



ASSURANCE STATEMENT

SGS Taiwan's Report on sustainability activities in the Chunghwa Telecom Co., Ltd. Corporate Social Responsibility Report of 2009

NATURE AND SCOPE THE ASSURANCE/VERIFICATION

SGS Taiwan was commissioned by Chunghwa Telecom Co., Ltd. to conduct an independent assurance of the Corporate Social Responsibility Report of 2009. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the text, and data in accompanying tables, contained in this report.

The information in the Corporate Social Responsibility Report of 2009 of Chunghwa Telecom Co., Ltd. and its presentation are the responsibility of the superintendent, vice superintendents, CSR committee and the management of Chunghwa Telecom Co., Ltd.. SGS Taiwan has not been involved in the preparation of any of the material included in the Corporate Social Responsibility Report of 2009.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification set out below with the intention to inform all Chunghwa Telecom Co., Ltd.'s stakeholders.

The SGS Group has developed a set of protocols for the Assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Guidelines (2006) and the AA1000 Assurance Standard (2008). These protocols follow differing options for Assurance depending the reporting history and capabilities of the Reporting Organisation.

This report has been assured at a type 2, high level of scrutiny using our protocols for:

- evaluation of content veracity;
- evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2008);
- evaluation of the report against the Global Reporting Initiative Sustainability Reporting Guidelines (2006).

The assurance comprised a combination of pre-assurance research, interviews with relevant employees at headquarter of Chunghwa Telecom in Taipei city, Taiwan; documentation and record (including financial data) review and validation with external bodies and stakeholders where relevant.

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 Taiwan affirms our independence from Chunghwa Telecom Co., Ltd., 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 Quality, EMS, SMS, SA 8000 Lead Auditors and experience on the SRA Assurance service provisions.

VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the information and data contained within Corporate Social Responsibility Report of 2009 verified is accurate, reliable and provides a fair and balanced representation of Chunghwa Telecom Co., Ltd. sustainability activities from 01/01/2009 to 12/31/2009.

The assurance team is of the opinion that the Report can be used by the Reporting Organisation's Stakeholders. We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

This is the second year of Chunghwa Telecom's Corporate Social Responsibility Report to be assured by an independent assurance team and Chunghwa Telecom Co., Ltd. has taken a bold step by offering the report to evaluation against both GRI's G3 guidelines and the AA1000AS standard. This shows a deserved confidence in their reporting process.

In our opinion, the contents of the report meet the content and quality requirements of the Global Reporting Initiative G3 Version 3.0 Application Level A*.

AA1000 ACCOUNTABILITY PRINCIPLES (2008) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity

Chunghwa Telecom Co., Ltd. has demonstrated a strong commitment to stakeholder inclusivity. A variety of engagement efforts underpin the organisation's understanding of stakeholder concerns, and its ability to integrate them into its decision making processes. This is demonstrated by the surveys of staff, consumers and suppliers, and also by engagements with other stakeholders. For future reporting, Chunghwa Telecom Co., Ltd. may consider to develop a process to proactively identify and manage conflicting views between stakeholders.

Materiality

Chunghwa Telecom Co., Ltd. has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders. Stakeholders' understanding of sustainability impacts of Chunghwa Telecom Co., Ltd. may be strengthened in future reporting.

Responsiveness

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback. The report describes the process of stakeholder engagement. Future reporting may refocus on how current stakeholder engagement is managed and the contribution it is making to sustainable development outcomes. In addition, how to reflect the feedback received from stakeholders in future reporting is also a challenge.

GLOBAL REPORTING INITIATIVE REPORTING GUIDELINES (2006) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Performance Information Collection & Verification

The report, CHT Corporate Social Responsibility Report 2009, is adequately line with the GRI Application level A+. Contents of some performance indicators may further addressed in accordance with Indicator Protocols.



Signed:

For and on behalf of SGS Taiwan Ltd.
Dennis Yang, Chief Operating Officer
10 August, 2010

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