



# INDEPENDENT PRACTITIONER'S ASSURANCE REPORT



普华永道

2022/SH-0099

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## Independent Practitioner's Assurance Report

*English Translation for Reference Only*

To the Board of Directors of China Telecom Corporation Limited

We have been engaged to perform a limited assurance engagement on the selected 2021 key data as defined below in the 2021 Corporate Social Responsibility Report ("CSR report") of China Telecom Corporation Limited (the "Company").

### Selected key data

The selected key data in the Company's 2021 CSR Report that is covered by this report is as follows:

• Countries and regions of mobile data international roaming and roaming in Hong Kong, Macau and Taiwan	• Number of employees in Mainland China
• Mobile service user satisfaction (points)	• Number of employees in Hong Kong, Macau, Taiwan and overseas branches
• Wireline Internet access user satisfaction (points)	• Percentage of ethnic minority employees (%)
• Wireline voice user satisfaction (points)	• Number of new employees
• International customer satisfaction (points)	• Percentage of female among new employees (%)
• Number of new patents granted	• Turnover rate of employees under the age of 30 (%)
• Number of new invention patents granted	• Turnover rate of employees aged 30-49 (%)
• Number of customer complaints (person-times)	• Turnover rate of employees aged 50 and above (%)
• Customer complaint rate (person-times/million users)	• Turnover rate of female employees (%)
• Number of anti-corruption education activities	• Turnover rate of male employee (%)
• Number of corruption cases	• Turnover rate of employees in Mainland China (%)
• Total number of suppliers	• Turnover rate of employees in Hong Kong, Macau, Taiwan and overseas branches (%)
• Number of suppliers in Mainland China	• Serious injury rate per 1,000 employees (number of serious injuries/ thousand)
• Number of suppliers in regions of Hong Kong, Macau and Taiwan of China	• Loss of working days due to work-related injury (days)
• Number of suppliers from other countries and regions	• Participation rate of employee health checkup (%)
• Proportion of female managers (%)	• Number of work-related fatalities
• Total number of employees	• Fatality rate per 1,000 employees (number of deaths/thousand)
• Number of full-time employees	• Number of internal trainers
• Number of part-time employees	• Number of employees passed skill certification exams (person-times)
• Number of employees under the age of 30	• Number of employees enrolled in online college (10,000 persons)
• Number of employees aged 30-49	• Average training time in online college per employee (hour/person)
• Number of employees aged 50 and above	• Training expenses per employee (RMB/person)
• Number of male employees	• Number of co-built pipelines participated (kilometres)
• Number of female employees	• Number of co-shared pipelines provided (kilometres)

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Our assurance was with respect to the year ended 31 December 2021 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the 2021 CSR Report.

### **Criteria**

The criteria used by the Company to prepare the selected key data in the 2021 CSR report is set out in notes to the “Table of Indicators” of the 2021 CSR report (the “basis of reporting”), which is based on the “ESG Reporting Guide”, Appendix 27 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 2021 CSR report in accordance with the “ESG Reporting Guide”, Appendix 27 to the Rules Governing 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 2021 CSR report that is free from material misstatement, whether due to fraud or error.

### **Our Independence and Quality Control**

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 Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and 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 2021 CSR report 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.



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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 2021 selected key data in the 2021 CSR report 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 2021 CSR report 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. Within the scope of our work, we have performed the following procedures in the Headquarter, Shanghai Branch and Beijing Branch of the Company (we have not conducted work on other locations):

- 1) Interviews with relevant departments of the Company involved in providing information for the selected key data within the CSR 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 2021 selected key data in the 2021 CSR report 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 for no other purpose. We do not assume responsibility towards or accept liability to any other person for the content of this report.

### **PricewaterhouseCoopers Zhong Tian LLP**

Shanghai, China

March 17, 2022