



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 the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and it's 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 ISO 14064-1:2018 and it's principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Jay Tseng
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 820779 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 ISO 14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - 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. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Far EasTone Telecommunications Co., Ltd. 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	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods (freight services that are paid for by the organization) - Employee commuting - Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods (including fuels, electricity, and goods; Purchased goods covering 95% of purchase spend, scaled up to represent 100% of spend) - Capital goods (covering 95% of purchase spend, scaled up to represent 100% of spend) - The disposal of solid and liquid waste - The use of assets
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	- The use stage of the product - Downstream leased assets - End-of-life stage of the product - Investments
	Indirect GHG emissions from other sources (Scope 3)	Franchises (franchisee emissions not under operational control)
Exclusions from Reporting Boundary		Downstream transport and distribution for goods — Not applicable. FET purchases all outbound freight services; the associated emissions are reported under Upstream transport and distribution for goods.
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Category 1: Direct emissions (Scope 1)	5,822.6680
Category 2: Indirect emissions from imported energy - Location Based (Scope 2)	259,896.3659
Category 2: Indirect emissions from imported energy - Market Based (Scope 2)	244,404.2168
Category 3: Indirect GHG emissions from transportation (Scope 3)	7,124.5951
Emissions from upstream transport and distribution for goods	1,744.3447
Emissions from employee commuting	4,688.7490
Emissions from business travel	691.5014
Category 4: Indirect GHG emissions from products used by organization (Scope 3)	253,678.4525
Emissions from purchased goods	223,592.0768
Emissions from capital goods	29,780.7604
Emissions from the disposal of solid and liquid waste	297.7805
Emissions from the use of assets	7.8348
Category 5: Indirect GHG emissions associated with the use of products from the organization (Scope 3)	45,710.4777
Emissions from the use stage of the product	22,106.1748
Emissions from downstream leased assets	16,751.0144
Emissions from end of life stage of the product	49.2282
Emissions from investments	6,804.0603
Category 6: Indirect GHG emissions from other sources (Scope 3)	2,032.6091
Emissions from Franchises (franchisee not under operational control)	2,032.6091

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

Location	Address
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
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.	A301, 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