

Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Board of Directors has approved the “Corporate Governance Best-Practice Principles”, which can be found on both the Company’s official website and Market Observation Post System. (MOPS)	None
2. Shareholding structure & shareholders’ rights				
(1) Does the company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement it accordingly?	✓		The Shareholders’ Affairs Section is in charge of handling the issue following internal control operation procedure.	None
(2) Does the company possess the list of its major shareholders who actually control the company and the ultimate owners of those shares?	✓		Responsibility is assigned to relevant department.	None
(3) Does the company establish and execute the risk management and firewall system within its affiliates?	✓		The Company has established risk control measures within the internal control operating procedures.	None
(4) Does the company establish internal rules against insiders trading with undisclosed information?	✓		The Company, by the resolution of the Board of Directors, has established the “Procedures for Handling Material Inside Information” and “Insider Trading Prevention Management” within the internal control operating procedures to prevent the trading of stocks by insiders. In addition, the directors’ training course held by the Company on Oct.7, 2020 also covers the content	None

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			of “preventing insider trading.” In Nov. 2020, the Company launched the “Prevention of Insider Trading” online (E-learning) course for all employees and affiliated companies responsible for shipping-related business personnel.	
<p>3. Composition and Responsibilities of the Board of Directors</p> <p>(1) Does the Board develop and implement a diversified policy for the composition of its members?</p>	✓		<p>1. According to the Company’s “Corporate Governance Best- Practice Principles” paragraph 3 of Article 20, the composition of the Board of Directors should consider its diversification. According to Paragraph 4 of the same Article , the members of the Board of Directors should have professional knowledge, skill and ability.</p> <p>2. Gender equality in the board members’ composition is deeply concerned by the Company, and the goal of female rate in board members is at least 10%. The current Board of Directors consists of 9 directors and 1 of whom is a female, which accounts for 11.11% of the board.</p> <p>3. Please refer to Note 1 for the implementation of the diversified policy of the Company’s Board of Directors.</p>	None
<p>(2) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?</p>		✓	At present, the Company has not voluntarily established other kinds of functional committees.	Although the Company has only established Remuneration Committee and Audit Committee at present, the Board of Directors exercises its functions and

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				powers in accordance with the laws, Articles of Incorporation, the resolutions of Shareholders’ Meeting and the principles of corporate governance.
(3) Does the Company establish a standard to measure the performance of the Board annually, report the results of the performance evaluation to the Board, and use it as a reference for individual directors’ remuneration and nomination?	✓		<ol style="list-style-type: none"> 1. The Company established the “Regulations Governing the Board Performance Evaluation”, and has it disclosed on both the Company’s website and the Market Observation Post System (MOPS). 2. “Regulations Governing the Board Performance Evaluation” stipulates that the Company shall conduct an internal board performance evaluation at least once a year. In addition, the Company’s Board performance evaluation shall be conducted by an external independent professional institution or a panel of external experts and scholars once every three years. 3. The 2020 evaluation results of the performance of the Board of Directors (please refer to Note 2) were submitted to Board meeting on Mar. 22, 2021. 4. The annual evaluation results of the performance of the Board of Directors are also used as a basis for individual director’s remuneration and nomination. 	None
(4) Does the company regularly evaluate the independence of CPAs?	✓		The Company annually evaluates the specialization and independence of CPAs. Also, the CPAs have completed independent reports for the appointed auditing affair. The assignment and	None

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			<p>remuneration of CPAs for the 2021 financial and tax certification has been approved by the Board of Directors on Jan. 27, 2021.</p> <p>The assigned accountants are not directors, supervisors, managers, employees or shareholders of the Company or its affiliates and have been confirmed as non-stakeholders, which meets the requirements of the competent authority for independent judgment.</p> <p>Please refer to Note 3 for the independence evaluation of CPAs.</p>	
4. Does the TWSE/TPEX Listed Companies appoint an adequate number of corporate governance personnel with appropriate qualifications and appoint a chief corporate governance officer to deal with corporate governance business (including but not limited to provide directors and supervisors necessary information; assist directors and supervisors to handle the matters related to the Board of Directors and Shareholders’ Meeting in accordance with the laws and regulations; and handle the company registration, change registration of company, and prepare the minutes of Board of Directors meeting and Shareholders’ Meeting) ?	✓		<p>1. The Board of Directors appointed Ms. Hsieh, Shu-Hui, the senior vice president of Corporate Governance Department, as the chief corporate governance officer of the Company on May 13, 2019 and the Company is staffed with sufficient professional corporate governance personnel to protect shareholders’ rights and strengthen the board functions.</p> <p>Ms. Hsieh, Shu-Hui, who has been conducted stock affairs, shareholders’ meeting and Board meeting affairs for at least 3 years, is eligible for the chief corporate governance officer.</p> <p>2. The main duties of the chief corporate governance officer of the Company are as follows:</p> <p>(1) To handle matters relating to board meetings and Shareholders Meetings according to laws.</p> <p>(2) To produce minutes of board meetings and Shareholders Meetings.</p>	None

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			<p>(3) To assist in onboarding and continuous development of directors.</p> <p>(4) To furnish information required for business execution by directors.</p> <p>(5) To assist directors with legal compliance.</p> <p>3. The business execution in 2020 are as follows:</p> <p>(1) To furnish Directors with relevant information and regulations to perform their duty and hold the Directors training courses:</p> <p>a. To furnish Directors with the latest regulations of corporate governance irregularly.</p> <p>b. To furnish Directors with the information to perform their duties and maintain smooth communication between Directors and managers.</p> <p>c. To arrange more than two closed-door meetings to enable independent directors to have face-to-face communication with the chief internal auditor and CPAs to deeply understand the Company’s audit and financial status.</p> <p>d. To hold two Directors training courses.(3 hours each time)</p> <p>(2) To handle matters relating to functional committees, board meetings and shareholders meetings according to laws:</p> <p>a. To notify the meeting agendas to each director at least seven days in advance, provide the materials, remind the director</p>	

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			<p>not to participate in discussion or voting on the agenda item if he is an interested party with it, and distributed the minutes to each director within 20 days after the meeting.</p> <p>b. To assist to announce the material information after board meeting, ensure the legality and correctness of material information to protect information equivalence of investor transaction.</p> <p>c. To register the date of the shareholders’ meeting in accordance with laws, and produce meeting notices, handbooks and minutes within the legal period.</p> <p>4. Chief corporate governance officer training records in 2020 (please refer to Note 4).</p>	
5. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		<p>The Company’s website has a “Stakeholder Engagement Zone”(URL: https://csr.evergreen-marine.com/csr/jsp/CSR_StakeholderEngagement.jsp), which covers Investor Relations Area, Customer Service Area, Supply Management Area, and Communication with Stakeholders Area, Each area provides the responsible contact window mailbox or telephone of the relevant department as a communication channel with stakeholders. Stakeholders’ concerns, relevant information and the Company responses to the corresponding issues all are disclosed in the annual Corporate Social Responsibility Report in the “Corporate Social Responsibility Zone”.</p>	None

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			<p>The Company Marine identified 9 important types of stakeholders based on past stakeholder communications and the disclosure of other international shipping companies, then the relevant departments of the Company takes part in jointly evaluating the extent of each stakeholder’s relationship with the Company based on the five principles of Responsibility, Influence, Tension, Diverse Perspectives and Dependency from AA1000 SES(Stakeholder Engagement Standard). The concern issues of stakeholders, please refer to Table 5.</p> <p>The Company adopts an open and rigorous attitude to deal with the issues concerned by stakeholders, each responsible department adopts inclusive, substantive and responsive practices to communicate with stakeholders. The process includes identification of stakeholders, communication management, issues concern, materiality analysis and appropriate responses.</p>	
6. Does the company appoint a professional shareholder service agency to deal with Shareholders’ Meeting affairs?		✓	The Company does not assign any outside agency to be in charge of its Shareholders’ Meeting affairs.	Whereas stocks affairs is managed by the Company itself, the Shareholders’ Meeting is conducted following government regulation and Articles of incorporation of the Company to ensure its lawfulness, effectiveness and safeness.

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<p>7. Information Disclosure</p> <p>(1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?</p>	✓		<p>1. Financial and Business information: The Company has set up a corporate website (URL: http://www.evergreen-marine.com/tw/), where the financial and business information are disclosed, and designated relevant personnel to monitor and provided investors with accurate company information.</p> <p>2. Corporate governance status: “Corporate Governance Zone” (URL: https://csr.evergreen-marine.com/csr/jsp/CSR_CorporateGovernance.jsp) is set up in the Company’s website, which has disclosed the structure of the corporate governance, the operation of the Board of Directors and the functional committees, “Articles of Incorporation”, Internal audit organization and implementation situation, corporate governance operating situation, situation of fulfilling social responsibilities and labor relations, in order to assist stakeholders to understand the operation of corporate governance.</p>	None
<p>(2) Does the company have other information disclosure channels (e.g. building an English website, appointing designated personnel to handle the Company’s information collection and disclosure, creating a spokesman system, webcasting investor conferences)?</p>	✓		<p>The Company has set up an English website (URL: http://www.evergreen-marine.com/) and a designated personnel is responsible for the Company’s information collection and disclosure, and spokesperson system establishment. In addition, the Company’s website has disclosed the information about the investor conference information that the Company held or has been invited to over the years.</p>	None

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(3) Does the Company announce and report the annual financial statements within two months after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline?		✓	The Company follows relevant laws and regulations to announce and report the annual financial statements on time after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline. Please see https://emops.twse.com.tw/server-java/t58query .	Though the Company didn't announce and report the annual financial statement within two months after the end of the fiscal year, the quarterly financial statements and the monthly operating situation are announced and reported within the prescribed time limit in accordance with the law.
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices? (1) Employee rights and employee wellness	✓		1. Employee rights and benefits (1) In 2002, the company formulated sexual harassment prevention and redress measures, as well as the complaints and disciplinary measures, and have made available a mailing box and a dedicated line on the internal website to properly protect the rights and interests of employees. (2) In accordance with the provisions of the Workplace Gender Equality Act, the Company treats all employees equally in terms of remuneration, performance evaluation, promotion and training, and arrange appropriate positions based on individual expertise and performance.	None

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			<p>(3) The company employs female crew members in succession with innovative employment concept and provides an excellent working environment where colleagues can learn from each other, respect each other and work together to deal with challenges.</p> <p>(4) Through comprehensive training system planning and one-on-one mentorship, the company ensures the normal functioning of various businesses. Regular appraisals and performance reviews provide references for employees’ future career development. Supervisors can also enhance two-way communications and coaching, strengthen employees performance, and plan their career development through appraisal.</p> <p>2. Employee care</p> <p>(1) The Company has a staff canteen to provide free lunch to take care of employees’ health and food hygiene.</p> <p>(2) In Taipei, Nankan and Kaohsiung, there are 20 clubs in three categories: ball sports, health and wellness, and outdoor recreation, which encourage employees to relieve work pressure, connect with others and promote physical and mental health.</p>	

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			<p>(3) Regularly organize group activities, such as Evergreen Family Day, basketball games, etc., to enhance employee communications and comradery.</p> <p>(4) Obtained the Badge of Accredited Healthy Workplace, the company set up a dispensary staffed by medical personnel providing free regular examination results. Moreover, the company installed AED units in the workplace to improve its first-aid system and ensure that timely assistance can be rendered in an emergency.</p> <p>(5) In terms of shipboard life, Evergreen’s modern container vessels provide a comfortable living environment with full-time chefs preparing nutritious meals for the crew. In most of the vessels, multiple communication software is provided for crews to stay in contact with their families at any time. When the vessels call at the port in Taiwan, the crew members’ families are allowed to visit them on the vessel.</p>	
(2) Investor relations	✓		<p>“Investor Service Zone” is set up in the Company’s website (URL: https://csr.evergreen-marine.com/csr/jsp/CSR_StakeholderEngagement.jsp) to provide investors with information on operations and finances.</p>	None
(3) Supplier relations and rights of stakeholders	✓		Please refer to Corporate Social Responsibility under Corporate Governance Report in chapter 3.	None

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(4) Directors' training records	✓		The status of the continuing training of directors: Please refer to the MOPS for complete information of the continuing training of the Company's directors.	None
(5) The implementation of risk management policies and risk evaluation measures	✓		Please refer to the Assessment of Risk Management in chapter 7.	None
(6) Purchasing insurance for directors and supervisors	✓		The Company has purchased liability insurance for its directors since 2015.	None

9. Please specify the Company's measures for the evaluation results published by Corporate Governance Center of Taiwan Stock Exchange Corporation which should be improved:

- (1) The Company has been invited to attend Investor Conference held by SinoPac Securities Co., Ltd. on Jul. 24, 2020 and Apr.1, 2021. The relevant information has been disclosed on the Company's website.
- (2) The directors of the Company have completed the training in accordance with the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies” in 2020, and the Company will continually encourage directors to attend training courses.

Table 1: Diversification of Board of Directors:

Title	Name	Gender	Business Management	Transportation Management	Finance Accounting	Law	Government & Supervision
Chairman	Chang, Yen-I	Male	✓	✓			
Director	Chang, Kuo-Hua	Male	✓	✓			
Director	Ko, Lee-Ching	Female	✓	✓	✓		
Director	Hsieh, Huey-Chuan	Male	✓	✓			
Director	Tai, Jiin-Chyuan	Male	✓	✓		✓	
Director	Wu, Kuang-Hui	Male	✓	✓	✓		
Independent Director	Yu, Fang-Lai	Male	✓	✓			✓
Independent Director	Li, Chang-Chou	Male	✓		✓		
Independent Director	Chang, Chia-Chee	Male	✓			✓	

Table 2: The Evaluation Results of Board of Directors of 2020

	Self-evaluation of performance of the Board	Self-evaluation of performance of Board members (for themselves)	Self-evaluation of performance of the functional committees
Average score (Full score: 3)	2.96	2.96	2.98
Evaluation Results	Good	Good	Good

Table 3: Independence of CPA

Item	Evaluation	Independence of CPA
1. CPAs and their family members did not provide or receive gifts or special offers to the Company or its affiliates, top management, directors and supervisors, and did not affect or threaten the independence of the CPAs.	Conformity	Yes
2. CPAs and their family members or the management of the firm with supervisory duties did not have the following circumstances during the auditing period: <ul style="list-style-type: none"> - Serve as a manager, supervisor, or director of the Company or its affiliates. - Positioned as one who has a direct and significant influence on the company's accounting records or financial statements. 	Conformity	Yes
3. CPAs and their family members have not received any awards for non-audit services from the Company or its affiliates.	Conformity	Yes
4. One who resigned from CPAs or the auditing team did not have the following circumstances: <ul style="list-style-type: none"> - Acting as a director, supervisor(including non-executive director and supervisor) or top management of the Company or affiliates controlled by the Company, or one who may have a direct and significant influence on the company's accounting records or the financial statements audited by the firm. - Being promoted to the above positions. 	Conformity	Yes
5. During the auditing period, the members of the auditing team did not hold any appointments of the Company.	Conformity	Yes
6. CPAs appointed by the company have followed the rotation policy to reduce the threat posed by long-term appointments to independence and impartiality.	Conformity	Yes
7. There are no direct or material indirect financial interests, financial agreements, bank deposits, securities accounts or insurance plans that violate the independence norms between the CPAs and their family members and the Company or its affiliates.	Conformity	Yes

Item	Evaluation	Independence of CPA
8. There is no commercial cooperation or other commercial relationship between the CPAs and their family members and the Company.	Conformity	Yes
9. There is no pending or foreseeable lawsuit involving the audit or non-audit services of the firm between the CPAs and the Company, and no lawsuit which is significant to the firm or the Company.	Conformity	Yes
10. The Company or its affiliates have not owed professional fee to the firm for the provided service.	Conformity	Yes
11. The total amount of the professional fee of the Company and its affiliates would not have an influence on the independence of CPAs.	Conformity	Yes
12. There is no agreement between the CPAs and the Company to receive or pay commission, referral fee or professional fee.	Conformity	Yes

Table 4: Chief Corporate Governance Officer Training Records In 2020

Date	Professional Organization	Training sessions	Training hours
Jun. 23, 2020	Taiwan Corporate Governance Association	Issues that Directors and Supervisors Need to Consider in Risk Management, Corporate Sustainability and ESG after the Impact of the Epidemic	1
Jul. 31, 2020	Taiwan Corporate Governance Association	Artificial Intelligence in Taiwan-Opportunities and Challenges of Industrial Transformation	3
Oct. 7, 2020	Taiwan Corporate Governance Association	Corporate Governance Blueprint 3.0 and Responsibilities of Board of Directors	3
Oct. 23, 2020	Taiwan Corporate Governance Association	Fubon Property & Casualty ,Directors and Supervisors Responsibility and Risk Management Seminar	3
Oct. 23, 2020	Taiwan Stock Exchange Corporation	2020 Corporate Governance and Corporate Integrity Directors and Supervisors Promotion Conference	3
Dec. 31, 2020	Taiwan Corporate Governance Association	Under the current environment, the strategy of enterprises to make good use of the capital market	1
Total Training Hours			14

Table 5: Issues concerned by stakeholders

Stakeholder	Importance to the company	Priority Issues	Communication Channels, Response Methods and Communication Frequency
Employee	The members and the most important assets of the Company	<ul style="list-style-type: none"> • Operating performance • Salary welfare and employee care • Corporate governance and ethical Corporate management • Shipping management • Work environment safety and labor health care 	<ul style="list-style-type: none"> • Contact person: Human Resources Dept. Ms. Chen E-mail : hrd@everegreen-marine.com • EIP e-Bulletin board (any time) • Corporate / departmental meetings (every month) • Management Year End Talk (every year)/ Employee interview (every year) • Inter-departmental coordination meeting (ad hoc) • Labor-management meeting (quarterly)/ Employee Welfare Committee meeting/ Labor Safety and Health Committee meeting/ Labor Retirement Reserve Supervision Committee (quarterly) • Appeal dedicated mail box/ Sexual harassment compliant hotline/mail box (any time)
Competent authority	Communicate with the government in order to help the government agencies understand the operations of the Company and contribute our expertise in shipping to the policy and law-making process	<ul style="list-style-type: none"> • Compliance • Ship safety • Energy resource management and green shipping • Emission and pollution management • Work environment safety and labor health care 	<ul style="list-style-type: none"> • Contact person: Business Coordination Dept. Mr. Yu E-mail : csr@everegreen-marine.com • E-mail (any time) • Telephone (ad hoc) • Letter (ad hoc) • Personal Visit (ad hoc) • Large Conference Call (ad hoc)
Customer	Through the optimization of services and communications to maximize value for customers	<ul style="list-style-type: none"> • Service quality and customer satisfaction • Protection of customer privacy • Shipping management • Risk control • Operating performance 	<ul style="list-style-type: none"> • Contact person: Auditing Dept. Mr. Chen E-mail : aud@everegreen-marine.com • E-mail (any time) • Telephone (any time) • Personal Visit (ad hoc) • Company's website/mobile device (any time) • Customer satisfaction survey (1-2 times a year) • OCEAN Alliance promotional seminar (ad hoc)

Stakeholder	Importance to the company	Priority Issues	Communication Channels, Response Methods and Communication Frequency
Supplier	Provide products and services that satisfy the Company's quality requirements and works together to create good services	<ul style="list-style-type: none"> • Corporate governance and ethical corporate management • Operating performance • Supply chain management • Shipping management • Service quality and customer satisfaction 	<ul style="list-style-type: none"> • Contact person: Auditing Dept. Mr. Chen E-mail : aud@everegreen-marine.com • E-mail (any time) • Telephone (any time) • Meeting (1-2 times a year) • Supplier questionnaire survey (every year) • Supplier evaluation (every year) • Equipment efficiency statistical table (every month) • Company's website (every year)
Media	Give the general public a better understanding of the Company through good communications and information dissemination	<ul style="list-style-type: none"> • Shipping management • Compliance • Talent recruitment and training • Operating performance • Service quality and customer satisfaction 	<ul style="list-style-type: none"> • Contact person: Public Relation Dept. Ms. Yang E-mail: prd@evergreen-marine.com • E-mail (any time) • Telephone (any time) • Shareholders' meeting / investor conference (ad hoc)
Shareholder / Investor	Provide the necessary funds for the operation of the Company and require transparency with the operating situation	<ul style="list-style-type: none"> • Operating performance • Corporate governance and ethical corporate management • Shipping management • Risk control • Energy resource management and green shipping 	<ul style="list-style-type: none"> • Contact person: Corporate Governance Dept. Ms. Chiu TEL: 886-2-2500-1668 • "Investor Service Zone" in Company's website (any time) • Important financial and business information in MOPS (as specified by the competent authority) • Respond to investor inquiries (ad hoc) • Annual reports of Shareholders' Meeting (every year) • Investor conference (ad hoc)
Community and society	Local residents and groups that are closely connected to the Company's location and services	<ul style="list-style-type: none"> • Social care and philanthropic activities • Salary welfare and employee care • Compliance • Environmental impact and ecological conservation • Service quality and customer satisfaction 	<ul style="list-style-type: none"> • Contact person: General Affairs Dept. Mr. Yu E-mail: gadgas@everegreen-marine.com • E-mail (ad hoc) • Telephone (ad hoc) • Meeting (ad hoc) • Personal visit (ad hoc) • Survey(ad hoc)

Stakeholder	Importance to the company	Priority Issues	Communication Channels, Response Methods and Communication Frequency
Other shipping companies	Meet customer needs through Alliances joint services which meet the requirements of the Company	<ul style="list-style-type: none"> • Shipping management • Operating performance • Corporate governance and ethical corporate management • Risk control • Service quality and customer satisfaction 	<ul style="list-style-type: none"> • Contact person: Business Coordination Dept. E-mail : bcdjvs@tw.evergreen-line.com • Email (ad hoc) • Telephone (ad hoc) • Meeting (quarterly) • Personal visit (ad hoc)
Social group and non-profit organization	Our partners in the engagement of social care and charitable activities	<ul style="list-style-type: none"> • Compliance • Service quality and customer satisfaction • Corporate governance and ethical corporate management • Talent recruitment and training • Shipping safety 	<ul style="list-style-type: none"> • Contact person: Human Resources Dept. Ms. Chen E-mail : hrd@evergreen-marine.com • Email (ad hoc) • Telephone (ad hoc) • Meeting (ad hoc) • Personal visit (ad hoc)