



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES (7 SPECIFIC INDICATORS) IN THE CHUNGHWA TELECOM CO., LTD.'S SUSTAINABILITY DISCLOSURES ON THE S&P GLOBAL CORPORATE SUSTAINABILITY ASSESSMENT (CSA) of 2025

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by CHUNGHWA TELECOM CO., LTD. (hereinafter referred to as CHT) to conduct an independent assurance of the Key KPIs of Sustainability Disclosures on 2025 The S&P Global Corporate Sustainability Assessment (CSA). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during verification (2025/04/07~2025/05/27). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all CHT's Stakeholders.

RESPONSIBILITIES

The information in the CHT's Key KPIs and its presentation are the responsibility of the directors or governing body (as applicable) and management of CHT. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the report content within the scope of verification with the intention to inform all CHT's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

At SGS assurance engagement quality is managed through the Sustainability Assurance Global Systems Procedure (SAGSP). In conducting this engagement, the SGS SAGSPs and requirement from S&P Global Corporate Sustainability Assessment 2025 has been applied. Accordingly, assurance has been conducted to the following Assurance Standards to provide a comprehensive quality management system for assurance engagements.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

Reporting Criteria Options

1	7 Specific indicators of S&P Global Corporate Sustainability Assessment (2025)
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SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The assurance has verified 7 indicators of S&P CSA 2025 which disclosed on CHT's website or ESG report as follow:

● 1.7.5 KPIs for Supplier Screening

Supplier Screening	FY 2024
1.1 Total number of Tier-1 suppliers	2685
1.2 Total number of significant suppliers in Tier-1	186
1.3 % of total spend on significant suppliers in Tier-1	85.75
1.4 Total number of significant suppliers in non Tier-1	17
1.5 Total number of significant suppliers (Tier-1 and non Tier-1)	203

● 1.7.6 KPIs for Supplier Assessment and/ or Development

Supplier Assessment	FY 2024
1.1 Total number of suppliers assessed via desk assessments/on-site assessments	186
1.2 % of unique significant suppliers assessed	91.63
1.3 Number of suppliers assessed with substantial actual/potential negative impacts	8
1.4 % of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	100
1.5 Number of suppliers with substantial actual/potential negative impacts that were terminated	0

☑ Coverage and progress of suppliers with corrective action plans

Corrective action plan support	FY 2024
2.1 Total number of suppliers supported in corrective action plan implementation	8
2.2. % of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	100

☑ Coverage and progress of suppliers in capacity building programs

Capacity building programs	FY 2024
3.1 Total number of suppliers in capacity building programs	167
3.2 % of unique significant suppliers in capacity building programs	82.27

● 2.2.2 Energy Consumption

Total energy consumption	FY 2021	FY 2022	FY 2023	FY 2024
Total non-renewable energy consumption	1479259 MWh	1418106 MWh	1352808 MWh	1323953 MWh
Total renewable energy consumption	111 MWh	24049 MWh	73575 MWh	72604 MWh
Data coverage (as % of denominator) percentage of: group-wide operations, group-wide revenues	100%	100%	100%	100%

● 2.3.1 Waste Management Programs

CHT has indicate is waste management programs coverage including:

- ☑ Waste audits to identify opportunities for improving waste performance
- ☑ Action plans to reduce waste generation
- ☑ Quantified targets to minimize waste
- ☑ Investment in innovation or R&D to minimize waste
- ☑ Waste reduction training provided to employees
- ☑ Integration of recycling programs to reduce the waste sent to landfill
- ☑ Waste diversion from landfill is certified by an independent accredited body

Detail of waste manage programs can be reference to CHT's website as below:

<https://www.cht.com.tw/en/home/cht/esg/environmental-sustainability/resource/waste-management-plan>

● 2.3.2 Waste Disposal

	FY 2021	FY 2022	FY 2023	FY 2024
Total waste recycled/reused	5455.5190 metric tonnes	5220.0486 metric tonnes	5179.5849 metric tonnes	5478.9814 metric tonnes
Total waste disposed	3414.4116 metric tonnes	1912.969 metric tonnes	1875.1916 metric tonnes	1850.6506 metric tonnes
- Waste landfilled	0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes
- Waste incinerated with energy recovery	3369.5316 metric tonnes	1912.969 metric tonnes	1875.1916 metric tonnes	1850.6506 metric tonnes
- Waste incinerated without energy recovery	0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes
- Waste otherwise disposed, please specify: Batteries containing cadmium are TCLP waste that requires processes in line with EPA Taiwan's regulations, which is to be processed overseas since there is no qualified service provider domestically.	44.88 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes
- Waste with unknown disposal method	0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes
Data coverage (as % of denominator) percentage of: revenue	100%	100%	100%	100%

● 2.4.2 Water Consumption

	FY 2021	FY 2022	FY 2023	FY 2024
A. Water withdrawal (excluding saltwater)	2.170 Million m ³	2.175 Million m ³	2.168 Million m ³	2.161 Million m ³
B. Water discharge (excluding saltwater)	0.598 Million m ³	0.566 Million m ³	0.635 Million m ³	0.649 Million m ³
Total net fresh water consumption (A-B)	1.572 Million m ³	1.609 Million m ³	1.533 Million m ³	1.512 Million m ³
Data coverage Percentage of Revenues	100%	100%	100%	100%

● 3.1.6 Gender Pay Indicators

Indicator	Difference between men and women employees (%)
Mean gender pay gap	5.3%
Median gender pay gap	9.2%
Mean bonus gap	3.9%
Median bonus gap	5.5%

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance stage, desktop research, site visit, interviews with relevant employees, superintendents in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from CHT, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organisation has chosen an appropriate level of assurance for this stage in their disclosure.

Signed:

For and on behalf of SGS Taiwan Ltd.

A handwritten signature in black ink, appearing to be 'Stephen Pao', written in a cursive style.

Stephen Pao
Business Assurance Director
Taipei, Taiwan

24 June, 2025

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