





Opinion Statement

Greenhouse Gas Emissions

Verification Opinion Statement

No. 468, Ruiguang Rd. 臺灣
Neihu Dist. 台北市
Taipei City 內湖區

11492 瑞光路 468 號 Taiwan 11400

11492

Holds Statement No: GHGEV 820115

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity, validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Far EasTone Telecommunications Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 5,518.2602 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 298,347.4210 tonnes of CO₂ equivalent.
- Far EasTone Telecommunications Co., Ltd. has defined and explained its own process and predetermined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 1 of 7

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

BSI Taiwan is a subsidiary of British Standards Institution.

Statement No: **GHGEV 820115**

Verification are based on reasonable level of assurance

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The reporting organization adopted an electricity emission factor of 0.494 kgCO2e per kWh for this GHG inventory, based on the 2023 emission factor officially published by the Taiwan government.

EMISSIONS		Notes	tonnes CO2e
Category 1: Direct GHG emissions and removals			5,518.2602
1.1	Stationary combustion		98.2002
1.2	Mobile combustion		1,356.3967
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		4,063.6633
1.5	Land use, land use change and forestry		0.0000
Direct	emissions in tonnes of CO ₂ e from biomass		0.0000
Catego	Category 2: Indirect GHG emissions from imported energy		
2.1	Indirect emissions from imported electricity	location-based approach(Include self- consumption from FET's solar power generation, amounting to 60,000kWh)	298,347.4210
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Own solar field to supply renewable energy Purchase and supply	2,590,064 kWh
		renewable energy market-based	14,440,399 kWh
	Indirect emissions from imported electricity	approach	289,934.3723
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 2 of 7

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Statement No: GHGEV 820115

Validation

• BSI stated that it had not found any evidence to indicate that the assumptions, methods, and limitations that we cited in the statement did not provide a reasonable basis for our projections or forecasts.

- Based on BSI examination of the evidence, nothing comes to our attention which causes us to believe that these assumptions do not provide a reasonable basis for the forecast.
- The forecast is properly on the basis of the assumption, actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected the variation may be material.

	EMISSIONS	Notes	tonnes CO₂e
Category 5: indirect GHG emissions associated with the use of products from the			
organization		39,876.3005	
5.1	Emissions or removals from the use stage of the product	3C products and ICT equipment	24,013.1743
5.2	Emissions from downstream leased assets	Electricity	15,807.9438
5.3	Emissions from end-of-life stage of the product	3C products and ICT equipment	55.1824

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 3 of 7

Statement No: GHGEV 820115 Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO2e
Category 3: Indirect GHG emissions from transportation				2,330.4188
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Gas: 6,454.3300 tkm Diesel: 175,929.9861 tkm	1,677.6003
3.5	Emissions from Business travels	Use the Spend- based method	High-speed rail/ Railway /Road transport/Air freight	652.8185
Category 4: indirect GHG emissions from products used by				224 547 4602
orga	nization	1		221,517.1683
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Goods: 163,846.4581 tonne CO ₂ Electricity: 586,911,684.7332 kWh Gas: 572,303.0910 L Diesel: 40,330.6900 L	221,325.7786
4.3	Emissions from the disposal of solid and liquid waste	Use the waste- type-specific method	Solid waste: 531,737.5422 kg	188.3000
4.4	Emissions from the use of assets		Refrigerant from vehicles and drinking-water machine	3.0897

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 4 of 7

Statement No: GHGEV 820115

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Far EasTone Telecommunication Co., Ltd. No. 468, Ruiguang Rd., Neihu Dist. Taipei City, Taiwan 遠傳電信股份有限公司 臺灣台北市內湖區瑞光路 468 號	The Greenhouse Gas Emissions with Far EasTone Telecommunications Co., Ltd. for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 3,080.6647 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 263,903.5632 tonnes of CO ₂ equivalent.
New Century InfoComm Tech. Co., Ltd. 10th Floor, No. 220, Gangchen Rd., Neihu Dist. Taipei City, Taiwan 新世紀資通股份有限公司臺灣台北市內湖區港墘路 220 號 10 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 1,503.4387 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 31,770.8742 tonnes of CO ₂ equivalent (23,357.8255 tonnes of CO ₂ equivalent on market-based approach).
KGEx.com Co., Ltd. No. 268, Ankang Rd., Neihu Dist., Taipei City Taiwan和宇寬頻網路股份有限公司臺灣台北市內湖區安康路 268號	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 313.2468 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0.0000 tonnes of CO ₂ equivalent.
ARCOA Communication Co., Ltd. 6F., No. 18, Sec. 6, Minquan E. Rd., Neihu Dist. Taipei City, Taiwan 全虹企業股份有限公司 臺灣台北市內湖區民權東路六段 18 號 6 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 53.7762 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 890.7284 tonnes of CO ₂ equivalent.
DataExpress Infotech Co., Ltd. 6th Floor, No. 468, Ruei Guang Rd., Naihu Dist. Taipei City, Taiwan 德誼數位科技股份有限公司 臺灣台北市內湖區瑞光路 468 號 6 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 28.0454 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 394.5360 tonnes of CO ₂ equivalent.
Home Master Technology Ltd. 6th Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan 鴻邁科技股份有限公司 臺灣台北市內湖區瑞光路 468 號 6 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 7.5744 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 253.7383 tonnes of CO ₂ equivalent.
Information Security Service Digital United Inc. 6th Floor, No. 220, Gangchen Rd., Neihu Dist. Taipei City, Taiwan 數聯資安股份有限公司 臺灣台北市內湖區港墘路 220 號 6 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 4.4091 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 131.4860 tonnes of CO ₂ equivalent.

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 5 of 7

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Statement No:	GHGEV 820115

Location	Verification Information
Yuan Shi Digital Technology Co., Ltd. 7th Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan 遠時數位科技股份有限公司 臺灣台北市內湖區瑞光路 468 號 7 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 10.5143 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 82.7383 tonnes of CO_2 equivalent.
Prime Ecopower Co., Ltd. 4F1&2, No. 271, Sec. 4, Ximen Rd., North Dist. Tainan City, Taiwan 旭天能源股份有限公司 臺灣台南市北區西門路四段 271 號四樓之 1 及四樓之 2	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 2.1261 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 21.1833 tonnes of CO ₂ equivalent.
Far EasTone Property Insurance Agent Co., Ltd. 2nd Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan 遠傳保險代理人股份有限公司臺灣台北市內湖區瑞光路 468 號 2 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 0.7077 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7.0033 tonnes of CO ₂ equivalent.
Yuan Cing Co., Ltd. 28th Floor, No. 207, Tun-Hwa S. Rd., Sec. 2 Taipei City, Taiwan 遠欣股份有限公司 臺灣台北市大安區敦化南路二段 207 號 28 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 33.1389 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 655.7913 tonnes of CO ₂ equivalent.
Nextlink Technology Co., Ltd. 5F8, No. 267, Lequn 2nd Rd., Zhongshan Dist. Taipei City, Taiwan 博弘雲端科技股份有限公司 臺灣台北市中山區樂群二路 267 號 5 樓之 8	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 10.6807 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 90.0587 tonnes of CO ₂ equivalent.
Microfusion Technology Co., Ltd. 6F9, No. 267, Lequn 2nd Rd., Zhongshan Dist. Taipei City, Taiwan 宏庭科技股份有限公司 臺灣台北市中山區樂群二路 267 號 6 樓之 9	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 2.8636 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0.000 tonnes of CO ₂ equivalent.
Mission International Co., Ltd. 8th Floor, No. 468, Ruei Guang Rd., Naihu Dist. Taipei City, Taiwan 米神國際股份有限公司 臺灣台北市內湖區瑞光路 468 號 8 樓	The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 0.2022 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2.0009 tonnes of CO ₂ equivalent.

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 6 of 7

Statement No: GHGEV 820115

Location

Verification Information

FIELD DELIVERY SERVICE CO., LTD. 6th Floor, No. 32, Ln. 407, Sec. 2, Tiding Blvd. Neihu Dist., Taipei City, Taiwan, R.O.C 富鴻網股份有限公司 臺灣台北市內湖區堤頂大道 2 段 407 巷 32 號 6 樓 The Greenhouse Gas Emissions for the period from 2024-01-01 to 2024-12-31 includes direct greenhouse gas emissions 466.8715 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 143.7190 tonnes of CO_2 equivalent.

Note: These companies below have not the GHG emission reported from within the organizational boundary, as they do not have actual operational activities.

- 1. Far Eastone Info Service (Holding) Ltd. 英屬百慕達群島商
- 2. New Diligent Co., Ltd. 新勤股份有限公司
- Digital United (Cayman) Ltd. 英屬蓋曼群島商數位聯合(開曼)公司
- 4. IDEAWORKS Entertainment Co., Ltd. 遠想原創股份有限公司
- 5. Far Reach Entertainment Co., Ltd. 遠播文創股份有限公司
- 6. Nextlink (SG) Technology PTE. LTD. 博弘(新加坡)雲端科技(股)公司
- 7. Microfusion Technology (MY) SDN. BHD. 宏庭(馬來西亞)科技(股)公司
- 8. Pacificom (H.K.) Company Limited 亞太電信香港有限公司

Originally Issue: 2025-05-03 Latest Issue: 2025-05-03

Page: 7 of 7

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.