



# INDEPENDENT PRACTITIONER'S ASSURANCE REPORT



**pwc**

普华永道

2023/SH-0156

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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 2022 key data as defined below in the 2022 Corporate Social Responsibility Report ("CSR report") of China Telecom Corporation Limited (the "Company").

### Selected key data

The selected key data in the Company's 2022 CSR Report that is covered by this report is as follows:

• Scope 1: Direct greenhouse gas emissions (million tons CO <sub>2</sub> e)	• Number of employees in Mainland China
• Scope 2: Indirect greenhouse gas emissions (million tons CO <sub>2</sub> e)	• Number of employees in Hong Kong, Macau, Taiwan and overseas branches
• Total greenhouse gas emissions (million tons CO <sub>2</sub> e)	• Percentage of ethnic minority employees (%)
• Greenhouse gas emissions per unit operating revenue (tons CO <sub>2</sub> e/RMB million)	• Number of new employees
• Sewage emissions (million tons)	• Percentage of female among new employees (%)
• SO <sub>2</sub> emissions (tons)	• Turnover rate of employees under the age of 30 (%)
• Non-hazardous waste produced (tons)	• Turnover rate of employees aged 30-49 (%)
• Non-hazardous waste produced per unit operating revenue (tons/RMB million)	• Turnover rate of employees aged 50 and above (%)
• Electricity consumption (MWh)	• Turnover rate of female employees (%)
• Natural gas consumption (MWh)	• Turnover rate of male employees (%)
• Coal consumption (MWh)	• Turnover rate of employees in Mainland China (%)
• Gasoline consumption (MWh)	• Turnover rate of employees in Hong Kong, Macau, Taiwan and overseas branches (%)
• Diesel consumption (MWh)	• Serious injury rate per 1,000 employees (number of serious injuries/thousand)
• Purchased heat consumption amount (MWh)	• Loss of working days due to work-related injury (days)
• Overall energy consumption (MWh)	• Participation rate of employee health checkup (%)
• Overall energy consumption per unit operating revenue (MWh/RMB million)	• Number of work-related fatalities
• Water consumption (million tons)	• Fatality rate per 1,000 employees (number of deaths/thousand)
• Water consumption per unit operating revenue (tons/RMB million)	• Training expenses per employee (RMB/person)
• Reclaimed water consumption (tons)	• Number of internal trainers

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• Countries and regions of mobile data international roaming and roaming in Hong Kong, Macau and Taiwan	• Total number of participants trained (10,000 person-times)
• Internet backbone network interconnection bandwidth (Gbps)	• Number of senior management trained (person-times)
• Mobile service satisfaction (points)	• Number of middle-level management trained (person-times)
• Fixed broadband satisfaction (points)	• Number of general employees trained (person-times)
• Wireline voice satisfaction (points)	• Number of male employees trained (person-times)
• Percentage of in-time response to international customer repair reports (%)	• Number of female employees trained (person-times)
• International customer satisfaction (points)	• Number of employees passed skill certification exams (person-times)
• Number of new patents granted	• Number of employees enrolled in online college (10,000 persons)
• Number of new invention patents granted	• Average training time per employee (hours/person)
• Number of phishing and fraud websites blocked	• Average training time per senior management (hours/person)
• Number of customer complaints (person-times)	• Average training time per middle-level management (hours/person)
• Customer complaint rate (person-times/million users)	• Average training time per general employee (hours/person)
• Number of corruption cases	• Average training time per male employee (hours/person)
• Total number of suppliers	• Average training time per female employee (hours/person)
• Number of suppliers in Mainland China	• Average training time in online college per employee (hours/person)
• Number of suppliers in regions of Hong Kong, Macau and Taiwan of China	• Proportion of senior management participating in training (%)
• Number of suppliers from other countries and regions	• Proportion of middle-level management participating in training (%)
• Proportion of female managers (%)	• Proportion of general employees participating in training (%)
• Total number of employees	• Proportion of male employees participating in training (%)
• Number of full-time employees	• Proportion of female employees participating in training (%)
• Number of part-time employees	• Number of participated pole line co-built (kilometres)
• Number of employees under the age of 30	• Number of provided pole line co-shared (kilometres)
• Number of employees aged 30-49	• Number of co-built pipelines participated (kilometres)
• Number of employees aged 50 and above	• Number of co-shared pipelines provided (kilometres)
• Number of male employees	• Number of co-built indoor distribution systems participated
• Number of female employees	• Number of emergency public service messages sent (million pieces)

Our assurance was with respect to the year ended 31 December 2022 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the 2022 CSR Report.

**Criteria**

The criteria used by the Company to prepare the selected key data in the 2022 CSR report is set out in notes to the “Table of Indicators” of the 2022 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 2022 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 2022 CSR report 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 2022 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.

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 2022 selected key data in the 2022 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 2022 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, Zhejiang Branch and Gansu 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;



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## Practitioner's Responsibilities (continued)

- 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 2022 selected key data in the 2022 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 22, 2023