



Appendix

GRI content Index

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General Disclosure				
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Organizational profile				
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102-3	Location of headquarters	About Evergreen Marine Corp.	23	
102-4	Location of operations	About Evergreen Marine Corp.	23	
102-5	Ownership and legal form	About Evergreen Marine Corp.	23	Please refer to Evergreen Marine's 2020 Annual Report.
102-6	Market served	About Evergreen Marine Corp.	23	
102-7	Scale of the organization	About Evergreen Marine Corp. 1.1 Operating Strategies and Performance	23 36	
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102-9	Supply chain	1.3 Supply Chain Management	43	
102-10	Significant changes to the organization and its supply chain	1.3 Supply Chain Management	43	There were no significant changes to operations this year.
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Indicator	Disclosure	Report Section	Page	Remarks
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102-30	Effectiveness of risk management processes	2.1 Governance Structure 2.3 Risk Control	66 79	
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102-42	Identifying and selecting stakeholders	5.1 Stakeholder Engagement	164	
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102-46	Defining report content and subject boundaries	About the CSR Report 5.2 Material Issues Management	5 169	

Indicator	Disclosure	Report Section	Page	Remarks
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102-48	Restatements of information	Appendix	178	No restatement of information this year
102-49	Changes in reporting	5.2 Material Issues Management	169	
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103-2	The management approach and its components	5.2 Material Issues Management	169	
103-3	Evaluation of the management approach	5.2 Material Issues Management	169	
GRI 201: Economic Performance				
201-1	Direct economic value generated and distributed by the organization	1.1 Operating Strategies and Performance	36	Please refer to Evergreen Marine's 2020 Annual Report for full disclosure of financial information.
201-3	Defined benefit plan obligations and other retirement plans	4.1 Happy Workplace	130	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	1.3 Supply Chain Management	43	
GRI 205: Anti-Corruption 2016				
205-3	Confirmed incidents of corruption and actions taken	2.4 Compliance	94	No incidents of corruption occurred in 2020.
GRI 206: Anti-Competitive Behaviors 2016				
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303-2	Management of water discharge-related impacts	3.4 Water Resource Management	118	
303-3	Water withdrawal	3.4 Water Resource Management	118	
303-4	Water discharge	3.4 Water Resource Management	118	
GRI 304: Bio-diversity 2016				
304-2	Significant impacts of activities, products, and services on biodiversity	3.4 Water Resource Management 3.6 Marine Protection	118 126	
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305-2	Energy indirect (Scope 2) GHG emissions	3.2 Energy and Greenhouse Gas Management	106	
305-4	GHG emissions intensity	3.2 Energy and Greenhouse Gas Management	106	
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Indicator	Disclosure	Report Section	Page	Remarks
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308-2	Negative environmental impacts in the supply chain and actions taken	1.3 Supply Chain Management	43	
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402-1	Minimum notice periods regarding operational changes	4.1 Happy Workplace	130	
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety system	4.2 Safety Culture	147	
403-2	Hazard identification, risk assessment, and incident investigation	4.2 Safety Culture	147	
403-3	Occupational health services	4.1 Happy Workplace 4.2 Safety Culture	130 147	
403-4	Worker participation, consultation, and communication on occupational health and safety	4.2 Safety Culture	147	
403-5	Worker training on occupational health and safety	4.1 Happy Workplace 4.2 Safety Culture	130 147	
403-6	Promotion of worker health	4.2 Safety Culture 4.3 Talent Development	147 151	
403-8	Workers covered by an occupational health and safety management system	4.2 Safety Culture	147	
403-9	Work-related injuries	4.2 Safety Culture	147	
403-10	Work-related ill health	4.2 Safety Culture	147	

Indicator	Disclosure	Report Section	Page	Remarks
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404-3	Percentage of employees receiving regular performance and career development reviews	4.1 Happy Workplace	130	
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406-1	Incidents of discrimination and corrective actions taken	4.1 Happy Workplace	130	
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	1.3 Supply Chain Management 4.1 Happy Workplace	43 130	
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Happy Workplace	130	No incidents of forced labor occurred in 2020
GRI 412: Human Rights Assessment 2016				
412-2	Employee training on human rights policies or procedures	4.1 Happy Workplace 4.3 Talent Development	130 151	
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	1.3 Supply Chain Management	43	
414-2	Negative social impacts in the supply chain and actions taken	1.3 Supply Chain Management	43	
GRI 416: Customer Health and Safety 2016				
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Indicator	Disclosure	Report Section	Page	Remarks
GRI 417: Marketing and Labeling 2016				
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417-2	Incidents of non-compliance concerning product and service information and labeling	1.4 Shipment Management	51	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.6 Digitalized Shipping	56	No infringement of customer privacy or loss of customer data complaints occurred in 2020
GRI 419: Compliance with social and economic laws and regulations 2016				
419-1	Non-compliance with laws and regulations in the social and economic area	2.4 Compliance	94	

SASB disclosure index

Disclosure	Indicator	Chapter	Remarks
TR-MT-110a.1	Total global Scope 1 GHG emissions	3.2 Energy and Greenhouse Gas Management	
TR-MT-110a.2	Short/long term management policy, reduction targets, performance evaluation analysis for Scope 1 emissions	3.2 Energy and Greenhouse Gas Management	
TR-MT-110a.3	(1) Total energy consumed; (2) Percentage of heavy fuel oil; (3) Percentage of renewable energy.	3.2 Energy and Greenhouse Gas Management	
TR-MT-110a.4	EEDI	3.2 Energy and Greenhouse Gas Management	
TR-MT-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N2O) (2) SOX (3) Particulate matter (PM10)	3.3 Pollution Discharge Management	Evergreen Marine did not have statistics on PM10 emissions in 2020
TR-MT-160a.1	Shipping duration in marine protected areas or areas of protected conservation status	3.6 Marine Protection	

Disclosure	Indicator	Chapter	Remarks
TR-MT-160a.2	Percentage of fleet implementing ballast water (1) exchange and (2) treatment	3.4 Water Resource Management	
TR-MT-160a.3	(1) Number and (2) aggregate volume of spills and releases to the environment	3.4 Water Resource Management	
TR-MT-320a.1	Lost time incident rate (LTIR)	4.2 Safety Culture	
TR-MT-510a.1	Number of calls at ports in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	About Evergreen Marine Corp.	
TR-MT-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	2.2 Ethical Management	
TR-MT-540a.1	Number of marine casualties and percentage of which classified as very serious	4.2 Safety Culture	
TR-MT-540a.2	Number of conditions of class or recommendations	2.4 Compliance	
TR-MT-540a.3	Number of port state control (1) deficiencies and (2) detentions	2.4 Compliance	
TR-MT-000.A	Number of shipboard personnel	4.1 Happy Workplace	
TR-MT-000.B	Total distance travelled by vessels	About Evergreen Marine Corp.	
TR-MT-000.C	Operating days	About Evergreen Marine Corp.	
TR-MT-000.D	DWT	About Evergreen Marine Corp. 3.2 Energy and Greenhouse Gas Management	
TR-MT-000.E	Number of vessels in fleet	About Evergreen Marine Corp.	
TR-MT-000.F	Number of vessel port calls	About Evergreen Marine Corp.	
TR-MT-000.G	TEU capacity	About Evergreen Marine Corp.	

Limited assurance report


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會計師有限確信報告

長榮海運股份有限公司 公鑒：

長榮海運股份有限公司民國 109 年度企業社會責任報告書，業經本會計師針對所選定之標的資訊執行確信程序竣事，並出具有限確信報告。本次執行確信程序之標的資訊請詳附件一「確信項目彙總表」。

管理階層對企業社會責任報告書之責任

管理階層之責任係依據臺灣證券交易所「上市公司編製與申報企業社會責任報告書作業辦法」、全球永續性報告協會（Global Reporting Initiatives, GRI）發布之 GRI 準則（GRI Standards）及依行業特性參採其他適用之準則編製企業社會責任報告書，且維持與編製企業社會責任報告書有關之必要控制，以確保企業社會責任報告書所列標的資訊未存有重大不實表達。

會計師對企業社會責任報告書執行確信程序之責任

本會計師係依照確信準則公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」，對上開企業社會責任報告書所選定之標的資訊（詳附件一）在所有重大方面是否依照第二段所述準則編製表示意見，並提出有限確信報告。相較於合理確信，有限確信案件所執行程序之性質及時間與適用合理確信案件不同，其範圍亦較小，因是取得之確信程度明顯低於合理確信。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 取得及閱讀企業社會責任報告書；
- 訪談管理階層及相關人員，以瞭解公司編製企業社會責任報告書有關政策及程序；
- 訪談相關人員了解所選定標的資訊產生之流程、內部控制及資訊系統；

- 分析及以抽查方式測試標的資訊相關文件及紀錄。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管制遵循聲明

本會計師及所隸屬會計師事務所遵循會計師執業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及盡專業上應有之注意、保密及專業態度。此外，本會計師所隸屬會計師事務所遵循審計準則公報第四十六號「會計師事務所之品質管制」，以維持完備之品質管制制度，包含與遵循執業道德規範、專業準則及所適用法令相關之書面政策及程序。

確信結論

依據所執行之程序及所獲取之證據，本會計師並未發現長榮海運股份有限公司民國 109 年度企業社會責任報告書中所選定之標的資訊在所有重大方面有未遵循其衡量基準暨臺灣證券交易所「上市公司編製與申報企業社會責任報告書作業辦法」、全球永續性報告協會（Global Reporting Initiatives, GRI）發布之 GRI 準則（GRI Standards）及依行業特性參採其他適用之準則之情事。

其他事項

本確信報告出具後，貴公司對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所

會計師 陳 盈 州

陳 盈 州



中 華 民 國 110 年 7 月 16 日



附件一

確信項目彙總表

編號	確信項目	指標敘述	對應章節	衡量基準
1.	GRI 306-2: 2016	按類別及處置方法劃分的廢棄物(陸上營運廢棄物)	3.5 廢棄物管理	按類別及處置方法劃分的陸上營運(高雄貨櫃場及海運辦公大樓)廢棄物之處置量。
2.	GRI 403-9: 2018	職業傷害	4.2 安全文化	2020 年死亡、嚴重與可紀錄的職業傷害的數量與比率、職業傷害主要類型及工作時數。
3.	自訂指標 1.	法遵教育訓練參與人次	2.4 法規遵循	法遵教育訓練(反托拉斯法、反賄賂/反貪腐法、GDPR、經濟制裁)場次及參加人次。
4.	自訂指標 2.	陸上營運之能源消耗	3.2 能源與溫室氣體管理	2020 年長榮海運大樓之汽油使用量及總用電度數;與高雄貨櫃場本部(含第四及第五貨櫃中心)之柴油領用量、汽油使用量及總用電度數。
5.	自訂指標 3.	客戶滿意度調查	1.5 客戶關係管理	客戶滿意度調查之統計結果。