

Guidelines for Handling Violations of the Code of Conduct of Chunghwa Telecom Company, Ltd.

Amended in 2013.10.21 Ren-Wu-Zu No. 1020001190 Letter.

Amended in 2021.12.30 Shin-Ren-Ren-Yi-Zu No. 1100002527 Letter.

I. (Objective)

To effectively handle reports for violations of the Code of Conduct and relevant regulations by any director, manager or employee, Chunghwa Telecom Company, Ltd. (hereinafter referred to as the "Company") adopted these Guidelines pursuant to the Company's Code of Conduct.

II. (Standard of conducts)

The Company's directors, managers and employees, shall perform their duties in accordance with the content of the Code of Conduct. Any violations will be investigated.

III. (Report of violation)

If any employee of the Company finds that there is a potential violation of the Code of Conduct or relevant laws and regulations when he/she performs his/her duties, he/she may report such violation in his/her name by writing, oral, faxing or other methods.

IV. (Handling of the report)

A report of violation shall be handled as follows:

1. Reports with the whistle-blower's name on: Conduct a detailed and thorough investigation according to the content of report and submit it for signing.
2. Anonymous Reports: Except under one of the following circumstances, anonymous reports will not be handled and will only be documented for future reference.

(1) Contents provided in the report are concrete and relevant evidence is provided, which are sufficient to determine that there is a potential violation.

(2) The head of the institution instructs that the case shall be investigated.

V. (Segregation of power and duties)

Power and duties for handling a report of violation shall be segregated as follows:

1. Any report or complaint related to accounting, internal control and audit regulated in the Company's Audit Committee Organizational Rules shall be handled by the Company's Audit Committee according to its procedures for handling reports or complaints.
2. Cases not covered by the preceding paragraph shall be handled by the Organization and Talent Development Department.

VI. (Whistle-blowing hotline)

The Company has set the whistle-blowing hotline (0800-080998) with dedicated personnel.

VII. (Procedures for Handling Cases)

When the responsible institution (unit) handles a reported violation, it shall handle it as a confidential case.

VIII. (Protection and exemption)

The Company may not perform any form of retaliation to whistle-blowers and is responsible for protecting whistle-blowers from retaliation.

To investigate and to discover the truth, if necessary, the Company may exempt an involving director, manager or employee from punishment if such person provides information and evidence helpful for the investigation.

IX. (Authorization and ratification)

Authorities to handle a report of violation are as follows:

1. Any report of violation shall be ratified by the head of the handling institution, with the copy submitted to the Organization and Talent Development Department of the headquarters for its record.
2. Material cases (the amount of money exceeds NT3 million or the person's position is over or equal to level 16) and cases impairing the Company's image and goodwill shall be reported to the headquarters for its ratification by the handling institution after it handles the case.

X. Rules for investigating reported violation after a report is received shall be separately enacted, which shall then be ratified by the general manager.

XI. These Guidelines shall be implemented after the approval of the CEO. The same applies to all subsequent amendments.