

五、内部控制制度說明書

5. Internal Control Statements

中華郵政股份有限公司

内部控制制度聲明書

日期：93年4月28日

本公司兼營債券自營部門民國九十二年一月一日至九十二年十二月三十一日之内部控制制度，依據自行檢查的結果，謹聲明如下：

- 一、本公司確知建立、實施和維護内部控制制度係本公司董事會及經理人之責任，本公司兼營債券自營部門業已建立此一制度。其目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、財務報導之可靠性及相關法令之遵循等目標的達成，提供合理的確保。
- 二、内部控制制度有其先天限制，不論設計如何完善，有效之内部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，内部控制制度之有效性可能隨之改變。惟本公司兼營債券自營部門之内部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。
- 三、本公司兼營債券自營部門係依據財政部證券暨期貨管理委員會訂頒「證券暨期貨市場各服務事業建立内部控制制度處理準則」(以下簡稱「處理準則」)規定之内部控制制度有效性之判斷項目，判斷内部控制制度之設計及執行是否有效。該「處理準則」所採用之内部控制制度判斷項目，係為依管理控制之過程，將内部控制制度劃分為五個組成要素：1.控制環境，2.風險評估，3.控制作業，4.資訊及溝通，及5.監督。每個組成要素又包括若干項目。前述項目請參見「處理準則」之規定。
- 四、本公司兼營債券自營部門業已採用上述内部控制制度判斷項目，檢查内部控制制度之設計及執行的有效性。
- 五、本公司基於前項檢查結果，認為本公司兼營債券自營部門上開期間的内部控制制度，包括知悉營運之效果及效率目標達成之程度、財務報導之可靠性及相關法令之遵循有關的内部控制制度等之設計及執行係屬有效，其能合理確保上述目標之達成。
- 六、本聲明書將成為本公司年報之主要內容，並對外公開。上述公開之內容如有虛偽、隱匿等不法情事，將涉及證券交易法第二十條、第三十二條、第一百七十一條及第一百七十四條等之法律責任。
- 七、本聲明書業經本公司民國九十三年四月二十七日董事會通過，出席董事十四人，有0人持反對意見，餘均同意本聲明書之內容，併此聲明。

中華郵政股份有限公司

董事長：

總經理：

Internal Control Statement

April 28, 2004

The following statement gives the results of a self-auditing of the internal control system on the bond-operating department, Chunghwa Posts Co., Ltd., covering the period of Jan. 1, 2003-Dec.31, 2003:

1. The Chunghwa Posts is fully aware that the establishment, implementation, and maintenance of an internal control system is the responsibility of its Board of Directors and managers, and such a system has in fact been established in the bond-operating department of this Company. Its purpose is to provide reasonable assurance that the objectives of operating results and efficiency (including profitability, performance, and guaranteed asset security), reliability of financial statements, and observance of relevant laws and regulations will be achieved.
2. An internal control system has its inherent limitations; however complete its design may be, an internal control system can only provide reasonable assurance that the three objectives given above will be achieved. In addition, the effectiveness of an internal control system may change as the result of changes in the environment or other conditions. The internal control system of the bond-operating department of this Company, however, has a self-monitoring mechanism and corrective action is taken as soon as a deficiency is identified.
3. The bond-operating department of this Company judges whether or not the design and implementation of its internal control system are effective in accordance with the internal control system effectiveness judgment items contained in the stipulations of the Processing Guidelines for the Establishment of Internal Control Systems by Securities and Futures Market Business Sector (hereinafter referred to as the Guidelines) as promulgated by the Securities and Futures Commission. The judgment items adopted the Guidelines are divided into five constituent elements in accordance with management control procedures: 1) control environment, 2) risk assessment, 3) control operations, 4) information and communications, and 5) oversight. Each of these constituent elements contains a number of items; for details of the items, please refer to the stipulations of the Guidelines.
4. The bond-operating department of this Company adopts judgment items from the above internal control system in evaluating the efficiency of the design and implementation of its internal control system.
5. Based on the a-fore-mentioned examination results, the bond-operating department of this Company feels and is fully aware that during the period stated above the design and implementation of its internal control system including operational effect and efficiency, reliability of financial statements, and observance of relevant laws and regulations, were effective and that they provided reasonable assurance of the achievement of the objectives described above.
6. This Statement will become a major content item in the Annual Report of Chunghwa Posts Co., Ltd. and its public announcements, and will be made public content described, above contain fraudulent materials undisclosed items, or other illegalities, it will incur legal responsibility under Articles 20, 32, 171, and 174 of the Securities Transaction Law.
7. This statement was resolved and passed by our Board of Directors during April 27, 2004 meeting; out of 14 directors participated, 0 disagreed; all of them unanimously approved the contents of this statement.

Chunghwa Posts Co., Ltd.

Chairperson: Samuel J. S. Hsu

President: Huang shui-cheng

中華郵政股份有限公司 內部控制制度聲明書

本公司儲金、匯兌及簡易人壽保險業務，民國九十二年一月一日至九十二年十二月三十一日之內部控制制度，依據自行檢查的結果，謹聲明如下：

- 一、本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司業已建立此一制度。內部控制制度之目的係在對營運、財務報導及法令遵循等目標之達成，提供合理之確保。營運之目標係在追求營運之效果及效率；財務報導之目標係在追求對外之財務報導為可靠；法令遵循之目標則在追求相關法令之遵循。法令遵循制度係達成法令遵循目標內部控制制度之一部分；會計紀錄及報表係依商業會計法、「郵政儲金匯兌法」暨「簡易人壽保險法」暨有關規定編製，編製基礎前後一致，且係財務報導內部控制制度之部分成果。
- 二、內部控制制度有其先天限制，不論設計如何完善，有效之內部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，內部控制制度之有效性可能隨之改變。惟本公司之內部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。
- 三、本公司係依據交通部、財政部訂頒「郵政儲金匯兌業務內部控制制度及稽核制度實施辦法」及財政部訂頒「保險業內部控制及稽核制度實施辦法」及「證券暨期貨市場各服務事業建立內部控制制度處理準則」之規定判斷本公司內部控制制度之設計及執行是否有效。前述實施辦法及處理準則所採用之內部控制制度有效性之判斷項目，係為依管理控制之過程將內部控制制度劃分為五個組成要素：1.控制環境，2.風險評估，3.控制作業，4.資訊及溝通，及5.監督。
- 四、本公司業已採用上述內部控制制度判斷項目，檢查內部控制制度之設計及執行之有效性。
- 五、本公司基於前項檢查結果，認為上開期間之內部控制制度（包括營運、財務報導及法令遵循）之設計及執行係屬有效，能合理確保董事會及經理人業已知悉營運目標達成之程度、財務報導及法令遵循目標業已達成；亦認為會計紀錄及報表係依商業會計法、郵政儲金匯兌法、簡易人壽保險法暨有關規定編製，編製基礎前後一致，其正確性係允當。
- 六、本聲明書業經本公司民國九十三年四月二十七日董事會通過，出席董事14人中，有0人持反對意見，均同意本聲明書之內容，檢附董事會會議紀錄。

中華郵政股份有限公司

董事長：許仁壽



總經理：黃水成



總稽核：林明河



法令遵循主管：黃書健



日期：93 年4 月27日

Internal Control Statement

April 27, 2004

The result of internal examination on our company's internal control system regarding the businesses of savings, remittances and simple life insurance for the period from January 1, 2003 to December 31, 2003 is hereby declared as follows:

1. Our Board of Directors and managers realized that establishing, implementing, and maintaining an internal control system are their responsibilities. Our company has already established such system which aims to provide a suitable goal achievement assurance in the following aspects: business operation, financial reports, and the compliance of laws. The business operation aims to efficiency and effectiveness; financial reports aims to reliability; compliance of law aims to comply with the related laws. This also provided assurance that the financial data and statements are compiled on the same basis and correspondence between the front and the rear according to the Business Accounting Act, Postal Remittances and Savings Act, Simple Life Insurance Act and related stipulations, and are the result of internal control of the financial statements.
2. Regardless how sound an internal control system is designed, it has its inherent limitation; at its best an effective internal control system can only achieve the above-mentioned three goals; as the environment and the circumstance change, the effectiveness of an internal control system may change as well. However, our company's internal control system is designed with a self-checking mechanism that defects errors or mistakes and allow our company to take corrective actions promptly.
3. Based on the "Regulations governing the internal controls and audit system for postal remittances and savings" promulgated by the Ministry of Transportation and Communications and the ministry of finance, and the "Regulations governing the internal controls and audit system for postal simple life insurance" and the "Processing guidelines for the establishment of internal control system by securities and futures market business sectors" promulgated by the Ministry of Finance, our Company has applied their effective evaluation criteria to ascertain the effectiveness of the design and the implementation of our internal control system. To suit to the managerial control procedures, the evaluation criteria of the above-mentioned regulations and guidelines divided the internal control system into five parts: (1) environmental control, (2) risk evaluation, (3) operating control, (4) information and communication, and (5) supervision.
4. Our company has adopted the above-mentioned internal control evaluation criteria to examine the effectiveness of the design and the implementation of our internal control system.
5. Based on the result of the aforementioned examination, we believe that during the above-mentioned period our internal control system (including the business operation, financial reports, and the compliance of laws) was effectively designed and implemented. This provided reasonable assurance to Board of Directors and managers of the achievement of the objectives of operating result and efficiency, the reliability of financial statements and observance of relevant laws and regulations. This also provided assurance that the financial data and statements are compiled on the same basis and correspondence between the front and the rear according to the Business Accounting Act, Postal Remittances and Savings Act, Simple Life Insurance Act and related stipulations.
6. This statement was resolved and passed by our Board of Directors during April 27, 2004 meeting; out of 14 directors participated, 0 disagreed; all of them unanimously approved the contents of this statement.

Chunghwa Post Co., Ltd.

Chairperson: Samuel J. S. Hsu
 President: Huang Shui-cheng
 Auditor General: Lin Ming-her
 Law-abiding Director: Huang Shu-chien