

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

Amended on 2013.10.21 in Letter Ren-Wu-Zi No. 1020001190.

Amended on 2021.12.30 in Letter Xin-Ren-Yi-Zi No. 1100002527.

Amended on 2024.4.24 in Letter Ren-Guan-Xi-Zi No.1130000878.

- 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 reports)

The responsible unit shall conduct a thorough and comprehensive investigation and reporting process based on the contents of the reported violations. The whistle-blower has the option to make a report with their name either disclosed or kept anonymous. The whistleblower of the preceding paragraph, when reporting a violation, should provide concrete and relevant evidence sufficient to suspect a violation, and it should be investigated and understood as instructed by the head of the organization. Violations that do not meet the requirements stated in the preceding paragraph shall only be recorded for reference and future investigation.
- V. (Segregation of power and duties)

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

 - (I) 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.

(II) Cases not covered by the preceding paragraph shall be handled by the Organization and Talent Development Department.

VI. (Whistle-blowing hotline)

The Company has established a whistle-blowing hotline (0800-080998), managed by dedicated personnel.

VII. (Procedures for handling cases)

When the responsible institution (unit) handles a reported violation, such violation shall be treated as confidential.

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 uncover the truth, if necessary, the Company may exempt an involved director, manager or employee from punishment if such person provides information and evidence helpful for the investigation.

IX. (Prevention and improvement)

After an investigation into the reported case has been conducted and it is confirmed that there have been violations of laws or company regulations, and in the event of systemic deficiencies or significant impacts on the Company, the Organizational and Talent Development Department may work together with relevant units to review internal regulations or operational procedures. However, if the reported case violates Chunghwa Telecom's anti-corruption, anti-bribery, and anti-money laundering policies, the review results and preventive corrective measures should be reported to the governance and management unit of the Company's anti-bribery management system.

X. (Authorization and ratification)

Authorities to handle a report of violation are as follows:

(I) Any report of violation shall be ratified by the head of the responsible institution, with a copy submitted to the Organization and Talent Development Department at headquarters for its record.

(II) Material cases (involving amounts exceeding NT\$3 million or personnel positions above level 16) and cases impairing the Company's image and reputation must be reported to the headquarters for ratification after being handled by responsible institutions.

- XI. Rules for investigating reported violation after a report is received shall be separately enacted, which shall then be ratified by the General Manager.
- XII. These Guidelines shall be implemented after the approval of the CEO, and the same applies to all subsequent amendments.