

Taiwan Mobile Co., Ltd.

Management Procedures for Handling Charitable Donations or Sponsorships

Article 1: Purpose of Enactment and Applicable Scope

Subject to the operation principles of integrity, transparency, and responsibility, Taiwan Mobile Co., Ltd. (the “Company”) enacts and executes “The Management Procedures for Handling Charitable Donations or Sponsorships (“Management Procedures”).

The Management Procedures shall apply to the Company's subsidiaries, any foundation constituted as a juristic person to which the Company's direct or indirect accumulated contribution of funds exceeds 50% of the total funds received, and other institutions

Article 2: Principles of Charitable Donations or Sponsorships

1. A charitable donation or sponsorship by the Company shall be in compliance with the laws and regulations of the country where the Company is doing business.
2. A charitable donation or sponsorship by the Company shall be used for the purposes of improving society and may not be a disguised form of bribery.
3. Main operational assets, under custody, assets without clear property rights or assets pledged as collateral may not use for charitable donations or sponsorships.

Article 3: Procedures for Charitable Donations or Sponsorships

The Company shall comply with the following procedures when handling charitable donations or sponsorships:

1. The term “related party” in Article 4 means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
2. A charitable donation or sponsorship to a related party shall be submitted to the board of directors for approval.
3. Any individual charitable donation or sponsorship to a non-related party, or accumulative donations or sponsorships within a 1-year period to a single non-related party, at an amount of NTD 100 million or more, or reach 1% of the net sales of an Attestation of Financial Statements by certified accountants, or more than 5% of the paid-in capital, shall be submitted to the board of directors

meeting for approval. The above mentioned “within a 1-year period” shall prior to the date of the board of directors meeting. The resolution passed from the board of directors meeting need not be counted. An individual charitable donation or sponsorship less than NTD 100 million shall comply with the Company’s authorization principles and relevant operating procedures.

4. A charitable donation or sponsorship that shall be submitted to the board of directors for approval according to 2 and 3, may be executed after approval by the Company’s President and then submitted to the following board of directors meeting for retroactive recognition if the purpose of the following board of directors meeting for retroactive recognition if the purpose of the donation or sponsorship is disaster relief for major disaster.
5. For a charitable donation or sponsorship that shall be submitted to the board of directors for approval according to 2 and 3, a written decision making purpose shall be kept the destination to which the money flows is consistent with the purpose of the contribution.