

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Far EastTone Telecommunications Co., Ltd.
No. 468, Rueiguang Road
Neihu District
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 784343

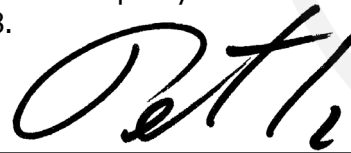
Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Far EastTone Telecommunications Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 4,617.365 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 285,235.099 tonnes of CO₂.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the period from year 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

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 2022-01-01 to 2022-12-31 is as follows:

| EMISSIONS | | Notes | tonnes CO ₂ e |
|---|--|-------------------------|--------------------------|
| Category 1: Direct GHG emissions and removals | | | 4,617.365 |
| 1.1 | Stationary combustion | | 111.8095 |
| 1.2 | Mobile combustion | | 889.9897 |
| 1.3 | Industrial processes(anthropogenic systems) | | 0.000 |
| 1.4 | Fugitive(anthropogenic systems) | | 3,615.5661 |
| 1.5 | Land use, land use change and forestry | N/A | -- |
| Direct emissions in tonnes of CO ₂ e from biomass | | | 0.000 |
| Category 2: Indirect GHG emissions from imported energy | | | 285,235.099 |
| 2.1 | Indirect emissions from imported electricity | location-based approach | 285,235.0992 |
| Category 3: Indirect GHG emissions from transportation | | | 1,223.850 |
| 3.1 | Emissions from upstream transport and distribution for goods | | 795.8210 |
| 3.2 | Emissions from Downstream transport and distribution for goods | NS | |
| 3.3 | Emissions from Employee commuting | NS | |
| 3.4 | Emissions from Client and visitor transport | NS | |
| 3.5 | Emissions from Business travels | Rail, air and road | 428.0292 |
| Category 4: indirect GHG emissions from products used by organization | | | 79,057.857 |
| 4.1 | Emissions from Purchased goods | | 79,011.3933 |
| 4.2 | Emissions from Capital goods | NS | |
| 4.3 | Emissions from the disposal of solid and liquid waste | Solid waste only | 44.0165 |
| 4.4 | Emissions from the use of assets (leased) | refrigeration gas leaks | 2.4472 |
| 4.5 | Emissions from the use of services that are not described in the above subcategories | NS | |
| Category 5: indirect GHG emissions associated with the use of products from the organization | | | 22,498.454 |
| 5.1 | Emissions or removals from the use stage of the product | | 6,073.5798 |
| 5.2 | Emissions from downstream leased assets | Electricity | 16,055.3433 |
| 5.3 | Emissions from end of life stage of the product | | 369.5307 |
| 5.4 | Emissions from investments | NS | |

* NS: Non significant, N/A: Non available

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

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| 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 4,617.365 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 285,235.099 tonnes of CO ₂ equivalent. |
| 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 for the period from 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 2,761.7085 tCO ₂ e and indirect greenhouse gas emissions from imported energy 248,174.3693 tCO ₂ e. |
| 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 1,399.0063 tCO ₂ e and indirect greenhouse gas emissions from imported energy 28,815.2634 tCO ₂ e. |
| 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 411.5087 tCO ₂ e and indirect greenhouse gas emissions from imported energy 7,478.7474 tCO ₂ e. |
| 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 2.3332 tCO ₂ e and indirect greenhouse gas emissions from imported energy 200.8153 tCO ₂ e. |
| 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 6.8240 tCO ₂ e and indirect greenhouse gas emissions from imported energy 96.1185 tCO ₂ e. |
| Prime Ecopower Co., Ltd. 4F.-1&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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 0.4319 tCO ₂ e and indirect greenhouse gas emissions from imported energy 31.1092 tCO ₂ e. |

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| Location | Verification Information |
|---|---|
| Far EasTone Property Insurance Agent Co., Ltd. 2nd Floor, No. 468, Ruei Guang Rd., Neihu Dist. Taipei City Taiwan 遠傳財產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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 0.3981 tCO ₂ e and indirect greenhouse gas emissions from imported energy 7.7609 tCO ₂ e. |
| Yuan Cing Co., Ltd. 28th Floor, No. 207, Tun-Hwa S. Rd., Sec. 2, Da-an Dist. 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 18.0160 tCO ₂ e and indirect greenhouse gas emissions from imported energy 329.2038 tCO ₂ e. |
| Nextlink Technology Co., Ltd. 5F.-8, 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 12.0995 tCO ₂ e and indirect greenhouse gas emissions from imported energy 53.5005 tCO ₂ e. |
| Microfusion Technology Co., Ltd. No. 275, 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 275 號 | The Greenhouse Gas Emissions for the period from 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 2.8538 tCO ₂ e and indirect greenhouse gas emissions from imported energy 6.9097 tCO ₂ e. |
| Mission International Co., Ltd. 12F., No. 46, Ln. 11, Guangfu N. Rd., Songshan Dist. Taipei City Taiwan 米神國際股份有限公司 臺灣台北市松山區光復北路 11 巷 46 號 12 樓 | The Greenhouse Gas Emissions for the period from 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 0.4155 tCO ₂ e and indirect greenhouse gas emissions from imported energy 7.7609 tCO ₂ e. |
| Digital United Information Technologies (shanghai) Ltd. Area A-3, 8th Floor, No. 28, Bailianjing Road Pudong Sin Section, Shanghai, P.R.C. 數聯信息技術(上海)有限公司 中華人民共和國上海市浦東新區白蓮涇路 28 號 8 樓 A-3 區 | The Greenhouse Gas Emissions for the period from 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 0.3745 tCO ₂ e and indirect greenhouse gas emissions from imported energy 6.2111 tCO ₂ e. |
| Nextlink (HK) Technology Co., Ltd. 46/F, Lee Garden One 33 Hysan Avenue Causeway Bay Hong Kong 博弘(香港)雲端科技(股)公司 香港澳仔區銅鑼灣希慎道 33 號利園商場一期 46/F | The Greenhouse Gas Emissions for the period from 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 1.0207 tCO ₂ e and indirect greenhouse gas emissions from imported energy 21.1179 tCO ₂ e. |

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| Location | Verification Information |
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| Microfusion (HK) Technology Co., Ltd. 7/F K11 Atelier, Victoria Dockside, 18 Salisbury Road, Tsim Sha Tsui, Hong Kong 宏庭(香港)科技(股)公司 香港尖沙嘴梳士巴利道 18 號維港文化匯 K11 辦公大樓 7 樓 | The Greenhouse Gas Emissions for the period from 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 0.3745 tCO ₂ e and indirect greenhouse gas emissions from imported energy 6.2111 tCO ₂ e. |

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 Far Eastern Info Service (Holding) Ltd.
2. New Diligent Co., Ltd.
新勤股份有限公司
3. New Diligent Hong Kong Co. Limited
新勤香港股份有限公司
4. Sino Lead Enterprise Limited
領華企業有限公司
5. Digital United (Cayman) Ltd.
英屬蓋曼群島商數位聯合(開曼)公司
6. Far Eastern New Diligent Company Ltd.
遠東新勤有限公司
7. IDEAWORKS Entertainment Co., Ltd.
遠想原創股份有限公司
8. Nextlink (Shanghai) Technologies Co., Ltd.
上海耐斯靈科信息科技有限公司



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: ARCOA Communications Co., Ltd.
6F., No. 18, Sec. 6, Minquan E. Rd.
Neihu Dist., Taipei City 114067
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
114067

Holds Statement No: GHGEV 784353

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with Reasonable assurance that:

- The Greenhouse Gas Emissions with ARCOA Communications Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 50.2650 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,583.1036 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the year 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

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 2022-01-01 to 2022-12-31 is as follows:

| EMISSIONS | | Notes | tonnes CO ₂ e |
|---|--|---|--------------------------|
| Category 1: Direct GHG emissions and removals | | | 50.265 |
| 1.1 | Stationary combustion | | 0.3272 |
| 1.2 | Mobile combustion | | 0.0000 |
| 1.3 | Industrial processes(anthropogenic systems) | | 0.0000 |
| 1.4 | Fugitive(anthropogenic systems) | | 49.9378 |
| 1.5 | Land use, land use change and forestry | N/A | - |
| Direct emissions in tonnes of CO ₂ e from biomass | | | 0.000 |
| Category 2: Indirect GHG emissions from imported energy | | | 1,583.104 |
| 2.1 | Indirect emissions from imported electricity | location-based approach | 1,583.1036 |
| 2.2 | Indirect emissions from imported energy (steam, heating, cooling and compressed air) | | 0.0000 |
| Category 3: Indirect GHG emissions from transportation | | | 93.261 |
| 3.1 | Emissions from upstream transport and distribution for goods | Only Road Transport | 72.2647 |
| 3.2 | Emissions from Downstream transport and distribution for goods | NS | |
| 3.3 | Emissions from Employee commuting | NS | |
| 3.4 | Emissions from Client and visitor transport | NS | |
| 3.5 | Emissions from Business travels | Estimated based on business travel expenses(domestic) | 20.9959 |
| Category 4: indirect GHG emissions from products used by organization | | | 8,892.703 |
| 4.1 | Emissions from Purchased goods | Purchased Goods - electricity and diesel oil | 8,886.7336 |
| 4.2 | Emissions from Capital goods | NS | |
| 4.3 | Emissions from the disposal of solid and liquid waste | Solid waste only | 5.9697 |
| 4.4 | Emissions from the use of assets | NS | |
| 4.5 | Emissions from the use of services that are not described in the above subcategories | NS | |
| Category 5: indirect GHG emissions associated with the use of products from the organization | | | 1,866.6374 |
| 5.1 | Emissions or removals from the use stage of the product | | 1,754.7263 |
| 5.2 | Emissions from downstream leased assets | NS | |
| 5.3 | Emissions from end of life stage of the product | | 111.9111 |
| 5.4 | Emissions from investments | NS | |

* NS: Non significant, N/A: Non available

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

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| Location | Verification Information |
|---|--|
| ARCOA Communications 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 114067 臺灣台北市內湖區民權東路六段 18 號 6 樓 | The Greenhouse Gas Emissions with ARCOA Communications Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 50.2650 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1,583.1036 tonnes of CO ₂ equivalent. |
| ARCOA Communications 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 114067 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 35.8361 tCO ₂ e and indirect greenhouse gas emissions from imported energy 892.4916 tCO ₂ e. |
| DataExpress Infotech Co., Ltd. 6th Floor, No. 468, Ruei Guang Rd., Nei Hu, 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 13.2397 tCO ₂ e and indirect greenhouse gas emissions from imported energy 435.7118 tCO ₂ e. |
| Home Master Technology Ltd. 6th Floor, No. 468, Ruei Guang Rd., Nei Hu, 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 2022-01-01 to 2022-12-31 includes direct greenhouse gas emissions 1.1891 tCO ₂ e and indirect greenhouse gas emissions from imported energy 254.9002 tCO ₂ e. |

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