

## INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT

### To Chunghwa Telecom Co., Ltd.:

The Independent Practitioner has been engaged by Chunghwa Telecom Co., Ltd. ("Chunghwa Telecom") to provide limited assurance for the greenhouse gas inventory report for the period from January 1, 2024, to December 31, 2024 ("the Greenhouse Gas Statement"). This assurance covers Scope 1 direct greenhouse gas emissions, Scope 2 indirect greenhouse gas emissions from imported energy, and Scope 3 other indirect greenhouse gas emissions ("Scope 1, Scope 2, and Scope 3"), as detailed in Appendix 1.

### Management's responsibility for the Greenhouse Gas Statement

Chunghwa Telecom is responsible for preparing the Greenhouse Gas Statement in accordance with the "ISO 14064-1:2018 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals," issued by the International Organization for Standardization (ISO) ("ISO 14064-1") and the "Greenhouse Gas Protocol" ("GHG Protocol") published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation of the Greenhouse Gas Statement to ensure that it is free from material misstatement, whether due to fraud or error. As stated in the Greenhouse Gas Statement by Chunghwa Telecom, the quantification of greenhouse gases is subject to inherent uncertainty, primarily due to the incomplete nature of scientific knowledge used to determine emission factors and the need to aggregate emissions from different greenhouse gases into a reported value.

## Independent Practitioner's Independence and Quality Management

The Independent Practitioner has adhered to the Code of Ethics for Professional Accountants and other applicable ethical standards. The fundamental principles of these standards include integrity, impartiality, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies the Quality Management Standards No. 1, "Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements." These standards require the firm to design, implement, and maintain a quality management system, which includes policies and procedures to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Responsibility of the Independent Practitioner

#### Scope 1, Scope 2, and Scope 3- Limited Assurance

The responsibility of the Independent Practitioner is to plan and execute the limited assurance engagement for Scope 1 direct greenhouse gas emissions, Scope 2 indirect greenhouse gas emissions from imported energy, and Scope 3 other indirect greenhouse gas emissions, in accordance with Assurance Standard No. 3410, "Assurance Engagements on Greenhouse Gas Statements." Based on the procedures performed and the evidence obtained, the Independent Practitioner provides limited assurance as to whether there are material misstatements in the Greenhouse Gas Statement of Chunghwa Telecom as described in the first paragraph and issues a limited assurance conclusion.

In accordance with Assurance Standard No. 3410, this limited assurance engagement involves assessing the appropriateness of Chunghwa Telecom's application of the "ISO 14064-1" and the "GHG Protocol" in preparing the Greenhouse Gas Statement, evaluating the risks of material misstatements in the Greenhouse Gas Statement due to fraud or error, responding as necessary to the assessed risks, and evaluating the overall presentation of the Greenhouse Gas Statement. The scope of a

limited assurance engagement is significantly narrower than that of a reasonable assurance engagement, particularly in relation to the risk assessment procedures (including an understanding of internal control) and the procedures performed in response to the assessed risks.

The procedures performed by the Independent Practitioner were based on professional judgment and included inquiries, observations of processes, inspection of documents, analytical procedures, assessment of the appropriateness of quantification methods and reporting policies, and verification or reconciliation of relevant records.

Given the nature of this engagement, the Independent Practitioner performed the following:

1. Through inquiries, obtained an understanding of Chunghwa Telecom's control environment and information systems relevant to emissions quantification and reporting. However, specific control activities were not evaluated for their design, implementation, or operational effectiveness.
2. Evaluated the appropriateness and consistency of Chunghwa Telecom's estimation methods. However, the procedures did not include testing the data underlying the estimates or independently developing estimates to evaluate those made by Chunghwa Telecom.
3. Conducted an on-site visit to four location to assess the completeness of emission sources, data collection methods, emission source data, and relevant assumptions applicable to that location. The selection of the site for the visit considered its contribution to the total emissions, the nature of the emission sources, and the sites selected in previous periods. The procedures did not include testing the information systems or controls used by the site to collect and aggregate facility data.

Compared to a reasonable assurance engagement, the nature, timing, and extent of procedures performed in a limited assurance engagement are different, resulting in a lower level of assurance. Therefore, the Independent Practitioner does not express a

reasonable assurance opinion on whether Chunghwa Telecom's Scope 1 direct greenhouse gas emissions, Scope 2 indirect greenhouse gas emissions from imported energy, and Scope 3 other indirect greenhouse gas emissions have been prepared, in all material respects, in accordance with the "ISO 14064-1" and the "GHG Protocol".

#### Conclusion of Limited Assurance

#### Scope 1, Scope 2, and Scope 3 - Limited Assurance

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the Greenhouse Gas Statement of Chunghwa Telecom including Scope 1 direct greenhouse gas emissions, Scope 2 indirect greenhouse gas emissions from imported energy, and Scope 3 other indirect greenhouse gas emissions, in all material aspects, has not been prepared in accordance with the above mentioned reporting criteria, including the "ISO 14064-1" and the "GHG Protocol".

The engagement partner on the assurance resulting in this independent limited assurance report is Lin, Pin Yen.



Crowe (TW) CPAs

Taipei, Taiwan (Republic of China)

April 28, 2025

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#### Notice to Readers

*For the convenience of readers and for information purpose only, the independent limited assurance report has been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language independent limited assurance report shall prevail.*

## APPENDIX 1

### Summary of Assurance Target Information

Unit: Metric Tons of CO<sub>2</sub> Equivalent (Metric Tons CO<sub>2</sub>e)

Greenhouse Gas Emission Categories		Emissions
Scope 1: Direct Greenhouse Gas Emissions and Removals		20,315.1166
Scope 2: Indirect Greenhouse Gas Emissions from Imported Energy		639,393.9116
Scope 3: Other Indirect Greenhouse Gas Emissions		1,765,032.1202
Total of Scope 1, Scope 2, and Scope 3 Greenhouse Gas Emissions		2,424,741.1484
Category of GHG Protocol	Corresponding category to ISO 14064-1:201	Emissions
Scope 1: Direct Greenhouse Gas Emissions and Removals	Category 1: Direct Greenhouse Gas Emissions and Removals	20,315.1166
Scope 2: Indirect Greenhouse Gas Emissions from Imported Energy	Category 2: Indirect Greenhouse Gas Emissions from Imported Energy (Location-Based)	639,393.9116
	Category 2: Indirect Greenhouse Gas Emissions from Imported Energy (Market-Based)	604,979.4866
Scope 3: Other Indirect Greenhouse Gas Emissions	Category 3: Indirect Greenhouse Gas Emissions from Transportation	1,765,032.1202
	Category 4: Indirect Greenhouse Gas Emissions from Products Used by organization	
	Category 5: Indirect Greenhouse Gas Emissions Associated with the Use of Products from the Organization	
	Category 6: Other Sources	

Scope 3 Category			
Category of GHG Protocol		Corresponding category to ISO 14064-1:201	Emissions
1	Purchased Goods and Services	4.1 Purchased Goods and Services	613,291.4183
2	Capital Goods	4.2 Capital Goods	530,294.2852
3	Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)	N/A	128,022.5159
4	Upstream Transportation and Distribution	3.1 Upstream Transportation and Distribution	564.2503
5	Waste Generated in Operations	4.3 Waste Generated in Operations	1,234.3431
6	Business Travel	3.4 Customer Visits 、 3.5 Business Travel	4,890.4970
7	Employee Commuting	3.3 Employee Commuting	8,505.5712
8	Upstream Leased Assets	4.4 Upstream Leased Assets	91,946.1306
9	Downstream Transportation and Distribution	3.2 Downstream Transportation and Distribution	28.4607
10	Processing of Sold Products	N/A	0.0000
11	Use of Sold Products	5.1 Use of Sold Products	86,690.6697
12	End-of-Life Treatment of Sold Products	5.2 End-of-Life Treatment of Sold Products	688.0154
13	Downstream Leased Assets	5.3 Downstream Leased Assets	242,402.5078
14	Franchises	N/A	0.0000
15	Investments	5.4 Investments	56,473.4550

Note: In 2024, Chunghwa Telecom's total electricity consumption amounted to 1,348,932,303 kWh, of which 1,276,328,031 kWh was purchased from Taiwan Power Company as conventional grid electricity (non-renewable), and 72,604,272 kWh was sourced from renewable electricity. The sources of renewable electricity include self-generated power, for which Chunghwa Telecom applied for and obtained renewable energy certificates (T-RECs) from the National Renewable Energy Certificate Center, totaling 73 certificates in 2024 (equivalent to 72,372 kWh). In addition, Chunghwa Telecom signed power purchase agreements (PPAs) with Helios Power Co., Ltd. and Foxwell Power Co., Ltd., through which it procured 72,527 certificates in 2024 (equivalent to 72,531,900 kWh). In total, Chunghwa Telecom obtained 72,600 T-RECs in 2024.