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特別記載事項**一、關係企業相關資料：無****二、內部控制制度執行狀況****(一) 內部控制聲明書**

1. 內部控制制度執行情形聲明書
2. 內部控制制度聲明書

三、最近年度及截至年報刊印日止，董事或監察人對董事會通過重要決議有不同意見且有紀錄或書面者，其主要內容：無**四、最近年度及截至年報刊印日止，私募有價證券辦理情形：無****五、最近年度子公司持有或處分本公司股票情形：無****六、最近年度及截至年報刊印日止，董事會重要決議：****94年度董事會重要決議：****(一) 第1屆董事會第13次會議：**

1. 全體出席董事決議通過95年度施政方針及營業政策、營運目標、購建固定資產專案計畫。
2. 全體出席董事決議通過93年度壽險業務特別盈餘公積。
3. 全體出席董事決議通過95年度預算案。
4. 全體出席董事決議通過94年度郵政資金運用分配額度案。

(二) 第1屆董事會第14次會議：

1. 全體出席董事決議通過93年度經會計師查核簽證之財務報告、壽險業務財務報告及財產目錄。

Special Items of Record**I. Information on Related Enterprises: None****II. Implementation of Internal Controls System****(I) 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:****(I) 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

內部控制制度聲明書

日期：95年4月21日

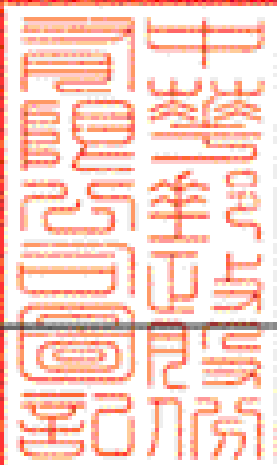
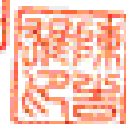
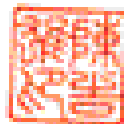
本公司兼營債券自營部門民國94年1月1日至94年12月31日之內部控制制度，依據自行檢查的結果，謹聲明如下：

- 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之達成，提供合理的確保。
- 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「證券暨期貨市場各服務事業建立內部控制制度處理準則」(以下簡稱「處理準則」)規定之內部控制制度有效性之判斷項目，判斷內部控制制度之設計及執行是否有效。該「處理準則」所採用之內部控制制度判斷項目，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。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內部控制制度判斷項目，檢查內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內部控制制度，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內部控制制度等之設計及執行係屬有效，其他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95年4月21日董事會通過，出席董事12人，有0人持反對意見，檢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-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 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

中華郵政股份有限公司 健全、匯兌業務內部控制制度聲明書

本公司健全、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率及效率；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、「郵政健全匯兌法」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機制，倘失一經辨認，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「郵政健全匯兌業務內部控制制度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、郵政健全匯兌法暨有關規定編製，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

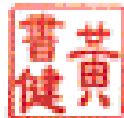
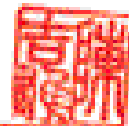
董事長：陳吉雄

總經理：陳吉雄

總稽核：藍舜民

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 securities and futures market 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-hsiung

Acting President: Chen Chi-hsiung

Auditor General: Yeh Shun-min

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，謹聲明如下：

- 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、財務報等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率及效率，包括獲利、績效及保障資產安全等目標；財務之報導目標係在追求對外之財務報等為可靠；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；財務紀錄及報表係依保險法、簡易人壽保險法及有關規定編製，編製基礎前後一致，且係財務報等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。惟本公司之簡易人壽保險業務內部控制制度設有自我監督機制，缺失一經辨認，本公司即採取更正之行動。
- 三、本公司係依據金融監督管理委員會訂頒保險業內部控制及稽核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，上項判斷之作成亦依據金融監督管理委員會證券期貨局訂頒公開發行公司建立內部控制制度處理準則（以下簡稱「處理準則」）規定之內部控制制度有效性之判斷項目。內部控制制度劃分為五個組或要素：1.控制環境，2.風險辨識與評估，3.控制活動，4.資訊及溝通，及5.監督活動。每個組或要素又包括若干判斷項目，前述項目請參見「處理準則」之規定。
- 四、本公司業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、財務報等及法令遵循）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、財務報等及法令遵循目標業已達成；亦認為財務紀錄及報表係依保險法、簡易人壽保險法及有關規定編製，編製基礎前後一致，其正確性係允當。
- 六、本聲明書將成為本公司年報之主要內容，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、第一百七十四條或「保險法」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

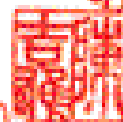
聲明人：

董事長：陳吉雄

總經理：陳吉雄

總稽核：葉舟民

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 systems 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 Chairperson:

Acting President: Chen Chi-hsiung

Auditor General: Yah Shun-min

Law-complying Director: Huang Shu-chien

Date: April 21, 2006

2. 全體出席董事決議通過93年度盈餘分配案。
3. 全體出席董事決議通過93年度「內部控制整體之評估表」及儲金、匯兌業務、簡易人壽保險業務內部控制制度聲明書、及台灣證券交易所股份有限公司規定格式之「中華郵政股份有限公司內部控制制度聲明書」。

(四) 第1屆董事會第16次會議：

全體出席董事決議通過修正「中華郵政股份有限公司章程」第2條規定。

(五) 第1屆董事會第18次會議：

1. 主席口頭報告：本公司第1屆董事會董事、監察人之任期於94年12月31日屆滿，依交通部函示，董事任期屆滿而不及改選時，延長其執行職務至改選董事就任為止。
2. 全體出席董事決議通過95年度稽核計畫。

七、最近二年度違法受處分及主要缺失與改善情形

(一) 負責人或職員因業務上犯罪經檢察官起訴者：

1. 板橋○○郵局業務佐盜領壽險保戶積存金。
2. 桃園○○郵局業務佐涉嫌侵占劃撥戶存款。

改善情形：加強內部控制與稽核，並要求單位主管平時多注意員工生活及上班情形，以防止弊端。

(二) 違反法令經金管會處以罰鍰者：(無)

(三) 缺失經金管會嚴予糾正者：(無)

(四) 經金管會依銀行法第61條之1規定處分事項：(無)

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.
2. A teller working at Taoyuan Post Office convicted of embezzlement of Giro's savings.

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、虛偽交易、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○○盜領壽險保戶積存金計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