



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the 2025 Far EasTone GHG Report produced by Far EasTone Telecommunications Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and electricity indirect GHG emissions (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the 2025 Far EasTone GHG Report produced by Far EasTone Telecommunications Co., Ltd., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles.
Lead Verifier	Ivan Cheng
Independent Reviewer	Jason Cheng
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-29
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Far EasTone Telecommunications Co., Ltd. This 3 rd party Verification Opinion has been prepared for Far EasTone Telecommunications Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Far EasTone Telecommunications Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 820790 Dated 2026-03-29



Verification Engagement

Organization	Far EasTone Telecommunications Co., Ltd. 遠傳電信股份有限公司
Responsible party	Far EasTone Telecommunications Co., Ltd. 遠傳電信股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	- Reasonable for direct GHG emissions and electricity indirect GHG emissions - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees' observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: <i>Far EasTone Telecommunications Co., Ltd.</i> is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Far EasTone Telecommunications Co., Ltd. 遠傳電信股份有限公司 No. 468, Ruiguang Rd., Neihu Dist., Taipei City 114063, Taiwan 114063 台北市內湖區瑞光路 468 號
Organizations GHG Report containing GHG Statement		2025 Far EasTone GHG Report 2025 Far EasTone GHG Inventory
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		Far EasTone and its subsidiaries provide telecom and digital services, equipment manufacturing and distribution, contact center operations, cybersecurity and IT solutions, software and data services, media production, and energy solutions including power generation and renewable energy sales.
Reporting Boundary	Scope 1: Direct GHG emissions	• Stationary combustion • Mobile combustion • Fugitive (anthropogenic systems)
	Scope 2: Electricity indirect GHG emissions	• Electricity indirect GHG emissions
	Scope 3: Other indirect GHG emissions	1. Purchased goods and services 2. Capital goods 3. Fuel- and energy-related activities 4. Upstream transportation and distribution 5. Waste generated in operations 6. Business travel 7. Employee commuting 8. Upstream leased assets 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 14. Franchises 15. Investments
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
	Reporting period	01/01/2025 to 31/12/2025

Operational Boundaries		Emissions tCO ₂ (e)	
Scope 1: Direct GHG emissions		5,822.6680	
Scope 2: Electricity indirect GHG emissions (Location Based)		259,896.3659	
Scope 2: Electricity indirect GHG emissions (Market Based)		244,404.2168	
Scope 3: Other indirect GHG emissions	1. Purchased goods and services	162,507.0534	308,546.1344
	2. Capital goods	29,780.7604	
	3. Fuel- and energy-related activities	61,085.0234	
	4. Upstream transportation and distribution	1,744.3447	
	5. Waste generated in operations	297.7805	
	6. Business travel	691.5014	
	7. Employee commuting	4,688.7490	
	8. Upstream leased assets	7.8348	
	11. Use of sold products	22,106.1748	
	12. End-of-life treatment of sold products	49.2282	
	13. Downstream leased assets	16,751.0144	
	14. Franchises	2,032.6091	
	15. Investments	6,804.0603	
Total (Location Based)		574,265.1684	

	tCO ₂ (e)
Scope 1: Direct GHG emissions	5,822.6680
Scope 2: Electricity indirect GHG emissions - Location Based	259,896.3659
Scope 2: Electricity indirect GHG emissions - Market Based	244,404.2168
Scope 3: Other indirect GHG emissions	308,546.1344
Total (Location Based)	574,265.1684
Total (Market Based)	558,773.0192

Appendix A

Location	Address
遠傳電信股份有限公司 Far EasTone Telecommunications Co., Ltd.	台北市內湖區瑞光路 468 號 5 樓 5th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
新世紀資通股份有限公司 New Century InfoComm Tech. Co., Ltd.	台北市內湖區港墘路 220 號 10 樓 10th Floor, No. 220, Gangchen Rd, Nei Hu, Taipei, Taiwan
遠盛資源股份有限公司 New Prosperity Resources Co., Ltd.	台北市內湖區瑞光路 468 號 4 樓 4th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
全虹企業股份有限公司 ARCOA Communication Co., Ltd.	台北市內湖區瑞光路 468 號 5 樓 5th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
德誼數位科技股份有限公司 DataExpress Infotech Co., Ltd.	台北市內湖區瑞光路 468 號 6 樓 6th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
鴻邁科技股份有限公司 Home Master Technology Ltd.	台北市內湖區瑞光路 468 號 6 樓 6th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
數聯資安股份有限公司 Information Security Service Digital United Inc.	台北市內湖區港墘路 220 號 6 樓 6th Floor, No. 220, Gangchen Rd, Nei Hu, Taipei, Taiwan
遠時數位科技股份有限公司 Yuan Shi Digital Technology Co., Ltd.	台北市內湖區瑞光路 468 號 7 樓 7th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
遠欣股份有限公司 Yuan Cing Co., Ltd.	台北市內湖區瑞光路 468 號 5 樓 5th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
遠傳保險代理人股份有限公司 Far EasTone Property Insurance Agent Co., Ltd.	台北市內湖區瑞光路 468 號 2 樓 2nd Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
旭天能源股份有限公司 Prime Ecopower Co., Ltd.	台南市北區西門路四段 271 號四樓之 1 及四樓之 2 4F.-1&2, No. 271, Sec. 4, Ximen Rd., North Dist., Tainan City 704, Taiwan
遠想原創股份有限公司 IDEAWORKS Entertainment Co., Ltd.	台北市內湖區瑞光路 468 號 8 樓 8th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
米神國際股份有限公司 Mission International Co., Ltd.	台北市內湖區瑞光路 468 號 8 樓 8th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
博弘雲端科技股份有限公司 Nextlink Technology Co., Ltd.	台北市中山區樂群二路 267 號 5 樓之 8 5F.-8, No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei City 104, Taiwan
宏庭科技股份有限公司 Microfusion Technology Co., Ltd.	台北市中山區樂群二路 267 號 6 樓之 9 6F.-9, No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei City 104, Taiwan
富鴻網股份有限公司 FIELD DELIVERY SERVICE CO., LTD.	台北市內湖區堤頂大道 2 段 407 巷 32 號 6 樓 6th Floor, No. 32, Ln. 407, Sec. 2, Tiding Blvd., Nei Hu, Taipei, Taiwan
遠播文創股份有限公司 Far Reach Entertainment Co., Ltd.	台北市內湖區瑞光路 468 號 2 樓 2nd Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
遠樂文創有限合夥 Far Eastern Entertainment Limited Partnership	台北市內湖區瑞光路 468 號 2 樓 2nd Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
聚流平台科技股份有限公司 Amplified Stream Platform Technologies Ins	台北市內湖區瑞光路 468 號 8 樓 8th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
英屬百慕達群島商 Far Eastern Info Service (Holding) Ltd.	Clarendon House 2 Church Street Hamilton HM 11, Bermuda
新勤股份有限公司 New Diligent Co., Ltd.	台北市內湖區瑞光路 468 號 4 樓 4th Floor, No. 468, Ruei Guang Rd., Nei Hu, Taipei, Taiwan
領華企業有限公司 Sino Lead Enterprise Limited	10F., Guangdong Investment Tower, 148 Connaught Road Central, Hong Kong
英屬蓋曼群島商數位聯合(開曼)公司 Digital United (Cayman) Ltd.	Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands

Location	Address
上海耐斯靈科信息科技有限公司 Nextlink (Shanghai) Technologies Co., Ltd.	中國(上海)自由貿易試驗區張揚路 828-838 號 26 樓 26th floor, No. 828-838, Zhangyang Road, China (Shanghai) Pilot Free Trade Zone
數聯信息技術(上海)有限公司 Digital United Information Technologies (shanghai) Ltd.	中華人民共和國上海市自由貿易試驗區郭守敬路 498 號 8 幢 19 號樓 3 層 3F., Building 19, 8#, 498 Guoshoujing Road, China (Shanghai) Pilot Free Trade Zone, Shanghai, China
博弘(香港)雲端科技(股)公司 Nextlink (HK) Technology Co., Ltd.	UNITS 2710-12, 27/F, THE METROPOLIS TOWER, NO. 10 METROPOLIS DRIVE, HUNGHOM, KOWLOON, HONG KONG
宏庭(香港)科技(股)公司 Microfusion (HK) Technology Co., Ltd.	UNITS 2710-12, 27/F, THE METROPOLIS TOWER, NO. 10 METROPOLIS DRIVE, HUNGHOM, KOWLOON, HONG KONG
博弘(新加坡)雲端科技(股)公司 Nextlink (SG) Technology PTE. LTD.	120 LOWER DELTA ROAD, #07-14 CENDEX CENTRE, SINGAPORE 169208
宏庭(馬來西亞)科技(股)公司 Microfusion Technology (MY) SDN. BHD.	A-301, BLOCK A, KELANA SQUARE, NO. 17, JALAN SS7/26, 47301 PETALING JAYA SELANGOR MALAYSIA
亞太電信香港有限公司 PACIFICOM (H.K.) COMPANY LIMITED	Suite 3201, One Island East, Taikoo Place 18 Westlands Road, Quarry Bay, Hong Kong



Appendix B

確信意見：英國標準協會(確信機構)係依據 ISO 14064-3:2019 及相關主管機關現行規定執行查證程序，查證結果發現未違反實質性限制，符合 ISO 14064-3:2019 之合理保證等級。依據確信機構所執行之查證過程與程序，有充分證據顯示受查證組織之溫室氣體聲明不具實質差異，且係根據協議之查證準則規範的溫室氣體量化、監測與報告的國際標準予以準備，並公正地呈現溫室氣體數據之相關資訊。

確信準則：ISO 14064-1:2018 組織層級溫室氣體排放與移除量化及報告附指引之規範溫室氣體盤查議定書 GHG Protocol Corporate Accounting and Reporting Standard(2004)及金融監督管理委員會現行溫室氣體排放量揭露相關規定。

確信範圍：遠傳電信股份有限公司公司之合併財報(詳如 Appendix A 受查證範圍資訊)

盤查期間：自 2025 年 01 月 01 日至 2025 年 12 月 31 日

實質門檻：直接溫室氣體排放量與輸入能源之間接溫室氣體排放量總和之 5%

查證數據：採政府間氣候變遷專家委員會(IPCC) 2021 年第六次評估報告(AR6)公布之全球暖化潛勢值(GWPs)彙總排放量，經查證排放量如下：

類別	排放量(公噸二氧化碳當量)
直接溫室氣體	5,822.6680
輸入能源間接溫室氣體- (location based)	259,896.3659
輸入能源間接溫室氣體- (market based)	244,404.2168
排放密集度(公噸二氧化碳當量/百萬元) -直接溫室氣體	0.053
排放密集度(公噸二氧化碳當量/百萬元) -輸入能源間接溫室氣體- (location based)	2.355
排放密集度(公噸二氧化碳當量/百萬元) -輸入能源間接溫室氣體- (market based)	2.215

溫室氣體排放密集度資訊：遠傳電信股份有限公司 2025 年合併財報營業額

保留意見：無

其他資訊：Far Eastern Info Service (Holding) Ltd. (FEIS)、新勤股份有限公司、領華企業有限公司、數位聯合(開曼)公司、上海耐斯靈科信息科技有限公司、遠想原創股份有限公司、遠播文創股份有限公司、遠樂文創有限合夥、博弘(新加坡)雲端科技(股)公司、宏庭(馬來西亞)科技(股)公司、亞太電信香港有限公司等 11 家公司均為遠傳集團相關之控股公司，因無實體據點及人員，故排放量為 0