

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, 2025, to December 31, 2025 ("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.

Chunghwa Telecom's responsibility for the Greenhouse Gas Statement

Chunghwa Telecom is responsible for the preparation of 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 that is free from material misstatement, whether due to fraud or error.

Greenhouse Gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants and other applicable ethical standards, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies Standard on Quality Management 1, "Quality Management for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance or Related Services Engagements.", which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Greenhouse Gas statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with Standard on Assurance Engagements 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and 3410, "Assurance Engagements on Greenhouse Gas Statements." These standards require that we plan and perform this engagement to obtain limited assurance about whether Chunghwa Telecom's Greenhouse Gas statement as described in the first paragraph is free from material misstatement.

A limited assurance engagement undertaken in accordance with Standard on Assurance Engagements 3000 and 3410 involves assessing the suitability in the circumstances of Chunghwa Telecom's use of the "ISO 14064-1" and the "GHG Protocol" as the basis for the preparation of the Greenhouse Gas Statement, assessing the risks of material misstatements of the Greenhouse Gas Statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Greenhouse Gas Statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observations of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of this engagement, in performing the procedures listed above we:

1. Through inquiries, obtained an understanding of Chunghwa Telecom's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
2. Evaluated whether Chunghwa Telecom's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Chunghwa Telecom's estimates.
3. Undertook site visit at 5 selected sites to assess the completeness of emission sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emission sources, and sites selected in prior periods. Our procedures did not include testing the information systems to collect and aggregate facility data, or the controls at these sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Chunghwa Telecom's Greenhouse Gas statement has been prepared, in all material respects, in accordance with the "ISO 14064-1" and the "GHG Protocol" applied.

Limited Assurance Conclusion

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

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Chunghwa Telecom's Greenhouse Gas statement for the year ended December 31, 2025 is not prepared, in all material respects, in accordance with the "ISO 14064-1" and the "GHG Protocol" applied.

Other Matter

Following the issuance of this assurance report, we shall not be responsible for reconducting any further assurance procedures regarding any subsequent changes made by Chunghwa Telecom to the underlying subject matter or the applicable criteria.

Restriction on Use

This assurance report is intended solely for the use of Chunghwa Telecom for the purposes of regulatory filings to the competent authorities, voluntary greenhouse gas inventory and assurance, and internal reporting to those charged with governance. The report should not be used for any other purpose or distributed to any other parties.

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 29, 2026

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 Subject Matter Information

Unit: Metric Tons of CO₂ Equivalent (Metric Tons CO₂e)

Greenhouse Gas Emission Categories	Emissions	
	Location-based	Market-based
Scope 1: Direct Greenhouse Gas Emissions and Removals	18,253.1898	
Scope 2: Indirect Greenhouse Gas Emissions from Imported Energy	620,691.6600	578,527.4177
Scope 3: Other Indirect Greenhouse Gas Emissions	1,706,690.1409	
Total of Scope 1, Scope 2, and Scope 3 Greenhouse Gas Emissions	2,345,634.991	2,303,470.748

Category of GHG Protocol	Corresponding category to ISO 14064-1:2018	Emissions
Scope 1: Direct Greenhouse Gas Emissions and Removals	Category 1: Direct Greenhouse Gas Emissions and Removals	18,253.1898
Scope 2: Indirect Greenhouse Gas Emissions from Imported Energy	Category 2: Indirect Greenhouse Gas Emissions from Imported Energy (Location-Based)	620,691.6600
	Category 2: Indirect Greenhouse Gas Emissions from Imported Energy (Market-Based)	578,527.4177
Scope 3: Other Indirect Greenhouse Gas Emissions	Category 3: Indirect Greenhouse Gas Emissions from Transportation	15,613.0758
	Category 4: Indirect Greenhouse Gas Emissions from Products Used by Organization	1,343,768.3741
	Category 5: Indirect Greenhouse Gas Emissions Associated with the Use of Products from the Organization	347,308.6910
	Category 6: Other Sources	0.0000

Scope 3 Category			
	Category of GHG Protocol	Corresponding category to ISO 14064-1:2018	Emissions
1	Purchased Goods and Services	4.1 Purchased Goods and Services	620,227.1056
2	Capital Goods	4.2 Capital Goods	498,065.5156
3	Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)	N/A	138,879.9299
4	Upstream Transportation and Distribution	3.1 Upstream Transportation and Distribution	358.0994
5	Waste Generated in Operations	4.3 Waste Generated in Operations	1,004.5747
6	Business Travel	3.4 Customer Visits and 3.5 Business Travel	5,040.0971
7	Employee Commuting	3.3 Employee Commuting	10,195.0800
8	Upstream Leased Assets	4.4 Upstream Leased Assets	85,591.2483
9	Downstream Transportation and Distribution	3.2 Downstream Transportation and Distribution	19.7993
10	Processing of Sold Products	N/A	0.0000
11	Use of Sold Products	5.1 Use of Sold Products	91,233.0922
12	End-of-Life Treatment of Sold Products	5.2 End-of-Life Treatment of Sold Products	384.2152
13	Downstream Leased Assets	5.3 Downstream Leased Assets	209,329.3554
14	Franchises	N/A	0.0000
15	Investments	5.4 Investments	46,362.0282

Note: In 2025, Chunghwa Telecom's total electricity consumption amounted to 1,311,433,887.9 kWh, of which 1,220,521,977.9 kWh was purchased from Taiwan Power Company as conventional grid electricity (non-renewable), and 90,911,910 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 1,479 certificates in 2025 (equivalent to 1,957,812 kWh). In addition, Chunghwa Telecom signed power purchase agreements (PPAs) with Helios Power Co., Ltd. and Foxwell Power Co., Ltd., through which it procured 89,588 certificates in 2025 (including 88,417 round-lot certificates and 1,171 odd-lot certificates), equivalent to 88,954,098 kWh. In total, Chunghwa Telecom obtained 91,067 T-RECs in 2025.