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English Translation for Reference Only

Independent practitioner's assurance report

To the Board of Directors of China Telecom Corporation Limited

We have been engaged to perform a limited assurance engagement on the selected 2023 key data as defined below in the Sustainability Report 2023 of China Telecom Corporation Limited (the "Company").

Selected key data

The selected key data in the Company's Sustainability Report 2023 that is covered by this report is as follows:

• Scope 1: Direct greenhouse gas emissions (million tons CO ₂ e)	• Countries and regions of mobile data international roaming and roaming in Hong Kong, Macau and Taiwan
• Scope 2: Indirect greenhouse gas emissions (million tons CO ₂ e)	• Internet backbone network interconnection bandwidth (Gbps)
• Total greenhouse gas emissions (million tons CO ₂ e)	• Mobile service satisfaction (points)
• Sewage emissions (million tons)	• Fixed broadband satisfaction (points)
• SO ₂ emissions (tons)	• Wireline voice satisfaction (points)
• Non-hazardous waste produced (tons)	• Percentage of in-time response to international customer repair reports (%)
• Non-hazardous waste produced per unit operating revenue (tons/RMB million)	• International customer satisfaction (points)
• Green electricity consumption (MWh)	• Number of new patents granted
• Electricity consumption (MWh)	• Number of new invention patents granted
• Natural gas consumption (MWh)	• Number of fraudulent IPs blocked
• Coal consumption (MWh)	• Number of customer complaints and reports (person-times)
• Gasoline consumption (MWh)	• Customer complaint and report rate (person-times/million users)
• Diesel consumption (MWh)	• Number of corruption cases
• Purchased heat consumption amount (MWh)	• Total number of suppliers
• Overall energy consumption (MWh)	• Number of suppliers in Mainland China
• Water consumption (million tons)	• Number of suppliers in regions of Hong Kong, Macau and Taiwan of China
• Water consumption per unit operating revenue (tons/RMB million)	• Number of suppliers from other countries and regions

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• Reclaimed water consumption (tons)	• Proportion of female managers (%)
• Total number of employees	• Fatality rate per 1,000 employees (number of deaths/thousand)
• Number of full-time employees	• Training expenses per employee (RMB/person)
• Number of part-time employees	• Number of internal trainers
• Number of employees under the age of 30	• Total number of participants trained (10,000 person-times)
• Number of employees aged 30-49	• Number of senior management trained (person-times)
• Number of employees aged 50 and above	• Number of middle-level management trained (person-times)
• Number of male employees	• Number of general employees trained (person-times)
• Number of female employees	• Number of male employees trained (person-times)
• Number of employees in Mainland China	• Number of female employees trained (person-times)
• Number of employees in Hong Kong, Macau, Taiwan and overseas branches	• Number of employees passed skill certification exams (person-times)
• Percentage of ethnic minority employees (%)	• Average training time per employee (hours/person)
• Number of new employees	• Average training time per senior management (hours/person)
• Percentage of female among new employees (%)	• Average training time per middle-level management (hours/person)
• Turnover rate of employees under the age of 30 (%)	• Average training time per general employee (hours/person)
• Turnover rate of employees aged 30-49 (%)	• Average training time per male employee (hours/person)
• Turnover rate of employees aged 50 and above (%)	• Average training time per female employee (hours/person)
• Turnover rate of female employees (%)	• Proportion of senior management participating in training (%)
• Turnover rate of male employees (%)	• Proportion of middle-level management participating in training (%)
• Turnover rate of employees in Mainland China (%)	• Proportion of general employees participating in training (%)
• Serious injury rate per 1,000 employees (number of serious injuries/thousand)	• Proportion of male employees participating in training (%)
• Loss of working days due to work-related injury (days)	• Proportion of female employees participating in training (%)
• Participation rate of employee health checkup (%)	• Number of emergency public service messages sent (million pieces)
• Number of work-related fatalities	

Our assurance was with respect to the year ended 31 December 2023 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the Sustainability Report 2023.



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(Page 3/4)**Criteria**

The criteria used by the Company to prepare the selected key data in the Sustainability Report 2023 is set out in notes to the "Table of Indicators" of the Sustainability Report 2023 (the "basis of reporting"), which is based on the "ESG Reporting Guide", Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("Listing Rules") by Hong Kong Exchanges and Clearing Limited ("HKEx").

The Board of Directors' Responsibilities

The Board of Directors of the Company is responsible for the preparation of the selected key data in the Sustainability Report 2023 in accordance with the "ESG Reporting Guide", Appendix C2 to the Listing Rules by HKEx and the basis of reporting. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the selected key data in the Sustainability Report 2023 that is free from material misstatement, whether due to fraud or error.

Our Independence and Quality Management

We have complied with the independence and other ethical requirement of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibilities

It is our responsibility to express a conclusion on the selected key data in the Sustainability Report 2023 based on our work.

We conducted our work in accordance with the International Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". This standard requires that we plan and perform our work to form the conclusion.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion about whether the Company's 2023 selected key data in the Sustainability Report 2023 has been prepared, in all material respects, in accordance with the basis of reporting. Our work involves assessing the risks of material misstatement of the selected key data in the Sustainability Report 2023 whether due to fraud or error, and responding to the assessed risks. The extent of procedures selected depends on our judgment and assessment of the engagement risk:



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(Page 4/4)**Practitioner's Responsibilities (Continued)**

- 1) Interviews with relevant departments at the headquarters of the Company involved in providing information for the selected key data within the Sustainability Report; and
- 2) Analytical procedures;
- 3) Examination, on a test basis, of documentary evidence relating to the selected key data on which we report;
- 4) Recalculation; and
- 5) Other procedures deemed necessary.

Inherent Limitation

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the 2023 selected key data in the Sustainability Report 2023 is not prepared, in all material respects, in accordance with the basis of reporting.

Restriction on Use

Our report has been prepared for and only for the board of directors of the Company and is not to be used for any other purpose. We do not assume responsibility towards or accept liability to any other parties for the content of this report.

PricewaterhouseCoopers Zhong Tian LLP

Shanghai, China

March 26, 2024