

Independent Verification Opinion

Verification Opinion No.:
C863543-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 28 May, 2026

Page 1 of 2

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

Yang Ming Marine Transport Corporation

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Yang Ming Marine Transport Corporation (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme, ISO 14064-1:2018 and GHG protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO 14064-3:2019

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on May 12, 2026 (Version 1), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

GHG Verifier :
Alvin Chen



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period January 1, 2025 to December 31, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Management Control; Operational Management Control; Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFC_s PFC_s SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been chosen and correctly referred by the Organization.

Quantification of GHG emissions in Direct and Imported Energy Indirect Emission Source: (tonnes CO₂e)

Category	GHG protocol /Subcategory	Total
1: Direct emissions	Scope1 Direct GHG emissions	4,496,293.1284
2: Imported energy indirect emissions*	Scope2 Electricity indirect GHG emissions*	15,895.5189

Quantification of other indirect emissions

Category	GHG protocol /Subcategory	tonnes CO ₂ e
Transportation (Category 3)	Cat. 4 Upstream transportation and distribution	477.1863
	Cat. 6 Business travel	1,604.2370
	Cat. 7 Employee commuting	703.0615
Products used by organization (Category 4)	Cat. 2 Capital goods	239,412.9037
	Cat. 3 Fuel-and-energy-related activities (not included in Category 1 or 2)	1,209,484.7890
	Cat. 5 Waste generated in operations	105.4586
The use of products from the organization (Category 5)	Cat. 13 Downstream leased assets	35,621.0704
Total quantified greenhouse gas emissions in Category 3,4 & 5		1,487,408.7065

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1. The Imported Energy Indirect Emissions in Taiwan was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kWh, which was announced by Energy Administration, Ministry of Economic Affairs.
2. During the verification process, it was confirmed that 975,237 kilowatt-hours of renewable energy were used by Yang Ming Marine Transport Corporation, and 1,007 certificates obtained from the National Renewable Energy Certification Center. (<https://reurl.cc/6KMe4Q>)
3. Shore power used by ships references electricity emission factors from China, the United States, and South Korea:
China: The emission factor was calculated based on the 2023 electricity emission factor of 0.5306 tCO₂/MWh (electricity from non-fossil energy sources excluding market transactions), as announced by the Ministry of Ecology and Environment of the People's Republic of China.
South Korea: The emission factor was based on the 2024 values of 0.4517 tCO₂/MWh, 0.0048 kgCH₄/MWh, and 0.0084 kgN₂O/MWh, as published by the Greenhouse Gas Inventory and Research Center of Korea (GIR).
United States: The emission factor was calculated using the 2025 figures of 0.3499569461 kgCO₂/kWh · 0.0000258548 kgCH₄/kWh · 0.0000036287 kgN₂O/kWh, as released by the U.S. Energy Information Administration (EIA).

Type of Opinion

unmodified modified adverse

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>
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APENDIX A

The greenhouse gas statements of YANG MING MARINE TRANSPORT CORPORATION Greenhouse Gas Inventory Report (2025) with respect to the following sites:

Site	Address	
Parent company		
Yang Ming Marine Transport Corp. QiDu Headquarter	No. 271, Ming De 1st Road, Qidu District, Keelung 206006, Taiwan	
Yang Ming Marine Transport Corp. Keelung Sinyi Building	B1, 3, 4, 6, 7, 8, 10, 11, 12F, No. 150, Sin 1st Road, Sinyi District, Keelung 20145 Taiwan	
Keelung Container Terminal	No. 1, Zhongshan 4th Road, Zhongshan District, Keelung 20343 Taiwan	
Yang Ming Marine Transport Corp. Taiwan Business Department	2 & 3F, No. 243 Sec. 2, Chongqing N. Road., Datong District, Taipei 10359 Taiwan	
Yang Ming Marine Transport Corp. Taichung Branch	20th Fl-1., No. 241, Sec. 3, Wenxin Road, Xitun District, Taichung 40753 Taiwan	
Yang Ming Marine Transport Corp. Taichung Wuqi Office	7F.-6, No.82-1, Bade Rd., Wuqi Dist., Taichung City 43542 Taiwan	
Yang Ming Marine Transport Corp. Kaohsiung Branch	No. 999, Sinsheng Road Siaogang District Kaohsiung 81234 Taiwan	
Yang Ming Marine Transport Corp. Kaohsiung Cisian Office	1-3F, No. 41, Qixian 3rd Rd., Yancheng Dist., Kaohsiung City 803009, Taiwan	
Ships	101 ships which the organization has operational control	
Subsidiary company		
Name	Plant	Address
Corstor Ltd	-	Plots 1 & 2 & 3 Substation Road, Plot 4 Dock Road, Felixstowe, Suffolk
Huan Ming (Shanghai) International Shipping Agency Co., Ltd	Chongqing office	Room 2403, 24th Floor, Sincere Center, No.68 One Road Yanghe, Jiangbei District, Chongqing 400020
	Dalian office	Room 2401, Dalian Gold Name Tower, No. 68 Renmin Road, Zhongshan District, Dalian
	Fuzhou office	Unit 1510,15/F,Worldwide Plaza,No.158,Wu Si Road ,FuZhou,FuJian
	Guangzhou office	Unit 3702B, Guangzhou International Commercial Center, No.235 Tianhe North Road,Tianhe District,Guangzhou
	Lianyungang office	Room 4B09, Jingang International Business Building, 209 Haitang North Road, Lianyungang City
	Nanjing office	Unit D, 10th Floor, Asia Pacific Business Building, No. 2 Hanzhong Road, Gulou District, Nanjing City, Nanjing 210002, China
	Ningbo office	Room 1502-1507, Sel Building, No.258, Changle Road, Eastern New City Yinzhou District, Ningbo
	Qingdao office	Rm 2307-2312, China Resource Building. B. No 6 Shandong Road, Qingdao, 266071
	Shanghai office	Floor 23, Harbour Ring Plaza, No. 18 Xi Zang Middle Road, Huangpu District, Shanghai
	Shenzhen office	Unit 4901-02, Block A, KingKey 100 Tower, No. 5016 Shennan East Road, Luohu District, Shenzhen
Xingang office	Room3704, The Exchange North Tower, No.189 Nanjing Road, Heping District Tianjin, 300051	
Zhongshan office	Office No. 205 and No. 206, Building A, No. 28, Zhongshan Third Road, East District, Zhongshan City 528403	

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Name	Plant	Address
	Wuhan office	R2202, Tower 8, Oceanwide SOHO International, Wuhan CBD Area, Hubei Province, 430022
	Suzhou office	88 Huachi St. Jinghope Sq.Bldg 2.Suite 1002 SIP,Suzhou, Jiangsu 215028
	Xiamen office	03-07,30/F,The Bank Centre, No.189,Xiahe Road, Xiamen, Fujian
PT Yang Ming Shipping Indonesia	Jakarta office	JB Tower, 25th Floor JL. Kebon Sirih No.48-50 Jakarta Pusat, 10110
	Palembang office	Gedung Adovelin Raharja Jl. RE Martadinata No. 1C, Palembang 30116
	Panjang office	Jl. Gajah Mada No: 1C, Kec. Tanjung Karang Timur - Bandar Lampung 35122
	Surabaya office	Pakuwon Tower, Lantai 22 unit 05-12, Tunjungan Plaza 6,Jl. Embong Malang No.21-31, Kel.Kedungdoro, Kec.Tegalsari, Surabaya 60261
PT. Yes Logistics Indonesia	Jakarta	JB Tower, 25th Floor, Unit E. Jl. Kebon Sirih No. 48-50, Gambir, Jakarta Pusat - 10110 Indonesia
	Samarinda	Jl. Pulau Samosir No.016 Samarinda-Kaltim – Indonesia
	Surabaya	Jl. Semut Baru Ruko Pengampon Square Blok D-66 Surabaya 60161 Jawa Timur, Indonesia
Yang Ming Italy S.p.A Yang Ming (Naples) S.r.l.	Genova office	Piazza Galeazzo Alessi 2, 16128 Genova
	La Spezia office	Via XXIV maggio, 26 19124 La Spezia
	Livorno office	Via delle Cateratte, 90 57122 Livorno
Yang Ming (America) Corp.	Houston Service Center	3250 Briarpark Drive, Suite 201 Houston, TX 77042
	Los Angeles office	181 W. Huntington Drive, Suite 202 Monrovia, CA 91016
	New York office	One Newark Center 1085 Raymond Boulevard, 9th Floor Newark, New Jersey 07102
Yang Ming (Belgium) N.V.	Antwerp office	Molenbergstraat 10, 2000 Antwerpen
Yang Ming (France) S.A.S.	Le Havre office	156 Rue Victor Hugo 76600 Le Havre
	Marseille office	ASTROLABE, ZAC de la Joliette 79, Boulevard de Dunkerque 13002 Marseille
Yang Ming (Korea) Co., Ltd	Busan office	6th FL, Trade Center bldg. 11, ChungJang-Daero, Jung-Gu, Pusan, 48939
	Seoul office	19th/20th Floor, Sebang Bldg, 433, Seolleung-ro, Gangnam-Gu, Seoul, 06212
Yang Ming (Latin America) Corp.	Panama office	International Business Park Las Brujas Ave. Bldg 3845, Suite 513, Panama Pacifico, Arraijan
Yang Ming (Mediterranean) Marine Services Single-member Limited Liability Company	MAIN OFFICE	4th Floor, No. 328-330, Leof. Andrea Siggrou, 17673, Kallithe
Yang Ming (Netherlands) B.V.	Rotterdam office	Albert Plesmanweg 61D, 3088 GB Rotterdam
Yang Ming (Singapore) Pte. Ltd.	Singapore office	171 Chin Swee Road, #08-01, CES Centre,Singapore, 169877
Yang Ming (Spain), S.L.	Barcelona office	Muelle Príncipe de España s/n Edificio Mestre 1ª Plta 08039 Barcelona
	Valencia office	Avda. Alfahuir, 45 Edificio Alfahuir 46019 Valencia
Yang Ming (UK) Ltd	Felixstowe office	IMM No.1 Building, Parker Avenue, Suffolk, IP11, 4AG Felixstowe (Port Operations Office)
	London office	2nd Floor, 210 South Street, Romford, Essex RM1 1TR, London
Yang Ming Anatolia Shipping Agency S.A.	Bursa office	Esentepe Mahallesi, Sanayi Caddesi, Habita 2216 İş Merkezi No:173, K:2 D:11, Nilüfer, Bursa
	Istanbul office	Tekfen Tower Esentepe Mahallesi ,Büyükdere Caddesi , No: 209 , 4.Levent ,Şişli ,İstanbul
	Izmir office	Mistral Ofis Binasi Cinarli Mahallesi,Ankara Asfalti Caddesi, no:15/301 Konak,Izmir
	Mersin office	Yeni Mahalle 119.cadde 5309 Sokak Mahmut Torun Ticaret Merkezi No:8 Kat:5 D:20, 350050
Yang Ming Line (Hong Kong) Ltd.	-	22 Floor, Ever Gain Plaza, Tower 1, 88 Container Port Road Kwai Chung, N.T.
Yang Ming Line (India) Pvt. Ltd	Calcutta office	7C, Kiran Shankar Roy road,2nd Floor, Hasting Chambers,Kolkata – 700001

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Name	Plant	Address
	Chennai office	3rd Floor, MMPDA Towers 184, Royapettah High Road CHENNAI - 600 014
	Haldia office	National Highway 41, Village & Post office: Debhog, Sub Division: Haldia - 721657
	Mumbai office	World Trade Centre, Center 1, 13th Floor Cuffe Parade, Mumbai 400005
	Mundra office	Navratna Enclave, 2nd Floor, Office Nos 204/205/206, Ward 12B, Plot No. 333, Near Bank of Maharashtra Gandhidham-Kutch Gujarat - 370201.
	New Delhi office	3E, 3rd Floor, Uppals M6 Plaza, Plot No 06, Jasola District Centre, Jasola, New Delhi - 110025
	Nhava Sheva office	ANCHORAGE Building, Unit No.601,6th floor, Ship Agents premises Co-op. Society Ltd. Plot No.2,Sector No.11 Navi Mumbai- 400 707
	Pipavav office	Office No. 202,Ram Complex, Fourway Gate, Near Axis Bank,Pipavav Port, Rajula, Dist: Amreli Gujarat-365560
Yang Ming Line (M) Sdn. Bhd.	Pasir Gudang office	Unit 22-01, Level 22, Mailbox No. 255, Menara Landmark, No. 12, Jalan Ngee Heng, 80000 Johor Bahru, Johor
	Penang office	Lot 13.01, Level 13, Menara KWSP No. 38, Jalan Sultan Ahmad Shah 10050 Pulau Pinang.
	Port Kelang office	Suite 12.01,Level 12,Menara Trend, Intan Millennium Square, No. 68, Jalan Batai Laut 4 Taman Intan, 41300 Klang, Selangor Darul Ehsan
Yang Ming Line (Thailand) Co., Ltd. Yang Ming Line Shipping (Thailand) Co., Ltd.	Bangkok office	1788 Singha Complex Building 20th Fl., Unit no.2005-2008, New Phetchaburi Rd., Bangkok, Huai Khwang, Bangkok 10310
Yang Ming Shipping (Canada) Ltd.	Toronto office	5045 Orbitor Drive Building 9, Suite 301 Mississauga, Ontario L4W 4Y4
	Vancouver office	1130 West Pender Street, Suite 1120, Vancouver, British Columbia V6E 4A4
Yang Ming Shipping (Vietnam) Co. Ltd	Da Nang office	01st Floor, 421 Tran Hung Dao St, Son Tra District, Da Nang City
	Haiphong office	Floor 6 Room 603 , DG Tower No.15 Tran Phu Street HaiPhong City, S.R.
	Hanoi office	Geleximco Tower 15th Floor, No. 36 Hoang Cau Street, O Cho Dua Ward, Dong Da Dist, Ha Noi
	Ho Chi Minh office	REE Tower 19th Floor, No. 9 Doan Van Bo Street, Ward 13, District 4, Ho Chi Minh City, Vietnam
Yang Ming Shipping Europe GmbH	Hamburg office	Oberbaumbruecke 1 20457 Hamburg
Yang Ming Shipping Philippines, Inc.	Cebu office	Unit 101-B Ground Floor, Keppel Center, Samar Loop Cor. Cardinal Rosales Avenue, Central Business Park , Cebu City, Cebu
	Davao office	Unit 17&18, 3rd Floor, LSA Center, JP Laurel Ave, Bajada, Davao City (Infront of MCDO SPMC Branch)
	Manila office	5th Floor, DoubleDragon Center West, 8, Meridian Avenue,DD Meridian Park,Macapagal Avenue corner EDSA Extension, Pasay City,Metro Mania.
Yangming (Japan) Co., Ltd.	Osaka office	8F, Honmachi Allgo Bldg. 4-25 Honmachi 4-Chome Chuo-Ku, Osaka, 541-0053
	Tokyo office	8F, Shiba 2Chome Building, 2-28-8 Shiba, Minato-ku, Tokyo, 105-0014
Yes Logistics (Shanghai) Corp.	Shanghai Branch	Room 2305, Ganglu Plaza, 18 Xizang Middle Rd., Huangpu Dist., Shanghai, China
	Tianjin Branch	Room 3703, Tower A, Jinhui Plaza, 189 Nanjing Rd., Heping Dist., Tianjin, China
	Hefei Branch	Room 815, Vanke Center, Luyang District, Hefei, Anhui, China
	Wuhan Branch	Room 706, Tower A, ICC Wuhan (International Commerce Center), 161 Qingnian Rd., Jiangnan Dist., Wuhan, China
	Qingdao Branch	Rooms 2301-2302, Tower B, China Resources Building, 6 Shandong Rd., Shinan Dist., Qingdao, China
	Shenzhen Branch	Tower A, KK100 (Kingkey 100 Building), 5016 Shennan East Rd., Luohu Dist., Shenzhen, China

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Name	Plant	Address
	Xiamen Branch	Room 3007, 30th Floor, Bank Center, No. 189 Xiahe Road, Xiamen, Fujian Province, China
	Ningbo Branch	Room 1501, 15th Floor, Southeast Building, No. 258 Changle Road, Yinzhou District, Ningbo, Zhejiang Province, China
Yes Logistics Benelux B.V.	Netherlands office	Schillingweg 50, 2153 PL Nieuw Venne, Netherlands
	Rotterdam office	No actual location
Yes Logistics Company Ltd.-HK	-	22 Floor, Ever Gain Plaza, Tower 1, 88 Container Port Road Kwai Chung, N.T.
YES Logistics Corp.	Taipei Headquarters	4F-5F, No. 243, Section 2, Chongqing North Road, Datong District, Taipei City, Taiwan
	Kaohsiung Branch	No. 899, Xincheng Rd., Qianzhen District, Kaohsiung City, Taiwan
	KeeLung Import/Export CFS	No. 1, Zhongshan 4th Rd., Zhongshan District, Keelung City, Taiwan
	Taichung office	No actual location
Yes Logistics Corporation	Dallas office	1201 W. 15th Street, Suite 230, Plano, TX 75075, USA
	Los Angeles office	3675 Huntington Drive, Suite#210, Pasadena, CA 91107, USA
Yes Logistics Europe GmbH	-	Kleine Reichenstrasse 7 - 20457 Hamburg, Germany
Yes MLC GmbH	-	Georg-Beatzel-Strasse 15 55252 Mainz-Kastel
Kuang Ming Shipping Corp.	Taipei Office	6F, No. 243, Sec. 2, Chongqing North Rd., Datong District, Taipei City, Taiwan
	Ships	-
Jing Ming Transport Corp.	Kaohsiung Office	2F, No. 999, Xincheng Rd., Xiaogang District, Kaohsiung City, Taiwan
	Kao Ming Container Terminal	No. 2800, Nanxing Rd., Xiaogang District, Kaohsiung City, Taiwan
	Keelung Container Yard	2F, No. 1, Zhongshan 4th Rd., Zhongshan District, Keelung City, Taiwan
	Kaohsiung Container Yard	No. 220-3, Xincheng Rd., Qianzhen District, Kaohsiung City, Taiwan
Hong Ming Terminal & Stevedoring Corp.	Hong Ming Kaohsiung Pier 70	No. 999, Xincheng Rd., Xiaogang District, Kaohsiung City, Taiwan
Kuang Ming (Liberia) Corp.	Paper company; only owns ships	
Golden Logistics USA Corporation	Paper company	
All Oceans Transportation Inc.	Paper company	
Karlman Properties Limited	Paper company	
Manwa & Company, Ltd.	Paper company	
Merlin Logistics GmbH	Paper company	
Yang Ming Line (B.V.I.) Holding Co., Ltd.	Paper company	
Yang Ming Line (Singapore) Pte Ltd	Paper company	
Yang Ming Line B.V.	Paper company	
Yang Ming Line Holding Co.	Paper company	
Transcont Intermodal Logistics, Inc.	Paper company	
Yang Ming Shipping (B.V.I.) Inc.	Paper company	
YES Logistics Bulgaria Ltd.	Paper company	
YES Yangming Logistics (Singapore) Pte. Ltd.	Paper company	
Young-Carrier Company Ltd.	Paper company	
Yang Ming Captive Insurance Companyd	Paper company	
Yang Ming (Russia) LLC	Yang Ming (Russia) LLC liquidation was completed in January 2025.	

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APENDIX B

The Reporting Boundary of Yang Ming Marine Transport Corporation Greenhouse Gas Inventory Management Report (2025)

Indirect Emissions Category	GHG protocol /Subcategory	Boundary
Direct GHG emissions and removals	Direct GHG emissions	Mainly from fuel consumption, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization.
Indirect GHG emissions from imported energy	Electricity indirect GHG emissions	The amount of greenhouse gas emissions produced by the input of electricity and energy.
Transportation	Cat. 4 Upstream transportation and distribution	Transportation of the new containers purchased.
	Cat. 6 Business travel	Transportation of employees for business-related activities
	Cat. 7 Employee commuting	Transportation of employees travelling between company and residence place.
Products used by organization	Cat. 2 Capital goods	Upstream (cradle-to-gate) emissions of purchased new containers, ships and equipment.
	Cat. 3 Fuel-and-energy-related activities (not included in Category 1 or 2)	Upstream emissions of purchased fuels & electricity, including ships use shore electricity in global terminal.
	Cat. 5 Waste generated in operations	Disposal or treatment of waste, including the transportation of waste
The use of products from the organization	Cat. 13 Downstream leased assets	Operation of ships owned by Organization (lessor) and leased to other entities, not included in Category 1 and 2 – reported by lessor.

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

APENDIX C

Quantification of GHG emission intensity :

ISO 14064-1	GHG protocol	Tonne CO ₂ e	Tonne CO ₂ e/NTD 1,000 revenue
Category 1	Scope 1	4,496,293.1284	0.0275
Category 2	Scope 2	15,895.5189	0.0001
Category 3-5	Scope 3	1,487,408.7065	0.0091
Total		5,999,597.3538	0.0367

revenue data draw from Yang Ming Annual Report : NTD 163,558,095 thousand dollars.