes such as goods receiving, picking, packaging, and dispatching. By integrating these insights into future practical operations, we aim to strengthen the quality and professionalism of Evergreen Logistics services.





# Chapter 4

## Low-Carbon Logistics Services

- 4.1 Green Logistics Services
- 4.2 Greenhouse Gas Management
- 4.3 Energy and Resource Management

## 4.1 Green Logistics Services

Evergreen Logistics provides comprehensive third-party logistics (3PL) services to clients worldwide, leveraging a global network deeply rooted in local markets. We operate and collaborate with professional agents across Asia, Europe, North America, Central and South America, Oceania, and Africa.





### 4.1.1 Green Logistics Services

Logistics and transportation are integral to the global economy. With the increase in trade exchanges, the demand for cross-border logistics continues to rise. Consequently, Evergreen Logistics has become an indispensable partner in reducing emissions within corporate supply chains. The company focuses on global logistics services while incorporating environmental principles, striving to provide low-carbon logistics solutions.

We have currently implemented smart warehousing and lithium battery forklifts as part of our carbon reduction initiatives. Additionally, we are planning to transition to paperless logistics operations. At the same time, we are enhancing communication with our customers and planning initiatives to reduce plastic packaging materials. This includes promoting the use of recycled packaging materials and recycled material pallets to lessen the environmental impact of our transportation and operational activities.

Looking ahead, we will continue to promote diverse green logistics solutions, collaborating with customers to achieve net-zero emissions together.

#### ☐ Evergreen Logistics integrated logistics services



### | Awarded the Gold Prize at the 2nd ESG Logistics Sustainability Awards.

The Global Logistics & Commerce Council of Taiwan (GLCT)

hosted the 2nd ESG Evergreen Logistics Sustainability Awards, where Evergreen Logistics was awarded the Gold Prize in the “Site Environmental Sustainability Category.”

In its first participation, Evergreen Logistics achieved this honor, highlighting its core values of “pursuing excellence in logistics services” and “establishing an environmentally friendly green supply chain.” Through process improvements and the adoption of new technologies, Evergreen Logistics has reduced its environmental footprint, continuously enhancing ecological conservation efforts.

President also shared Evergreen Logistics’ innovative initiatives and solutions in logistics sustainability, allowing attendees to better understand integrating sustainability into corporate operations through technological advancements. Through industry exchange, these efforts spark new ideas for sustainable logistics development, enabling Taiwanese enterprises to persistently strive for continuous improvement in logistics sustainability.



Photo of the Gold Award winners of the 2nd ESG Evergreen Logistics Sustainability Awards.

## Smart Warehouse Management

Our service offerings include fresh goods, large-scale project cargo, automotive logistics, aerospace equipment, and various customized solutions. Leveraging our group's resources across sea, land, and air, we integrate our logistics expertise and technology. From order management, picking, packaging, warehouse management, to transportation and distribution processes post-customer order, we consolidate these through our systems to ensure secure delivery of goods. We provide customers with the most reliable logistics solutions they can trust.

Evergreen Logistics has implemented a Digital Warehouse Management System (WMS) to effectively streamline warehouse operations. This system integrates functions such as inbound data querying, inventory movement tracking, stock checking, and outbound data querying, allowing customers to track their goods and order information in real time. Additionally, to enhance operational efficiency and accuracy in picking, we have introduced an electronic label-assisted picking system (put-to-light). This system improves upon traditional manual picking processes prone to high error rates by using light signals and digital displays as aids. It enables batch processing of customer orders, guiding picking staff to perform their tasks correctly, quickly, and with ease, significantly reducing error rates and enhancing overall logistics efficiency.



Reduced  
Picking Time  
**35%**

Picking  
Accuracy  
**99.9%**

Smart Warehouse |  
WMS System,  
Electronic Label-  
Assisted Picking System



Leasing **100%**  
Green Certified Warehousing

Evergreen Taoyuan Logistics Center |  
Bronze Level Certification in Green Building



## Green Warehouse

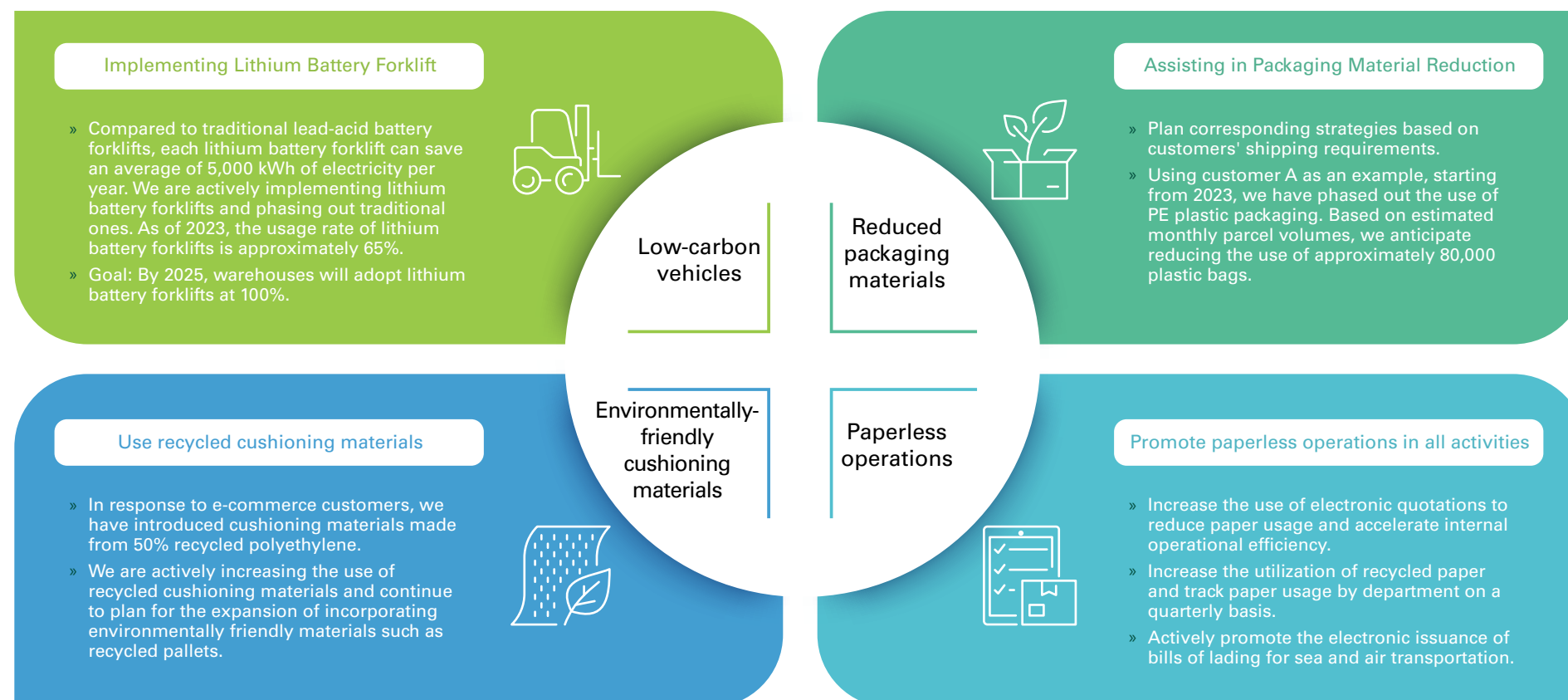
To demonstrate Evergreen Logistics' commitment to environmental responsibility, we pledge to lease and operate warehouses certified as green buildings. Currently, we have achieved our goal of having 100% of our warehouses in Taiwan certified as green buildings. Our Evergreen Taoyuan Logistics Center in Taoyuan Da Yuan has been awarded the bronze level certification for green buildings by the Ministry of the Interior. We remain committed to exploring opportunities to expand overseas locations with green building practices in mind.



## Low-Carbon Logistics Services

Due to heightened global awareness of climate risks and the implementation of transportation-related policies and regulations, Evergreen Logistics, as a third-party logistics company, actively engages with business partners to explore opportunities such as electric vehicles, recycled packaging materials, and recycled material pallets. Our goal is to create a green logistics supply chain and reduce the carbon footprint of our transportation services. Annually, we assess suppliers' total carbon emissions and prioritize partnerships with lower-emission business partners.

Furthermore, Evergreen Logistics adheres to the Environmental Protection Administration's 2023 announcement on "Restrictions on the Use and Implementation of Internet Shopping Packaging," assisting customers by avoiding the use of PVC (Polyvinyl Chloride) in packaging, incorporating recycled paper in paper packaging materials, and using recycled materials in plastic packaging materials. In 2023, we established a Transport Carbon Emission Reduction Team to promote the use of a "carbon calculator," calculating greenhouse gas emissions from point-to-point transportation of goods. We provide timely transportation carbon emission data to corporate clients to collaborate in reducing overall greenhouse gas emissions across the supply chain.



## 4.2 Greenhouse Gas Management

### 4.2.1 Greenhouse Gas Emissions Statistics

To implement carbon reduction actions, Evergreen Logistics formed a “Greenhouse Gas Inventory Team” in 2023, responsible for greenhouse gas inventory operations. The team completed the organizational greenhouse gas inventory according to the ISO 14064-1:2018 standard and obtained third-party verification certificates to ensure the accuracy and transparency of the inventory. The baseline year for carbon reduction has been set as 2023, and the implementation status will be reported to the board of directors. Additionally, we will continue to plan for the implementation of greenhouse gas inventory operations at our overseas operation sites to ensure the completeness of carbon emission information. We will continuously formulate specific annual emission reduction targets and corresponding strategies to respond to the global consensus on net zero.

#### 2023 Greenhouse Gas Emissions

Unit: tCO<sub>2</sub>e

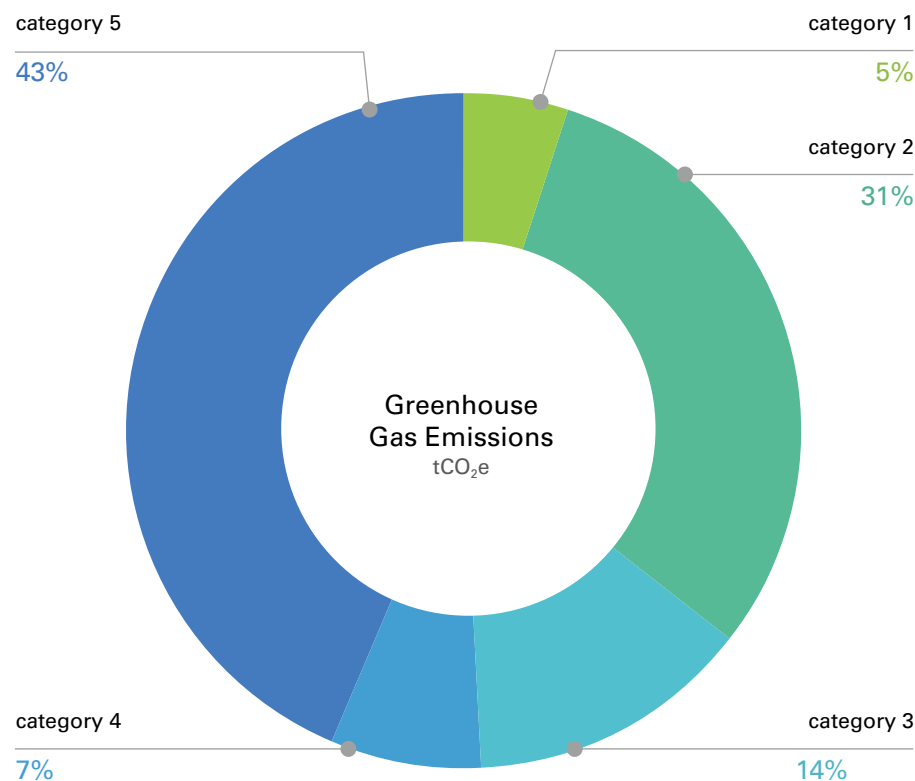
SCOPE	Category	Greenhouse Gas Emissions
scope 1	[category 1] Mobile Combustion Sources, Fugitive Emission Sources	50.0083
scope 2	[category 2] Purchased Electricity	292.1349
scope 3	[category 3] Upstream Transportation of Raw Materials, Employee Commuting, Business Travel	130.5152
	[category 4] Energy Indirect Emissions, Purchased Products, Tap Water	67.743
	[category 5] Downstream Leased Assets	416.3212
Total		956.7226

Note 1: Inventory Boundary: Six operational sites in Taiwan.

Note 2: Global Warming Potential (GWP) referenced from the IPCC Sixth Assessment Report (AR6).

Note 3: Greenhouse gas types include: Carbon Dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous Oxide (N<sub>2</sub>O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF<sub>6</sub>), Nitrogen Trifluoride (NF<sub>3</sub>).

Note 4: The electricity emission factor is based on the Bureau of Energy's 2022 emission factor announcement: 0.495 kg CO<sub>2</sub>e/kWh.



## 4.2.2 Future Carbon Reduction Goals

Evergreen Logistics not only strives to provide sustainable logistics services but also actively responds to the global trend towards net zero emissions by 2050. The ESG Sustainability Committee has formulated our company's carbon reduction plans and goals. We monitor carbon emissions data and goal implementation on a quarterly basis to ensure the effectiveness of our strategies. We continuously refine our carbon reduction strategies. Our goals are outlined as follows:

	Carbon Reduction Goals	Execution Strategy
short-term goal   2024	» Achieve a yearly reduction of 5% in carbon emissions	» Optimize management procedures to regularly monitor and enhance the data quality of greenhouse gas emissions at each location.
mid-term goal   post 2025	» Reduce scope 3 carbon emissions. » Complete greenhouse gas inventories for all global locations.	» Replacing company-owned conventional vehicles with hybrid-electric vehicles. » Carbon emissions capability included in supplier evaluation criteria

**afaq** Certificate

報告編號: (TH23-171 / 第 1 版)

**溫室氣體查證報告意見書**  
THGHG23171-00

委託單位: 長榮物流股份有限公司  
台北市中山區民生東路二段 170 號 5 樓  
中華民國地政事務所加洲事務所

查證準則: ISO 14064-1: 2018

查證目標: 依據標準 (AFNOR ASIA) 依據 ISO14064-3: 2019 標準, 確認上述組織之溫室氣體聲明(溫室氣體盤查報告)與查證方法之查證準則進行查證, 並由 AFNOR 以客觀公正之立場及原則(無偏見、完整性、一致性、準確性、透明性)執行查證。

查證期間: 2023 年 01 月 01 日至 2023 年 12 月 31 日(依稅務局報稅年度為準)

查證數據: 直接溫室氣體排放量(類別 1): 50,0083 公噸 CO<sub>2</sub>e  
能源間接溫室氣體排放量(類別 2): 292,1349 公噸 CO<sub>2</sub>e  
間接溫室氣體排放量(類別 3-9): 614,5794 公噸 CO<sub>2</sub>e

全球暖化潛勢值(GWP): 採用 IPCC 2021 年第 6 次評估報告。

聲明保證: 本聲明與查證報告文件作為一個整體以進行解釋說明。  
溫室氣體盤查報告 (英文): 2 : 日期: 2024 年 2 月 6 日  
溫室氣體盤查報告 (中文): 2 : 日期: 2024 年 2 月 6 日

實質性: 5% (類別 1 及類別 2)

意見類型: ☒ 合格無意見 ☐ 合格有保留意見(詳見附錄) ☐ 放棄查證

查證師姓名: 確認組織所聲明之溫室氣體排放量與查證報告一致, 並由 AFNOR 以客觀公正之立場及原則(無偏見、完整性、準確性、透明性)執行查證。  
聲明溫室氣體之合理保證等級為類別 1 及類別 2。

本文件發給日期: 2024 年 02 月 06 日

APPROVED BY  
*Patrick M*  
Patrick M  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

第 1 頁 / 共 4 頁  
(本文件不可單獨使用, 須與查證報告一併使用)

**afnor**

**afaq** Certificate

Report no.: (TH23-237 / version 1)

**Greenhouse Gas Verification Report Opinion**  
THGHG23171-00

Verification scope: EVERGREEN LOGISTICS CORPORATION  
5F, No. 170, Sec. 2, Minsheng E. Rd., Zhongshan Dist., Taipei City, Taiwan (R.O.C.)  
The information of other sites are listed on the subsequent page.

Verification criteria: ISO 14064-1: 2018

Verification objectives: AFNOR Asia, Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data period: 2023/01/01-2023/12/31

Verification data: Direct GHG emissions (category 1): 50,0083 tons CO<sub>2</sub>e  
Energy indirect GHG emissions (category 2): 292,1349 tons CO<sub>2</sub>e  
Indirect GHG emissions (category 3-9): 614,5794 tons CO<sub>2</sub>e

Global warming potential (GWP): refer to IPCC 2021 Yes, the assessment report

Statement basis: This statement must be interpreted as a whole with the following.  
GHG inventory report (version: 2 : Date: 02 06, 2024 )  
GHG inventory (version: 2 : Date: 02 06, 2024 )

Materiality: 5% (category 1 and category 2)

Type of opinion: ☒ Unqualified ☐ Qualified (see the subsequent page) ☐ Disclaim the issuance  
Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by the two parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by the two parties.  
Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Verification conclusion: ☒ Confirmed ☐ Qualified ☐ Disclaim the issuance

Date of issuance: 02 06, 2024

APPROVED BY  
*Patrick M*  
Patrick M  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

Page 1 of 4  
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## 4.3 Energy and Resource Management

### 4.3.1 Energy and Resource Management

Energy usage at Evergreen Logistics comprises purchased electricity, diesel, and gasoline. Electricity consumption data for office and warehouse areas, as well as diesel and gasoline for company-leased or owned official vehicles including cars and light-duty trucks used for business travel or transportation operations, totaled 1,857.71 gigajoules (GJ) in 2023.

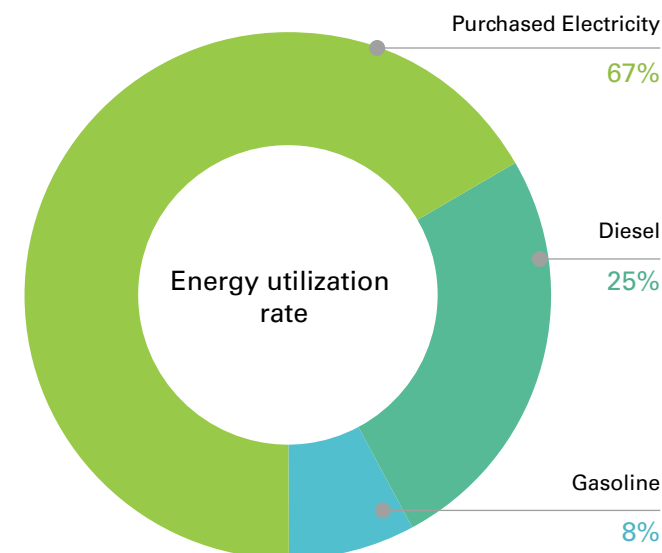
Due to electricity accounting for nearly seventy percent of our energy usage, starting from 2023, we have been replacing at least 10 old-fashioned light fixtures monthly to enhance energy efficiency. In total, 130 old-fashioned light fixtures at our Taipei headquarters have been replaced, constituting 32.41% of the total. This initiative is expected to reduce monthly electricity consumption by approximately 1,918 kWh. Going forward, we will continue to increase the proportion of LED lighting fixtures. Additionally, our general affairs team is responsible for monitoring monthly energy data and promoting internal measures to reduce energy consumption related to water dispensers, computers, vehicles, and other equipment to decrease greenhouse gas emissions.

### 4.3.2 Water Resource Management

Evergreen Logistics has no processing operations and utilizes 100% domestic water for operational purposes. All water usage is supplied by a local water utility company, with no utilization of surface water, groundwater, or seawater. In 2023, our total water consumption amounted to 2,934.12 cubic meters, with a per capita usage of 10.91 cubic meters. To conserve water, we have replaced standard faucets with sensor-operated water-saving faucets, adjusting the flow rate per use. This initiative aims to promote water-saving awareness among employees, not only reducing our water footprint but also lowering operational costs.

2023 Energy Usage Unit: Gigajoules (GJ)

Item	2023
Purchased Electricity	1,240.614
Diesel	475.133
Gasoline	141.963
Total	1,857.710



Water Resource Usage in 2023

Unit: degree

	Taipei Headquarters	Taichung office	Kaohsiung office	Total
Water Consumption	2,406	313.92	214.2	2,934.12
Number of Employees	235	15	19	269
Per Capita Water Consumption (cubic meters per person)	10.24	20.93	11.27	10.91

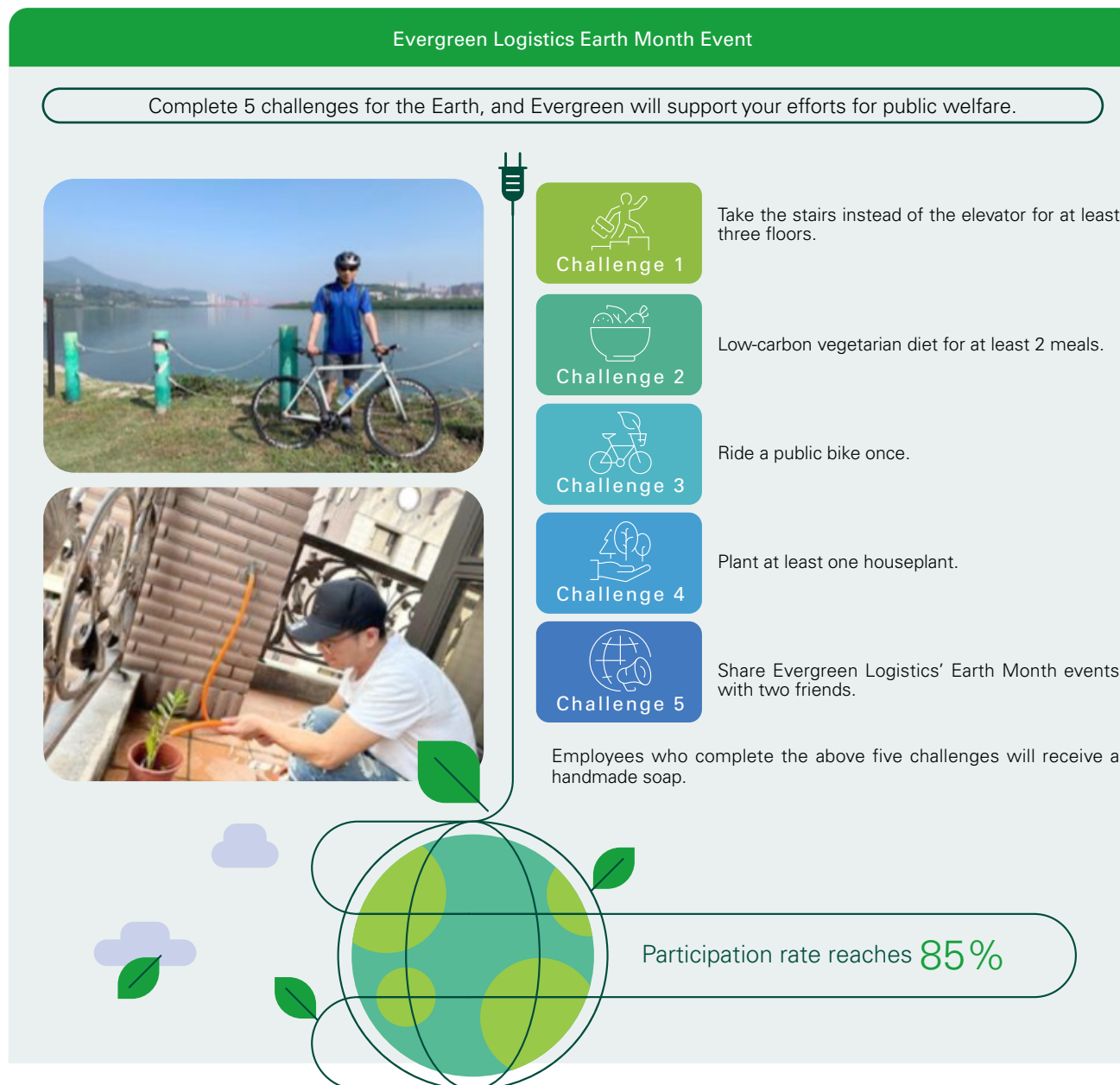
Note: All water usage data represent total water intake; total water intake equals total discharge. Water consumption equals zero.



### 4.3.3 Waste Management

Evergreen Logistics primarily generates general household waste during its operational processes and does not produce hazardous industrial waste. For the management of general household waste, we adopt a centralized management approach within our office building. A professional waste management company, compliant with the “Standards for Storage, Clearing, and Treatment Facilities for Industrial Waste,” handles the collection and disposal tasks. To reduce waste generation, we promote “paperless operations” internally, encouraging electronic communication to minimize the use of administrative paper documents. We also promote the reuse of non-sensitive wastepaper. In 2023, our paper usage decreased by 12.18% compared to 2022. Additionally, we periodically educate employees on waste reduction practices in their daily routines and encourage the use of eco-friendly cups and utensils.

In response to Earth Day on April 22nd, we organized a month-long “Earth Month” event in April. We designed a variety of daily carbon reduction activities and invited our employees to participate. In alignment with our spirit of public welfare, participants received handmade soap upon completing the tasks. This event received an enthusiastic response, with 85% of our employees participating.





# 5

## Chapter

## Friendly Workplace

- 5.1 Diverse and Inclusive Workplace
- 5.2 Talent Development and Retention
- 5.3 Occupational Safety and Health
- 5.4 Social Engagement

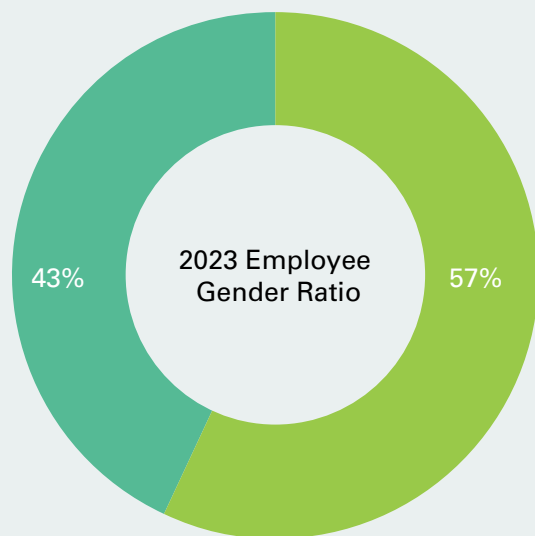
## 5.1 Diverse and Inclusive Workplace

### 5.1.1 Diverse and Inclusive Workplace

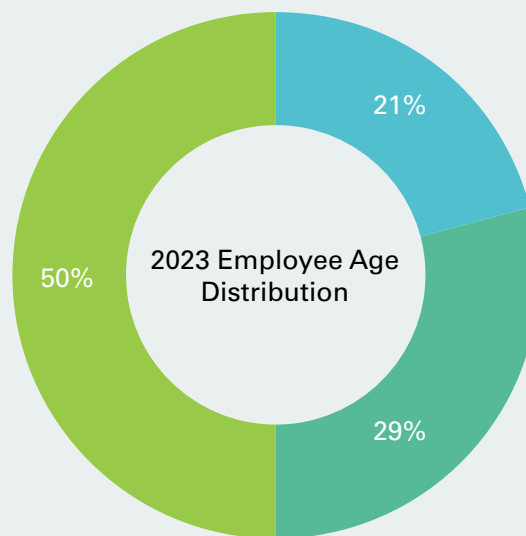
#### ■ Diverse Hiring of Employees

Evergreen Logistics is committed to creating a workplace that embraces DEI (Diversity, Equity, Inclusion). We value diversity and workplace inclusion, ensuring that employee recruitment, compensation, and benefits do not differ based on gender, age, nationality, race, religion, or position. For the recruitment of entry level personnel, we prioritize hiring residents and invest resources in developing local talent. In 2023, 100% of our managerial positions were held by local talent.

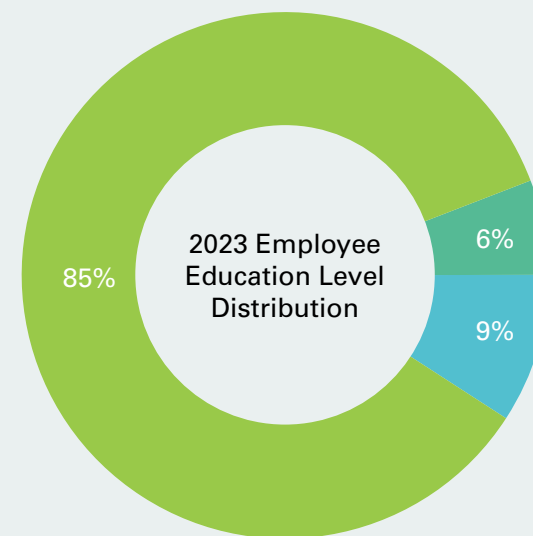
#### ☐ Evergreen Logistics 2023 Employee Demographics (by Gender, Age, Education Level)



■ Female ■ Male



■ Under 30 Years Old ■ 30~50 Year Olds ■ Over 50 Years Old



■ High School ■ University ■ Master's Degree



## Employee Profile

In 2023, the total number of employees at the company was 269, with females accounting for 57.2% and males for 42.8%. The overall average age was 38.4 years, and the average length of service was 12.1 years. The proportion of full-time employees was 100%, with no temporary staff. There were 41 non-employee workers.

	Taipei Headquarters		Taichung office		Kaohsiung office		Total for Taiwan Region			
	Male	Female	Male	Female	Male	Female	Male	Female	Total	Percentage
High-level Executives	2	1	0	0	0	0	2	1	3	1.11%
Mid-level Managers	14	6	1	0	1	0	16	6	22	8.18%
Front-line Supervisors	20	18	0	0	2	0	22	18	40	14.87%
General Employees	61	113	6	8	8	8	75	129	204	75.84%
Total	97	138	7	8	11	8	115	154	269	100.00%
Proportion	36%	51%	3%		3%	4%	43%	57%	100%	-

## 2023 Managerial Workforce Structure Distribution

Category	Under 30 Years Old	30-50 Years Old	Over 50 Years Old	Total (People)
Male	0	20	20	40
Female	0	18	7	25
Total	0	38	27	65

## Non-employee Workers

The non-employee workers in our company primarily include security personnel and cleaning staff, who are respectively responsible for patrol inspections, safety monitoring, and maintaining office cleanliness. The distribution of their numbers in 2023 is as follows:

Category	Male	Female	Total
Security Personnel (People)	2	0	2
Cleaning Staff (People)	2	2	4



## I New and Departing Employees

Our company has established fair and rigorous selection criteria, including tests for English proficiency and professional skills, as well as interview evaluations. In 2023, we hired a total of 20 new employees, primarily under the age of 30. Additionally, 26 employees left the company, with most of them being under 30 years old. We conducted exit interviews to understand the reasons for their departure and to refine our retention strategies accordingly.

### Diverse Talent Recruitment

Evergreen Logistics treats all employees equally, without discrimination based on gender, race, nationality, or any other factors. We strive to create a non-discriminatory, diverse, and inclusive work environment that is friendly to individuals with disabilities. In 2023, we employed 2 individuals with disabilities (0.73% of the workforce) and 1 indigenous colleague (0.37% of the workforce).

### Diverse Recruitment Channels

- » **Online Channels:** Evergreen Logistics Website, Job Recruitment Websites, University Career Development/Graduate Websites
- » **Physical Channels:** Recruitment of Professional Talent through Educational and Training Institutions
- » **Employee Referrals:** Announce job openings internally and encourage colleagues to refer friends and family to apply.





## ▢ Statistics on New Hires and Departures in 2023

Category	Age distribution	Taipei Headquarters		Taichung Office		Kaohsiung Office	
		Male	Female	Male	Female	Male	Female
New recruits	Under 30 Years Old	2	6	2	1	1	0
	30~50 Years Old	5	2	0	0	0	0
	Over 50 Years Old	1	0	0	0	0	0
	Total	8	8	2	1	1	0
	The Proportion Of New Hires (%)	2.97%	2.97%	0.73%	0.37%	0.37%	0%
	The Overall New Hire Ratio	7.41%					
Departing employees	Under 30 Years Old	5	5	3	0	1	1
	30~50 Years Old	5	0	0	0	1	2
	Over 50 Years Old	3	0	0	0	0	0
	Total	13	5	3	0	2	3
	The Proportion of Turnover Ratio (%)	4.83%	1.86%	1.12%	0%	0.74%	1.12%
	The Overall Turnover Ratio	9.67%					

Note 1: New Hire Ratio = Number of New Hires ÷ Total Number of Employees as of End of Year × 100%

Note 2: Turnover Ratio = Number of Departures ÷ Total Number of Employees as of End of Year × 100%



## I Fair Compensation System

In accordance with the provisions of the Labor Standards Act and the Act of Gender Equality in Employment, our company's Work Rules include measures to protect various employee rights, such as hiring and dismissal, promotion, compensation, work, rest, retirement, and welfare. Based on job responsibilities and combined with company, unit, and individual performance, we provide a fair and competitive compensation system. To create a friendly work environment that attracts and retains exceptional talent, our company has established a comprehensive performance management and compensation system. This system links organizational and individual performance goals, with regular reviews, feedback, and evaluations. Employee salaries are determined based on their experience, background, and individual performance.

Employee compensation includes base salary and job allowances, with year-end bonuses issued based on the company's annual performance and individual performance. Compensation determinations are made considering organizational structure, educational and professional background, expertise, seniority, experience, and individual performance, without regard to race, religion, political affiliation, nationality, place of birth, gender, sexual orientation, marital status, or disability. Over the years, our company has had no incidents of gender, racial discrimination, or other complaints.

Average regular salary of non-managerial employees is 1.88 times compared with basic salary in 2023. Over the past three years, the compensation adjustment rate for all Evergreen Logistics employees has averaged about 3.7%.

### ☐ Salary Ratio of Non-Managerial employees to Basic Salary

Item	Taiwan area	
	Male	Female
Ratio	1.86	1.89

Note: The calculation is based on the Ministry of Labor's announced minimum monthly basic salary of TWD 26,400 for 2023.





## Competitive Compensation Plan

Our company has established a comprehensive performance management and compensation system, committed to providing competitive compensation and benefits in line with industry and market standards, to attract and retain outstanding employees. In adherence to the principle of equal pay for equal work, the compensation determination for new entry level personnel is made without regard to gender, race, or any other factors that could affect pay differentials.

In 2023, the starting compensation for regular employees is 40% higher than the basic starting compensation of TWD 26,400, demonstrating a competitive advantage in industry compensation.

### Compensation Overview for Non-Managerial Full-Time Employees

Item	2021	2022 (A)	2023 (B)	Ratio Over the Past Two Years (C)
Number of Non-Managerial Full-Time Employees	189	200	204	
Average Compensation of Non-Managerial Full-Time Employees	546	561	595	106%
Median Compensation of Non-Managerial Full-Time Employees	552	558	588	105%

Note: C=B/A

### Average Compensation Ratio of General Employees to Management in 2023

Item	Basic Salary		Basic Salary Plus Bonus	
	Male	Female	Male	Female
High-level Executives	1.27	1	1.14	1
Mid-level Managers	1.15	1	1.08	1
Front-line Supervisors	1.02	1	0.87	1
General Employees	0.99	1	0.93	1



## 5.1.2 Compensation, Benefits, and Employee Care

### | Employee Benefit Measures

Evergreen Logistics establishes an “Employee Welfare Committee” to plan employee-related welfare items annually according to its annual plan. These include birthday gifts, holiday bonus and subsidiary welfare fund. Employee attendance, leave/allowance, retirement systems, etc., are handled in accordance with relevant labor regulations. Additionally, with good labor relations, regular communication is conducted between both parties. The employee benefits include the following:

#### Statutory Benefits

Labor Insurance, National Health Insurance, Group Insurance, Accident Insurance, Retirement Fund, Special Leave, Parental Leave, Enhanced Employee Health Check-ups beyond statutory requirements, and Cancer Prevention Screening



#### Health and Wellness

Provide free lunch boxes for lunch and overtime meals, with ingredients inspected for compliance.



#### Employee Care

- » Occupational medicine and nursing stations established for employee care, understanding employee health conditions, and providing related medical consultations.
- » Group medical outpatient services, including consultations, medication dispensing, and distribution of general first aid medications.



#### Various Benefits, Allowances, and Bonuses

Marriage Allowance/Gift, Holiday Bonus /Gifts, Relocation Settlement Allowance, Relocation Housing/Visiting Family Allowance, Year-End Bonus, Business Performance Bonus, Funeral Assistance, Sick Leave Condolence Payment



#### Leisure Activities

- » Enjoy discounted rates at designated domestic and international hotels.
- » Subsidies for clubs, employee outings, workplace stress-relief massage services, etc.



Massage Corner



Evergreen Logistics' Year-end Banquet



### Maternal Health

Prenatal and postnatal health care, lactation room facilities, and statutory paid maternity leave provided in accordance with the law.



### Learning and Development

Provide a wide range of digital courses, subsidies for professional qualifications and certifications, language learning support, etc. [For more employee training details, refer to 5.2.1 Career Development]



### Childcare Facilities for Employees

Collaborate with chain and nearby company daycare centers and kindergartens to provide childcare and after-school services for employees' children at discounted rates.



### Group Insurance

Group Accident Insurance, discounted rates for Group Term Life Insurance, coverage for employee overseas business trips including hospitalization and accidents, Medical Insurance, and options for employees to choose discounted medical/accident insurance for their dependents.



Evergreen Logistics further cares for the physical and mental health of its employees by addressing issues such as poor posture and back pain resulting from prolonged sitting. In 2023, the company replaced traditional office desks and chairs entirely with height-adjustable desks, allowing employees to easily adjust their workstation height and choose between sitting and standing while working. This initiative promotes better blood circulation, reduces muscle tension and skeletal stress, and mitigates potential health issues associated with prolonged sitting.



All office desks and chairs have been replaced with height-adjustable desks.

## Employee Health Promotion

Evergreen Logistics constructs a safe and healthy working environment, implements comprehensive management of employees' physical and mental health, and actively prevents occupational disease risks. This includes measures such as strengthening health education advocacy, regular health check assessments, occupational medical consultations, and more, to safeguard employee health and enhance their well-being.

Through occasional seminars or electronic bulletin announcements, a total of 1 seminar and 37 announcements were conducted in 2023. The achievements for 2023 are as follows:

Training Programs	Event Content	Participants
Physician Seminar	Understanding Osteoarthritis and Daily Prevention	207
Health Education Promotion	[Chronic Disease Prevention] Understanding the prevention of various psychosocial hazards, infectious diseases, and chronic diseases; preventing frozen shoulder and mouse hand; raising awareness of the impact of environmental hazards on human health.	269
	[Disease Prevention] Reminder on current infectious disease alerts, warning about major infectious pathogens, prevention and health care for gastrointestinal diseases, and alert on dengue fever transmission.	269
Traffic Safety Awareness	Understanding New Traffic Regulations- Amendments to Road Traffic Management and Penalty Regulations	269
Total Number of Participants in 2023		1,014



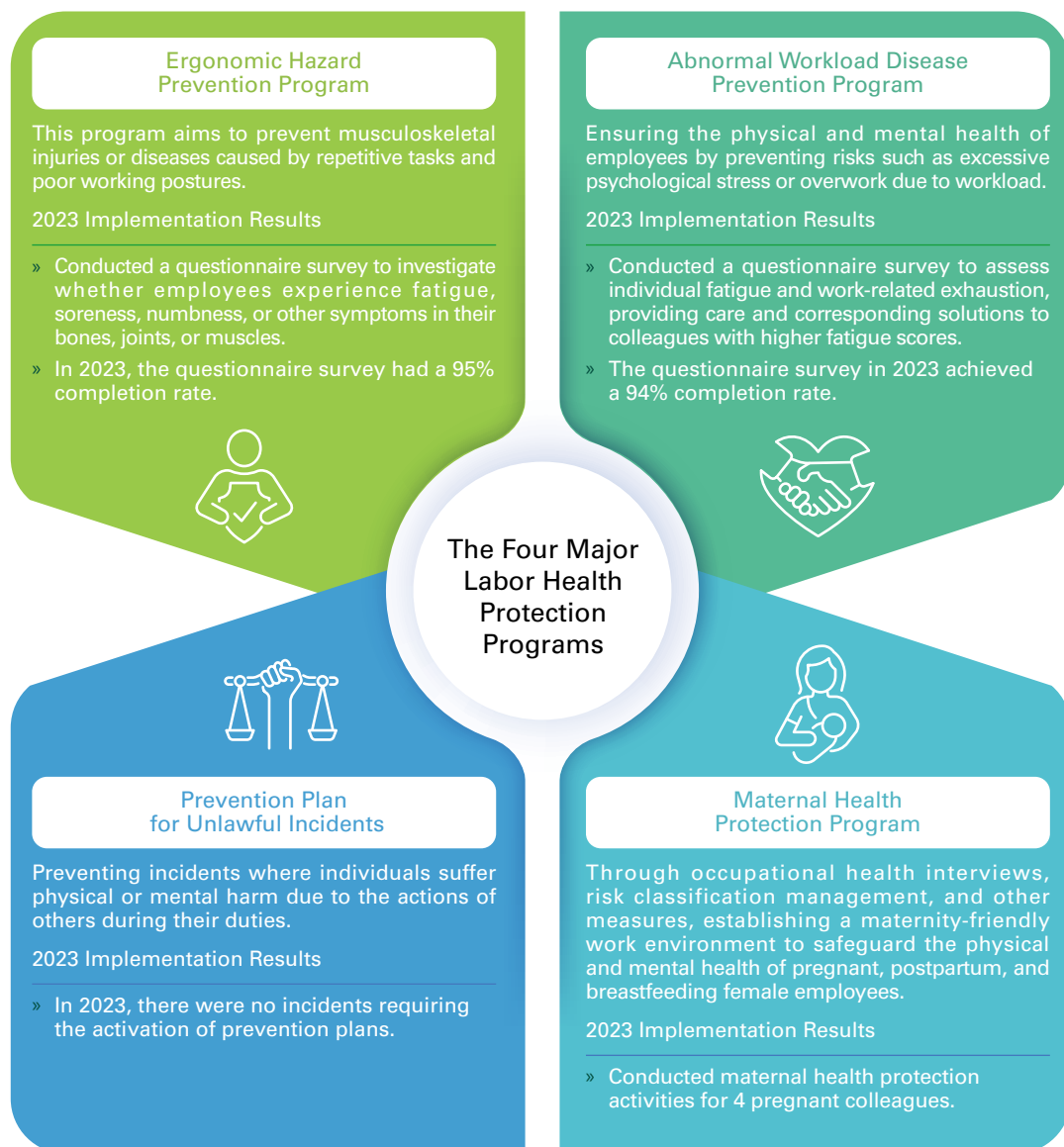
Physician Seminar | Introduction to Arthritis and Prevention Methods by Professional Physicians

## Employee Health Checkup

We prioritize the health and safety of our employees by providing regular health checkups and arranging medical health services. New employees are required to submit a physical examination report upon joining as per regulations. For current employees, general health checkups are scheduled periodically based on age groups. In 2023, a total of 99 employees underwent health checkups, achieving a 100% checkup rate. Based on the risk factor levels indicated by the checkup results, employees are classified from level one to level four, from low to high risk. For employees classified at level two or higher, or those with higher risks of overload/musculoskeletal issues, we arrange occupational health consultations and health management follow-ups. In 2023, a total of 200 consultations were arranged, with physicians providing 12 hours of on-site services, offering relevant disease prevention and solutions.



## | The Four Major Labor Health Protection Programs



## Retirement System

Evergreen Logistics' retirement system is implemented in accordance with the "Labor Standards Act" and the company's "Work Rules." Currently, all employees are covered by the "Labor Pension Act" retirement system. The company allocates 6% of each employee's monthly salary to their individual account at the Bureau of Labor Insurance as a pension fund.

## Parental Leave

The company fully complies with relevant laws and regulations when processing applications for parental leave without pay. Employees can also apply for reinstatement upon the expiration of their parental leave period. In 2023, a total of three employees applied for parental leave without pay (0 males and 3 females). The overall reinstatement rate was approximately 100%, with 100% of the employees who applied for reinstatement returning to their positions.

Item	Male	Female	Total
A. Number of Eligible Applicants for Parental Leave Without Pay in 2023	5	5	10
B. Actual Number of Applicants for Parental Leave Without Pay in 2023	0	3	3
C. Expected Number of Employees Returning from Parental Leave Without Pay in 2023	0	2	2
D. Actual Number of Employees Returning from Parental Leave Without Pay in 2023	0	2	2
Reinstatement Rate (D/C)	-	100%	100%
E. Number of Employees Returning from Parental Leave Without Pay in 2022	0	0	0
F. Employees Returning from Parental Leave Without Pay in 2022 Continuing Employment for One Year	0	0	0
Retention Rate (F/E)	-	-	-

A: Number of Applicants for Paternity Leave and Maternity Leave from 2023/01/01 to 2023/12/31

B: Number of Applicants for Parental Leave from January 1, 2023, to December 31, 2023

C: Number of Applicants whose Parental Leave Expires from January 1, 2023, to December 31, 2023

D: Number of Applicants whose Parental Leave Expires from January 1, 2023, to December 31, 2023, and Returned to Work during this Period

E: Number of Employees Returning to Work from Parental Leave during the period from January 1, 2022, to December 31, 2022

F: Number of Employees Returning to Work from Parental Leave during the period from January 1, 2022, to December 31, 2022, and Still Employed One Year Later



## 5.2 Talent Development and Retention

### 5.2.1 Career Development

In 2023, we regularly organized various thematic educational trainings, including pre-employment training for new employees, professional competencies, and managerial skills. Additionally, we offered language improvement opportunities to enhance employees' competencies. We also arranged comprehensive courses related to sustainable development, extending the concept of sustainability to every employee. The course themes covered the three major aspects of ESG, including climate change management, information security, and occupational safety, reflecting current trends in sustainable development. By integrating the spirit of sustainability into daily operations, we demonstrated our commitment to providing sustainable logistics services. In 2023, we invested a total of TWD 387,268 in employee training, with a total of 5,715 training hours, averaging 21 hours of training per person.

#### | Talent Development

Course Categories	Explanation	2023 Execution Results
Online Courses	<ul style="list-style-type: none"> <li>» Implemented the "CommonWealth Learning Academy Digital Learning Platform," offering eight core learning courses: digital literacy, strategic thinking, management skills, operational capabilities, leadership, innovation, global perspective, and market acumen.</li> <li>» Weekly newsletters inform colleagues about the latest course offerings and recommend business-related current affairs courses, fostering a self-learning mindset among employees and cultivating a growth-oriented thinking.</li> </ul>	Cumulatively completed a total of 13,311 training sessions.
Language Improvement	<ul style="list-style-type: none"> <li>» English and other second foreign language training/education</li> <li>» Our company provides a language improvement subsidy program, where employees with at least one year of service are eligible to attend designated learning institutions. The company subsidizes 75% of the total course fees, up to a maximum of TWD 10,000 per year. Additionally, to assess employees' English proficiency and align with promotion criteria, the company subsidizes the TOEIC registration fee once per person. These initiatives encourage autonomous learning among employees, enhancing their foreign language skills and improving competitiveness in the workplace.</li> </ul>	<p>Language subsidies totaled 12 instances.</p> <p>The subsidy amount totaled TWD 20,400.</p>
Professional Competencies	<ul style="list-style-type: none"> <li>» Relevant professional courses in various business areas, knowledge and skills required and enhanced in job roles, certification acquisition and retraining in related fields such as Occupational Health and Safety Management, Logistics Department, Audit Department, etc</li> <li>» Twice a month, on Friday mornings, we schedule a half-hour online mini-school session aimed at fostering resource sharing and enhancing employees' abilities in presentations, communication, teamwork, and innovation.</li> </ul>	Training totaled 3,626 participants. Total training hours amounted to 2,192 hours.
Management Skills	<ul style="list-style-type: none"> <li>» Various leadership strategies, communication coordination, problem-solving skills, etc.</li> </ul>	Cumulative total of 288 participants, with a total of 1,598 hours.
Occupational Health and Safety	<ul style="list-style-type: none"> <li>» Occupational safety, first aid, firefighting, disaster prevention, health seminars [For more employee training, please refer to 5.3.1 Occupational Health and Safety Management]</li> </ul>	A total of 1,200 participants, with a total of 1,179 hours.
Corporate Governance	<ul style="list-style-type: none"> <li>» Internal control management, information security, legal, risk management, etc.</li> </ul>	Cumulative total of 192 participants, with a total of 431 hours.
New employees Pre-employment training	<ul style="list-style-type: none"> <li>» Introduction to corporate culture, management rules, various personnel benefits systems, and information systems.</li> <li>» Through a mentorship program, provide guidance on job responsibilities and practical training, offer timely assistance and adjustments to ensure new colleagues keep pace with learning and work progress, enabling them to quickly familiarize themselves with company culture and integrate into the team.</li> </ul>	A total of 35 participants, with a total of 280 hours.





Workshop on Essential Aspects of GHG Emissions Accounting

## ESG training in three main dimensions/aspects.

Aspects	Title	Person-time	Hours
Environmental aspect	Key Points of Greenhouse Gas Inventory	26	78
	Let's talk about climate change	181	90.5
	Environment and Health: Exploring the Benefits of a Plant-Based Diet	168	84
Governance aspect	2023 Information Security Awareness Campaign	210	105
	Evergreen x Commonwealth Economic Forum and Seminar on Corporate Sustainability and Carbon Economy	31	124
	Sustainability Report Launch and Education Training	26	91
Social aspect	Occupational Safety and Health Series	622	794.5

## Employee Performance Appraisal

To effectively implement personnel performance management and development, ensuring fairness, impartiality, and equity, we have established an annual regular assessment system. Based on employees' job capabilities, job performance, conduct, etc., supervisors at all levels regularly record and evaluate their daily work, conduct, and work attitudes. Additionally, formal employee performance evaluations are conducted semi-annually.

Performance assessment criteria are categorized according to employees' job levels, with no differentiation based on gender. This applies to all regular employees. Assessment results are confidentially stored by the HR department and not disclosed publicly. They serve as references for future promotions, compensation adjustments, and year-end bonuses. For colleagues with poor performance, work interviews are initiated to enhance communication and provide guidance for improvement, aiming to enhance their job performance. New employees undergo a probationary assessment before completing their first 3 months in the company to evaluate their performance. In 2023, all employees underwent performance evaluations.

## 5.2.2 Labor-Management Communication

To create an open and diverse communication channel, Evergreen Logistics values employee rights and endeavors to foster a harmonious labor-management environment. Following the implementation guidelines of labor-management meetings, representatives from both sides are elected, and meetings are held every three months. Through mechanisms like negotiation and cooperation, bidirectional communication is fully conducted, listening to employee opinions and providing timely feedback and improvements, aiming for a win-win situation for both labor and management.

In 2023, the company held a total of 4 labor-management meetings, each attended by 5 representatives from both management and labor. Key decisions included topics such as biweekly shift scheduling, extended working hours, and attendance principles during natural disasters. Additionally, the 2024 employee attendance calendar was established.

To ensure smooth communication channels with employees and maintain the quality of communication, our company continuously focuses on reducing labor disputes. Whenever labor laws are updated or new regulations are added, relevant company policies and regulations are revised accordingly. After

approval by responsible supervisors, the HR department announces these updates to all employees through the company's electronic bulletin board for awareness.

In 2023, there were no labor disputes requiring mediation, litigation, strikes, or work stoppages. Furthermore, no formal complaints were filed through our grievance mechanisms related to labor practices, human rights issues, or social impacts, demonstrating our commitment to effective resolution and management of workplace issues.

### | Significant operational changes

Furthermore, in the event of significant operational changes where the company intends to terminate contracts, it will provide advance notice as stipulated by the Labor Standards Act and company regulations. Employees who have served more than three months but less than one year will be notified ten days in advance. Employees who have served between one and three years will be notified twenty days in advance. Employees who have served more than three years will be notified thirty days in advance.





### 5.2.3 Human Rights Policy

The company adheres to various international human rights conventions such as the United Nations Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Global Compact, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. We have established a "Human Rights Policy" to comply with labor and gender equality laws at all operational sites. The company treats all employees equally, prohibiting discrimination based on race, religion, nationality, gender, or any other factors. We provide equal opportunities and strictly prohibit any form of tangible or intangible sexual harassment, bullying, or discrimination in the workplace. In 2023, there were no complaints filed alleging violations of human rights within the company.

On September 18, 2023, the Board of Directors passed the "Evergreen Logistics Human Rights Policy," ensuring no discrimination based on individual gender, sexual orientation, race, socioeconomic status, age, marital status, family status, language, beliefs, political affiliation, nationality, appearance, disability, or any other factors. The company is committed to fostering a diverse, inclusive, and equitable work environment, promoting a friendly workplace culture.

Evergreen Logistics values communication with its employees and adheres strictly to relevant laws and regulations, such as the Labor Standards Act. Through channels like labor-management meetings, Employee Welfare Committee meetings, Occupational Safety and Health Committee meetings, departmental meetings, and platforms such as the employee electronic bulletin board and whistleblowing mailbox, the company ensures smooth two-way communication between labor and management. This commitment aims to create a harmonious and conducive work environment. Employee feedback and concerns are handled confidentially by the HR department of the Supervisory Unit in accordance with applicable regulations.

Upon receiving employee complaints, our company handles them with careful consideration, conducting thorough investigations and providing timely responses within specified deadlines. We maintain strict confidentiality regarding the identity of complainants and the content of complaints, ensuring the protection of complainants from any improper treatment related to their complaints.

To ensure a workplace free from workplace violence, illegal infringement, or sexual harassment for employees, job applicants, or service recipients, our company has established the "Workplace Violence Prevention and Complaint Handling Measures" and "Sexual Harassment Prevention, Complaint, and Disciplinary Regulations." These measures include appropriate preventive, corrective, disciplinary actions, and complaint procedures. Responsible units oversee these measures, and complaint channels such as email, phone, and fax lines are provided.

Upon learning of any instances of sexual harassment, the company will conduct investigations and handle them according to the established procedures. We prioritize protecting the rights and privacy of victims and take immediate and effective corrective and remedial actions.

Complaint channel	
✉ Complaint email address	helpme@tw.evergreen-logistics.com
☎ Complaint hotline	(02) 2512-6539
📠 Complaint fax	(02) 2507-3309





## 5.3 Occupational Safety and Health

### 5.3.1 Occupational Safety and Health Management

#### Occupational Safety Policy Commitment

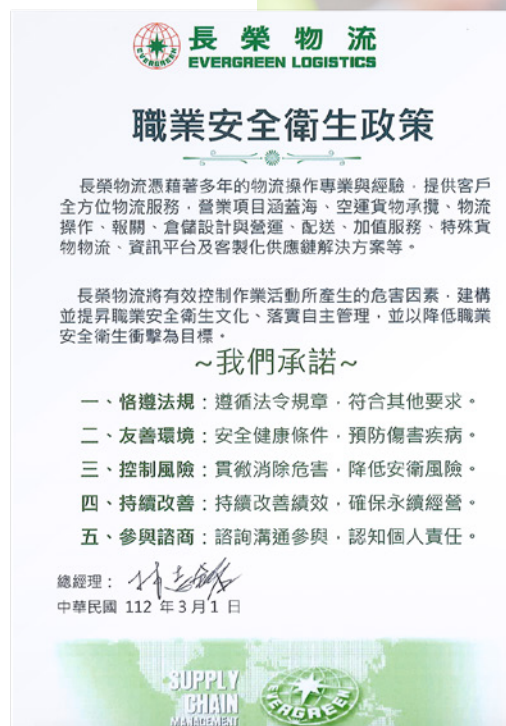
Evergreen Logistics is committed to complying with all relevant occupational health and safety laws and regulations in all jurisdictions. We implement and promote the Occupational Safety and Health Policy among our colleagues to enhance their awareness of occupational health and safety. We continuously improve our health and safety management system. Regular reviews of the Occupational Safety and Health Policy content serve as the basis for goal setting and management.

#### Occupational Safety Management Committee

Establishing the "Occupational Safety and Health Management Department," which regularly convenes a committee chaired by the Chairman of the Board. Department heads, labor representatives, occupational safety personnel, and medical staff serve as members. The committee's responsibilities include regular discussions on safety and health management, annual occupational health and safety work plans and objectives, promotion of occupational disease prevention and health promotion initiatives, quarterly communication meetings, and tracking of quarterly work execution outcomes. The committee also formulates the "Occupational Safety and Health Policy" and held a total of 4 meetings in 2023.

#### Occupational Safety Management System

In 2023, Evergreen Logistics achieved certification to the ISO 45001:2018 Occupational Health and Safety Management Standard, implementing an annual PDCA cycle to achieve the goals set by its Occupational Health and Safety Policy. Currently, the scope includes the Taipei headquarters, with 221 employees covered under the management system, accounting for 82.16% of the total workforce. The scope also includes 5 contractors under the management system, comprising 1.86% of the total workforce.



Occupational Safety and Health Policy



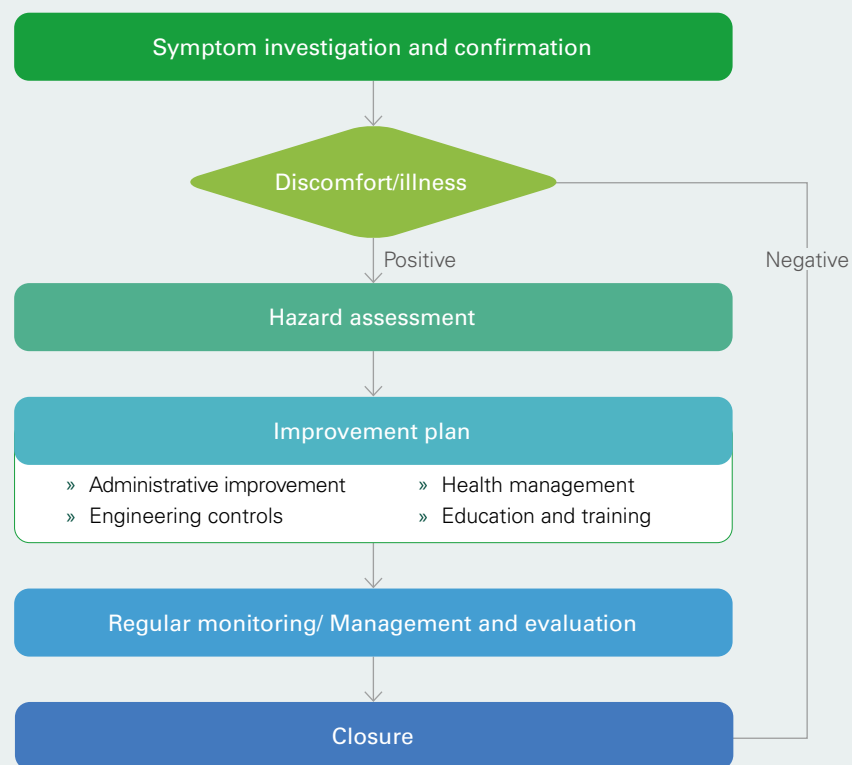
ISO 45001 Certificate

## Workplace Hazard Identification and Risk Assessment

Our company has established the “Occupational Safety and Health Planning Management Procedure,” overseen by the Health and Safety Management Department, to conduct assessments. This procedure targets common hazards encountered in daily operations, including office work, household appliances, fire systems and facilities, daily commuting and travel, and overwork. It assesses the likelihood and severity of these hazards, assigns risk levels, and formulates corresponding management policies and actions. Identified risks are incorporated into internal audit procedures.

Regular environmental testing is conducted to identify, assess, and control workplace hazards, including testing for E. coli in water dispensers, carbon dioxide levels in offices, and office lighting levels. These tests adhere to regulatory standards. Subsequently, ongoing periodic environmental testing and workplace disinfection are implemented to maintain the health and hygiene of our colleagues.

### Workplace Disaster Prevention and Mitigation Procedures



## Occupational Safety Education and Training

Our company has established the “Occupational Safety and Health Education and Training Management Procedure” to strengthen internal management. Annually, based on the work situation, we develop an annual training plan and provide occupational safety training for new employees. The training covers topics such as the company’s work environment, an overview of safety and health regulations, and fire safety and emergency drills. We combine internal and external training methods to systematically enhance employee safety awareness. In 2023, a total of 349 individuals participated in training sessions, accumulating 461 hours of training.

New Employee Training	<ul style="list-style-type: none"> <li>» <b>Content includes:</b> Training on company work environment, overview of safety and health regulations, fire safety, emergency procedures, and drills</li> <li>» <b>Total number of trainees:</b> 35 individuals, total training hours: 105 hours.</li> </ul>
on the job Training	<ul style="list-style-type: none"> <li>» <b>Training audience:</b> All colleagues, Occupational Safety and Health Committee members / Business managers</li> <li>» <b>Content includes:</b> Prevention of falls from heights in operations, prevention of biological hazards</li> <li>» <b>Total number of trainees:</b> 281 individuals, total training hours: 323 hours</li> </ul>
	<ul style="list-style-type: none"> <li>» <b>Training audience:</b> Truck drivers, all sales personnel</li> <li>» <b>Training purpose:</b> Enhance drivers’ knowledge of safe driving and reduce the risk of unsafe driving behaviors.</li> <li>» <b>Total number of trainees:</b> 33 individuals, total training hours: 33 hours</li> </ul>

According to the Regulations on Occupational Safety and Health Management, our company should have one Grade B Occupational Safety and Health Manager, one Grade A Business Supervisor, and five first aid personnel. Originally, we had two Grade B Occupational Safety and Health Managers, two Grade A Business Supervisors, and five first aid personnel certified. In 2023, relevant personnel underwent professional training to supplement new certifications, including nine new first aid personnel and one new Grade B Occupational Safety and Health Manager. Currently, we have three Grade B Occupational Safety and Health Managers, two Grade A Business Supervisors, and fourteen first aid personnel with valid certifications. They receive regular refresher training to maintain the validity of their certificates.



19 occupational safety-related certificates.

Including three Grade B Occupational Safety and Health Managers, two Grade A Business Supervisors, and fourteen first aid personnel.







## Emergency response drill

According to the “Regulations for the Implementation of the Fire Service Act,” a fire extinguishing, alarm, and evacuation drill is held regularly. In 2023, one fire evacuation drill was conducted, covering fire alarm notification, extinguishing, evacuation guidance, safety protection, and complete evacuation to the designated assembly area within approximately 1 minute and 45 seconds. Subsequently, first aid bandaging and assembly count exercises were completed. This effectively controls the hazardous factors generated during operations, builds a culture of occupational safety and health, and reduces the impact of occupational safety and health on colleagues.



Emergency response drill

## 5.4 Social Harmonization

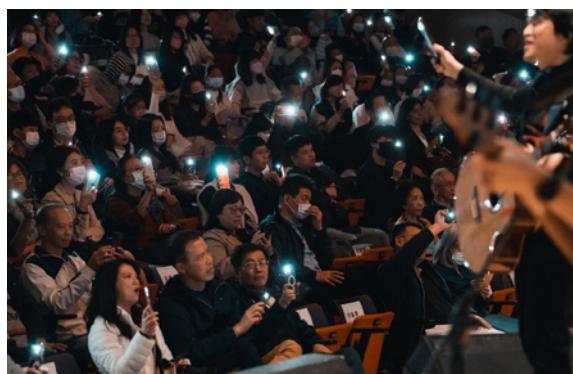
### 5.4.1 Social Participation Achievements

Evergreen Logistics fulfills corporate social responsibility by engaging in various public welfare projects to care for society. In 2023, projects included life education, care for craniofacial patients, support for children in remote areas, and public welfare procurement. Moving forward, the company will continue to invest in social participation to promote social harmony and progress.

#### Life Education - Rose Tomb Music Lecture

Evergreen Logistics Company and its parent company, Evergreen International Storage & Transport Corp., jointly invited the Rose Tomb Band to host the “Evergreen Cares, Music Unobstructed” life music lecture at the Performing Arts Hall of the Youth Development and Education Center in Taipei City. The event aimed to convey the importance and meaning of life. Attended by directors, general managers, colleagues, and family members of Evergreen Logistics and Evergreen International Storage & Transport Corp., the event also welcomed important clients and distinguished guests. Public welfare organizations supported by Evergreen Logistics, namely the “Noordhoff Craniofacial Foundation,” and the “Arts Promotion Association for the Disabled, R.O.C.,” were also invited and the venue was fully packed.

The Rose Tomb Band is an independent rock band founded in 2006. Its leader, Dr. Su Shih-Yang, is the director of the Emergency Department at Tainan Municipal Hospital. Drawing from his frontline experience in the emergency room, he transforms stories of life, death, and family entanglements into songs. Each original composition represents a unique narrative, combining music with storytelling during performances. The band’s approach deeply moves and touches the audience, making a profound emotional impact.





## Environmental and Social Friendly - Second-hand Market

In October 2023, Evergreen Logistics held the “Old Love Doing Good Deeds” second-hand goods charity sale event. Colleagues donated their unused items for sale, which received enthusiastic participation from various departments. A total of 345 items were collected. The event raised TWD 33,000 from sales and an additional TWD 60,000 from donations made by colleagues and supervisors. The funds, totaling TWD 60,000, were donated equally to the Noordhoff Craniofacial Foundation and the Association for the Promotion of Arts for Persons with Disabilities. This initiative transforms the compassion of company colleagues into support for ongoing initiatives by these welfare organizations, promoting a cycle of goodness.

## Social Care and Action

### Care for Craniomaxillofacial Patients

#### Noordhoff Craniofacial Foundation

Evergreen Logistics has collaborated with the Noordhoff Craniofacial Foundation for two consecutive years, aiming to ensure that every congenital craniomaxillofacial patient receives adequate medical resources and psychological support through the company's long-term commitment. In 2023, a co-branded charity desk calendar was printed by Evergreen Logistics at a total cost of TWD 283,700 and distributed to company clients. Additionally, TWD 30,000 raised from the second-hand market was donated to promote this spirit both within Chang Yung Logistics and among external partners, fostering a more inclusive and compassionate society.

### Care for Rural Children

#### Donation of Second-hand Computers

In 2023, we donated 45 desktop computers, 74 LCD monitors, and 3 laptops to the Green Miracle Public Welfare Service Network Association. This supports the recycling and regeneration of discarded electronic products, bringing love to rural areas. Through donating computer equipment, we aim to bridge the urban-rural digital divide, extend the product lifecycle of electronic devices, and reduce electronic waste generation.



2023 Evergreen Logistics x Noordhoff Craniofacial Foundation Joint Calendar





## Elderly Care

### Donation to Huashan Foundation

Due to the relatively weak immune systems of elderly individuals, their resistance to respiratory diseases is lower. Masks effectively block bacteria and viruses, reducing the risk of disease transmission. Enhancing awareness of public health measures among vulnerable elderly, we donated masks worth TWD 60,000 to the Huashan Foundation- Hualien Branch in 2023.



Evergreen Logistics Donates Masks to Care for Elderly at Huashan Foundation

## Care Action

### Public Procurement

Sending Mid-Autumn Festival gift boxes to colleagues, Evergreen Logistics collaborates with the Maria Social Welfare Foundation and Buy Near By Social Enterprise through public procurement. The company prioritizes purchasing gifts from charitable or disadvantaged groups. Additionally, during the Rose Tomb Music Lecture, the company prepared exquisite gift boxes produced by the Down Syndrome Foundation for distribution to event participants. Through these actions, we support social welfare, fulfill our social responsibilities, and hope to inspire others to join us in caring for society, fostering an inclusive and friendly community for a better world.



Results of Public Procurement for Social Welfare





# Chapter 6

## Appendix

- Appendix I: GRI Standards Index
- Appendix II: SASB Standards Index
- Appendix III: TCFD Standards Index
- Appendix IV: Third-Party Verification Statement

## Appendix I: GRI Standards Index

Statement of use	Evergreen Logistics publishes its 2023 Sustainability Report in line with the GRI Standards. The scope of data and information is from January 1 to December 31, 2023.
GRI 1 Version	GRI 1: Foundation 2021
Application of GRI Sector Standards	none

Disclosures	Subject	Indicator items	Indicator	Chapter	Page
GRI 2 General disclosure (2021)	The organization and its reporting practices	2-1	Organization details	About the report	2
		2-2	Entities included in the organization's sustainability reporting	About the report	2
		2-3	Reporting period, frequency and contact point	About the report	2
		2-4	Restatements of information	About the report	2
		2-5	External assurance	About the report	2
	Activities and workers	2-6	activities, value chain and other business relationship	1.3 Evergreen Logistics	6-8
		2-7	employees	5.1.1 Diverse and Inclusive Workplace	50
		2-8	workers who are not employees	5.1.1 Diverse and Inclusive Workplace	50
	Governance	2-9	governance structure and composition	3.1.1 Governance Structure	24
		2-10	Nomination and selection of the highest governance body	3.1.1 Governance Structure	24
		2-11	Chair of the highest governance body	3.1.1 Governance Structure	6
		2-12	Role of the highest governance body in overseeing the management of impacts	2.3.1 Material Topics Identification Process	16
		2-13	Delegation of responsibility for managing impacts	2.1.1 ESG Sustainability Committee	11
		2-14	Role of the highest governance body in sustainability reporting	2.1.1 ESG Sustainability Committee	11
		2-15	Conflicts of interest	3.1.1 Governance Structure	24
		2-18	Evaluation of the performance of the highest governance body	3.1.1 Governance Structure	24



Disclosures	Subject	Indicator items	Indicator	Chapter	Page
GRI 2 General disclosure (2021)	Strategy, policies and practices	2-22	Statement on sustainable development strategy	1.1 Message from the Chairman 2.1 Sustainability Development Strategies	4,11-12
		2-23	Policy commitments	3.1.2 Implementing Ethical Management	25
		2-24	Embedding policy commitments	3.1.2 Implementing Ethical Management	25
		2-25	Processes to remediate negative impacts	3.1.2 Implementing Ethical Management	25
		2-26	Mechanisms for seeking advice and raising concerns	3.1.2 Implementing Ethical Management	25
		2-27	Compliance with laws and regulations	3.1.3 Regulatory Compliance System	26
		2-28	Membership associations	1.3 Evergreen Logistics	9
	Stakeholder Engagement	2-29	Approach to stakeholder engagement	2.2.1 Stakeholder Engagement	13-15
		2-30	Collective bargaining agreements	-	-

Disclosures	Subject	Indicator items	Indicator	Chapter	Page
GRI 3 Material Topics 2021	Disclosures on material topics	3-1	Process to determine material topics	2.3 Identification of Material Topics	16-19
		3-2	List of material topics	2.3 Identification of Material Topics	20
		3-3	Management of material topics	2.3 Identification of Material Topics	21-22

Disclosures	Subject	Indicator items	Indicator	Chapter	Page
Economic Standards	Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	3.2.2 Climate Change Management 4.2 Greenhouse Gas Management	28,45
		201-3	Defined benefit plan obligations and other retirement plans	5.1.2 Compensation, Benefits, and Employee Care	55-56, 59
	Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wag	5.1.1 Diverse and Inclusive Workplace	54
		202-2	Proportion of senior management hired from the local community	5.1.1 Diverse and Inclusive Workplace	49
	Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	3.2.2 Climate Change Management	28
	Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.3.3 Sustainable Procurement	31
Environmental Standards	Energy 2016	302-1	Energy consumption within the organization	4.3.1 Energy and Resource Management	46
		302-4	Reduction of energy consumption	4.1.1 Green Logistics Services	41-43
	Water and effluents 2018	303-1	Interactions with water as a shared resource	4.3.2 Water Resource Management	46
		303-3	Water withdrawal	4.3.2 Water Resource Management	46
		303-5	Water consumption	4.3.2 Water Resource Management	46
	Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.2.1 Greenhouse Gas Emissions Statistics	44
	Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	4.2.1 Greenhouse Gas Emissions Statistics	44
		305-3	Other indirect (Scope 3) GHG emissions	4.2.1 Greenhouse Gas Emissions Statistics	44
	Waste 2020	306-1	Waste generation and significant waste-related impacts	4.3.3 Waste Management	47
		306-2	Management of significant waste-related impacts	4.3.3 Waste Management	47
	Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3.1 Business Partner Management	29
		308-2	Negative environmental impacts in the supply chain and actions taken	3.3.1 Business Partner Management	29

Disclosures	Subject	Indicator items	Indicator	Chapter	Page
Social Standards	Employment 2016	401-1	New employee hires and employee turnover	5.1.1 Diverse and Inclusive Workplace	51-52
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1.2 Compensation, Benefits, and Employee Care	55-56
		401-3	Parental leave	5.1.2 Compensation, Benefits, and Employee Care	59
	Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2.2 Labor-Management Communication	62
	Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.3.1 Occupational Safety and Health Management	64
		403-2	Hazard identification, risk assessment, and incident investigation	5.3.1 Occupational Safety and Health Management	65
		403-3	Occupational health services	5.1.2 Compensation, Benefits, and Employee Care	57
Social Standards	Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3.1 Occupational Safety and Health Management	66
		403-5	Worker training on occupational health and safety	5.3.1 Occupational Safety and Health Management	66
		403-6	Promotion of worker health	5.1.2 Compensation, Benefits, and Employee Care	58
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.1 Occupational Safety and Health Management	65
		403-8	Workers covered by an occupational health and safety management system	5.3.1 Occupational Safety and Health Management	64
	Training and Education 2016	404-1	Average hours of training per year per employee	5.2.1 Career Development	60
		404-2	Programs for upgrading employee skills and transition assistance programs	5.2.1 Career Development	60-61
		404-3	Percentage of employees receiving regular performance and career development reviews	5.2.1 Career Development	61
	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.1.1 Diverse and Inclusive Workplace	49
		405-2	Ratio of basic salary and remuneration of women to men	5.1.1 Diverse and Inclusive Workplace	49-52
	Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3.1 Business Partner Management	29
		414-2	Negative social impacts in the supply chain and actions taken	3.3.1 Business Partner Management	29
	Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4.2 Customer Privacy Protection	35



## Appendix II: SASB Standards Index- (Professional & Commercial Services)

Disclosures	Indicator items	Metric	Unit of measure	Chapter	Page									
Data security	SV-PS-230a.1	Description of approach to identifying and addressing data security risks	Qualitative	3.4.1 Information Security Management	33									
	SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	Qualitative	3.4.2 Customer Privacy Protection	35									
	SV-PS-230a.3	(1) Number of data breaches	Number	0	35									
		(2) percentage involving customers’ confidential business information (CBI) or personally identifiable information (PII)	Percentage (%)	0%										
		(3) number of customers	Number	0										
Workforce Diversity & Engagement	SV-PS-330a.1	Percentage of gender and racial / ethnic group representation for (1) executive management and (2) all other employees	Percentage (%)	<div>(1)<table><tr><td>Taiwan area</td><td>male</td><td>female</td></tr><tr><td>executive management</td><td>14.87%</td><td>9.29%</td></tr><tr><td>non-executive management</td><td>27.88%</td><td>47.96%</td></tr></table>Note: Management levels include: senior executives, mid-level managers, and supervisors. (2) This report covers operations within Taiwan and does not yet include the percentage of employees’ racial demographics from overseas locations.</div>	Taiwan area	male	female	executive management	14.87%	9.29%	non-executive management	27.88%	47.96%	50
	Taiwan area	male	female											
	executive management	14.87%	9.29%											
	non-executive management	27.88%	47.96%											
	SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Percentage (%)	(1) Voluntary turnover rate: 100% (2) Involuntary turnover rate: 0%	51									
SV-PS-330a.3	Employee engagement as a percentage	Percentage (%)	N/A	-										
Professional Integrity	SV-PS-510a.1	Description of approach to ensuring professional integrity	Qualitative	3.1.2 Implementing Ethical Management	25									
	SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Presentation currency	No monetary loss due to lack of professional integrity-related legal issues	26									
Activity Metrics	SV-PS-000.A	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Number	(1) Full-time employees: 269 (2) Temporary employees: 0 (3) Contract employees: 0	50									
	SV-PS-000.B	Employee hours worked, percentage billable	Hours, Percentage (%)	N/A	-									

## Appendix III: TCFD Standards Index

Refer to Article 4-1 of the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies”: Appendix 2 Climate-related Information for Listed Companies

Topic	Disclosure	Chapter	Page
Governance	1. Disclose the company's governance around climate-related risks and opportunities.	3.2.2 Climate Change Management	28
Strategy	2. Disclose how the identified climate risks and opportunities impact the company's business, strategy and finances (short-term, medium-term, long-term) 3. Disclose the financial impact of extreme climate events and transition actions	3.2.2 Climate Change Management	28
Risk Management	4. Disclose how the company identifies, assesses, and manages climate-related risks. 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be explained	3.2.2 Climate Change Management	28
Metrics and Targets	6. If there is a transition plan to address climate-related risks, please explain the content of the plan and the indicators and targets used to identify and manage physical and transition risks. 7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained. 8. If climate-related targets are set, the activities covered, greenhouse gas emission scopes, planning timeframe, and annual progress towards these targets should be explained. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve these targets, the sources and quantities of the offsets or the number of RECs should be provided.	3.2.2 Climate Change Management	28
	9. Greenhouse gas inventory and assurance status.	4.2.1 Greenhouse Gas Emissions Statistics 4.2.2 Subsequent Carbon Reduction Goals	44-45

## Appendix IV: Independent third party assurance statement





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