

Independent Verification Opinion

Verification Opinion No.:
C768336-2024-AG-TWN-DNV

Issued Place:
Taipei

Issued Date:
23 June, 2025

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

Wan Hai Lines Ltd. and Subsidiaries

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Wan Hai Lines Ltd. ('the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
Wan Hai Lines Ltd. and Subsidiaries	No. 361, Xinhua 1st Road, Neihu District, Taipei City and other addresses listed in Appendix A

The Reporting Boundary for the verification includes direct GHG emissions and removals, indirect GHG emissions from imported energy, and other indirect GHG emissions. Further descriptions of the Reporting Boundary are provided in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018, GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard 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 (2024), which was published on June 16, 2025 (Version 6)(Final Version), 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 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2024) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified using limited assurance, defined in Inventory Report.

Sophia Kim
GHG Verifier



Place and date:
Taipei, 23 June, 2025

For the issuing office:
DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao
District, New Taipei City 220, Taiwan



Management Representative



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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 1st January 2024 to 31st December 2024, it is DNV's opinion that relevant 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 ☒ HFCs ☒ PFCs ☒ SF₆ ☒ NF₃

The Quantification of GHG emissions and removals in Direct and emissions in Energy Indirect:

		Emissions (tonnes CO ₂ e)
Category 1	Direct GHG emissions and removals	4,442,901.107
Category 2	Indirect GHG emissions from imported energy	21,200.185

(The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC WGIII AR6 (2022) & WGI AR6 (2021) has been chosen and correctly referred by the Organization.)

The Quantification of GHG emissions in other Indirect Emission Source:

		Emissions (tonnes CO ₂ e)
Category 4	Indirect GHG emissions from products used by organization	1,459,820.216

The details subcategory of each category could be refer later in the Report.

The Quantification of GHG emissions in Scope 3 Category:

		Emissions (tonnes CO ₂ e)
Category 2	Capital goods	433,267.785
Category 3	Fuel-and-energy-related activities (not included in Scope 1 or 2)	1,012,829.459
Category 5	Waste generated in operations	13,722.972

Verification Opinion

☒ unmodified ☐ modified ☐ adverse

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid.

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DNV Business Assurance Co., Ltd. 29Fl, No.293, Sec.2, Wenhua Road 220 Ban Chiau Dist., New Taipei City Taiwan TEL : +886-2-82537800, website: <https://www.dnv.com/tw/>

DNV ZNATW-OP-F50, Rev.13, 2025-01

Appendix to Verification Opinion No. C768336-2024-AG-TWN-DNV

APPENDIX A

Site Name	Site Name	Area	Address
萬海航運 股份有限公司	Wan Hai Lines Ltd.	Taipei Neihsu	No. 357-365, Xinhua 1st Road, Neihsu District, Taipei City
		Taipei Songjiang	8-10F, No. 136, Songjiang Road, Zhongshan District, Taipei City
		Taipei Dunbei	10F, No. 122, Dunhua North Road, Songshan District, Taipei City
		Taichung	6F-2, No. 396, Yingcai Road, North District, Taichung City
		Taichung Terminal	No. 757, Section 2, Zhongnan 1st Road, Neighborhood 9, Anren Village, Wugu District, Taichung City
		Kaohsiung	12F, No. 456, Zhongxiao 1st Road, Xinxing District, Kaohsiung City
		Kaohsiung Terminal	No. 18, Zhengang Road, No. 15, Xinghua Village, Qianzhen District, Kaohsiung City
台基國際物流 股份有限公司	TK Logistics International Co., Ltd	Keelung	No. 28, Zhongshan 4th Road, Zhongshan District, Keelung City
寶昇船務代理 股份有限公司	Bao Sheng Shipping Agency Co., Ltd	Headquarters	7th Floor, No. 255, Ren'er Road, Ren'ai District, Keelung City
		Taipei Terminal	7th Floor, No. 25, Xiazhuwei, Xuntangli, Bali District, New Taipei City
株式會社 WH Corporation	k.k WH Corporation	Tokyo Ohi Terminal	2-4-9 Yashio, Shinagawa-ku, Tokyo
萬海國際有限公司	Wan Hai International Pte. Ltd	Singapore	79, Anson Road #10-01 Singapore 079906
萬海航運(新加坡) 有限公司	Wan Hai Lines (Singapore) Pte. Ltd.	Singapore	79, Anson Road #10-01 Singapore 079906
廣州萬海資訊科技 有限公司	Guangzhou Wan Hai Information Technology Ltd.	Guangzhou Science and Technology Park	Room 2005, 2006A, 2013-2021, 20th Floor, No. 406, Huasui Road, Tianhe District, Guangzhou
大榮國際物流 有限公司	Dawin Logistics (International) Ltd	Hong Kong	2/F, Shing Kei Commercial Centre, 144-151 Connaught Road West, Hong Kong
勁海物流(上海) 有限公司	Blue Ocean Logistics (Shanghai) Ltd	Shanghai	9th Floor, Yihua Building, No. 118 Dongbaoxing Road, Hongkou District, Shanghai
深圳勇春國際船舶管理 有限公司	Shenzhen Yong Chun International Shipping Management Co., Ltd.	Shenzhen	Unit A, B, 26th Floor, Tianmian City Building, at the junction of Huanggang Road and Shennan Middle Road, Futian District, Shenzhen
		Qingdao	Unit E, 2nd Floor, Yingdelong Building, No. 15, Donghai West Road, Shinan District, Qingdao City, Shandong Province
萬海航運(香港) 股份有限公司	Wan Hai Lines (Hong Kong) Limited	Hong Kong	3/F, Shing Kei Commercial Centre, 144-151 Connaught Road West, Hong Kong
		Guangzhou	Room 2026A, 20th Floor, No. 406, Huasui Road, Tianhe District, Guangzhou
		Zhongshan	No. 2, 8th Floor, Building 3, Shangfeng Financial Business Center, No. 88, Zhongshan 4th Road, East District, Zhongshan City, Guangdong Province
		Shenzhen	Room 902, Yantian International Building, Jingang 3rd Road, Yantian District, Shenzhen
		Shanghai	Room 2201, Haitong Securities Building, No. 689 Guangdong Road, Shanghai
		Lianyungang	Room 1113, No. 189, Haitang North Road, Lianyun District, Lianyungang City, Jiangsu Province
		Beijing	Room 1905, Donghai Center, No. 24, Jianguomenwai Street, Chaoyang District, Beijing
		Ningbo	11th Floor, CITIC Bank Building, No. 36 Zhenming Road, Haishu District, Ningbo
		Tianjin	1907A, Century Metropolitan Commercial Building, southwest of the intersection of Nanjing Road and Changsha Road, Wudadao Street, Heping District, Tianjin

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Site Name	Site Name	Area	Address
		Suzhou	Room 1A0610, Xindu Plaza, No. 8 Zhongxin Avenue West, Suzhou Industrial Park
		Fuzhou	Unit H1, 24th Floor, International Trade Plaza, No. 71, Wusi Road, Gulou District, Fuzhou City, Fujian Province
		Qingdao	Room A, 2F, Yingdelong Building, No. 15, Donghai West Road, Shinan District, Qingdao
		Dalian	Unit 02A, 26th Floor, No. 136, Zhongshan Road, Zhongshan District, Dalian
		Chongqing	Room 1511, Metropolitan Oriental Plaza, No. 68, Zou Rong Road, Jiefangbei, Yuzhong District, Chongqing
		Xiamen	Unit 2208B, 22F, Panji Center Business Building, No. 1 Lianyue Road, Siming District, Xiamen, Fujian Province
		Wuhan	Room 1103, Tower B, ICC International Trade Center, No. 59, Qingnian Road, Jiangnan District, Wuhan City, Hubei Province
		Nanjing	Room 2106, Zifeng Building, No. 2, Zhongshan North Road, Gulou District, Nanjing
深圳聯豐國際貨運有限公司	Shenzhen Uniwin International Logistics Ltd	Guangzhou	Room 2001, 2002, 20th Floor, No. 406, Huasui Road, Tianhe District, Guangzhou
		Zhongshan	No. 1, 8th Floor, Building 3, Shangfeng Financial Business Center, No. 88, Zhongshan 4th Road, East District, Zhongshan City, Guangdong Province
		Shenzhen	Unit C, D, 25th Floor, City Building, Tiandongbei Road, Junction of Huanggang Road and Shennan Middle Road, Futian District, Shenzhen
		Shanghai	22F, Haitong Securities Building, No. 689 Guangdong Road, Shanghai
		Ningbo	11th Floor, CITIC Bank Building, No. 36 Zhenming Road, Haishu District, Ningbo
		Tianjin	Room 1908B, Century Metropolitan Shopping Center, southwest of the intersection of Nanjing Road and Changsha Road, Wudadao Street, Heping District, Tianjin
		Fuzhou	Unit H2, 24th Floor, International Trade Plaza, No. 71, Wusi Road, Gulou District, Fuzhou City, Fujian Province
		Qingdao	Room ABC, 2F, Yingdelong Building, No. 15, Donghai West Road, Shinan District, Qingdao
		Dalian	Unit 02-04A, 26th Floor, No. 136, Zhongshan Road, Zhongshan District, Dalian
		Xiamen	Unit 2205, 22F, Panji Center Business Building, No. 1 Lianyue Road, Siming District, Xiamen, Fujian Province
		Dongguan	13D, 13E, Building C, Shenghe Plaza, Shenghe Road, Nancheng, Dongguan
		Huizhou	Room 1901, Block A, Ruifeng Plaza, No. 1, Yanda 1st Road, Henan Bank, Huicheng District, Huizhou City, Guangdong Province
上海聯駿國際船舶代理有限公司	Clipper International Shipping Agency Ltd	Shantou	Room 908, Building 2, Suning Plaza, No. 90 Changping Road, Shantou, Guangdong, China
		Headquarters	Room 2205, Haitong Securities Building, No. 689 Guangdong Road, Shanghai
		Shanghai	Room 504, 507, Building A, Joint Inspection Building, No. 248, Gangjian Road, Pudong New Area, Shanghai
		Shanghai	Room 606, Building B, No. 359, East Changzhi Road, Hongkou District, Shanghai
		Guangzhou	Room 2003, 2004, 2022, 2023, 2024, 2025, 2026B, 20th Floor, No. 406, Huasui Road, Tianhe District, Guangzhou City, Guangdong Province
		Zhongshan	No. 3, 8th Floor, Building 3, Shangfeng Financial Business Center, No. 88, Zhongshan 4th Road, East District, Zhongshan City, Guangdong Province
		Shenzhen	Unit A, B, 25th Floor, Tianmian City Building, at the junction of Huanggang Road and Shennan Middle Road, Futian District, Shenzhen
		Shenzhen	Room 502, SCT Building, Shekou Port, Shenzhen
		Lianyungang	Room 1112-1113, No. 189, Haitang North Road, Lianyungang District, Lianyungang City, Jiangsu Province
		Ningbo	Room 1108-1108, 11th Floor, CITIC Bank Building, No. 36 Zhenming Road, Haishu District, Ningbo

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		Tianjin	1907B, 1908A, Century Metropolitan Commercial Building, southwest of the intersection of Nanjing Road and Changsha Road, Wudadao Street, Heping District, Tianjin
		Suzhou	Room 1A0610, Xindu Plaza, No. 8 Zhongxin Avenue West, Suzhou Industrial Park
		Fuzhou	Unit H3, 24th Floor, Unit E1, 26th Floor, Guomao Plaza, No. 71, Wusi Road, Gulou District, Fuzhou City, Fujian Province
上海聯駿國際船舶代理有限公司	Clipper International Shipping Agency Ltd	Qingdao	Room HGF, 2F, Yingdelong Building, No. 15, Donghai West Road, Shinan District, Qingdao
		Dalian	Unit 02C, 03, 04A, 26th Floor, No. 136, Zhongshan Road, Zhongshan District, Dalian
		Chongqing	Room 1511, Metropolitan Oriental Plaza, No. 68, Zou Rong Road, Jiefangbei, Yuzhong District, Chongqing
		Xiamen	Unit 2206, 2207, 2208A, 22/F, Panji Center Business Building, No. 1 Lianyue Road, Siming District, Xiamen, Fujian Province
		Dongguan	13D, 13E, Building C, Shenghe Plaza, Shenghe Road, Nancheng, Dongguan
		Shantou	Room 909, Building 2, Suning Plaza, No. 90 Changping Road, Shantou, Guangdong, China
		Wuhan	Room 1103, Tower B, ICC International Trade Center, No. 59, Qingnian Road, Jiangnan District, Wuhan City, Hubei Province
		Nanjing	Room 2107, Zifeng Building, No. 2, Zhongshan North Road, Gulou District, Nanjing
		Foshan	Unit 1606, 16th Floor, No. 215, Fenjiang Middle Road, Chancheng District, Foshan City, Guangdong Province
		Nanning	Room 06-01, 9th Floor, East Office Building, Nanning China Resources Center, No. 136-1, Minzu Avenue, Qingxiu District, Nanning City, Guangxi Province
		Zhanjiang	Room B1808, Yinlong Plaza, No. 35, Leshan East Road, Economic and Technological Development Zone, Zhanjiang City, Guangdong Province
		Hangzhou	Block D, 11th Floor, Baima Building, No. 2 Miduqiao Road, Gongshu District, Hangzhou, Zhejiang Province
		Linyi	Room 1622, Jinding International, No. 1 Hongqi Road, Lanshan District, Linyi City, Shandong Province (2024.4.19 之前)
		Yiwu	Room A422-423, Yiwu Port Office Building, No. 266 Chengxin Avenue, Yiwu City, Zhejiang Province
Yi Chun Shipping Agencies Sdn. Bhd	Yi Chun Shipping Agencies Sdn. Bhd	Yi Chun	K-2-06, Jalan PJU 1A/41B, Pusat Dagangan NZX, Ara Jaya, 47301 Petaling Jaya, Selangor Darul Ehsan, Malaysia
WGD Container Service (TH) Co., Ltd.	WGD Container Service (TH) Co., Ltd.	WGD	58/45 Moo 1, Nongkham, Sriracha, Chonburi 20230
Wan Hai Lines Peru S.A.C.	Wan Hai Lines Peru S.A.C.	Peru	Calle Bolognesi N°180 of 601~606-Miraflores, Lima Peru
Wan Hai Lines Ecuador S.A.	Wan Hai Lines Ecuador S.A.	Ecuador	Av. Joaquín Orrantía. Edificio Agora XXI piso 7 oficina 707. 090513 Guayaquil, Ecuador
Wan Hai Lines (USA) LTD.	Wan Hai Lines (USA) LTD.	Scottsdale	17200 N. Perimeter Dr., STE200, Scottsdale, AZ 85255
		Long Beach	301 E. Ocean Blvd., STE1650, Long Beach, CA 90802
Wan Hai Lines (Thailand) Ltd	Wan Hai Lines (Thailand) Ltd	Bangkok	21st floor, Lumpini Tower, 1168/56, 61 Rama 4 Road, Thungmahamek, Sathorn, Bangkok 10120, Thailand
		Bangkok Terminal	1st Floor, Terminal A-2(TLT) 88 Moo 3, Tungsukhla, Sriracha, Chonburi 20230, Thailand
		Laem Chabang	2nd Floor, Ship Agent Office Building Room no. 208-209 444 Tharua Road, Klongtoey Bangkok 10110, Thailand
		Hat Yai	32 Choti Wittayakul 5 Road, Tambol Hatyai, Amphur Hatyai, Songkhla 90110, Thailand
Wan Hai Lines (Phils.) Ltd	Wan Hai Lines (Phils.) Ltd	Manila	10/F Ruffo Pacific Tower #6784 Ayala Ave., corner V.A. Ruffo St. 1223 Makati City, Philippines

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DNV ZNATW-OP-F50, Rev.13, 2025-01

Site Name	Site Name	Area	Address
		Manila Terminal	Unit 104, Bay E Myers Building, RS Oca corner AC Delgado, Port Area Manila
		Cebu	10/F Cebu IT Tower, Horizontal Expansion Lot 6 Blk. 2, Arch. Reyes and Bohol Street, Cebu Business Park (Ayala) 6000 Cebu City (2024.1.31 之前)
		Cebu	19/F Cebu IT Tower, Horizontal Expansion Lot 6 Blk. 2, Arch. Reyes and Bohol Street, Cebu Business Park (Ayala) 6000 Cebu City (2024.2.1 之後)
		Subic	Unit C07, MCOM Bldg. C, Commercial Office Park, Lot 2 Breaveheart Street, Subic Bay Gateway Park, Phase 1, Subic Bay Freeport Zone, 2222 Olongapo City
		Davao	2/F Nova Tierra Square Bldg., Brgy. Vicente Hizon Sr., J.P. Laurel Ave., Lanang 8000 Davao City
Wan Hai Lines (Mexico) S.A. DE C.V.	Wan Hai Lines (Mexico) S.A. DE C.V.	Mexico	Blvd Manuel Avila Camacho 191 int 501, Col Los Morales, 11510, Miguel Hidalgo, CDMX
Wan Hai Lines (M) Sdn. Bhd.	Wan Hai Lines (M) Sdn. Bhd.	Port Klang	Suite 7.01-7.02, Level 7, IMS2, 88, Jalan Batai Laut 4, Taman Intan, 41300 Klang. Selangor Darul Ehsan.
		Penang	55-18-A, Menara Northam, Jalan Sultan Ahmad Shah, 10050 Penang.
		Penang(Terminal)	Lot 3-05 & 3-06.North Butterworth Container Terminal, Jalan Datuk Haji Ahmad Said, 12000 Butterworth.
		Johor	#01-16,#02-16, Jalan Molek 1/31, Taman Molek, 81100 Johor Bharu, Johor.
Wan Hai Lines (Korea) Ltd	Wan Hai Lines (Korea) Ltd	Seoul	15F, 43, DADONG-GIL, JUNG-GU, SEOUL, KOREA, 04521
		Pusan	15F, 46, CHUNGJANG-DAERO 9 BEON-GIL, JUNG-GU, PUSAN, KOREA, 48936
		Incheon	2F, 707, INCHEONSINHANG-DAERO, YEONSU-GU, INCHEON, KOREA, 22031
Wan Hai Lines (India) PVT Ltd	Wan Hai Lines (India) PVT Ltd	Mumbai	A-102 & 103, The Qube, Near To International Airport, Marol Village,Andheri (East), Mumbai-400 059
		Port Office	UNIT NO.DN 106, IST FLOOR, NMSEZ COMMERCIAL BUILDING, PLOT NO. 6, SECTOR 11, DRONAGIRI , DIST. RAIGAD , TALUKA - URAN. 400707
		Chennai	Ground Floor Seethakathi Business Centre, 684-690 Anna Salai Thousand Lights Chennai-600006
		Gandhidham	OfficeNo.1&2,MDS Enclave,2nd Floor,Plot No 311,Ward 12-B, Near LIC Building ,Gandhidham,Kutch,Gujarat - 370201
		Vizag	3rd Floor, 9-29-16, Sujatha Edifice, Waltair Ward, Off V.I.P.Road, Survey No.68, Balajinagar, Visakhapatnam, Andhra Pradesh, 530003
		Delhi	Unit No.503 & 504 ,5th Floor, Copia Corporate suites , Jasola District Centre ,New Delhi ,110025
		Kolkata	C/3/1, Block C .3rd Floor,Apeejay House ,15 ,Park Street ,Kolkata 700016
Wan Hai Lines (Arizona) LLC.	Wan Hai Lines (Arizona) LLC.	Scottsdale	17200 N. Perimeter Dr., STE200, Scottsdale, AZ 85255
		Long Beach	301 E. Ocean Blvd., STE1650, Long Beach, CA 90802
Wan Hai (Vietnam) Ltd	Wan Hai (Vietnam) Ltd	Hochiminh	Mezz Floor & 9th Floor, MB Sunny Tower, 259 Tran Hung Dao, Dist. 1, Ho Chi Minh City, S.R Vietnam
		Cat Lai Port	Gate B – Cat Lai Port, Lê Phụng Hieu, Cat Lai, Thu Duc City, Ho Chi Minh City, S.R Vietnam
		Quynhon	01 Nguyen Du St., Hai Cang ward, Quynhon City, Binh Dinh province, Vietnam
		Danang	9th Floor, Danang Software Park, Q2 Quang Trung St., Hai Chau District, Danang City, Vietnam
		Danang Port	01 Yet Kieu, Son Tra District, Danang City, Vietnam

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Site Name	Site Name	Area	Address
		Haiphong	6th Floor, TD Business Centre, 20A Le Hong Phong St., Ngo Quyen District, Haiphong City, Vietnam
		Hanoi	18th Floor, Room 1803, Charmvit Building, 117 Tran Duy Hung St., Cau Giay District, Hanoi City, Vietnam
He Chun Logistics Company Ltd	He Chun Logistics Company Ltd	He Chun- TV	Behind berth 04, under Tan Vu Terminal, Dinh Vu-Cat Hai economic zone, Dong Hai 2 ward, Hai An district, Haiphong City, Vietnam
		He Chun-MV	Lot KB 1.6 , MP- Dinh Vu IZ, Dong Hai 2 War., Hai An Dist., Haiphong City, Vietnam
Bravely International Pte. Ltd.	Bravely International Pte. Ltd.	Singapore	79, Anson Road #10-01 Singapore 079906
Bravely (Myanmar) Transport and Logistics Company Limited.	Bravely (Myanmar) Transport and Logistics Company Limited.	Bravely (Myanmar)	No.235B ,Shukhinthar Mayopat Road, Thaketa Township, Yangon, Myanmar

APPENDIX B

The Reporting Boundary of Wan Hai Lines Ltd. and Subsidiaries Greenhouse Gas Inventory Management Report (2024)

Category	Reporting Boundary
Direct GHG emissions and removals	Emissions and removals occur from GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and heat
Indirect GHG emissions from products used by organization	<ul style="list-style-type: none"> - Capital goods: All upstream (cradle-to-gate) emissions of purchased capital goods - Fuel- and energy-related activities (not included in scope 1 or scope 2): Upstream emissions of purchased fuels, steam and electricity. - Waste generated in operations: Disposal and treatment of waste generated.

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