Special Items of Record

Information on Related Enterprises

Implementation of Internal Controls System

Directors or Supervisors Who Were on Record or Had Submitted Written Declaration for Holding a Different Opinion of Major Resolutions Passed by the Board of Directors

Private Acquisitions of Securities

Possession or Disposition of Chunghwa Post Stock by Subsidiaries

Major Resolutions by the Board of Directors

Legal Violations Resulting in Punishment, Major Deficiencies, and Status of Improvements

Other Items Requiring Supplementary Explanation
Special Items of Record

I. Information on Related Enterprises: None

II. Implementation of Internal Controls System

(1) Statement of Internal Control

1. Statement of Internal Control System Implementation Status

2. Statement of Internal Control System Implementation

III. Directors or Supervisors Who Were on Record or Had Submitted Written Declaration for Holding a Different Opinion of Major Resolutions Passed by the Board of Directors, and Details: None

IV. Status of Private Acquisition of Securities for the Most Recent Fiscal Year to the Annual Report Printing Date: None

V. Status of Possession or Disposition of the Chunghwa Post Stock by Subsidiaries for the Most Recent Fiscal Year to the Annual Report Printing Date: None

VI. Major Resolutions of the Board of Directors for the Most Recent Fiscal Year to the Annual Report Printing Date:

Major board resolutions in FY 2005:

(1) The 13th meeting of the first board:

1. The board unanimously passed administration policy, business policy, operational goals, fixed assets purchase, and construction projects for 2006.
2. The board unanimously passed a special surplus reserve for its life insurance department for 2004.
3. The board unanimously passed the 2006 budget.
4. The board unanimously passed the 2005 postal capital deployment plan.

(II) The 14th meeting of the first board:

1. The board unanimously passed the 2004 audited and certified financial report, life insurance department financial report and the catalogue of assets.
中華郵政股份有限公司

内部控制制度聲明書 日期：95年4月21日

本公司兼營債券自營部門民國94年1月1日至94年12月31日之內部控制制度，依據自行檢查的結果，謹聲明如下：

一、本公司兼營債券自營部門已於民國94年建立內部控制制度，依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(包括利潤、績效及保障資產安全等)、財務報表之可靠性及相關法令之遵循等目標之達成，提供合理的風險控制。

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在上述三項目標之達成提供合理的風險控制；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。惟本公司兼營債券自營部門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、本公司兼營債券自營部門係依據「證券暨期貨市場監督事務規則」（以下簡稱「相關規定」）規定之內部控制制度，包括內部控制制度之設計及執行是否有效。該「相關規定」所規範之內部控制制度包括除本文件外，內部控制制度之設計及執行是否有效，其內容可查閱相關規定。前述項目請參閱「相關規定」之規定。

四、本公司兼營債券自營部門業已於民國94年建立內部控制制度，檢查內部控制制度之設計及執行的有效性。

五、本公司兼營債券自營部門業已於民國94年建立內部控制制度，包括內部控制制度之設計及執行是否有效，其內容可查閱相關規定。前述項目請參閱「相關規定」之規定。

六、本聲明書之主要內容，並於公開之公開。上述公開之內容，如有虛偽、隱匿等不實情形，將涉及證券交易法第二百條、第三百條、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94年4月21日董事會通過，出席董事12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：陳吉雄
總經理：陳吉雄
Internal Control Statement

April 21, 2006

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, 2005-Dec.31, 2005:

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). 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-fu-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 and related items, or other illegalities, it will incur legal responsibility under Articles 30, 32, 171, and 174 of the Securities Transaction Law.

7. This statement was resolved and passed by our Board of Directors during April 21, 2006 meeting; out of 12 directors participated, 0 disagreed; all of them unanimously approved the contents of this statement.

Chunghwa Post Co., Ltd.

Acting Chairperson: Chen Chi-hsiung

Acting President: Chen Chi-hsiung
特別記載事項 Special Items of Record

中華郵政股份有限公司
儲金、匯兌業務內部控制制度聲明書

本公司儲金、匯兌業務，民國94年1月1日至94年12月31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，本公司業已建立此制度，內部控制制度之目的係在對營運、財務報酬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；財務報酬之目標係在追求對外之財務報酬為可靠；法令遵循之目標則在遵守相關法令之遵循，法令遵循制度係達成法令遵循目標之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」暨有關規定編製，編製基礎前提一致，係依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機制，缺乏一線辦公，本公司即採取更正之行動。

三、本公司係依據交通部、財政部訂定「郵政儲金匯兌業務內部控制制度及稽核制度實施辦法」及「儲金匯兌及期貨市場各服務事業建立內部控制制度處理準則」之規定，對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評估項目，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.控制環節，2.風險評估，3.控制作業，4.資訊及溝通，及5.監控。

四、本公司業已採用上述內部控制制度評估項目，檢查內部控制制度之設計及執行之有效性。

五、本公司基於上述檢查結果，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已知悉營運目標達成之程度，財務報導及法令遵循目標達成；亦認為會計紀錄及報表係依商業會計法「郵政儲金匯兌法」暨有關規定編製，編製基礎前提一致，其正確性係允當。

六、本聲明書業經本公司民國95年4月21日董事會通過，出席董事12人中，有0人持反對意見，餘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：陳吉雄
總經理：陳吉雄
總稽核：黃書健
法令遵循主管：黃書健

日期：95年4月21日
Internal Control Statement
Savings and Remittances Business

The result of internal examination on our company’s internal control system regarding the businesses of Postal Savings and Remittances for the period from January 1, 2005 to December 31, 2005 is hereby declared as follows:

1. Our Board of Directors and managers realized that establishing, implementing, and maintaining an internal control system is their responsibilities. Our company has already established such system that 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 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 detects 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 “Processing guidelines for the establishment of internal control system by sectors and statuses within business sectors”, 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 and related stipulations.

6. This statement was resolved and passed by our Board of Directors during April 21, 2006 meeting; out of 12 directors participated, 0 disagreed; all of them unanimously approved the contents of this statement.

Chunghwa Post Co., Ltd.

Acting Chairperson: Chen Chi-hsing
Acting President: Chen Chi-hsing
Auditor General: Yeh Shun-mia
Law-complying Director: Huang Shu-chien

Date: April 21, 2006
中華郵政股份有限公司
簡易人壽保險業務內部控制制度聲明書

本公司簡易人壽保險業務，民國94年1月1日至94年12月31日之內部控制制度，依
據自行檢查的結果，謹讓如下：

一、本公司確知建立、實施和維護簡易人壽保險業務內部控制制度係本公司董事會及管
理階層之責任，本公司已建立此一制度。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，包括獲利、績效及資產安全等目標；財務報導目標係在追求財務報導之
合理；法令遵循目標係在追求法令之遵循。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；財務報導及法令遵循信函法、簡易人壽保險
及有關規定編製、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在上
述三項目標達成提供合理之確保；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。惟本公司之簡易人壽保險業務內部控制制度設有自我監督
機制，缺乏一網羅覈，本公司即採取更正之行動。

三、本公司設依金融監督管理委員會訂定保險業務內部控制及評估制度實施辦法之規定
判斷本公司內部控制制度之設計及執行是否有效，上述判斷之作成亦依據金融監督
管理委員會規則所定有關公營法人建立內部控制制度及評估準則（以下簡稱
『評估準則』）規定之內部控制制度之設計及執行之有效性之判斷項目。內部控制制度劃
為五個層次：1. 目標設定，2. 環境辨識與評估，3. 控制活動，4. 資訊及溝通，及5.監
督活動。每個層次之評估又包括若干判斷項目，前述項目請參考『評估準則』之規定。

四、本公司已採用上述內部控制制度判斷項目，檢查簡易人壽保險業務內部控制制度
之設計及執行之有效性。

五、本公司基於前項檢查結果，認為上開期間之簡易人壽保險業務內部控制制度（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；亦認為財務紀
錄及報表係依信函法、簡易人壽保險法及有關規定編製，編製基礎前後一致，其正
確性允當。

六、本聲明書將成為本公司年報之主要内容，上述公開之內容如有虛偽，隱匿等不當
事，將涉及證券交易法第二十九條、第三二二條、第一百八十一條、第一百七十四條
或『信函法』暨『簡易人壽保險法』等相關規定之法律責任。

七、本聲明書業經本公司民國95年4月21日董事會通過。

謹啟

金融監督管理委員會

聲明人：

董 事 長：陳吉雄
總 經 理：陳吉雄
總 續 理：葉仲民
法令遵循主管：黃書健

日期：95年4月21日
Internal Control Statement
Simple Life Insurance Business

The result of internal examination on our company’s internal control system regarding the simple life insurance business for the period from January 1, 2005 to December 31, 2005 is hereby declared as follows:

1. Our Board of Directors and Upper Managers realized that establishing, implementing, and maintaining an internal control system are their responsibilities. Our company has already established such systems that aim 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 profit, efficiency and effectiveness, and the safety of assets; 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, 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 detects 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 insurance business” promulgated by the Financial Supervisory Commission, our Company has applied their effective evaluation criteria to judge the effectiveness of the design and the implementation of our internal control system. The judgment described above is made in accordance with the internal control system effectiveness judgment items contained in the stipulations of the Processing Guidelines for the Establishment of the Internal Control Systems by Publicly Listed Companies (herein referred to as the Guidelines), which is promulgated by the Securities and Futures Bureau, Financial Supervisory Commission. The guidelines divide the internal control system into five parts: (1) environmental control, (2) risk evaluation, (3) operating control, (4) information and communication, and (5) supervision. Each part contains several judgment items, which could be detailed in the stipulations of the Guidelines.

4. Our company has adopted the above-mentioned internal control evaluation criteria to examine the effectiveness of the design and the implementation of our simple life insurance business.

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, Insurance Law, Simple Life Insurance Act and related stipulations.

6. The statement will become a major content item in the Chunghwa Post Annual Report and will be made public. Content described above contains fraudulent materials, undisclosed items, or other illegalities, it will incur legal responsibility under Articles 20, 32, 171, 174 of the Securities Transaction Law, or related Insurance Law and Simple Life Insurance Act.

This statement was resolved and passed by our Board of Directors during April 21, 2006 meeting; out of 14 directors participated, 0 disagreed; all of them unanimously approved the contents of this statement.

Chunghwa Post Co., Ltd.

Acting Chairman:
Acting President: Chen Chi-hsiung
Auditor General: Yeh Shen-min
Law-complying Director: Hsiau Shu-chien

Date: April 21, 2006
2. The board unanimously passed the 2004 surplus allocation plan.
3. The board unanimously passed the 2004 Internal Control Evaluation Table, the declaration of internal control of its savings, remittances and simple life insurance departments, and the Chunghwa Post Declaration of Internal Control as prescribed by the Taiwan Stock Exchange Corporation.

(IV) The 16th meeting of the first board:

The board unanimously passed the revised Article 2 of the Articles of Incorporation of Chunghwa Post.

(V) The 18th meeting of the first board:

1. Chairman’s oral report: The term of the first board of directors and corporate supervisors shall end on December 31, 2005. According to instructions from the Ministry of Transportation and Communications, when board members’ terms end before a new election, the board members shall stay on until newly elected members can fill their posts.
2. The board unanimously passed the 2006 audit plan.

VII. Legal Violations Resulting in Punishment, Major Deficiencies, and Status of Improvements in the Past Two Years.

(I) Violations of law by responsible person or staff members resulting in indictments:

1. An insurance agent working at Panchiao Post Office convicted of embezzlement of insurance reserves.

Corrective Action: To prevent the violation of law, the related managers, in addition to perform a serious management of internal control and auditing, are asked to keep watching the employees’ daily lives and office works.

(II) Violation of law leading to the imposition of fines by the Financial Supervisory Committee, Executive Yuan: None

(III) Misdeeds resulting in serious disciplinary action taken by the Financial Supervisory Committee, Executive Yuan: None

(IV) Events of disciplinary action taken by the Financial Supervisory Committee, Executive Yuan, in accordance with Article 16-1 of the Banking Law: None
（五）因人員舞弊、重大偶發案件（詐欺、偷竊、挪用及盜取資產、虛僞交易、偽造憑證及有價證券、收取回扣、天然災害損失、因外力造成之損失、駭客攻擊與竊取資料及洩露業務機密及客戶資料等重大事件）或未切實依照「金融機構安全維護注意要點」之規定致發生安全事故等，其各年度個別或合計實際損失逾5,000千萬元者，應揭露其性質及損失金額：

1. 板橋○○郵局業務佐連○○盜領壽險保戶積金計512萬元。
2. 桃園○○郵局業務佐江○○涉嫌侵占劃撥戶存款，詐取款項計847萬元。
3. 雲林郵局所轄○○郵局經理黃○○侵占公款2,915萬元。
4. 台北郵局所轄○○郵局業務佐何○○侵占庫存現金及詐取定期儲金顧客存款3,948萬元。

（六）其他經金管會指定應予揭露之事項：無

八、其他必要補充說明事項：無

（V）Necessary disclosure of nature and amount of loss as a result of fraud, major random incidents (major incidents including fraud, theft, appropriation and theft of assets, falsified transactions, document and security forgery, taking kickbacks, natural disaster loss, loss caused by external forces, hacker attacks, theft of information, and disclosure of business secrets and client information), or failure to comply with the Instructions for the Maintenance of Safety by Financial Institutions, as a result of which individual or accumulated losses for the year amounted to NT$50 million or more:

1. An insurance agent Lien who worked at Panchiao Post Office embezzled a sum of NT$5.1 million from policy holders’ insurance reserves.
2. A teller Chiang worked at Taoyuan Post Office embezzled a sum of NT$8.7 million Giro’s savings.
3. Manager Huang of a Yunlin Branch Post Office embezzled a sum of NT$29.1 million.
4. A clerk Hou who worked at a branch office of Taipei Post Office embezzled a total sum of NT$39.4 million from the office safe and customers’ fixed savings.

（VI）Other items to be disclosed under the instructions of the Financial Supervisory Commission, Executive Yuan: None

VIII. Other Items Requiring Supplementary Explanation: None