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Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Far EasTone Telecommunications Co., Ltd.
No. 468, Ruiguang Rd.
Neihu Dist.
Taipei City
11492
Taiwan

遠傳電信股份有限公司
臺灣
台北市
內湖區
瑞光路 468 號
11492

Holds Statement No: GHGEV 820119

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2019, it is the assertion for mixed engagement including reasonable assurance for verification activity as well as 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 as follow:
 - Direct Greenhouse Gas Emissions: 5,518.2602 tonnes of carbon dioxide equivalent;
 - Indirect Greenhouse Gas Emissions from imported energy: 298,347.4210 tonnes of carbon dioxide equivalent by location-based approach and 289,934.3723 tonnes of carbon dioxide equivalent by market-based approach.
- 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 GHG Protocol Corporate Accounting and Reporting Standard (2004).
- The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified its activity data with agreed-upon procedures (AUP), and data quality was not considered unacceptable in meeting the principles as set out in Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).
- The emission factor for electricity for the year 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2024-01-01 to 2024-12-31 is as follows:

Emission scope and category		Notes	tonnes CO ₂ e
Scope 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	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Scope 2: Indirect GHG emissions from imported energy			298,347.4210
2.1	Indirect emissions from imported electricity	location-based approach	298,347.4210
	Indirect emissions from imported electricity	market-based approach	289,934.3723
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-
Scope 3: Indirect emissions resulting from value chain activities			342,396.9202
1	Purchased goods and services	Use the supplier-specific method	163,846.4581
2	Capital goods	Use the Average spend-based method	65,424.6682
3	Fuel- and energy-related activities (not included in scope 1 or scope 2)	Use the Average-data method	57,479.3205
4	Upstream transportation and distribution	Use the Distance-based method	1,677.6003
5	Waste generated in operations	Waste treatment: Use the Supplier-specific method Transportation of waste: Use the Distance-based method	188.3000
6	Business travel	Use the Average spend-based method	652.8185
7	Employee commuting	Use the Distance-based method	4,740.4711
8	Upstream leased assets	Use the Asset-specific method	3.0897
9	Downstream transportation and distribution	N/A	-
10	Processing of sold products	N/A	-
11	Use of sold products	Indirect use-phase emissions, Mainly 3C products and ICT equipment	24,013.1743
12	End-of-life treatment of sold products	Use the End-of-life treatment methods (e.g., landfilling, incineration, and recycling), Mainly 3C products and ICT equipment	55.1824
13	Downstream leased assets	Use the Asset-specific method	15,807.9438
14	Franchises	Use the Average-data method	2,360.8779
15	Investments	Use the Average-data method	6,147.0154

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Other information:

1. The following electricity emission factors was used in Scope 2 quantification:

Country or geographical range	GHG intensity (kgCO ₂ e/ kWh)	Time interval	published organization
Taiwan	0.494	2023	Energy Administration, Ministry of Economic Affairs, Taiwan (R.O.C.)

2. Renewable Electricity purchased with contractual instruments compliant with Scope 2 Guidance (2015):

Contractual instrument type	source	Energy type	Quantity	GHG intensity (kgCO ₂ e/ kWh)
Power Purchase Agreements:	Third-Party Site	Solar PV	14,440,399 kWh	0.0000
Power Purchase Agreements:	Self-Owned Site	Solar PV	2,590,064 kWh	0.0000



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The direct greenhouse gas emissions and indirect greenhouse gas emissions from imported energy were verified in selected branches and representative offices, including but not limited to the following:

Unit name	Unit address
遠傳電信股份有限公司 Far EasTone Telecommunications Co., Ltd.	臺灣台北市內湖區瑞光路468號4樓 No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
新世紀資通股份有限公司 New Century InfoComm Tech. Co., Ltd.	臺灣台北市內湖區港墘路220號10樓 10th Floor, No. 220, Gangchen Rd., Neihu Dist. Taipei City, Taiwan
和宇寬頻網路股份有限公司 KGEx.com Co., Ltd.	臺灣台北市內湖區安康路268號 No. 268, Ankang Rd., Neihu Dist. Taipei City, Taiwan
全虹企業股份有限公司 ARCOA Communication Co., Ltd.	臺灣台北市內湖區民權東路六段18號6樓 6F., No. 18, Sec. 6, Minquan E. Rd., Neihu Dist. Taipei City, Taiwan
德誼數位科技股份有限公司 DataExpress Infotech Co., Ltd.	臺灣台北市內湖區瑞光路468號6樓 6th Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
鴻邁科技股份有限公司 Home Master Technology Ltd.	臺灣台北市內湖區瑞光路468號6樓 6th Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
數聯資安股份有限公司 Information Security Service Digital United Inc.	臺灣台北市內湖區港墘路220號6樓 6th Floor, No. 220, Gangchen Rd., Neihu Dist. Taipei City, Taiwan
遠時數位科技股份有限公司 Yuan Shi Digital Technology Co., Ltd.	臺灣台北市內湖區瑞光路468號7樓 7th Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
旭天能源股份有限公司 Prime Ecopower Co., Ltd.	臺灣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 Cit, Taiwan
遠傳保險代理人股份有限公司 Far EasTone Property Insurance Agent Co., Ltd.	臺灣台北市內湖區瑞光路468號2樓 2nd Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
遠欣股份有限公司 Yuan Cing Co., Ltd.	臺灣新北市板橋區四川路一段326號 No. 326, Sec. 1, Sichuan Rd., Banqiao Dist. New Taipei City, Taiwan
博弘雲端科技股份有限公司 Nextlink Technology Co., Ltd.	臺灣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, Taiwan

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Location	Verification Information
宏庭科技股份有限公司 Microfusion Technology Co., Ltd.	臺灣台北市中山區樂群二路275號 No. 275, Lequn 2nd Rd., Zhongshan Dist. Taipei City, Taiwan
米神國際股份有限公司 Mission International Co., Ltd.	臺灣台北市松山區光復北路11巷46號12樓 12F., No. 46, Ln. 11, Guangfu N. Rd., Songshan Dist. Taipei City, Taiwan
富鴻網股份有限公司 FIELD DELIVERY SERVICE CO., LTD.	臺灣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. Neihu Dist., Taipei City, Taiwan
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
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.	臺灣台北市大安區敦化南路二段207號1樓 1st Floor, No. 207 Tun-Hwa S. Rd., Sec. 2 Taipei City, Taiwan
英屬蓋曼群島商數位聯合(開曼)公司(*) Digital United (Cayman) Ltd.	P.O.Box 2681, Zephyt House, Mary Street, George Town Grand Cayman, British West Indies
遠想原創股份有限公司(*) IDEAWORKS Entertainment Co., Ltd.	臺灣台北市內湖區瑞光路468號8樓 8th Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
遠播文創股份有限公司(*) Far Reach Entertainment Co., Ltd.	臺灣台北市內湖區瑞光路468號2樓 2nd Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City, Taiwan
博弘(新加坡)雲端科技(股)公司 Nextlink (SG) Technology PTE. LTD.	3791 JALAN BUKIT MERAH #07-02 E-CENTRE @ REDHILL SINGAPORE (159471)

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