

GRI Standards	Disclosure Items	Page / Comment	Omission		
			Requirement	Reason	Explanation
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	64			
305-2	Energy indirect (Scope 2) GHG emissions	64			
305-3	Other indirect (Scope 3) GHG emissions	64			
305-4	GHG emissions intensity	64, 119, 121			
305-5	Reduction of GHG emissions	64			
305-6	Emissions of ozone-depleting substances (ODS)	64			
305-7	Nitrogen oxides (NOx) sulfur oxides (SOX), and other significant air emissions	64			
GRI 308: Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria	131			
308-2	Negative environmental impacts in the supply chain and actions taken	131			
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	18, 85-86			
405-2	Ratio of basic salary and remuneration of women to men	86			
GRI 407: Freedom of Association and Collective Bargaining 2016 (Not material topic, disclosure as required by government policy)					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None			
GRI 416: Customer Health and Safety 2016					
416-1	Assessment of the health and safety impacts of product and service categories	107-109, 114			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	None			
GRI 418: Customer Privacy 2016					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None			

SUSTAINABILITY ACCOUNTING STANDARDS BOARD DISCLOSURE

For the content and page numbers, please visit the official website of Chunghwa Telecom: Sustainability/ESG: SASB Report

Table 1. Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Code	Accounting Metric	Page
Environmental Footprint of Operations	TC-TL-130a.1	1. Total energy consumed	3
		2. Percentage grid electricity	
		3. Percentage renewable	
Data Privacy	TC-TL-220a.1	Description of policies and practices relating to behavioral advertising and customer privacy	4
		TC-TL-220a.2	Number of customers whose information is used for secondary purposes
	TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	5
		TC-TL-220a.4	1. Number of law enforcement requests for customer information 2. Number of customers whose information was requested 3. Percentage resulting in disclosure
Data Security	TC-TL-230a.1	1. Number of data breaches 2. Percentage involving personally identifiable information (PII) 3. Number of customers affected	7
		TC-TL-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards
Product End-of-life Management	TC-TL-440a.1	1. Materials recovered through take back programs, percentage of recovered materials that were 2. Reused 3. Recycled 4. Landfilled	9
Competitive Behavior & Open Internet	TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	10
		TC-TL-520a.2	Average actual sustained download speed of 1. Owned and commercially-associated content 2. Non-associated content
	TC-TL-520a.3	Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices	11
Managing Systemic Risks from Technology Disruptions	TC-TL-550a.1	1. System average interruption frequency and 2. Customer average interruption duration	12
		TC-TL-550a.2	Discussion of systems to provide unimpeded service during service interruptions

Table 2. Activity Metrics

SASB Code	Activity Metric	Page
TC-TL-000.A	Number of wireless subscribers	13
TC-TL-000.B	Number of wireline subscribers	13
TC-TL-000.C	Number of broadband subscribers	13
TC-TL-000.D	Network traffic	13

Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

Sustainability Disclosure Metrics – Communication Network Industry

No.	Disclosure Items	Metric
1	Total energy consumed, percentage of purchased electricity, and rate of renewable energy use	5,191,758 GJ/ 94.67%/ 1.67%
2	Total water withdrawal and total water consumption	2,175,203M ³ / 2,167,750M ³
3	Weight of hazardous waste generated and percentage recycled	940t, 100%
4	Description of categories of and the number of people and rate subject to occupational accidents	Traffic accidents, fall, tumble/ 36 cases/ 0.9%
5	Disclosure of life cycle management of products: including the weight of end-of-life products and e-waste and the percentage recycled	10.536t/ 90.19%
6	Description of the risk management associated with the use of key materials	Critical materials including scrapped lead-acid batteries, cement poles, fiber optic cables, woods, and batteries containing cadmium in Telecom IDCs are entrusted to a private waste disposal organization approved by the environmental protection authority for treatment, and therefore, there is no actual or potential significant environmental/social risk.
7	Total amount of monetary losses as a result of legal proceedings associated with the act of anti-competitive behaviors	None
8	Production of major products by product category	Please refer to p.15 of the ESG Report

Disclosure of Climate-related Information for TWSE/TPEX-Listed Companies

No.	Disclosure Items	Execution
1	Description of the oversight and governance by the Board of Directors and the management on climate-related risks and performance	58
2	Description of how the identified climate risks and opportunities affect the businesses, strategies, and finances of the Company (in the short, medium, and long term)	61
3	Description of the financial impact arising from extreme weather events and transitional actions	61
4	Description of how the climate risk identification, assessment, and management processes are integrated into the overall risk management system	58-59
5	Description of the used scenarios, parameters, assumptions, analysis factors, and main financial impacts if scenario analysis is used to analyze or assess the resilience against climate change risks	60
6	Description of the content as well as the metrics and targets used to identify and manage physical risks and transition risks for any transition plan to respond or manage climate-related risks	62-63
7	Description of the basis for pricing if an internal carbon price is used Note: The price of internal carbon pricing is set based on international viewpoints, such as the additional expenditure on renewable energy required to achieve the carbon reduction target, the European Union's CBAM price, and the World Bank's proposed carbon price, etc. After a comprehensive evaluation, the price is set at NT\$1,600/ton of carbon.	29
8	Description of the activities covered, scope of greenhouse gas emissions, timeframes planned, annual progress and so on if climate-related targets are set; description of the sources and quantity of carbon credits or the quantity of renewable energy certificates (RECs) for offset if carbon offset or RECs are employed to achieve relevant targets	117-119
9	GHG inventory and assurance Notes: 1. Basic information: Companies with capitalization of \$10 billion or more 2. At least one disclosure should be made in accordance with the requirements of the sustainable development path of listed companies: Inventory of parent company 3. Assurance agency: TÜV SÜD	64