Taiwan Mobile Co., Ltd.

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Tax Policy

Approved Date ：November.12.2026

Responsible Unit ：The Accounting Department

Taiwan Mobile Co., Ltd.
Tax Policy

Approved by the Chairman of the Board on March 13, 2017
First amendment by the Chairman of the Board on January 3, 2018
Second amendment by the Chairman of the Board on May 28, 2018
Approved amendments by the Board of Directors on May 4, 2021
Approved amendments by the Board of Directors on November 12, 2026

Article 1 This Tax Policy (hereinafter referred to as the "Policy") is established to enable Taiwan Mobile Co., Ltd. ("TWM") and subsidiaries to conform to the international trend of tax governance, enhance tax compliance, achieve sustainable development of the business, increase shareholders' value, fulfill the coporate social responsibility and require all the employees to strengthen the compliance of tax regulations.

Article 2 This Policy applies to all consolidated subsidiaries, provided that the subsidiaries' operations may affect TWM's overall financial or tax figures.

Article 3 TWM and subsidiaries are committed to being a honest taxpayer and supporting the government's tax regulations and reforms for promoting business innovation, research and development, and economic growth, while consider business operation, the Group's reputation and risk management, pursue sustainability value and fulfill social responsibilities. TWM and subsidiaries are committed to the following:

1. Compliance:

   Complying with all applicable local tax laws of all countries, international tax regulations and transfer pricing principles, both the letter and spirit of the laws will be taken into account when performing tax operations, duly reporting and paying all necessary taxes in a timely manner to fulfill social responsibility as taxpayers, supervising and managing taxation with law-abiding attitude:

   a. Evaluate the related-party transactions carefully to establish a reasonable and consistent profit allocation on the arm's length principle with prevention of intentional transferring value created to low tax jurisdictions.
   b. Avoid tax planning without commercial substance, prevent entering into multi-layer holding structure, and avert use of secrecy jurisdictions or so-called "tax havens" for tax avoidance.

2. Information transparency in financial reports:

   Disclosing tax information in accordance with the relevant regulations and reporting requirements.

3. Mutually trustful, respectful and honest relationships to keep smooth communications with tax authorities:
   Developing mutually trustful, respectful and honest communications with tax authorities, consulting tax authorities on tax issues timely to achieve early agreement on different opinions and maintaining harmonious relationships with tax authorities.
4. Deliberate risk assessment of tax:
   Assessing tax related risk and impacts deliberately and establishing effective control over significant business transactions and decisions.
5. Enhancement of tax professions and personnel training:
   Accessing the tax impacts and developing strategies timely to cope with the relevant legislative changes.

Article 4 The responsibility of tax governance:

1. The Accounting Departments of TWM and subsidiaries are responsible units for all kinds of tax affairs.
2. TWM and subsidiaries shall proceed in accordance with delegation of responsibilities and get proper authorization and approval when preparing the tax declaration.
3. TWM and subidiaries shall well review and preserve all the tax-related (for instance, profit-seeking enterprise income tax, transfer pricing, income basic tax, domestic and foreign withholding tax, income tax on unappropriated earnings, other taxation and administrative remedies, etc.) working papers and vouchers for internal documentation and external tax authorities' review.
4. TWM and subsidiaries shall assess tax risk carefully when making significant transactions and decision, and seek professional advice from external taxation or legal consultants if necessary.

Article 5 To ensure that TWM and subsidiaries apply consistent treatments on tax related issues, and conform to the Article 3 above on tax opinions, planning or frameworks, the subsidiaries shall proceed in accordance with the delegation of responsibilities and inform TWM simultaneously when the following transactions and events happen. To the extent necessary TWM may participate in the tax related issues and require the subsidiaries to provide supporting documents or to deliver the measures for improvement.

1. Changes in equity.
2. Mergers and acquisitions, or significant structure planning, disposals and tax-related decisions of domestic and foreign businesses.
3. Taxation advices and planning of significant business transactions, and tax related decisions and risk assessments.
4. Significant or potentially controversial communications with external tax authorities (excluding situations: routine amendments, undisputed, risk-free, and simple information providing).
5. Discussions of significant tax issues or disputes with public accountants.
6. Investigations by external tax authorities or risks of potential violation of tax laws.

7. Significant tax issues or disputes occurred on the domestic and foreign businesses or investments.
8. Other tax issues that have significant impacts on financial statements.

Article 6 This Policy shall be reviewed and amended accordingly in response to changes in international and domestic laws and regulations. Other matters not covered shall comply with relevant provisions of the authorities and TWM.

Article 7 Company shall quarterly report tax risk and impacts to the Board of Directors and related committees. The Board of Directors shall fulfill supervisory responsibility to ensure an effective implementation of tax management mechanisms.

Article 8 This Policy and any amendments thereto, shall become effective upon approval of the Board of Directors.