

VERIFICATION OPINION

The CFP Study Report of Multimedia on Demand-Set up box (MOD 504B)

accomplished on 28-06-2023, which was developed by

Chunghwa Telecom Co., Ltd.

No. 21-3, Sec. 1, Xinyi Rd., Zhongzheng Dist., Taipei City 100,
Taiwan, R.O.C.

was verified in accordance with ISO 14064-3:2019
and with regard to compliance with the
requirements of ISO 14067:2018

The Lifecycle Inventory and respective Product Carbon Footprint were calculated at the lifecycle stage of acquisition of raw material, production, transportation, the use of the product and the end-of-life treatment (“cradle to grave”).

Functional Unit	per piece of the Multimedia on Demand-Set up box (MOD 504B)
Total GHG Emissions per Declared Unit	105.110 kgCO ₂ e
Covered Period	2022-01-01 to 2022-12-31
Level of Assurance	Reasonable
Level of Materiality	5% for the total sum
Verification Report No.	61.027.23.005.01

This verification opinion is only valid for the mentioned scope of application and in combination with the objectives, explanations and criteria for evaluation specified in the attached verification report.

Opinion No. TÜV 23 05 5010929190. 01

Taiwan, 2023-06-29



SUD Asia Ltd., Taiwan Branch
TÜV SÜD Group

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Explanations to the verification opinion

Abstract of the verification process

Chunghwa Telecom Co., Ltd. (hereinafter referred to as CHT) has voluntarily entrusted TÜV SÜD Asia Ltd. Taiwan Branch (hereinafter referred to as TÜV SÜD) to carry out an independent (third party) verification of greenhouse gas declaration in form of a CFP Study Report of Multimedia on Demand-Set up box (MOD 504B) developed by CHT, which was revised and final released on June 28th, 2023.

The assessment is based on the intended area of application, the goals and criteria mutually agreed by both parties.

The staff deployed by TÜV SÜD carried out a document review at the client's premises and audits of responsible and collaborating staff at No. 21-3, Sec. 1, Xinyi Rd., Zhongzheng Dist., Taipei City 100, Taiwan, in the period from June 1st to June 15th, 2023.

Roles and responsibilities

The determination and reporting of GHG emissions are the sole responsibility of our client. Our role and responsibility as a third party was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, analysis and control, in accordance with the requirements of ISO 14064-3:2019.

Standards for data processing

ISO 14067:2018 ("Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification"), and the CF-PCR of Femto Cell (Version 1.0, approved by Taiwan Environmental Protection Administration, 2022) as reference.

Scope of application / System boundaries

The GHG declaration includes the CFP of one product:

Multimedia on Demand-Set up box (MOD 504B)

The functional unit is defined as:

per piece of the Multimedia on Demand-Set up box (MOD 504B)

The Lifecycle Inventory Analysis (LCI) was quantified with the models that consist of activity data times an emission factor in which obtains emission factors from databases such as SimaPro - Ecoinvent 3, China Product Life Cycle Greenhouse Gas Emission Coefficients Compilation (2022), and Taiwan EPA Carbon Footprint Information Platform. The considered production system and its boundaries are defined “cradle-to-grave”, the LCI covers the following stages: raw material, production, transportation, the use of the product and the end-of-life treatment. The GHG declaration the production site at DONG GUAN Prime Electronics & Satellitics Inc. (Address: No. 55, Xinyuan 2nd Road, Songbailang Village, Dalang Town, Dongguan City, Guangdong Province, China).

stage	acquisition of raw material	production	transportation / delivery	use	end-of- life treatment
kg CO ₂ e/ Functional Unit	22.0096	12.1655	0.0320	69.9709	0.9317

Main GHG sources are the use of the product.

No direct GHG removals or storages were present at the time of the verification.
The temporal representativeness is assumed to be 3 years.

Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO₂ equivalents.

Objectives of the verification

Our verification was performed in accordance with ISO 14064-3:2019 "Specification with guidance for verification and validation of GHG statements" to critically review the data presented in the above named GHG statement and to identify any remaining inconsistencies.

Criteria

The data review was conducted according to the following criteria:

Relevance, completeness, accuracy, coherence, transparency of information and consistency.

Agreed level of assurance reasonable

Annotation:

At a reasonable - but not absolute - level of assurance, we verify that the GHG statement is substantially correct. This includes a review of the processes, data, and evidence on their correctness and accuracy with an appropriately adequate sample size.

Materiality threshold

5 % for the total sum

Methods of verification

- Document review and reconciliation with documentation requirements
- Strategic analysis and risk assessment based on the submitted GHG declaration
- Interviews of personnel of CHT, within the scope of audits
- Random sample checks of supporting evidence and database values
- Review of data and information systems and methodology for collection aggregation, analysis and verification of information used to determine GHG emissions
- Sample review of data and supporting documents for determination of GHG emissions
- Plausibility checks



Taiwan

Conclusions

With our review of the greenhouse gases declaration of CFP Study Report of Multimedia on Demand-Set up box (MOD 504B) prepared by CHT, we find that, in all material respects, the greenhouse gas emissions are presented fairly and factually in accordance with the specifications and standards used as a basis here.

Based on the results of our verification process, we confirm that the GHG statement is without material discrepancy, and the verification activities provide the level of assurance agreed to at the beginning of the verification process.

Our verification opinion is only to be interpreted together with the CFP Study Report of Multimedia on Demand-Set up box (MOD 504B) released by CHT.

This opinion is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations.

Note: This opinion is issued, on behalf of the client, by TÜV SÜD under its general conditions for Greenhouse Gas Verification Service Description. The findings recorded hereon are based upon an audit performed by TÜV SÜD. A full copy of this opinion, the findings and the supporting GHG Assertion may be consulted at the organization. To check the validity of this opinion please call (+886-2-2898-6818). This Opinion does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on TÜV SÜD and TÜV SÜD shall have no responsibility vis-à-vis parties other than its client.