

香港商東亞銀行有限公司台北分行暨國際金融業務分行

內部控制制度聲明書

謹代表香港商東亞銀行有限公司聲明本銀行台北分行暨國際金融業務分行(以下稱本分行)於民國 108 年 1 月 1 日至 108 年 12 月 31 日確實遵循「金融控股公司及銀行業內部控制及稽核制度實施辦法」、「外國銀行及大陸地區銀行在台分行適用金融控股公司及銀行業內部控制及稽核制度實施辦法」說明對照表，建立內部控制制度，實施風險管理，並由總行稽核處派員定期負責執行查核，定期向審核委員會匯報及由審核委員會主席陳報董事會。總行稽核處乃按照制訂之風險導向稽核制度來評估本分行之各單位內部控制及風險管理的有效性。如對本分行的整體業務評估為較高風險，則現場稽核的頻率為每年一次。如對本分行的整體業務評估為中等風險，則現場稽核的頻率為每兩年一次。另外，本銀行之駐台分行稽核員會定期查核本分行的內部控制情況，向總行稽核處匯報有關查核結果。經審慎評估，本年度本分行內部控制及法規遵循情形，均能確實有效執行及並未發現重大不足之處。

Statement of Internal Control of Taipei Branch and Offshore Banking Branch of The Bank of East Asia, Limited of Hong Kong

On behalf of Taipei Branch and Offshore Banking Branch (the “Branches”) of The Bank of East Asia, Limited of Hong Kong (the “Bank”), we hereby certify that from 1 January 2019 to 31 December 2019, the Branches have duly complied with the “Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries” and the “Comparison Tables of Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries For Foreign Bank Branches and Branches of Banks from Mainland China” in establishing the internal control system and implementing risk management procedures. The Branches have been audited regularly by internal auditors assigned by the Internal Audit Division of Head Office in Hong Kong. The results of audits and significant audit findings were reported to the Audit Committee of the Bank, and the Chairman of the Audit Committee of the Bank would then report to the Board of Directors of the Bank on a regular basis. The Internal Audit Division of Head Office has adopted a risk-based audit approach to assess the internal

controls and related risks of all units of the Branches. On-site audit will be conducted on an annual basis if the overall risk of the Branches is assessed as high and on a 24-month audit cycle if the overall risk is assessed as moderate. In addition, the Resident Internal Auditor of the Branches conducted regular audits on the Branches' internal controls and reported the results to the Internal Audit Division of Head Office. After prudent evaluation the Branches have implemented effective internal controls and compliance systems, during the year to which this statement relates and have not identified any significant deficiencies in 2019.

謹致

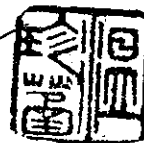
金融監督管理委員會

The Statement is submitted to the Financial Supervisory Commission

聲明人

Statement by

總經理(在台訴訟及非訴訟代理人):



(簽章)

General Manager of Taipei Branch and Offshore Banking Branch
and Representative of litigious and non-litigious matters in Taiwan

台灣區稽核業務之主管:



(簽章)

Person in charge of internal audit function of Taipei Branch and Offshore
Banking Branch"

台灣區法令遵循主管:



(簽章)

Person in charge of compliance function of Taipei Branch and Offshore
Banking Branch"

中 華 民 國 109 年 3 月 27 日