

Procedures for Handling Material Information of Chunghwa Telecom Co., Ltd.

All 11 articles have been resolved in the 3rd meeting of the 10th Board of Directors on November 4, 2022 and shall take effect from January 1st, 2023.

Article 1 (Purpose of the Procedures)

In order to establish a sound mechanism for the handling and disclosure of material information of the Chunghwa Telecom Co., Ltd. (the "Company"), to prevent improper information leakage, and to ensure the timeliness, consistency and accuracy of information published by the Company to the public, the Procedures are hereby established for compliance therewith.

Article 2 (Material internal information shall be handled in accordance with laws and regulations and the Procedures)

The Company shall implement its handling and disclosure of material internal information in accordance with applicable laws, regulations, and the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Securities Companies (the "Handling Procedures"), the Company's "Prevention and Management Operational Rules for Insider Trading" (the "Operational Rules") and the Procedures.

Article 3 (Scope of person covered)

The Procedures applies to directors, managers, and employees of the Company.

Article 4 (Scope of material internal information)

The material internal information referred to in the Procedures shall be handled in accordance with Article 4 of the Operational Rules.

Article 5 (Dedicated department handling material information and records keeping)

The Financial Department is the dedicated department of the Company responsible for evaluation, submission for approval, and publication of material information. The submission for approval may be made in written or electronic form. The documents submitted for approval and relevant materials shall be kept for at least 5 years.

The Company shall keep the following records after publishing the material information:

1. The signature, date and time of the personnel conducting evaluation, approval and implementation.
2. The content and the applicable legal basis of the published material information.
3. Other relevant information.

Article 6 (Evaluation and approval procedures for material information)

Where a major decision is made by the Company, a material event occurred meets the conditions in the "Handling Procedures" or a occurred event is assessed to have a significant impact on the Company's finance, business, shareholders' equity or stock prices, the department in charge of the

occurred event shall, at the latest on the day of event occurred, prepare the content of the material information and other required documents for approval in accordance with the "Chinese and English Publication form" released by Financial Department. Aforementioned content and documents shall be submitted to approval of responsible officer, department head in the headquarter and general manager in the branches, in charge of the occurred event, and then be sent to Financial Department for second review and further approval of the authorized level in accordance with the "Delegation of Corporate Headquarters' Authority and Responsibility". The Financial Department will publish the material information within the time limit prescribed by laws and regulations.

In addition to the regulations of the preceding paragraph, other matters such as disclosure of material internal information of the Company shall be handled in accordance with the regulations of Chapter 3 of the Company's "Operational Rules".

Article 7 (Confidentiality obligation and handling of unusual events for material internal information)

The material internal information of the Company shall be kept in confidence and handled in accordance with the regulations of Chapter 2 of the Company's "Operational Rules".

Where the directors, managers and employees of the Company are aware of the leakage of any material internal information, it shall be handled in accordance with the requirements of Article 14 of "Operational Rules".

Article 8 (Handling Violations)

In any of the following circumstances, the Company shall pursue the liability of relevant personnel and take appropriate legal measures in accordance with Article 15 of the Company's "Operational Rules":

1. The Company's personnel disclose material internal information without an authorization or is in violation of the Procedures or other laws and regulations.
2. The contents released by the Company's spokesperson or deputy spokesperson are beyond the authorized scope of the Company or in violation of the Procedures or other laws and regulations.

Article 9 (Internal Control Mechanism)

The Procedures shall be incorporated into the internal control procedures of the Company. The internal auditor shall regularly keep themselves informed of the compliance status with the Procedures and produce audit reports, so as to fully implement the Procedures for handling the material information.

Article 10 (Announcement)

The Company shall regularly release announcements regarding to the notice of the material information operation.

Article 11

The Procedures and any amendments shall be implemented after being approved by the Board of Directors.