



# Editorial Policy

Welcome to Chunghwa Telecom Co., Ltd.'s (TAIEX: 2412; hereafter CHT or "we") 17th Sustainability Report. This report highlights CHT's 2023 sustainability efforts and achievements, providing stakeholders with a comprehensive understanding of our sustainability performance. The report is available in both Chinese and English and can be downloaded from our "Sustainability/ESG Website." More Sustainability Information:

[ESG Report](#) [SASB Report](#) [TCFD Report](#) [TNFD Report](#)

## Reporting Period and Scope

This report discloses the Company's ESG information between January 1 and December 31, 2023. The scope of the Report encompasses 100% of the operating sites of the Chunghwa Telecom parent company; sections with a different scope of disclosure shall be noted.

The content includes significant impacts, management approaches, key issues, and sustainability performance. For comprehensiveness, some content will reference 2022 or extend to 2024.

This report is issued once a year. The last issue date was June 30, 2023; the next issue date will be August 31, 2025.

## References and Guidelines

Issuing Organization	Item
The Global Reporting Initiative, GRI	GRI Standards
The International Integrated Reporting Council, IIRC	International Framework
Sustainability Accounting Standards Board, SASB	Telecommunication Services Sustainability Accounting Standard
Task Force on Climate-related Financial Disclosures, TCFD	TCFD Framework
The Taskforce on Nature-related Financial Disclosures, TNFD	TNFD Framework
UN Global Compact	10 Principles
Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies	<ul style="list-style-type: none"> <li>Industry Sustainability Disclosure Indicators - Communications and Internet Industry</li> <li>Climate-Related Information of TWSE/TPEX Listed Company</li> </ul>

## Documentation and Internal Audit

The preparation and assurance process for this report follows the Taiwan Stock Exchange's "Regulations Governing the Preparation and Filing of Corporate Sustainability Reports by TWSE Listed Companies." It references the Global Reporting Initiative (GRI) Standards, including General, Sector, and Topic Standards, and frameworks/guidelines relevant to our industry.

The report covers material environmental, social, and economic topics identified across Chunghwa Telecom's operations. It includes management approaches, key issues, project performance, and reporting requirements, with performance indicators set for these significant topics.

This process is integrated into our internal control system, with tasks divided and content reviewed. Internal audit personnel periodically assess compliance and compile audit reports to ensure the execution of the sustainability report's preparation and verification.

## Assurance

The contents and data of this report have been reviewed and assured by SGS Taiwan Ltd. based on the GRI Standards. The assurance results indicate that the contents, materiality analysis procedure, and material/key topics reported are consistent with the following standards, frameworks, and regulations:

- GRI Standards (2021) and AA 1000 AS (2018) Type II High Assurance Standards
- International <IR> Framework
- Telecommunication Services Sustainability Accounting Standard
- S&P Global Corporate Sustainability Assessment (five applicable indicators only)

Note: Information related to the Disclosure of Climate-related Information for TWSE/TPEX-Listed Companies (including TCFD) and Sustainability Disclosure Metrics – Communication Network Industry do not fall within the scope of assurance.

## Feedback

If you have any feedback to share, please do not hesitate to contact us through:

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**Telephone:** +886-2-2344-3699 **Email:** chtcsr@cht.com.tw

Unless otherwise specified, all currency units used in the financial data within this report are New Taiwan Dollars (NT\$).