

遠傳電信股份有限公司內部重大資訊處理作業程序

111.11.11 第九屆第七次董事會通過

第一章 總則	
第一條 (本作業程序之目的)	為建立本公司良好之內部重大資訊處理及揭露機制，避免資訊不當洩漏，並確保本公司對外界發表資訊之一致性與正確性，特制定本作業程序，以資遵循。
第二條 (內部重大資訊處理應依法令及本作業程序進行)	本公司辦理內部重大資訊處理及揭露，應依有關法律、命令及臺灣證券交易所之規定及本作業程序辦理。
第三條 (適用對象)	本作業程序適用對象包含本公司之董事、經理人及受僱人。 其他因身分、職業或控制關係獲悉本公司內部重大資訊之人，本公司應促其遵守本作業程序相關規定。
第四條 (內部重大資訊涵蓋範圍)	本作業程序所稱之內部重大資訊係指證券交易法及相關法律、命令暨臺灣證券交易所相關規章所稱之重大消息或重大訊息。
第五條 (處理內部重大資訊專責單位)	本公司處理內部重大資訊專責單位為公司治理主管及財務暨設施服務群，其職權如下： 一、負責擬訂、修訂本作業程序。 二、負責受理有關內部重大資訊處理作業及與本作業程序有關之諮詢、審議及提供建議。 三、負責受理有關洩漏內部重大資訊之報告，並擬訂處理對策。 四、負責擬訂與本作業程序有關之所有文件、檔案及電子紀錄等資料之保存制度。 五、負責建立及維護本公司董事、經理人及持有本公司股份超過百分之十之股東之資料檔案。 六、其他與本作業程序有關之業務。
第二章 內部重大資訊保密作業程序	
第六條 (保密防火牆作業-人員)	本公司董事、經理人及受僱人應以善良管理人之注意及忠實義務，本誠實信用原則執行業務，並簽署保密承諾書或聲明書。

	<p>知悉本公司內部重大資訊之董事、經理人、受僱人不得洩露所知悉之內部重大資訊予他人，亦不得在該內部重大資訊未公開或公開後法令規定期間內，買賣本公司股票或其他具有股權性質之有價證券或賣出非股權性質之公司債。</p> <p>包括（但不限於）董事不得於年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間交易其股票。</p> <p>本公司之董事、經理人及受僱人不得向知悉本公司內部重大資訊之人探詢或蒐集與個人職務不相關之公司未公開內部重大資訊，對於非因執行業務得知本公司未公開之內部重大資訊亦不得向其他人洩露。</p>
<p>第七條 (保密防火牆作業-物)</p>	<p>本公司內部重大資訊檔案文件以書面傳遞時，應有適當之保護。以電子郵件或其他電子方式傳送時，須以適當的加密或電子簽章等安全技術處理。</p> <p>公司內部重大資訊之檔案文件，應備份並保存於安全之處所。</p>
<p>第八條 (保密防火牆之運作)</p>	<p>本公司應確保前二條所訂防火牆之建立，並採取下列措施：</p> <p>一、 採行適當防火牆管控措施並定期測試。</p> <p>二、 加強公司未公開之內部重大資訊檔案文件之保管、保密措施。</p>
<p>第九條 (外部機構或人員保密作業)</p>	<p>本公司以外之機構或人員因受本公司委任參與本公司併購、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之簽訂且對本公司財務或業務有重大影響者，應簽署保密協定，並不得洩露所知悉之本公司內部重大資訊予他人。</p>
<p>第三章 內部重大資訊揭露之處理程序</p>	
<p>第十條 (內部重大資訊揭露之原則)</p>	<p>本公司對外揭露內部重大資訊應秉持下列原則：</p> <p>一、 資訊之揭露應正確、完整且即時。</p> <p>二、 資訊之揭露應有依據。</p> <p>三、 資訊應公平揭露。</p>
<p>第十條之一 (重大訊息之評估及核決)</p>	<p>財務暨設施服務群資金及信用管理處為重大訊息專責單位，負責重大訊息之評估、檢核、陳核及發布作業。</p> <p>本公司決議之重大政策或發生重要事件符合臺灣證券交易所對有價證券上市公司重大訊息之查證暨公開處理程</p>

程序)	序規定，或經進一步評估重大性後，決策或事件對本公司財務、業務、股東權益或證券價格具重大影響者，權責單位應於事實發生日填寫「重大訊息發布簽呈」經單位主管簽核後，由財務暨設施服務群資金及信用管理處填具「重大訊息評估檢核表」，一併送請本公司發言人審核及財務長簽核決行後，於法令規定時限前發布重大訊息。
第十一條 (發言人制度之落實)	本公司內部重大資訊之揭露，除法律或命令另有規定外，應由本公司發言人或代理發言人處理，並應確認代理順序；必要時，得由本公司董事長或總經理直接負責處理。 本公司發言人及代理發言人之發言內容應以本公司授權之範圍為限，且除本公司董事長、總經理、發言人及代理發言人外，本公司人員，非經授權不得對外揭露內部重大資訊。
第十二條 (重大訊息陳核紀錄之保存)	本公司發布重大訊息應留存下列紀錄： 一、評估內容。 二、評估、檢核及決行人員與日期。 三、發布之重大訊息內容及適用之法規依據。 四、其他相關資訊。 本公司之「重大訊息發布簽呈」及「重大訊息評估檢核表」應以書面做成紀錄，倘以電子方式評估或陳核者，事後應以書面文件歸檔，評估紀錄、陳核文件及相關資料應至少保存五年。
第十三條 (對媒體不實報導之回應)	媒體報導之內容，如與本公司揭露之內容不符時，本公司必要時應即於公開資訊觀測站澄清及向該媒體要求更正。
第四章 異常情形之處理	
第十四條 (異常情形之通知)	本公司董事、經理人及受僱人如知悉內部重大資訊有洩漏情事，應儘速通知策略暨財務管理群資金及信用管理處及稽核處。 策略暨財務管理群資金及信用管理處於接受前項通知後，應擬定處理對策，必要時並得邀集稽核處等部門商討處理，並將處理結果做成紀錄備查，稽核處亦應本於職責進行查核。
第十五條 (違規處理)	有下列情事之一者，本公司應依本公司工作規則追究相關人員責任並採取適當法律措施： 一、本公司人員擅自對外揭露內部重大資訊或違反本作業程序或其他法令規定者。

	<p>二、本公司發言人或代理發言人對外發言之內容超過本公司授權範圍或違反本作業程序或其他法令規定者。</p> <p>本公司以外之人如有洩漏本公司內部重大資訊或違反本作業程序或其他法令規定之情形，致生損害於本公司財產或利益者，本公司應循相關途徑追究其法律責任。</p>
<p>第五章 內部控制作業及內部教育宣導</p>	
<p>第十六條 (內控機制)</p>	<p>本作業程序納入本公司內部控制制度，稽核處應定期瞭解其遵循情形並作成稽核報告，以落實內部重大資訊處理作業程序之執行。</p>
<p>第十七條 (教育宣導)</p>	<p>本公司每年至少一次對董事、經理人及受僱人辦理本作業程序及相關法令之教育宣導。</p> <p>對新任董事、經理人及受僱人應適時提供教育宣導。</p>
<p>第六章 附則</p>	
<p>第十八條</p>	<p>本作業程序經董事會通過後實施，修正時亦同。</p>

Procedures for Handling Material Internal Information Far Eastone Telecommunications Co., Ltd.

Approved by Board of Directors Meeting on 2022/11/11

Chapter I General principles	
Article 1 (Purpose of the Procedures)	To establish good mechanism for handling and disclosing material internal information to prevent improper information leakage and also to assure the consistency and accuracy for releasing information to the public, it is proposed to formulate the Procedures for Handling Material Internal Information (the “Procedures”) to be followed by the Company.
Article 2 (The internal material information handling shall comply with related laws, regulations and the Procedures.)	The handling and disclosing of material internal information of the Company shall comply with related laws, regulations, the rules promulgated by the Taiwan Stock Exchange Corporation and the Procedures.
Article 3 (Applied targets)	The subject people to be applied by the Procedures shall include the directors, managerial officers and employees of the Company. The Company shall urge others who may be aware of the material internal information of the Company due to his/her identity, profession or controlling relationship to comply with the provisions of the Procedures.
Article 4 (The scope of internal material information)	The material internal information regulated by the Procedures means material news or material information promulgated in the Securities and Exchange Act, related laws and regulations and the rules of the Taiwan Stock Exchange Corporation.
Article 5 (The in-charge department for internal material information)	The department in the Company which is in-charge for handling and disclosing material internal information are Corporate Governance Officer and F&FS with the following major duties: 1. Be responsible for formulating and amending the Procedures. 2. Be responsible for handling the Procedures and related consultation, review and advice. 3. Be responsible for report regarding material internal information leakage and solution to react.

	<p>4. Be responsible for establishing system to keep the Procedures related materials including all documents, files and electronic record.</p> <p>5. Be responsible for establishing up and maintaining the profile of the directors, managerial officers and shareholders with 10% above shareholding of the Company.</p> <p>6. Be responsible for all business related to the Procedures.</p>
<p>Chapter II Procedures for securing the confidentiality of internal material information</p>	
<p>Article 6 (Confidentiality firewall - personnel)</p>	<p>The directors, managerial officers and employees of the Company shall, with best efforts and fiduciary duty of professional standards, conduct the business operation of the Company according to the principle of ethics and shall also execute the Non-Disclosure Agreement (“NDA”) or relative declaration.</p> <p>The directors, managerial officers and employees who are aware of the material internal information of the Company shall not disclose the material internal information acquainted to others nor conduct any transactions of stock, other securities with equity nature or the non-equity-type corporate bonds before the public announcement of the material internal information or within the specific lead time regulated by laws after announcement.</p> <p>Including (but not limited to) that directors shall not trade their shares during the closed period, which is 30 days prior to the announcement of the annual financial report, and 15 days prior to the announcement of the quarterly financial report.</p> <p>The directors, managerial officers and employees of the Company shall not inquire for or collect the material internal information not yet disclosed which is not related to his/her own business from others who are aware of the material internal information of the Company, nor shall they release the material internal information not yet disclosed to others if learning by non-business occasion.</p>
<p>Article 7 (Confidentiality firewall - article)</p>	<p>There shall be proper protection when material internal information data file document of the Company is delivered in written form. When delivered by email or other electronic forms, the delivery shall be handled with appropriate encryption or other security technology such as electronic seal.</p> <p>The data file of documents of the material internal information of the Company shall have back up and be kept in a safe place.</p>

<p>Article 8 (Confidentiality firewall operation)</p>	<p>The Company shall ensure the installation of the firewall in the two Articles mentioned above and also conduct following measures:</p> <ol style="list-style-type: none"> 1. To install appropriate firewall management and control system and with periodical tests. 2. Enhance the safekeeping and confidentiality measures for the yet disclosed material internal information of the Company.
<p>Article 9 (The confidentiality measure for outsider organization or personnel)</p>	<p>The outsider organization or personnel commissioned or procured by the Company to participate in the Company's M&A, important memorandum of understanding, strategic business cooperation or other major agreements which have great impact to the Company's financial or business operations shall execute NDA and shall not disclose to others the material internal information learned during above-mentioned transactions with the Company.</p>
<p>Chapter III Procedures for internal material information disclosure</p>	
<p>Article 10 (Internal material information disclosure principle)</p>	<p>The principles to follow when the Company is to disclose material internal information are:</p> <ol style="list-style-type: none"> 1. The disclosure of information shall be correct, complete and prompt. 2. The disclosure of information shall have basis. <p>The disclosure of information shall be fair.</p>
<p>Article 10-1 (Procedure for Evaluation and Verification of Material Information)</p>	<p>F&FS-Treasury & Credit Management (F&FS-T&CM) is responsible for the assessment, review, endorsement and release of material information.</p> <p>Major policies of the Company's resolutions or the occurrence of material events are in accordance with the TWSE's procedures for the verification and public processing of the material information for listed companies with priced securities, or after further assessment of the materiality, if the decision or event has a significant impact on the financial affairs, business, shareholders' equity or the price of securities of the Company, the authoritative units shall fill in the "Signature of Material Information Release" on the day when the fact occurs, and the F&FS-T&CM shall fill in the "Material Information Evaluation Checklist Form". After said signature being signed by the head of the unit, the authoritative units shall submit said signature together with said checklist form to the spokesperson of the Company for review and the chief financial officer for verification. After the decision is issued, the authoritative units shall publish the material information before the time limit prescribed by the laws and regulations.</p>

<p>Article 11 (The implementation of spokesperson system)</p>	<p>The disclosure of material internal information shall be handled by spokesperson or acting spokesperson with verified sequence of the Company except otherwise provided by laws or regulations. However, it might be handled directly by the chairman or president of the Company if it is necessary.</p> <p>The content of statement by spokesperson and acting spokesperson shall be limited to the scope authorized by the Company and except for the chairman, president, spokesperson, and acting spokesperson, other employees shall not disclose material internal information to other people without authorization.</p>
<p>Article 12 (Maintenance of records of material information censorship)</p>	<p>The following records shall be kept for the release of material information by the Company:</p> <ol style="list-style-type: none"> 1. The content of the evaluation. 2. Personnel and date of appraisal, evaluation, and verification. 3. The content of the material information released and the applicable legal basis. 4. Other relevant information. <p>The Company's "Signature of Material Information Release" and "Material Information Evaluation Checklist Form" shall be recorded in writing, and if the assessment or review is conducted electronically, the written documents shall be filed thereafter, and the assessment records, checking documents and relevant material shall be retained for at least five years.</p>
<p>Article 13 (The reaction to untrue media report)</p>	<p>If content in the media report is inconsistent with what the Company releases, the Company shall immediately clarify in MOPS and also ask the media to correct if it is necessary.</p>
<p>Chapter IV The handling of abnormal cases</p>	
<p>Article 14 (The report of abnormal cases)</p>	<p>The directors, managerial officers and employees, as soon as they in aware of any leak of material internal information, shall inform S&F-Treasury & Credit Management and Internal Auditor. .</p> <p>After being informed, the S&F-Treasury & Credit Management shall propose the solution and may invite, if necessary, related departments including Internal Auditor to discuss and prepare records of the handling result for filing. Internal Auditor shall also conduct audit based on their duties.</p>
<p>Article 15 (The handling for violation)</p>	<p>In any of the following circumstances, the Company shall hold the relevant personnel accountable and take appropriate legal measures in accordance with the Company's working rules:</p>

	<p>1. The employees of the Company disclose material internal information at his own will in violating the Procedures or other laws and regulations.</p> <p>2. The content of statement by spokesperson or acting spokesperson of the Company exceeds the scope authorized by the Company or in violation of the Procedures or other laws and regulations.</p> <p>If someone outside the Company discloses the material internal information or violation of this procedure or other laws and regulations which leads to damage of the Company’s property or interests, the Company shall follow relative means to seek legal liability.</p>
Chapter V Internal control operation and internal education	
Article 16 (Internal control mechanism)	The Procedures shall be incorporated into the internal control system of the Company. The Internal Auditing department shall comprehend the condition of its compliance periodically and issue the audit report to implement the execution of procedures in handling material internal information.
Article 17 (Education)	The Company shall implement advocacy the directors, managerial officers and employees the Procedures and related laws and regulations at least once per year. Appropriate advocacy shall be conducted for new directors, managerial officers and employees in due course.
Chapter VI Supplemental provisions	
Article 18	The Procedures and amendment hereof shall come into enforcement after being resolved by the board of directors.