KGI Securities Co. Ltd.
Offshore Securities Unit
Master Agreement
(Corporate Account)

A/C Name ： ________________________

A/C No. ： ________________________

Date: 20________ /_________ /_________

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KGI SECURITIES

I. Client Information

1. **Basic Information** (* required)

***Name** Chinese： English：	***Country of Incorporation** ***Registration No.**	☐**Parent Company or headquater is PRC-Incorporated** ***Tax Identity No.** (if any)
***Registered Address**		**Post Code**
***Mailing Address** ☐**Same as the above**		**Post Code**
***Telephone No.**	**Fax No.**	***E-Mail Address**
***Name of Representative**	***ID Card/Passport No.**	***Nationality**
***Name of Contact Person 1**	***Telephone No.**	**E-Mail Address** / **Fax No.**
***Beneficiary Owner (please list all beneficiary owner or provide a separate list)**		
	※The standards to identity Beneficiary Owner shall conform with "Directions Governing Anti-Money Laundering and Countering Terrorism Financing of Securities and Futures Sector"and "Directions Governing Anti-Money Laundering and Countering Terrorism Financing of Banking Sector".	

2. **Version of Statements and Notices and Delivery Method**

Version

☐**Chinese** ☐**English**

Daily Statements Delivery Method (please select one method; if none is selected or more are selected, it will be deemed to select E-Mail)

□ E-Mail delivery (applied when KGI provides such delivery service, prior to then, to be delivered by mail to the mailing address)

□By post and be delivered to □registered/permanent address □mailing address

*Monthly statements are exclusively sent by post to the latest address provided by the client on record with KGI.
*Subject to relevant laws and regulations and/or KGI's rules

3. Designated Account For Fund Withdrawal and Deposit (A/C holder's account only and non-Mainland bank accounts)

FI Name and Branch	English Account Name	Account No.	SWIFT Code	Country	Currency	Correspondent Bank	Correspondent Bank SWIFT

Consent for Sharing and Use of Bank Account Information:
The Applicant hereby agrees and authorizes KGI Securities Co. Ltd., Offshore Securities Unit (“KGI”) that, when the Applicant ap to designate a KGI Bank Co., Ltd. (“KGI Bank (Taiwan)”)account or a KGI Bank Co., Ltd., Hong Kong Branch (“KGI Bank (Ho Kong Branch)”) account as the funding and withdrawal account, the KGI may, within the scope for the purposes of improving custo convenience, permitted by applicable laws and regulations, request and obtain from KGI Bank (Taiwan) and/or KGI Bank (Hong Ko Branch) the Applicant's relevant account verification information, including but not limited to the account name, account number an other necessary verification information of the Applicant); shall only be used by our company for the processing of OSU account open as required by relevant laws and regulations. The Applicant understands that any disagreement with the foregoing may affect the effic of account opening services.
The Applicant understands that they may notify KGI at any time at the business offices, or through telephone, Internet or other servi channels disclosed on the official websites of KGI to cease the use of the Applicant’ s data for the above purposes. Upon receipt of su notice, KGI shall promptly (within a reasonable period for system and operational processing) cease the use of the Applicant’ s data KGI. (For contact information, please refer to the websites of KGI: https://www.kgi.com.tw/zh-tw/).
Remark:
If the table is insufficient, please provide a separate sheet and affix it here with a seal across the pages.
If the client intends to make deposits or withdrawals through an account other than those mentioned above, relevant supporting documents of the remittance account shall be provided upon the completion of deposit. For withdrawals, the client must apply with KGI in advance to "add" a designated withdrawal account and complete the relevant procedures. KGI only process such the application after completion of relevant procedures by the client.

【For Offshore Clients】KGI has duly established a foreign exchange deposit account in accordance with applicable laws and regulations to conduct the account custody business. The offshore client’s designated foreign exchange deposit account for fund deposit is as follows*:

☐ **Foreign Exchange Bank Foreign Exchange Deposit Account (opened with CTBC Bank Co., Ltd.)**

☐ **Foreign Custodian Institution Foreign Exchange Deposit Account (opened with Citibank N.A. London)**

* Please select one of the designated accounts above. If no selection is made or more than one option is selected, it shall be deemed that the **Foreign Exchange Bank Foreign Exchange Deposit Account** has been selected.

4. Identity for Tax Purposes

Category		Customer’s Declaration	Reporting Reference
Juristic Person	ROC incorporated organization	☐Non-financial institution	【1】 →1A (系統記錄)
		☐Financial institution	【1】 →1B (系統記錄)
	ROC recognized branch of a foreign organization	☐Non-financial institution	【4】 →4A (系統記錄)
		☐Financial institution	【4】 →4B (系統記錄)
	Other organization	☐Mainland organization	【6】
		☐Juristic person, organization or other institution headquartered outside ROC	【8】

5. Identity for Central Bank Reporting (please select one)

勾選	證號別	身分
	1	Domestic company/limited partnership/firm
	16	Company on behalf of foreign individual
	17	Company on behalf of foreign corporation

	18	Company on behalf of foreign bank
	2	Domestic organization (DSU and OSU domestic client)
	3	Domestic individual
	36	Domestic individual on behalf of foreign individual
	37	Domestic individual on behalf of foreign corporation
	38	Domestic individual on behalf of foreign bank
	4	Foreigner, HK/Macau/PRC citizen with resident certificate
	42	Foreigner with government official certificate
	43	Foreigner with passport or HK/Macau/PRC citizen with entry/exit permit but without resident certificate; holder of a Taiwan passport but without a national identification card and without household registration
	46	Foreign individual (adult with residence certificate) on behalf of foreign individual
	47	Foreign individual (adult with residence certificate) on behalf of foreign corporation (including foreign foundation)
	6	FX income/payment of trades conducted by Proprietary Trading Department of securities firm
	61	FX income/payment of trades conducted by Brokerage Department and Trust Department of securities firm on behalf of client
	8	Non-entry foreign corporation
	9	Non-entry foreign individual

6. Industry Classification

1.☐ Government Agencies (including military, public servant service, police force, fire service) 2.☐ International Organization and Foreign Institution 3.☐ Civil Associations, National Religious Foundations and Social Welfare & Charity Foundations 4.☐ Health Care (including hospitals, veterinaries , clinics, pharmacies) 5.☐ Trading Industry 6.☐ Financial Service Industry (e.g., banking, insurance, securities, electronic payment, etc.) 7.☐ Virtual Asset Service Provider 8.☐ Law Firms and Accounting Firms 9.☐ Land Administration Agent (including the firm) 10.☐ Public Notary (including the firm) 11.☐ Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents (including the firm) 12.☐ Real Estate Agency 13.☐ Accommodation and Food Service Industry 14.☐ Culture, Education, Mass Communication and Publishing Industry 15.☐ Wholesale and Retail Sale of Jewelry and Precious Metals (e.g., jewelry store and silver shop) 16.☐ Pawnshop 17.☐ Gambling and Betting 18.☐ Art, Entertainment and Recreation Services Industry 19.☐ Special Entertainment Industry (e.g., clubs, ballrooms, taverns, etc.) 20.☐ Arms Industry 21.☐ Agriculture, Forestry, Fishery, and Husbandry 22.☐ Manufacturing 23.☐ Pollution Remediation 24.☐ Construction and Real Estate 25.☐ Wholesale and Retail Trade 26.☐ Transportation and Warehousing and Storage 27.☐ Telecommunications 28.☐ Electronic Information Industry 29.☐ Freelancers: ________________ 30.☐ Unemployed 32.☐ Online Games Industry 33.☐ Art and Antique Auction Industry 34.☐ Service Industry 35.☐ Money Services Industry (e.g., foreign migrant worker remittance company) 36.☐ Third-Party Payment Services Industry 37.☐ Online Lending Platform Service Business 38.☐ Foreign Migrant Worker Employment Agencies 39.☐ Public Welfare Lottery Retailers 40.☐ Used Car Trading Industry 41.☐ Quarrying of Stone, Sand, Clay and Other Mining 42.☐ Energy Industry 43.☐ Shipping and Marine Fuel Industry (including ship transportation, ship leasing, and marine fuel industry) 44.☐ Customs Brokerage Industry 45.☐ Offshore Fueling Industry 46.☐ Housekeepers 47.☐ Students 48.☐ Retirees 31.☐ Others: ________________

I (the customer) assure that all statements provided above are true and accurate; I shall inform the Company immediately of any changes to the above statements, and would bear any responsibilities for not promptly notifying

STATEMENT ON ANTI-MONEY LAUNDERING AND COUNTERING TERRORISM FINANCING FOR LEGAL ENTITIES, ASSOCIATIONS OR TRUSTEES OF A TRUST

To cooperate with KGI Securities Co. Ltd., Offshore Securities Unit (KGI) in its compliance with Money Laundering Control Act, Regulation Governing Anti-Money Laundering of Financial Institutions, Implementation Regulations for the Internal Control and Audit Systems for Anti-Money Laundering and Countering Terrorism Financing of the Securities and Futures Sector and Other Financial Institutions Designated by the Financial Supervisory Commission, and Personal Information Protection Act, the Applicant, in establishing business relationship/conducting business with KGI, hereby declares and represents that:

I. (other than those carrying out asset allocation or trading on behalf of their customers through trust or other means pursuant to applicable laws) the Applicant enters into transactions/conducts business with KGI for its benefit and for its own account, and it does not act as an agent or a nominee for any third party, or act implicitly for the interests of any third party.

II. The Applicant is registered in:
☐the Republic of China ☐Other jurisdiction: __________.
Does the Applicant operate its business mainly in the place of registration?
☐Yes. ☐No. Please provide the address of place of business:
____

III. The purpose of establishing business relationship/conducting business with KGI is for:
☐Investment/Fund utilization ☐Other reasons: __________________.

IV. The Applicant's industry and trading area(s):
☐1. The Applicant is a trading company or has “trade/trading” in its name. If so, please list its top three trading country(ies) or area(s) in the table below:

Country(ies) or area(s)

☐2. The Applicant is not a trading company. (Continue with section V.)

V. Information of the Applicant’s senior management (including directors, general manager or other persons with equivalent or similar positions):

Name	Position	Number of Identification Documents*	Nationality	Date of Birth

註：1. Please provide a copy of identification documents.
2. A copy of identification documents is not required if the Applicant has provided credible documents sufficient to identify such persons, such as its Certificate of Registration or Shareholder Register.
3. Please provide Directors Register if the Applicant is a legal entity incorporated or established outside of R.O.C.

VI. Has the Applicant ever issued bearer shares?
☐1. The Applicant has never issued bearer shares.

☐2. The Applicant has issued bearer shares, and (select one option by ticking the relevant box below):

☐(1) Has converted such bearer shares into registered shares; or

☐(2) Has disclosed to KGI the information of holder(s) of bearer shares with controlling ownership; or

☐(3) Has no bearer shares holder who has ultimate controlling interest.

VII. The structure and beneficial owner(s) of the Applicant:

☐1. The Applicant or the person having a controlling ownership interest in the Applicant is one of the following, is not from high-risk countries or regions known to have inadequate anti-money laundering and countering terrorism financing (AML/CFT) regimes, and does not issue bearer shares:

(1) a R.O.C government entity;
(2) an enterprise owned by the R.O.C government;
(3) a foreign government entity;
(4) a R.O.C. public company or its subsidiaries (Name of the parent company: ______________________________);
(5) an entity listed on a stock exchange outside of R.O.C. that is subject to regulatory disclosure of its major shareholders, and the subsidiaries of such entity;
(6) a financial institution supervised by the R.O.C. government, and an investment vehicle managed by such institution;
(7) a financial institution incorporated or established outside of R.O.C. that is subject to supervisory regime with AML/CFT requirements consistent with standards set by the Financial Action Task Force (FATF), and an investment vehicle managed by such institution;
(8) a fund managed by the R.O.C. government agency; or
(9) an employee stock ownership trust or employee welfare savings trust.

☐2. The Applicant is not one of the entities in the above subparagraph 1, and has natural persons owning more than 25% of its shares or capital, whose particulars are set out in the table below.

☐3. The Applicant is not one of the entities in the above subparagraph 1, and is in any of the following circumstances. Nonetheless, there are natural persons exercising de facto control of the Applicant through other means, whose particulars are set out in the table below.

☐ (1) has no natural person owning more than 25% of its shares or capital (including non-profit organizations such as foundations, private schools, or civil associations);

☐ (2) is a mutual fund and a foreign financial institution or investment vehicle managed by such financial institution incorporated in countries or jurisdictions which are not adopting the standard of FATF[1].

Name of Beneficial Owner	Number of Identification Documents*	Nationality	Date of Birth

※ 1. Please provide a copy of identification documents.
2. A copy of identification documents is not required if the Applicant has provided credible documents sufficient to identify such persons, such as its Certificate of Registration or Shareholder Register.

☐4. The Applicant is not one of the entities in the above subparagraph 1, and is in any of the following circumstances and is not exercising de facto control of the Applicant through other means. The Applicant has provided information of senior managements in part V.

☐ (1) has no natural person owning more than 25% of its shares or capital (including non-profit organizations such as foundations, private schools, or civil associations);

☐ (2) is a mutual fund and a foreign financial institution or investment vehicle managed by such financial institution incorporated in countries or jurisdictions which are not adopting the standard of FATF[2].

☐5. The Applicant is not one of the entities in the above subparagraph 1 and is a trustee of a trust that has disclosed to KGI relevant documents that are able to identify of the settlor, trustee, trust supervisor, beneficial owner and other persons who have effective control over the trust account.

VIII. Before providing information of the above-mentioned individuals, the Applicant has fulfilled its legal obligations and procedures under the Personal Information Protection Act (or such similar laws applicable to the Applicant) to inform such individuals and ensure the individuals understand and agree KGI may collect, process, use and internationally transmit his/her personal information for the purposes of the contract and legal requirements. KGI does not need to inform such individuals again.

IX. The Applicant hereby declares and represents that the information disclosed above is true and complete, and agrees to provide relevant documents upon request for verification. Furthermore, the Applicant will immediately inform KGI in writing of any changes in the information provided above.

以下由營業人員填寫：

FOR INTERNAL USE ONLY

☐經徵詢客戶並檢視相關開戶文件後，合理認為上述法人客戶之聲明事項應無虛偽不實。
After enquiring the Applicant and reviewing relevant documents, I reasonably believe the above declarations to be true.

營業人員(Signature)：

西　元　　　年　　　月　　　日

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CRS and FATCA Status Declaration (Entity)

Important Notes：

1. Under Foreign Account Tax Compliance Act (“FATCA”) and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“CRS”, together with “FATCA” as “Regulations”), KGI Securities Co. Ltd.(“KGI”) is required to collect and report the Account Holder’s tax residences and certain relevant information. If Account Holder has any tax residence other than Taiwan (R.O.C), KGI is obliged by Regulations to pass on the information you provided in this self-certification and other financial information with respect to your financial accounts to the IRS or Taiwan (R.O.C) tax authorities. Except the U.S tax residence which is subject to FATCA, other tax residences and financial information with respect to financial accounts of the Account Holder may be exchanged by Taiwan (R.O.C) tax authorities with other tax authorities of another country(ies)/jurisdiction(s) pursuant to intergovernmental agreements for tax purposes.
2. Please fill in this Declaration in English if any of the Account Holder or the controlling person required to be declared by the Account Holder has any tax residency outside Taiwan(R.O.C.).
3. KGI does not and will not provide any tax or legal advice in respect of the completion of/filling in this Declaration. If you have any question about the content of this Declaration or your tax residency, please consult your tax advisor or refer to related information published by local tax authority.
4. If the Account Holder is a sole trader or a sole proprietor, please Do Not fill in this form; instead please complete a “CRS and FATCA Status Declaration (Individual)”.
5. This Declaration will remain valid unless there is a change in Regulations or in circumstances relating to information, such as the Account Holder’s tax residency status, that makes this Declaration incorrect or incomplete. In that case, the Account Holder must notify the FI and provide an updated self-certification form.
6. The definition of the capitalized terms used in this Declaration, such as Account Holder, TIN, Active Non-Financial Entity (“NFE”), Passive NFE, Reportable Jurisdiction, Participating Jurisdiction, Controlling Person, etc. can be found in the Appendix II.

(For joint or multiple Account Holders, please complete a separate self-certification for each Account Holder.)

Legal Name of Entity or Branch：____

Business Registration Number：__________________________

Part I: Tax Residence(s)

Please tick one of the below categories. If you tick B or C, please indicate **all** counties/jurisdictions of Tax Residence(s) of the Account Holder in the following table, including but not limited to (1) where the Account Holder is tax resident and (2) the Account Holder’s TIN for each country/jurisdiction indicated.

☐ **A**. The Account Holder **only and solely qualifies** as a Taiwan (R.O.C) tax resident. (Please fill out Part II and Part III directly.)

☐ **B**. The Account Holder only and solely qualifies as an U.S. citizen or U.S. resident for tax purpose.

☐ **C**. The Account Holder belongs to neither the category A nor B as mentioned above, or simultaneously qualifies more than two tax residents in other countries. (including but not limited to U.S. or Taiwan(R.O.C), such as U.S. and Taiwan(R.O.C), Taiwan(R.O.C) and Japan, or Singapore and Canada).

If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:

Reason A – The country/jurisdiction where the Account Holder is a tax resident does not issue TINs to its residents.

Reason B – The Account Holder is otherwise unable to obtain a TIN. (Please explain why the Account Holder is unable to obtain a TIN if you have selected this reason.)

Reason C – TIN is not required. (Only select this reason if the domestic law of the relevant country/jurisdiction of tax residence does not require the collection of the TIN.)

Country/Jurisdiction of tax residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the Account Holder is unable to obtain a TIN if you have selected Reason B

Part II Identification of Entity Account Holder

☐ The Entity Account Holder only and solely qualifies as a Taiwan (R.O.C) tax resident, and the registered address is the same as the said information registered with KGI.

☐ The Entity Account Holder not only and solely qualifies as a Taiwan (R.O.C) tax resident, or the Entity Account Holder only and solely qualifies as a Taiwan (R.O.C) tax resident; however, the registered address is different from the said information registered with KGI:

A. Registered Address

Suite, Floor, Building, Street, District, if any ______________________________

Town/City/Province/County/State, if any ______________________________

Country/Jurisdiction ______________________________

Post Code/ZIP Code (if any)* ______________________________

B. Address of Place of effective management (“PoEM”)：

☐The County of PoEM is the same as the Registered Address above.

☐Please complete the address of PoEM as below if the country of PoEM is different from Registered Address above.

Suite, Floor, Building, Street, District, if any ______________________________

Town/City/Province/County/State, if any ______________________________

Country/Jurisdiction ______________________________

Post Code/ZIP Code (if any) ______________________________

Part III: Account Holder’s Status

Please tick one of 5 (fives) categories as appropriate to describe your identity status and provide relevant information.

☐ **1. The Account Holder is a financial institution.** ◦ GIIN：________________________________.

If the Account Holder does not have a GIIN, then please provide Form W-8-BEN-E for FATCA identification purposes.

For Sponsored Entity, please also provide Sponsoring Entity’s information:

Name of Sponsoring Entity:___________________________ GIIN of Sponsoring Entity:__________________________

Please tick one of below categories as appropriate.

☐ Investment entity located in a non-reportable jurisdiction or non-participating jurisdiction and managed by another financial institution - Please complete (Appendix I Controlling Person)

☐ Financial Institution (expect an investment entity located in a non-reportable jurisdiction or non-participating jurisdiction and managed by another financial institution)【Code A02】

☐ **2. The Account Holder is Governmental entity, Central Bank or International Organization【Code A03】**

☐ **3. The Account Holder is a publicly traded non-financial entity or an Affiliate of such publicly traded corporation/entity.【Code A04】**

Please tick one of below categories and provide the information based on your status.

☐ The Account Holder is a publicly traded non-financial entity. (Please provide the name of the exchange on which the stock is regularly traded)

☐ Taiwan Stock Exchange

☐ Taipei Exchange

☐ other____

☐ The Account Holder is an affiliate of publicly traded non-financial entity.

The name of publicly traded non-financial entity whose stock is regularly traded on an established securities market.

____

(Please provide the name of the exchange on which the non-financial entity stock is regularly traded)

☐ Taiwan Stock Exchange

☐ Taipei Exchange

☐ other____

☐ **4. The Account Holder is an Active Non-Financial Entity ("Active NFE").**

Please tick one of below categories as appropriate.

☐ A. The Account Holder meets any of the following identity statuses if it: **【Code A05】**

1. qualifies as NFEs by the Definition addressed above; or
2. qualifies as Holding NFEs that are members of a nonfinancial group; or
3. is the Treasury center that is member of a nonfinancial group; or
4. Non-profit NFEs.

☐ B. The Account Holder is a NFE that is liquidating or emerging from bankruptcy. **【Code A06】**

☐ **5.** The Account Holder is a Passive Non-Financial Entity.**【Code A07】** Please also complete 【Appendix I Self- Certification by Controlling Person】

Part IV: Special FATCA Status

If you tick Code A05,Code A06,Code A07 in the Part III as your identity status, please declare whether your entity is the FATCA status or not as below.

☐ The Account Holder is a Direct Reporting NFFE under FATCA. **【Code A08】**

☐ The Account Holder is not a Direct Reporting NFFE under FATCA.

Declarations and Signature

I (the "Account Holder") acknowledge and agree that all information contained in this Declaration and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the Taiwan (R.O.C.) and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which the Account Holder may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes. If the Account Holder has a US tax residence, the information contained in this Declaration and any information about any Reportable Account(s) will be reported to the IRS.

I certify that I am authorized to sign for the Account Holder of all the account(s) to which this Declaration relates.

If the information I provided to KGI Securities Co. Ltd., Offshore Securities Unit ("KGI") include personal information of a third party, I certify that I have properly informed such third party that his/her personal information will be provided to KGI and the collection, processing, use and international transmission of personal information of such third party by KGI are for the purpose of the compliance with Regulations and any purpose in relation to this Declaration. I shall also ensure that such third party understands all the contents and rights he/she should be notified or are entitled to in accordance with applicable laws and regulations and that such third party agrees that KGI may process its personal information for the above-mentioned collection, processing, use and international transmission. Thus KGI does not and will not have to inform such third party or obtain the consent of such third party again.

I declare that all content and information provided in this Declaration are true, correct and complete.

I undertake to notify KGI of any change in circumstances which affects the tax residency status of the Account Holder identified in this Declaration or causes the information contained herein to become incorrect or incomplete, and to provide KGI with a suitably updated Declaration within 30 days of such change.

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【Appendix I】 Self- Certification by Controlling Person

Note1: Please fill in this Declaration in English if the Controlling Person has any tax residency outside Taiwan (R.O.C.).

Note2: If the Account Holder has more than one controlling person, please fill in this Declaration for each controlling person. (e.g. a form is available for one controlling person)

Legal Name of Entity or Branch：__________________________________ Business Registration Number：__________________________________

Controlling Person

Controlling Person Identification

Last Name or Surname(s) :______________ First or Given Name:______________ Middle Name(s):______________

Current Residence Address

Suite, Floor, Building, Street, District, if any ____

e.g. Town/City/Province/County/State ____

Country/Jurisdiction ____

Post Code/ZIP Code (if any) ____

Date of Birth:	Place of Birth:
________(YYYY)____________(MM)____________(DD)	City:_______________Country:__________

1. □I only and solely qualify as a Taiwan (R.O.C.) tax resident. (If this box is ticked and the ID has been provided, there is no need to fill in the following content)
   ID / Uniform ID Numbers: ________________________ 。
2. □I only and solely qualify as a U.S. citizen or U.S. resident alien for tax purposes.
3. □I belong to neither the category 1 nor 2 as mentioned above, or simultaneously qualify more than two tax residents in other countries. (including but not limited to U.S. or Taiwan(R.O.C), such as U.S. and Taiwan(R.O.C), Taiwan(R.O.C) and Japan, or Singapore and Canada)

If you tick 2 or 3, please indicate **all** country(ies) /jurisdictions of tax residence in the following table (Including Taiwan (R.O.C.) or U.S). If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:
Reason A – The country/jurisdiction where the Controlling Person is a tax resident does not issue TINs to its residents.
Reason B – The Controlling Person is unable to obtain a TIN.(Please explain why the Controlling Person is unable to obtain a TIN if you have selected this reason.)
Reason C – TIN is not required. (Only select this reason if the domestic law of the relevant country/jurisdiction of tax residence does not require the collection of TIN.)
For the definition of "Controlling Person, please refer to 【Appendix II】

Country/Jurisdiction of tax residence	TIN	Enter reason A, B or C if no TIN is available	Explain why the Controlling Person is unable to obtain a TIN if you have selected reason B

Type of Controlling Person (Please select the most appropriate category)

Entity Type	**Type of Controlling Person**				
Legal Person	☐Ownership (Shareholding Ratio:_____%)		☐Senior Managing Official	☐Other Means	
Legal Arrangement-Trust	☐Settlor	☐Trustee	☐Protector	☐Beneficiary	☐Other
Legal Arrangement-Others	☐Settlor-Equivalent	☐Trustee-Equivalent	☐Protector-Equivalent	☐Beneficiary-Equivalent	☐Other-Equivalent

【Appendix II】Definitions

Note: The following definitions are provided to assist you for the completion of this self- certification. If you have any questions about these definitions or, please consult your tax adviser.

1. **Entity**

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

2. **Account Holder**

The term "Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. In the case that a person, other than a Financial Institution, holding a Financial Account for the benefit or account of other person as agent, custodian, nominee, signatory, investment advisor, or intermediary, such other person is treated as holding the account. For example, if the parent, acting as a legal guardian, opens the account for its child, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

3. **Place of effective management ("PoEM")**

Place of effective management is the place where

1)main decisions for the conduct or management of the business are made; and .

2)its financial statements, accounting records , minutes of board of directors or shareholders are kept; and

3)major business activities are actually managed and operated.

4. **U.S. citizen or other U.S. person**

U.S. Citizen or U.S. tax residence means:

—Any person who holds U.S citizenship (U.S passport holder) or green card, or

—Any person who physically presents in the United States for a total of 183 days or more during the calendar year, or

—Any person who physically presents in the United States for a total of 31 days or more during the calendar year, and 183 days or more during the 3-year period that includes the current year and the 2 years immediately before that.

5. **TIN (including "functional equivalent")**

The term "TIN" means a taxpayer identifying number issued by the authorities which can identify individuals or entities.

A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

6. **Financial Institution**

The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company".

7. **Depository Institution**

The term "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

8. **Custodial Institution**

The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others or manages a trust sideline or holds Financial Assets for the account of others which is beyond the main business. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

9. **Investment Entity**

The term "Investment Entity" means any Entity:

(a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

ii) individual and collective portfolio management; or

iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

(b) that is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described above and an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets is equals or exceeds 50% of the Entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.

10. **Specified Insurance Company**

The term "Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

11. **Global Intermediary Identification Number. (GIIN)**

The term "GIIN" is a number that assigned to financial institutions which agreed to follow the FATCA regulation for identifying themselves and reporting.

12. **Investment entity located in a non-reportable jurisdiction or non-participating jurisdiction and managed by another financial institution**

The term "Investment entity located in a non-reportable jurisdiction or non-participating jurisdiction and managed by another financial institution" means any Entity is located in an jurisdiction which is outside the Reportable Jurisdiction and Participating Jurisdiction and managed by a Financial Institution.

13. **Reportable Jurisdiction**

The term " Reportable Jurisdiction" is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

14. **Participating Jurisdiction**

A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

15. **Established Securities Market**

The term "Established Securities Market" means an exchange that is officially recognized and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

16. **Affiliate**

A corporation/entity is an **Affiliate**" of another corporation/entity if one corporation/entity controls the other corporation/entity, or the two corporations/entities are under the same common control. For the definition of "**control**", it means direct or indirect ownership of more than 50% of the vote and value in a corporation/entity.

17. **Active Non-Financial Entity ("Active NFE")**

The Account Holder is an entity with less than 50 percent of its gross income for the preceding calendar year is passive income (i.e., dividends, interest, rent, royalties, the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously, the excess of foreign currency gains over foreign currency losses or other passive income), and less than 50% of the assets held by the NFE during that calendar year are assets that produce, or are held for the production of, passive income.

18. **Holding NFEs that are members of a nonfinancial group**

The term "Holding NFEs that are members of a nonfinancial group" means substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

19. **Treasury centers that are members of a nonfinancial group**

The term "Treasury centers that are members of a nonfinancial group " means the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.

20. **Non-profit NFEs**

The term "Non-profit NFEs " means the NFE meets all of the following requirements:

(a) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;

(b) it is exempt from income tax in its jurisdiction of residence;

(c) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(d) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

(e) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

21. **NFEs that are liquidating or emerging from bankruptcy**

The term "NFEs that are liquidating or emerging from bankruptcy " means the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution.

22. **Passive NFE**

The term "Passive NFE" means any NFE that is not an Active NFE.

23. **Controlling Person(s)**

The term "Controlling Persons" are the natural person(s) who exercise control over an entity.

(1)directly or indirectly owns or controls more than 25% of ownership interest of the corporation

(2)who exercises control of the Entity through other means.

(3)who holds the position of senior managing official exercises ultimate control over the management of the entity.

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s), the beneficiary(ies) or any other natural person(s) exercising ultimate effective control over the trust or equivalent or similar positions.

24. **Direct Reporting NFFE**

The term "A direct reporting NFFE" means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

25. **Reportable Account**

The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

凱基證券
KGI SECURITIES

Investment Capacity Evaluation Sheet (Corporate)

* required; [ ] score

I. Basic Information

***1. A/C Name**		***2. Registration No.**		***3. Establishment Date**	
***3. Corporate Type(single choice)**	□A_Domestic listing company □B_Domestic TPEx listed company			□C_Foreign listing company (____________market) □D_Listing company □E_Non-listing	

II. Evaluation on Investment Capacity

[ ] ***1. Paid-in Capital (single choice)**	□A_Below NTD$10 million □B_NTD$10 million ~ NTD$50 million □C_NTD$50 million ~ NTD$300 million □D_NTD$300 million ~ NTD$2 billion □E_NTD$2 billion ~ NTD$5 billion □F_Over NTD$5 billion
***2. Investment Limit on Financial Products (not include savings of all types) (single choice)**	□A_Below NTD$10 million □B_NTD$10 million ~ NTD$30 million □C_NTD$30 million ~ NTD$100 million □D_Over NTD$100 million
[ ] ***3. Debt Asset Ratio (single choice)**	□A_Below 10% □B_10% ~ 20% □C_20% ~ 40% □D_40%~50% □E_50%~70% □F_Over 70%
***4. Primary Need and Purpose for Financial Transactions (multiple choice)**	□A_Working capital short term investment □B_Relate to debt position management (e.g., insurance policy, savings) □C_Long term investment □D_Main business operations/activities □E_Hedge (e.g., foreign exchange) □F_Other
[ ] ***5.** What financial products have been used in the past for investment or hedge purpose? (multiple choice)	□A_Domestic equity/ Bond/ Fund/ Call (Put) warrant/ Convertible corporate bond/ Equity with warrant/ Stock warrant □B_Foreign equity/ Bond/ Fund □C_Derivatives traded in Exchange (Futures/ Index option) □D_Derivatives/ Structured products traded in OTC □E_Other____________
[ ] ***6. What percentage of low risk products do the company expected in the portfolio (not include hedge position)? (single choice)**	□A_Below 20% □B_20%~40% □C_40%~60% □D_60%~90% □E_90%~100%
7. Base currency of Positions Currently Held (equivalent to NTD$100,000 or above) (multiple choice)	□A_NTD □B_USD □C_EURO □D_HKD □E_AUD □F_JPY □G_Other__________
[ ] ***8. What percentage of loss on original investment may be accepted by the company? (single choice)**	□A_Below 5% □B_5%~20% □C_20%~40% □D_40%~50% □E_Over 50%

[ ] ***9. High return generally has high risk. How much risk is your company willing to take for investment? (single choice)**	□A_Take no risk □B_Take only a few risk with a few loss on original investment □C_Take more risk for long term return □D_Take any risk for high return even if I might loss most of original investment

III. Future Investment Plans and Needs

1. Products interested in for future investment or hedge purposes (multiple choice)	□A_Domestic equity/ Bond/ Fund □B_Foreign equity/ Bond/ Fund □C_Derivatives traded in Exchange (Futures/ Index option) □D_Derivatives/ Structured products traded in OTC □E_Other____________
2. Areas interested in investing in the future (multiple choice)	□A_USA □B_HK □C_Taiwan □D_China □E_Tailand □F_Latin America □G_Singapore □H_Europe □I_Eastern Europe □J_Japan □K_ASEAN □L_Australia □M_Other______
3. Professional services needed (multiple choice)	□A_Overall asset management/portfolio recommendation □B_Debt management □C_Introduction to new products □D_Profit/Loss monitor and analysis after investment □E_Research report □F_Discretionary investment □G_All □H_Other__________

IV. Dealings with KGI

***1. Previous dealings with KGI (multiple choice)**	□A_Domestic equity □B_Domestic futures □C_Domestic bond outright purchase/sale □D_Domestic funds □E_RP □F_Trade on foreign securities (sub-brokerage) □G_Domestic derivatives type：__________ □H_Asset management □I_Other__________
2. Expected new transactions (in foreign currencies) with KGI (multiple choice)	□A_Domestic equity □B_Domestic futures □C_Domestic bond outright purchase/sale □D_Domestic funds □E_RP □F_Trade on foreign securities (sub-brokerage) □G_Domestic derivatives type：__________ □H_Asset management □I_Other__________

※ **The above information is filled out by us based on our actual financial situation, risk attitude and investment experience. We hereby authorize KGI to use the said information for the evaluation of our risk tolerance and investment capacity when conducting various transactions (including but not limited to derivative financial product transactions, wealth management services, etc.) or business dealings with us. The same applies to any subsequent revisions of our information provided to KGI.**

Overall Evaluation Report on Investment Capacity

Total score on investment capacity:____________________________

Risk Attributes LevelRisk Attributes Level		
Score RangeScore Range	Type of Risk ToleranceType of Risk Tolerance	Assessment result (tick one)Assessment result (tick one)
Above 19 points	High risk toleranceHigh risk tolerance	□
8 to 18 points (inclusive)	Moderate risk toleranceModerate risk tolerance	□
3 to 7 points (inclusive)	Low risk toleranceLow risk tolerance	□

※I. Instructions for customer investment capacity evaluation :

The customer should complete the investment capability evaluation before placing any order or entering into any transaction. For clients engaging in trust or sub-brokerage business with KGI, their customer's investment capability must be reassessed once a year in compliance with the laws and regulations. If the customer intends to apply for reassessment before KGI's regular reassessment, it should meet one of the following conditions:

1. It has been more than 3 months (inclusive) calculating from the previous evaluation date of the client's investment capability to current application date.

2. From the following date after a significant change in the total amount of trust assets (including the e-treasury); i.e., total assets of the customer have been increased by more than 30% (including) compared with those on the previous evaluation day.

※II. If the customer needs to adjust/modify the filled content after the completion of each evaluation, the customer can re-apply for such adjustment within 15 days, but only for once.

※III. The list of products suitable for customers of any given risk tolerance shall be determined by business units of the respective products.

※ I hereby represent that each column on this evaluation sheet are filled out by myself and that I am aware of and agree to the above evaluation result.

Seal/Signature: ____ (same as that registered upon account opening)

Date: 20______ /_________ /_________

(Below For Internal Use Only)

部門/分公司	評估人員員編/簽署	業務主管	建檔經辦	建檔覆核

※ Authorization of Trading in Foreign Currency Denominated Securities, Bonds, Derivatives, Foreign Currency Denominated Financial Products and by means of Wealth Management in Trusts

The Applicant hereby authorize the following person(s) to singly or jointly carry out trading, subscription and other instructions (as listed below) relevant to foreign currency denominated securities, bonds, derivatives and other financial instruments on behalf of and in the name of the principal in accordance with the Brokerage Trading Agreement for Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products, the Trading Agreement for Foreign Currency Bonds and Foreign Currency Financial Derivatives, and the Wealth Management Account Opening Agreement that the principal has signed with the Company. The authorized person(s) is/are also authorized to issue written or verbal instructions to the Company for the transaction and other affairs related to the entrusted properties. The principal agrees to assume full responsibility of the authorized person(s)'s actions described above, until the mandate has been terminated in writing.

The specimen signatures/chops signed/affixed by the authorized persons set out below shall constitute undertaking that the authorized persons agree to be jointly responsible for all matters handled on behalf of the Applicant. KGI shall bear no responsibility for any dispute arising between or among the Applicant and the authorized persons. The authorized persons further agree and entitle KGI to make inquiry and investigation on the credit status of the authorized persons.

The Applicant and the authorized persons hereto duly execute this authorization.

※Number of Authorized Persons: ________(If the table is insufficient, please split the table or provide a separate sheet and affix it here with a seal across the pages.)

※Scope of Authorization: Item 1.Trading; Item 2.Confirmation of Trades, Item 3. Delivery/Receipt and other Related Matters

Scope of of Authorization	☐Item 1 ☐Item 2 ☐Item 3	☐Item 1 ☐Item 2 ☐Item 3	☐Item 1 ☐Item 2 ☐Item 3
Name			
Title			
ID Card/Passport No.			
Telephone No.			
Address			
E-mail Address			
Transaction Type			
Specimen Signature/ Chop			
	Total No. of Types: ____; effective based on ____ type(s) (no. of types).	**Total No. of Types: ____; effective based on ____ type(s) (no. of types).**	**Total No. of Types: ____; effective based on ____ type(s) (no. of types).**

※ **List of Important Provisions**

The Applicant hereby declares that KGI's sales people have fully explained the following important provisions herein to me and that I have understood and agreed to comply with such provisions.

<table>
<tr><th>Agreement Type</th><th colspan="4">Provisions</th></tr>
<tr><td>Master Agreement for Offshore Securities Business</td><td colspan="4">Article 4 Receipts and Payments
Article 5 Foreign Exchange
Article 8 Collection of Management Fees and Processing Fees and Direct Payment Debit
Article 13 Default
Article 14 Termination
Article 15 Duty to Provide Personal Information and Notice of Change</td></tr>
<tr><td rowspan="3">Brokerage Trading Master Agreement for Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products</td><td colspan="2">Brokerage Trading Agreement for Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products</td><td colspan="2">Article 3 Method of consignment and responsibilities
Article 5 Exercise of rights
Article 6 Charges
Article 9 Settlement Default</td></tr>
<tr><td colspan="4">Agreement to Exempt from Delivery of Trade Report</td></tr>
<tr><td colspan="4">Declaration</td></tr>
<tr><td>Trading Agreement for Foreign Currency Bonds and Foreign Currency Financial Derivatives</td><td colspan="4">Article 4 Transaction Authorization and Instructions
Article 5 Confirmation
Article 6 Expiration Notices and Early Termination
Article 9 Default
Article 11 Compensation
Article 12 Offsetting</td></tr>
<tr><td rowspan="3">Wealth Management Account Opening Agreement</td><td>Wealth Management Account Opening Master Agreement</td><td colspan="3">Article 3 Allocation and Use of Assets
Article 5 Appointment and Change of Beneficiary
Article 7 Rights and Interests
Article 9 Prohibition Against Transfer of Rights and Encumbrances
Article 10 Risk Tolerance and Declaration
Article 13 Remuneration for trust services
Article 14 Expenses
Article 16 The Trustee's Responsibilities
Article 19 Duration, Change and Termination of the Agreement</td></tr>
<tr><td>Non-discretionary Individually Managed Money Trust Agreement</td><td colspan="3">Article 7 Management and Use of Trust Assets
Article 8 The Applicant's Instructions
Article 10 Transactions with Stakeholders
Article 14 Ownership and Distribution of Trust Assets at the End of the Trust Relationship
Article 16 Trustee Remuneration, Method of Calculation, and Period and Method of Payment
Article 19 Risk Tolerance and Declaration
Article 21 Rights and Interests</td></tr>
<tr><td colspan="4">Wealth Management Service Agreement</td></tr>
<tr><td rowspan="4">Others</td><td colspan="4">CRS and FATCA Status Declaration(Corporate)</td></tr>
<tr><td colspan="4">Statement On Anti-Money Laundering and Countering Terrorism Financing for Legal Entities, Associations or Trustees of a Trust</td></tr>
<tr><td>Consent on Electronic Trading</td><td colspan="2">Consent on Delivering Trade Information through E-mail</td><td>Consent on Tax Compliance</td></tr>
<tr><td>Agreement on Trading via FAX</td><td colspan="2">Notification for the Collection, Processing, and Utilization of Personal Data</td><td>Risk Disclosure Statement
※ Application and Risk Disclosure Statement for Trading of Exchange-Traded Funds, Hong Kong Growth Enterprise Market Stocks, and Closed-End Funds
※ Risk Disclosure and Consent Agreement for Conditional Orders in Foreign Securities</td></tr>
</table>

			Trading on Sub-Brokerage Basis ※ Risk Disclosure Statement for Total Loss Absorbing Capacity, TLAC

※ Declaration and Agreement on Account Opening

The Applicant has closely reviewed the following account opening agreements and documents and fully understands and agrees to their contents. The Applicant hereby declares that:

1. The information fill out by the Applicant in the account opening documents and the materials provided to KGI are correct and true. The Applicant hereby authorizes KGI to verify the information/materials with relevant parties.
2. The Applicant understands that the investments in foreign markets or involving foreign exchange may carry relevant risks or potential risks such as unable to trade, settle, or exchange because of various trading conditions, restrictions and tax regulations in different trading/settlement areas.
3. The Applicant makes investment decisions on its own, and understands and agrees to assume any risks arising out of any transactions. KGI does not make investment decisions for the Applicant, nor does it guarantee profits. The Applicant will carefully review its financial capacity and ability to assume risks prior to conducting any transactions.
4. The Applicant opens the account to engage in the transactions hereunder as a beneficial owner for its own interest, not as an agent acting on behalf of any third party (not applicable if the Applicant is a financial institution that carries out asset allocation or transaction for its clients through trust or other means in accordance with relevant laws and regulations.
5. The Applicant understands that KGI prohibits its employees from providing any consulting services with respect to tax laws, including providing guidance about how to circumvent FATCA requirements, Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions ("CRS"), and what actions may be taken to save or avoid tax.
6. The Applicant understands and agrees that all trades, settlements and changes under this account handled with the registered specimen chop or signature of the Applicant shall be deemed as the acts taken by the Applicant in person. In the event that the said registered specimen chop is lost or changed, the Applicant agrees to turn to KGI to proceed with the procedures for change immediately. Until the procedures for change are completed, the Applicant agrees to solely assume all responsibilities for all disputes incurred if any.
7. The Applicant will safeguard the chop, electronic certificate and password, and will not have them, cash, ATM card, bank passbook, or other documents representing money or securities kept by the salespeople of KGI, or have any loan of money or stock and similar dealings with the salespeople of KGI, nor shall the Applicant be in discretionary investment for the categories, quantities or prices of the securities through the salespeople of KGI. In case of any dispute or loss so incurred, the Applicant shall solely assume the responsibility in full and shall hold KGI harmless. If the salespeople of KGI make the above illegal request, the Applicant will notify KGI immediately.
8. The Applicant agrees KGI and the competent authority (including but not limited to, the Financial Supervisory Commission and the Central Bank), Joint Credit Information Center, Taiwan Clearing House, the Taiwan Stock Exchange Corporation (TSEC), GreTai Securities Market (GTSM), Taiwan Depository & Clearing Corporation, other financial institutions which have been in business transaction with the Applicant may, within the specific purpose of registration of securities and holders of securities, financial supervision, financial management, and in compliance with laws and regulations, its scope of business by registration or under agreements or articles of incorporation, collect, process and utilize the personal data of the Applicant in the territory of R.O.C. The Applicant further agrees that KGI may provide the person information of the Applicant to the above parties.
9. For any information such as asset, financial and credit details, proof of wealth, and professional investor application materials that the Applicant has provided to KGI, the Applicant agrees that KGI may provide such information to its internal business units, branches and headquarter and have it used within the effective period for credit assessment in any other business dealings with the Applicant.

I. Client Information **※ Statement On Anti-Money Laundering and Countering Terrorism Financing for Legal Entities, Associations or Trustees of a Trust** **※ CRS and FATCA Status Declaration (Corporate)** **※ Investment Capacity Evaluation Sheet (Entity)** **※ Authorization of Trading in Foreign Currency Denominated Securities, Bonds, Derivatives, Foreign Currency Denominated Financial Products and by means of Wealth Management in Trusts** **II. Master Agreement for Offshore Securities Business** **III. Consent on Electronic Trading** **□Agree to Apply: I fully understand and**	**VI. Notification for the Collection, Processing, and Utilization of Personal Data** **I fully understand the said notification and hereby (□ Agree □ Disagree) to provide my personal data for the collection, processing, and utilization within the scope of the specified purpose in accordance with Paragraph 1, Article 7 of the Personal Data Protection Act.** **(※ If not checked or disagreed, the account opening or other applications cannot be processed)** **VII. Notification on International Transmission of Personal Data** **VIII. Consent on Tax Compliance** **IX. Brokerage Trading Agreement for Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products** **X. Trading Agreement for Foreign Currency Bonds and Foreign Currency Financial Derivatives** **XI. Wealth Management Account Opening**

accept the relevant terms and risks of electronic trading, and hereby apply for the service. The notification of password will be sent by registered mail. ☐**Not Agree to Apply:** I will not apply for electronic trading services at this time. (※ If NOT selected or Disagreed, a separate application for the electronic trading will be required prior to the use of the said service.) IV. Agreement on Trading via FAX V. Consent on Delivering Trade Information through E-mail	Agreement XII. Risk Disclosure Statement ※ Application and Risk Disclosure Statement for Trading of Exchange-Traded Funds, Hong Kong Growth Enterprise Market Stocks, and Closed-End Funds ※ Risk Disclosure and Consent Agreement for Conditional Orders in Foreign Securities Trading on Sub-Brokerage Basis ※ Risk Disclosure Statement for Total Loss Absorbing Capacity, TLAC I fully understand and ☐ Agree ☐ Disagree the said of the Risk Disclosure Statement. (※ If not checked or disagreed, the account opening or other applications cannot be processed) XIII. Declaration on Non-Solicitation/Non-Referral to Change Residence Status

To: KGI Securities Co. Ltd., Offshore Securities Unit

The Applicant / Beneficiary

Name: ____ (Sign/Sign & Seal)
※To be signed by the Applicant in person in case of an individual; please fill in the name of the company and affix company chop in case of a company.

Representative/Authorized person/Agent: ________________________(Sign/Sign & Seal)

I.D. Card No./Passport No.：_________________________________

Relationship：____
***1. To be signed by its legal representative or authorized person for account opening in person where the Applicant is a company.**
2. To be signed by his/her parents where the Applicant is a minor, please also specify the relationship.

Date: 20_____ /________ /________

for General Application	

Total No. of Types: ____; effective based on ____ type(s) (no. of types).

☐ **If Authorized Specimen Chop/Signature for "General Application" and" Fund Withdrawal Application" are consistent, the table for"Fund Withdrawal Application" below will not need to be stamped separately.**

＊The original specimen shall remain effective before any written notice to change the specimen is received by KGI.

＊If the table is insufficient, please split the table or provide a separate sheet and affix it here with a seal across the pages.

for Fund Withdrawal Application	

Total No. of Types: ____; effective based on ____ type(s) (no. of types).

＊The original specimen shall remain effective before any written notice to change the specimen is received by KGI.

＊If the table is insufficient, please split the table or provide a separate sheet and affix it here with a seal across the pages.

委任授權 / 受任承諾 代理開戶及簽約授權書(Applicable to domestic entities)

委任人茲授權________________________代理本公司與 貴公司開立國際證券業務帳戶並簽訂相關契約文件(包括但不限於開戶總契約書及其交易附約),自簽約及／或完成開戶程序時起，所有因相關契約文件所生之一切權利義務，委任人願負全責，絕無異議。

受任人願意接受上開委任，並承諾於代理委任人處理上開特別委任事務時，如有任何虛偽不實，受任人願負一切法律責任。受任人與委任人間如有任何爭執，俱由委任人與受任人自行處理，概與 貴公司無涉。

為昭信守，特聯名出具委任授權、受任承諾之切實授權書如上。

此致

凱基證券股份有限公司國際證券業務分公司

委　任　人　：________________________________　　〈蓋章〉

統 一 編 號　：________________________________

代　表　人：　　〈簽名及蓋章〉

受　任　人　：________________________________　　〈簽名/簽名及蓋章〉

身分證統一編號　：________________________________

西元　　年　　月　　日

(Sample)

<u>RESOLUTIONS</u> (Applicable to foreign legal entities)

Minutes of the Board of Directors Meeting of

______________________________ *(Company Name)*

A Meeting of the Board of Directors of ______________________________ (the "Company") was called to order and held at ___*(Time)* o'clock on ______________ *(Date)* at ___________________________________ *(Location)*.

The Chairman reported a quorum was constituted and called the meeting to order.

Subject for discussion: account opening with KGI Securities Co. Ltd. Offshore Securities Unit ("KGI OSU").

After due deliberation, the following resolutions were duly adopted:

1. RESOLVED, the each of the following persons are hereby authorized by the Company to act, for and on behalf of the Company, severally, 1) to establish an account with KGI OSU for the purpose of transacting business in the name of and on behalf of the Company, 2) to complete and execute such agreements (including but not limited to, the master agreement and each relevant schedule for particular transaction) and present such documents as KGI OSU may from time to time require for such purpose.

NAME	TITLE	**SIGNATURE**
__________________	________________	__________________________
__________________	________________	__________________________

2. RESOLVED, that any change to the name, specimen chop or signature of such authorized persons shall not be binding on KGI OSU until a written notice thereof has been duly served on KGI OSU.

THERE BEING NO FURTHER BUSINESS TO CONDUCT, the meeting was adjourned.

The Chairman and the meeting's Secretary, both of who, were present at the meeting, hereby confirm the foregoing are the true and correct minutes of the subject meeting by affixing their respective signatures/chops hereon below.

______________________ ______________________

<u>Chairman (Sign/Sign & Seal)</u> Secretary

II. Master Agreement for Offshore Securities Business

With regard to offshore securities transactions/services (as defined below), the Applicant and KGI Securities Co. Ltd., Offshore Securities Unit ("KGI") agree to sign this Master Agreement and promise to comply with the following provisions:

Article 1 Definitions

The terms used in this Master Agreement shall have the following meanings:

1. "Applicable Laws and Regulations" means the Offshore Banking Act and its Enforcement Rules, the Regulations Governing Offshore Securities Branches, the Regulations Governing Foreign Exchange Business of Securities Enterprises, and the applicable laws and regulations in domestic and international markets and the rules, guidelines, publications, and interpretations released or amended by the competent authorities, exchanges, clearing and self-regulatory organizations.
2. "Offshore Securities Transactions/Services" means the transactions in which KGI may engage the Applicant and the services that KGI may provide in accordance with the Applicable Laws and Regulations within the scope of offshore securities operations approved by the competent authority.
3. "Offshore Securities Transactions/Services Annex(es)" means agreement(s) that must be signed separately when KGI and the Applicant engage in specific Offshore Securities Transactions/Services.
4. "Account Custody Services" means the custodial services that KGI provides for payments and assets related to the following operations:
   (1) Selling foreign currency corporate bonds or other certificates of debt issued by the head office of KGI to natural persons, juristic persons, government agencies, or financial institutions within or outside the territory of the Republic of China ("ROC").
   (2) Conducting commission agency, brokerage, and agency activities of foreign currency denominated securities, or other foreign currency denominated financial products approved by the competent authorities, for natural persons, juristic persons, government agencies, or financial institutions within or outside the territory of the ROC.
   (3) Conducting borrowing or lending of funds in connection with securities business, and buying and selling of foreign currency denominated securities or other foreign currency denominated financial products approved by the competent authorities, between KGI and other financial institutions, and between KGI and natural persons, juristic persons, government agencies, or financial institutions outside the territory of the ROC.
   (4) Underwriting securities issued outside the territory of the ROC.
5. "Foreign Exchange Deposit Account" means the foreign currency deposit account opened by KGI at a bank under KGI's name for the purpose of receiving and making payments associated with Account Custody Services.
6. "Business Day" means days on which the banks in the ROC are open for business to the public. However, separate agreements in Offshore Securities Transaction/Service Annexes or international conventions shall apply if the agreements or conventions specify otherwise.

Article 2 Applicability

In addition to the terms of this Master Agreement and the Offshore Securities Transaction/Service Annexes, KGI and the Applicant shall comply with the Applicable Laws and Regulations, relevant market conventions, and internal rules of KGI when conducting Offshore Securities Transactions/Services. Matters not agreed to or specified in this Master Agreement, the Offshore Securities Transaction/Service Annexes, the Applicable Laws and Regulations, internal rules of KGI and for which there are no established market conventions shall be negotiated by the parties in good faith.

The Offshore Securities Transaction/Service Annexes and the Applicable Laws and Regulations constitute a part of this Master Agreement. If there is any correction or amendment in the future, the rights and obligations of the parties shall be governed by the corrected or amended terms.

In the event of any difference between the terms of this Master Agreement and those of the Offshore Securities Transaction/Service Annexes regarding the same matter, the terms of the Offshore Securities Transaction/Service Annexes shall prevail.

Article3 Foreign Exchange Deposit Account

Unless otherwise agreed by the parties regarding specific Offshore Securities Transactions or otherwise practiced under laws, regulations or market conventions, the receipts and payments of settlement payments and fees for Offshore Securities Transactions conducted between the Applicant and KGI shall be made through the Foreign Exchange Deposit Account.

Payments deposited into the Foreign Exchange Deposit Account by the Applicant or the Applicant's assets that are placed under the custody of KGI or other custodians as part of a transaction shall be segregated from KGI's own assets. Unless otherwise specified by the Applicable Laws and Regulations or this Master Agreement, KGI may not access the deposits or assets except to process payments due or asset utilization on behalf of the Applicant.

When the bank where KGI has opened the Foreign Exchange Deposit Account is unable to pay its debts or may cause damage to account holders' rights as a result of significant deterioration of operations or financial conditions, KGI shall repay the deposits made by the Applicant to the Foreign Exchange Deposit Account and the assets obtained in the process of processing transactions on behalf of the Applicant. Upon repayment, KGI shall assume the Applicant's claims against the bank up to the amount of the repayment.

Article 4 Receipts and Payments

Unless otherwise agreed by the parties, when engaging in specific Offshore Securities Transactions with KGI, the Applicant shall deposit the following payments into the Foreign Exchange Deposit Account or the designated financial institution and/or provide the necessary securities and commodities by the settlement/fulfillment deadline specified in the respective transactions (which shall be adjusted according to the transaction contracts or market conventions if the last day of the deadline is not a Business Day) in order to complete settlement/fulfillment on time:

1. **The amount of settlement/fulfillment needed to execute a transaction;**
2. **Management fees charged by KGI for Account Custody Services;**
3. **The taxes (including but not limited to transaction tax, stamp tax, and capital gains tax) and fees (including but not limited to transaction fees, postage and cable charges, management fees, fees charged by custodians, processing fees, fees for security deposit and allocation, foreign exchange fees, and remittance fees) arising from transactions; and**
4. **Other fees that the Applicant shall pay according to the terms of specific Offshore Securities Transaction Annexes.**

The receipts and payments under the preceding paragraph shall be made in a foreign currency as agreed to by the parties or a foreign currency that is accepted in the local market or by the clearing institution and may not be made in New Taiwan Dollars ("NTD").

Unless otherwise agreed to by the parties, receipts and payments arising from multiple transactions made by the Applicant on the same day may be consolidated and netted for amounts payable in the same currency and deposited or allocated according to the net amount payable/receivable.

If the parties have agreed that the Applicant will use foreign currency in its overseas portfolio and transfer payments directly into KGI's designated financial institution at the local market for settlement/fulfillment, the Applicant shall be responsible for the risks arising from the transfers. If settlement/fulfillment cannot be completed on time for any reason, the Applicant shall be liable for breach of contract and pay KGI for any incurred damage and expenses as compensation.

Any payments due from KGI to the Applicant in a transaction (including settlement/fulfillment, dividends to be distributed, interest, compulsory buyback payments, and account change fee refunds) shall be placed in the Foreign Exchange Deposit Account and recorded under the Applicant's accounts and may be transferred to the Applicant's designed withdrawal account as agreed to by the parties.

Article 5 Foreign Exchange

If the Applicant needs to exchange different foreign currencies for the purposes of settlement/fulfillment, paying taxes and related fees, the Applicant may request KGI to act on behalf of the Applicant and complete the exchange with the foreign exchange bank, offshore banking branches or offshore financial institutions. The exchange rates shall be the actual exchange rates used in the transactions between KGI and the financial institutions. As permitted by the Applicable Laws and Regulations, the Applicant agrees to have KGI exchange foreign currencies within those deposited by the Applicant into the Foreign Exchange Deposit Account. The exchange rates shall be the quoted rates when KGI makes the exchange. The Applicant agrees to be responsible for the risk of exchange rate volatility arising from foreign exchange and related fees.

Unless otherwise specified by the Applicable Laws and Regulations, KGI may not deal in exchange of Renminbi ("RMB") as a result of applying for financial planning products on behalf of the Applicant while conducting the aforementioned exchange process.

If the Applicant's fund in a specific currency in the Foreign Exchange Deposit Account is insufficient for settlement/fulfillment, paying taxes and related fees in the same currency, the Applicant agrees that KGI has the right (but not the obligation) to unilaterally exchange the Applicant's fund in another currency in order to make the necessary payments. Unless otherwise specified by the Applicant in writing in advance, the Applicant gives full authorization to KGI to decide the currency to be exchanged. The exchange rates shall be the quoted rates when KGI makes the exchange.

If the Applicant is a natural person who meets the requirements for professional investors in the ROC, the Applicant understands and agrees that transactions involving RMB denominated investment or investment in China are still subject to the daily limit on RMB transactions specified by the Applicable Laws and Regulations. If the limit is expected to be exceeded, KGI may refuse to engage transactions with the Applicant or refuse to accept the request to complete the transaction on behalf of the Applicant.

Article 6 Priority of Fund Utilization

If the Applicant has multiple transactions that shall be settled/fulfilled on the same day, unless the access priority is otherwise agreed to in writing by the parties, KGI will have full authority to decide the priority of settlement/fulfillment.

Article 7 Interest on Foreign Exchange Deposit Account

KGI shall pay interest on the Applicant's deposits in the Foreign Exchange Deposit Account according to the interest rates and calculations standard specified by KGI. The Applicant understands and agrees that KGI retains the right to adjust the interest rates, calculations standard, and payment frequency at any time without notice to or consent of the Applicant.

Article 8 Collection of Management Fees and Processing Fees and Direct Payment Debit

Unless otherwise agreed to by the parties, KGI may charge the Applicant management fees and processing fees for Account Custody Services according to the fee schedules specified by KGI. The Applicant understands and agrees that KGI retains the right to adjust the fee schedules at any time without notice to or consent of the Applicant.

The Applicant agrees that KGI may debit the management fees and processing fees in the preceding paragraph as well as payments due for transactions made by the Applicant directly from the Applicant's fund in the Foreign Exchange Deposit Account. In the event of shortfall, in addition to making up the shortfall by the deadline specified by KGI, the Applicant agrees to pay a late interest on the outstanding payment at an interest rate specified by KGI.

Article 9 Profit and Loss Distribution

For profits and losses (e.g. fees, equity distribution from securities) incurred from assets obtained by KGI in the process of handling Account Custody Services, KGI will settle the payments and distribute them to the Applicant.

Article 10 Application for Withdrawal

If the Applicant wishes to withdraw funds from the Foreign Exchange Deposit Account, the Applicant shall specify the currency and amount and submit an application for withdrawal to KGI. KGI shall transfer the payment to the withdrawal account designated by the Applicant in accordance with the Applicant's instruction. Unless otherwise specified, the transfer fee shall be paid by the Applicant and deducted directly from the transfer payment.

The Applicant understands and agrees that if the fund in a specific currency in the Foreign Exchange Deposit Account is insufficient to pay the amount in the currency of the withdrawal application, KGI will transfer only the balance in the currency into the withdrawal account designated by the Applicant and will not accept an exchange application for the other currencies.

Article 11 Preparation and Mailing of Statements

When handling Account Custody Services, KGI shall prepare and deliver to the Applicant monthly statements of daily transactions and payments of the Applicant. However, if the Applicant has not made any transaction nor has any record of receipt or payment in a current month, the Applicant agrees that KGI may be exempted from delivering the statement for the month. The delivery of statements may be conducted by mail, electronic format, or other methods agreed to by the parties.

Should the Applicant have any objection to the contents of a statement, the Applicant shall notify KGI and request for verification within three days upon receipt. If no objection is raised by the said deadline, the Applicant shall be deemed to have agreed to the contents.

Article 12 Transfer Errors and Force Majeure Events

In the event of any delay in the transfer process, failed delivery, or error as a result of negligence of the beneficiary bank or the intermediary bank or other reasons that cannot be attributed to KGI, KGI shall not be held liable in any way. If KGI performs tracking inquiries at the Applicant's request, the associated postage and cable charges and the fees charged by foreign banks shall be paid by the Applicant.

If KGI is unable to conduct a transfer in the specified currency due to natural disaster, earthquake, war or other force majeure events, the currency under control is out of circulation or other reasons not attributed to KGI, the Applicant agrees that KGI may transfer the payment in another foreign currency. The exchange rates shall be the quoted rates when KGI makes the exchange.

Article 13 Default

1. For the purposes of this Master Agreement, any of the following events shall constitute a default (each a "Default Event"):

(1) The Applicant fails to complete settlement/fulfillment of specific Offshore Securities Transactions.

(2) KGI learns that the financial reports or other contracts or documents submitted by the Applicant or its representative contain falsehoods, concealments, or easily-misunderstood information that would severely impact the truth of the document.
(3) The Applicant fails to make a payment in a timely manner as dictated by any agreement made with another party, or an acceleration clause comes into effect for any of the Applicant's debts (whether the Applicant is a debtor or co-signer).
(4) The Applicant applies for or is forced into reorganization, dissolution, liquidation, bankruptcy, or suspension or termination of business or has been placed on the blocked list by a clearing house.
(5) The Applicant violates representations under this Master Agreement of the Offshore Securities Transactions/Services Annexes.
(6) The Applicant's financial situation undergoes material adverse changes or other events that by KGI's reasonable judgment, it will be impossible or difficult for the Applicant to comply with the terms this Agreement, a given transaction, or related obligations.

2. Should any of the Default Events occurs and the Applicant fails to cure it by the deadline designated by KGI, unless otherwise specified in this Master Agreement, the Offshore Securities Transactions/Services annexes or the Applicable Laws and Regulations, the following rules shall apply:
(1) KGI may deem the other outstanding offshore securities transactions made by the Applicant to have been early terminated and proceed to perform clearing.
(2) KGI shall have the right of retention over the payments, securities, and other assets deposited by the Applicant at the Foreign Exchange Deposit Account, KGI, or other custodians, and shall not return the funds until the Applicant has repaid its debt in full.
(3) With respect to the assets under the preceding paragraph, KGI may proceed unilaterally to debit payments/notes and conduct the transactions on behalf of the Applicant without notice and may use the payments to cancel any outstanding balance owed by the Applicant due to default. Any payment or debt (immature assets to be treated as having reached maturity) due from KGI to the Applicant may be used as repayment. The priority of repayment shall be governed by Article 323 of the Civil Code.
(4) To the extent permitted by the Applicable Laws and Regulations, KGI may apply for securities loans on behalf of the Applicant in order to complete settlement/fulfillment. The Applicant shall pay compensation to KGI for any security deposits and payments and fees for maintaining a certain level of securities or collaterals incurred by KGI as a result.
(5) Any remainder after the aforementioned procedure shall be returned by KGI to the Applicant. Any shortfall may be claimed by KGI from the Applicant.
(6) All costs and fees (including but not limited to expenses incurred by KGI in the process of executing or protecting the rights associated with this Master Agreement, the Offshore Securities Transaction/Service Annexes), losses and exchange risks incurred by KGI in the process of handling default by the Applicant shall be borne by the Applicant.

Article 14 Termination

Unless otherwise specified by this Master Agreement or the Applicable Laws and Regulations, either party may terminate this Master Agreement and Offshore Securities Transactions/Services Annexes by giving the other party a written notice of at least 30 days before the designated termination date.

If the Applicant has not engaged in any Offshore Securities Transactions with KGI in three consecutive years or if the Applicant has been classified by KGI as an uncooperative account/undocumented account, KGI may unilaterally terminate this Master Agreement and Offshore Securities Transactions/Services Annexes.

Unless otherwise specified by this Master Agreement or the Applicable Laws and Regulations, this Master Agreement and Offshore Securities Transactions/Services Annexes shall be terminated immediately when the Applicant meets any of the following conditions:

1. The Applicant is in default and fails to cure it by the deadline designated by KGI, or the default cannot be cured.
2. The Applicant has applied for or has been forced into reorganization, dissolution, liquidation, bankruptcy, or suspension or termination of business or has been placed on the blocked list by a clearing house.
3. The Applicant is subject to enforcement, provisional injunction, provisional attachment, or other asset preservation procedure and may be unable to complete settlement/fulfillment.
4. Other major incidents involving loss of credit.

In the event that any of the conditions specified in the preceding paragraph occurs, KGI may cancel transactions for which the Applicant has issued instructions but has not completed. Any debt obligations owed by the Applicant to KGI that have not reached maturity shall be deemed to have reached maturity, and the Applicant shall complete all settlement/fulfillment. In case of any violation, KGI may take measures as provided under paragraph 2, Article 13 of this Master Agreement. The Applicant shall be fully liable for any damage incurred by KGI as a result.

Upon KGI's implementation of anti-money laundering and countering terrorism financing procedures, the Applicant understands and agrees that, if the Applicant 1) is an individual, a legal entity or an organization sanctioned under the Terrorism Financing Prevention Act, or a terrorist or terrorist group identified or investigated by a foreign government or an international organization; 2) refuses to conduct relevant review, to provide information of ultimate beneficial owners or the person(s) exercising control of the Applicant, or to clarify the nature of its transaction or the source of its fund; or 3) violates any laws and regulations in respect of anti-money laundrying or KGI's internal anti-money laundrying rules, KGI may reject any business dealings with the Applicant, temporarily suspend any business relationship between the parties, or treat such situations as Default Event and therefore terminate this Master Agreement.

Termination of this Master Agreement and Offshore Securities Transactions/Services Annexes will not affect the rights and obligations of the parties under this Master Agreement and Offshore Securities Transactions/Services Annexes prior to termination.

Article 15 Duty to Provide Personal Information and Notice of Change

When applying to open an account, the Applicant shall provide KGI with correct information including the name of the Applicant or its agent or representative, ID number, uniform number, uniform business number (as the case may be), address or mailing address, contact information, account, and other necessary information. The Applicant shall promptly notify KGI of any change in the aforementioned information and change the information by following the procedure specified by KGI. The Applicant may not use the change of information as a defense against KGI until the Applicant has completed the information change procedure. The Applicant

shall be solely responsible for any liability and damage incurred as a result of errors or missing information in the Applicant's information or the Applicant failing to make appropriate changes.

Article 16 Notification

Unless otherwise specified by the Applicable Laws and Regulations, the delivery time of any notice regarding this Master Agreement and the Offshore Securities Transactions/Services annexes shall be as follows:

1. Notice by personal delivery shall be deemed to have been made at the time of delivery.
2. Notice by mail shall be deemed to have been made at the time when an average amount of delivery time has elapsed after it is mailed to the mailing address. If a letter is returned for any reason (including but not limited to rejection, delayed acceptance, and relocation to unknown or incorrect address), the letter shall be deemed to have been delivered on the day when it is posted.
3. Delivery by electronic transmission shall be deemed to have been made when it is sent to the designated email account and does not receive a message of returned or failed delivery.

Article 17 Governing Law and Jurisdiction

Interpretation and application of this Master Agreement, the Offshore Securities Transactions/services Annexes, and other related documents shall be governed by the laws of the ROC.

For any dispute arising from or related to this Master Agreement, the Offshore Securities Transactions/Services Annexes and other related documents, the parties shall make the best effort to negotiate for a solution. If an agreement cannot be achieved, either party may apply to the Taiwan Securities Association for mediation. If the dispute cannot be resolved by mediation procedures, the parties agree to, subject to relevant laws, proceed with litigation at the Taiwan Taipei District Court as the court of first instance.

Article 18 Representations

The Applicant makes the following representations to KGI and ensures that the representations are correct and valid at the time of each transaction:

1. The Applicant signs, submits, and fulfills this Master Agreement, the Offshore Securities Transactions/Services Annexes and other related documents in compliance with all necessary legal and internal authorization procedures, which the Applicant has completed without violating any applicable laws, restrictions imposed on the Applicant, or contract restrictions imposed by a court or government agency on the Applicant or its assets.
2. All obligations of the Applicant under this Master Agreement, the Offshore Securities Transactions/Services Annexes, and other related documents are legal, valid, and binding obligations and may be executed according to relevant rules and regulations.
3. The Applicant has not incurred any ongoing Default Events or potential Default Events, and the Applicant may sign and fulfills this Master Agreement, the Offshore Securities Transactions/Services Annexes and other related documents without incurring any of the aforementioned incidents.
4. All written information provided by the Applicant to KGI is true, correct, and complete at the time that it is provided.

Article 19 Miscellaneous

1. The Applicant understands that the Offshore Securities Transactions/Services that it engages with KGI are not covered by the Financial Consumer Protection Act.
2. KGI may notify the Applicant of any changes to the terms of this Master Agreement and to the Offshore Securities Transactions/Services Annexes either in writing or through website announces prior to taking effect; however, no separate notice will be served to the Applicant if the amendments to this Master Agreement is due to a change in the Relevant Laws and Regulations. If the Applicant does not agree to the amendment, the Applicant may terminate this Master Agreement and the Offshore Securities Transactions/Services Annexes and complete the account cancellation procedure at any time. If the Applicant does not raise any objections to KGI in writing within five days after the notice/announcement is made, the amended clauses would be deemed to have taken effect from the day informed/announced.
3. The Applicant agrees that KGI may record telephone transactions between the parties or related conversions and may present the recordings as evidence in litigation involving this Master Agreement and the Offshore Securities Transactions/Services Annexes.
4. The Applicant agrees that KGI may commission third parties to handle part or all of the transactions between the parties, including but not limited to printing, sealing, mailing, and storing documents, and matters to be handled by KGI with regard to this Master Agreement and the Offshore Securities Transactions/Service Annexes. The Applicant also agrees that KGI may provide the Applicant's information to third parties commissioned by KGI as needed to complete the operations.
5. The Applicant understands and agrees that when it transfers a payment into the Foreign Exchange Deposit Account or the designated financial institution,, the Applicant shall disclose to KGI the source of the fund in detail, and KGI may provide the information to the bank where the Foreign Exchange Deposit Account or the aforesaid financial institution is in order to comply with the filing requirements of the central bank and the competent authority. The Applicant understands that incomplete or incorrect disclosure may result in a payment being unable to be deposited into the Foreign Exchange Deposit Account, and the Applicant agrees to undertake the related risks and consequences and compensate KGI for any incurred damages.
6. Without KGI's written consent, the Applicant may not transfer any right or obligation under this Master Agreement and the Offshore Securities Transactions/Services Annexes or create any security interest to any third party.
7. When KGI has reason to suspect or believe that the Applicant's transaction instructions and authorization do not comply with the agreement between the parties, the Applicable Laws and Regulations or relevant procedures, KGI may choose not to perform any instruction from the Applicant, freeze the Foreign Exchange Deposit Account related to the Applicant, or take other appropriate actions.
8. The Applicant shall comply with KGI's anti-money laundering review procedure in order to verify the Applicant's actual beneficiary (including but not limited to the ultimate natural person with control, trustee or beneficiary of a trust or other persons who effectively control the trust account), nature of business, and purpose of transaction. If the competent authority, the Taiwan Clearing House, the Taiwan Stock Exchange Corporation ("TWSE"), the GreTai Securities Market ("GTSM"), the Taiwan Depository & Clearing Corporation ("TDCC"), the Taiwan Securities Association, or an organization that has the authority to request data from KGI needs to request for the Applicant's information (including ultimate beneficiary) within the scope of supervisory or management needs or for KGI to meet regulatory requirements, the Applicant may not refuse the request.
9. If any of the terms in this Master Agreement and the Offshore Securities Transactions/Services Annexes is in violation of the Applicable Laws and Regulations or is invalid or cannot be enforced, the other terms shall remain in effect.
10. Either party not exercising or delaying to exercise any right or remedy under this Master Agreement and the Offshore Securities Transactions/Services Annexes shall not be deemed to have waive the right or remedy and will not affect the right to exercise other rights or remedies under this Master Agreement and the Offshore Securities Transactions/Services Annexes.
11. Headings in this Master Agreement and the Offshore Securities Transactions/Service Annexes are made to facilitate easy reference and

shall not affect the interpretation and applicability of the terms.

III. Consent on Electronic Trading

(2023 年 5 月修訂)

With respect to the Electronic Trading (as defined below) with KGI, the Applicant fully understands and agrees to comply with the following terms and conditions:

1. “Electronic Trading” means a method where the Applicant sends to KGI various instructions through Internet, voice phone, special phone lines or closed special networks or other such electronic media, the scope of which is limited to those provide by KGI and available on its electronic trading platforms.
2. The Applicant shall complete the entire procedures to open an account with KGI before using Electronic Trading.
3. The Applicant agrees and understands that when sending instructions via Internet, the Applicant should first apply a password with KGI and then download and install electronic certificate issued by electronic certificate institutions and that KGI will record the Internet Protocol (IP) address and electronic signature. When sending instructions by phone, the Applicant agrees to allow the telecommunications organization to display the caller phone number to enable KGI to record such as required.
4. The Applicant agrees that after KGI launches electronic vouchers (CA Voucher) or the encryption tools, the Applicant will immediately install the same, and that the use of such shall be deemed the Applicant conducts Electronic Trading by itself.
5. After the Applicant applies for the electronic certificate, the Applicant shall store backup copy(ies) and keep them safe. The electronic certificate remains valid during the term designated by the issuing institutions. Until the validity of the electronic certificate expires, the Applicant shall renew the electronic certificate at KGI’s Electronic Trading platforms or offices.
6. The Applicant agrees that all consignments with KGI for foreign securities, all return reports and transmission of electronic documents shall be signed with the electronic signatures of the authorities specified by the competent authority for identification and confirmation.
7. The Applicant shall use and safeguard properly its password and electronic certificate and,except when used to consign and authorize another to place an order, shall not give them to others, nor shall the Applicant lend them to another for use or for custody. In the event that the password and electronic certificate are lost, stolen, robbed or compromised in other means by another, the Applicant shall inform KGI forthwith so as to revoke or replace the password and electronic certificate. All costs incurred for the replacing shall be solely borne by the Applicant. The Applicant shall still be bound by any instructions made by its name before the Applicant informs KGI of the said event, otherwise the Applicant agrees to assume all responsibility for indemnity so incurred by KGI. Moreover, the Applicant shall not have KGI’s employee keep its password and electronic certificate; otherwise the Applicant agrees to assume all risk and responsibility for indemnity so incurred by KGI.
8. The Applicant agrees and understands that in any of the following situations, KGI may not implement any received electronic information.
   (1) Where the contents of the electronic information transmitted by the Applicant are found illegible.
   (2) Where there are adequate reasons to question the authenticity of the electronic information or the accuracy of the instructions.
   (3) Where implementation or handling of business through electronic information will violate applicable laws and regulations, letters or interpretation of the competent authority.
   (4) Where the Applicant is in a situation which makes fulfillment of settlement obligations impossible.
   (5) Where the securities or products invested by the Applicant becomes restricted by laws and regulations.
9. The Applicant is fully aware of the suggested environment for Electronic Trading. The Applicant understands if the computer system does not qualify the suggested environment, the trading system may not function properly. The Applicant shall not claim any right against KGI for the incompatibility of the computer environment with the trading system. The Applicant fully understands KGI has developed and maintained its system in accordance with relevant control and management procedure; however, it does not guarantee the computer system is problem-free. The Applicant agrees and understands the Electronic Trading system is not the only way of placing an order or obtaining quotation information; therefore, the Applicant shall be familiar with other ways of placing an order or obtaining quotation information. The Applicant agrees and understands data transmission of Electronic Trading through Internet or voice phone is unreliable and unsafe in nature, and data transmission through Internet contains risk of interruption and delay, etc. In case of any event not attributable to KGI occurring at any time during Electronic Trading (including acts of God, war, disconnection, power failure, Internet disruption, breakdown in computer, electronic equipment and facilities or communications circuit, the instability of Internet provider’s circuit, improper operation of the Applicant, or other events not attributable to KGI), leading to a delay and, as a result, making KGI unable to receive or transmit, KGI and its employees shall assume no responsibility whatsoever. The Applicant shall still fulfill the obligations of settlement on the grounds of the initial consignment. In the event that the electronic trade becomes non-operating or delayed, the Applicant agrees to immediately use other channels to place an order or obtain quotation information, e.g., by phone or visit KGI’s offices in person. All transmission shall be based on the information which the computer system of KGI receives. If the Applicant intends to modify an order but it is delayed due to factors such as transmission interruption of trading system, the Applicant agrees to inform KGI by phone, visit KGI’s offices in person, etc. If such order cannot be immediately modified and the transaction is completed according to the content of the original order, the Applicant shall be responsible, and KGI bears no liability. The Applicant agrees that until its trade or change proved successful, if the consignment information could not be input into the trading authority due to the aforementioned reason and the willingness of the trade by the Applicant could not be verified even after KGI tries to contact the Applicant by phone, the result of the implementation after the function of computer or communications equipment is restored shall govern.
10. The Applicant fully understands that internet quotation system of Electronic Trading oftentimes delays in providing quotation information due to factors such as time difference. The Applicant shall not claim any right against KGI for the discrepancy arising from such delay. The Applicant fully understands that the foreign stock exchanges, KGI and other information providers would put forth maximum possible efforts to assure accurate information but do not guarantee or assume the loss incurred by wrong quotation or omission in quotation. On the relevant information, the Applicant shall use independent judgment. In case of any direct or indirect loss or damage resulting from the information error, delay or omission incurred by *force majeure* or other causes beyond the reasonable control of KGI and a third party information provider, KGI or such third party information provider shall assume no responsibility.
    Unless permitted by the foreign stock exchanges, the competent authority over the securities or KGI, the Applicant shall not transmit the real-time quotation information to another or use it for unlawful purposes, nor shall the Applicant provide the aforementioned information for trade beyond the stock exchange either directly or indirectly.
11. The Applicant agrees that KGI may, in accordance with the laws and regulations of the foreign stock exchanges, competent authority

over securities and relevant real time information management, provide the name and relevant information of the Applicant with the above entity.

12. The Applicant agrees and understands that in a consignment case through electronic means, it may take some time for transmission of the electronic message and the consignment may not be completed instantly. In a case where the prices in markets change rapidly, KGI cannot guarantee that the time of placing an order or the result of a change or cancellation of a consignment will definitely meet the Applicant's expectation.
    The Applicant shall, before sending instructions through electronic means, use the functions provided by KGI to inquire with the notices, promulgations and facts of systems and to check and verify that the transmission would go through without error.
13. The Applicant understands that for the data of the website and voice services of KGI, KGI or a third party service provider hold(s) ownership and relevant copyrights. The Applicant further understands that information on the website and trading platforms are for reference only and that KGI does not guarantee the timeliness, correctness, or completeness of such information. The Applicant shall use independent judgment on the relevant information.
14. The Applicant understands and agrees that consignment by electronic is subject to the time limit of the validity period of such consignment. In the event that the stock exchange is suspended due to unpredictable factor or *force majeure* occurring on the date of actual trade, that consignment is deemed null and void.
15. The Applicant agrees that KGI may monitor or record at its discretion the phone or electronic communications by and between both parties.
16. In the event that the Applicant fails to comply with this Consent or fails to follow the promulgation or notices of KGI, the Applicant shall solely assume the responsibility in full and shall hold KGI harmless.
17. Either party may notify, in writing or other agreed means, the other party to terminate the Electronic Trading services; provided, however, the termination shall only take effect after the Applicant completes the procedures as required by KGI. Prior to termination, any instructions already given and not canceled shall remain valid and binding.
18. The Applicant agrees that the competent authority, KGI, the Taiwan Stock Exchange Corporation (TWSE), Taipei Exchange, other authorities designated by the competent authority and institutions which have been in business transaction with the Applicant may, within the scope required to meet the needs of its business, collect, process and utilize the personal data of the Applicant.
19. This Consent contains general terms and conditions with respect to Electronic Trading between the parties. Unless otherwise provided by other agreements of the parties, this Consent shall govern.
20. Matters inadequately provided in this Consent shall be handled in accordance with the applicable laws and regulations, rules and interpretations of the competent authorities, agreements and relevant documents between the parties and rules for internal control management of KGI.

IV. Agreement on Trading via FAX

On the instructions under this Master Agreement and the Offshore Securities Transactions/Services Annexes, KGI accepts to be transmitted via fax by the Applicant. The Applicant hereby agrees to comply with the followings:

1. When sending instructions via fax, the Applicant or its designated authorised persons ("Authorized Persons") shall sign the fax documents and fax to the number designated by KGI. The chop/signatures on the fax documents shall be consistent with those specimen chop/signatures registered with KGI.
2. Upon receipt, the above fax documents will be deemed the official request and instruction from the Applicant. KGI may fully rely on the correctness and truthfulness of the said documents and chop/signatures and is authorized to proceed with the request or instruction per the documents. However, the Applicant agrees to, once informed by KGI, provide KGI with the original copy of the fax documents.
3. The Applicant agrees to, immediately contact KGI by phone to confirm receipt of the fax each time after sending instructions via fax. The Applicant shall not disclaim the validity of the fax documents using the excuse of no confirmation by phone.
4. In the event that the contents so faxed or the registered specimen chop/signatures of the Applicant on the fax documents are found illegible or unclear due to breakdown of the circuit, machinery and equipment, or the contents required on the fax documents are found left out, the Applicant agrees to fax again the documents with legible contents or registered specimen chop meeting the requirements. Until such clear and legible fax documents are received by KGI, KGI may refuse to accept the documents. The Applicant shall bear any loss or damages incurred.
5. The Applicant hereby authorizes its Authorized Persons to give trading instructions, make applications and send notifications (including providing relevant documents) via fax on behalf of the Applicant. The Applicant shall inform KGI of any changes to the Authorized Persons in writing (fax not accepted) and shall provide the specimen signatures of the Authorized Persons. If the Applicant fails to inform KGI of the changes and the original Authorized Persons send instructions to KGI via fax, the instructions made by the original Authorized Persons shall be binding on the Applicant before KGI receives the written notice from the Applicant.
6. The Applicant understands and agrees that if it fails to comply with provisions under this Agreement and any rules required by KGI regarding fax instructions, KGI may cease the fax services by notifying the Applicant and the Applicant will not raise any objection.
7. The Applicant shall send any request or instruction via fax within the business hours of KGI. Otherwise, KGI may reject the request or instruction.
8. If the Applicant wishes to correct or cancel its fax instruction, it shall notify KGI within the business hours of KGI, provided that, however, KGI has yet executed the trade per the original instruction.
9. If the Applicant fails to comply with the provisions under this Agreement, the Applicant agrees to compensate KGI for any losses or damages incurred.
10. If the Applicant suffers losses due to unauthorized instructions via fax by faking the Applicant's name and registered chop/signatures, the Applicant agrees that KGI and its employees shall not be held liable in any event, unless KGI is found willful or gross negligent.
11. The Applicant fully understands and agrees to be solely responsible for any problems and risks that may arise out of sending instructions via fax to KGI.
12. Matters not provided herein shall be handled in accordance with relevant laws and regulations, market practices, and other agreements between the parties.

V. Consent on Delivering Trade Information through E-mail (if E-mail delivery is applicable)

The Applicant agrees that KGI may, after confirming the Applicant's electronic certificate, serve reconciliation statements or other trade information regarding trade by e-mail instead of the physical statements or other trading information. The Applicant confirms having read and agrees to comply with the followings:

1. KGI may serve the reconciliation statements and other trading information to the e-mail address designated by the Applicant. In the event that the Applicant changes its e-mail address, the Applicant shall inform KGI of such change in writing or by electronic signature. If the e-mail from KGI is unable to deliver or is delayed due to the Applicant's failure to update its e-mail with KGI in time, the Applicant agrees to assume all losses that may incur.
2. KGI may adjust the contents of mailed information or increase or decrease the contents so e-mailed due to changes in products or regulations. KGI may promulgate such adjustment through the trade website without the need to inform the Applicant or obtain consent from the Applicant each time.
3. The Applicant confirms understanding and agrees that after KGI serves the information by e-mail, KGI shall not be held responsible in any of the situations enumerated below:
   (1) Where the e-mail of the Applicant is inadequate in capacity to receive the e-mail.
   (2) Where the firm providing the Applicant with the e-mail address develops abnormalities, making serving of the e-mail impossible.
4. The Applicant agrees that KGI may consign the aid(s) with the network trade mechanism to take charge of the reconciliation statements of electronic trade or other trade related information. KGI will urge such aid(s) to take appropriate measures to prevent potential disclosure of the personal data of the Applicant..
5. On all relevant issues under this Consent, KGI may duly handle them in accordance with the laws and regulations concerned of the competent authorities and relevant rules of KGI. In the event that the contents of this Consent needs to be changed due to a change in the laws and regulations concerned of the competent authorities or where KGI considers it necessary, KGI may change the contents by advising the Applicant in writing or by means of promulgation, to which the Applicant shall not object.

VI. Notification for the Collection, Processing, and Utilization of Personal Data

(Version 7, 2025 June)

1. With respect to the collection, processing, use and international transmission of your personal data, we, KGI Securities Co. Ltd., Offshore Securities Unit (hereinafter "the Company") hereby inform you of the followings according to Paragraph 1 of Article 8 of Personal Data Protection Act and if applicable, Article 13 of the EU General Data Protection Regulation:

No.	Notification Item	Notification Content
1	Purpose of Collection	1. To operate the businesses approved by the competent authorities and in accordance with the Company's business registration or articles of incorporation, including but not limited to securities, futures, wealth management, trust, derivatives trading, bonds and short-term bills, underwriting, shareholder services, and proxy solicitation for shareholders' meetings, as well as any other financial services the Company may be permitted to operate in the future (based on the latest scope of business announced by the Company). 2. To perform matters and operations arising from contractual relationships, quasi-contractual relationships, or other legal relationships between you and the Company, and to provide services and operations related to your status as a customer or shareholder. These include credit investigation, marketing (including cross-selling and cooperative promotions), customer management and services, certificate management, e-commerce services, consulting and advisory services, statistical surveys and research analysis, information and database management, shareholder notifications, and related services. 3. To perform legal obligations, such as anti-money laundering and counter-terrorism financing operations, risk management, internal control and audit, whistleblowing systems, information security and management, and compliance with domestic and international financial regulations (including but not limited to the U.S. Foreign Account Tax Compliance Act (FATCA), Common Reporting Standard (CRS), and the EU Shareholders' Rights Directive II (SRD II)). 4. To comply with orders, investigations, and inspections by financial supervisory, judicial, tax authorities, and other authorities with judicial, prosecutorial, or administrative investigative authority, and to handle litigation, non-litigation, arbitration, or other financial disputes.
2	Types of Personal Data	Personal data collected within the necessary scope for the aforementioned specific purposes includes basic information (such as name, national identification number, passport number, date of birth, residential/work/email address, telephone/mobile/fax number, education, occupation, employer's name, family status, etc.), account information, credit information, income information, asset or financial information, credit extension information, investment information, location data, online identifiers, data recorded by cookies and similar technologies, and any other information contained in relevant business application forms or contracts that can directly or indirectly identify an individual.
3	Duration of Use	Within the duration of the Company's business operations as permitted by the competent authority, and within any of the following periods (whichever is the longest): 1. The duration of the aforementioned specific purposes. 2. The retention period as required by applicable laws or as stipulated in contracts (or similar agreements). 3. The retention period necessary for the execution of business operations. 4. The period consented by you.
4	Areas of Use	The relevant areas where the Company is authorized by the competent authority to operate and where its registered business activities or those stipulated in its articles of incorporation are conducted, as well as areas necessary for achieving the purposes of personal data collection, processing, and use, include: the Company (including its headquarters and all branches), parent companies, subsidiaries, or affiliates under the Company's control or subordinate relationship, and their respective branches; areas where institutions or consultants that have contractual or business relationships with the Company or the aforementioned companies are located; areas where financial supervisory, judicial, tax authorities, or other domestic or foreign

		government agencies or third-party institutions to which data must be provided by law are located; and areas where recipients designated by you are located (in the case of international transmission of personal data, limited to jurisdictions not restricted by the central competent authority).
5	Entities Using Personal Data	1. The Company (including its headquarters and all branches), parent companies, subsidiaries, or affiliates under the Company's control or subordinate relationship, and their respective branches (including but not limited to those engaged in cross-selling or sharing customer data with the Company); institutions or consultants (such as lawyers or accountants) that have contractual or business relationships with the Company or the aforementioned companies due to business needs (including but not limited to companies cooperating with the Company in promotional activities or entities entrusted in accordance with the "Guidelines for Securities Firms Outsourcing Operations"); and assignees of all or part of the Company's business. 2. Financial supervisory, judicial, tax authorities, or other authorities with investigative authority, or dispute resolution and credit agencies, including but not limited to the stock exchange, futures exchange, over-the-counter trading center, central securities depository, securities or futures industry associations (or other relevant trade associations), the Securities and Futures Investors Protection Center, the Financial Ombudsman Institution, and other institutions authorized by law to handle shareholder services, such as the issuing companies of securities held by you, settlement banks, custodians, and the Taiwan Clearing House. This also includes other institutions designated by the competent authority related to business operations, supervision, issuance, trading, credit investigation, settlement, shareholder services, and financial supervisory authorities with jurisdiction over the recipients listed in Item 1, or other domestic or foreign government agencies or third-party institutions to which data must be provided by law. 3. Recipients designated by you.
6	Method of Use	By means of automated machines or other non-automated methods (including but not limited to written, electronic, or international transmission), personal data will be used within the scope of the aforementioned specific purposes in a reasonable and lawful manner. If the EU General Data Protection Regulation (GDPR) is applicable, the Company will ensure that international data transfers are subject to an appropriate level of security protection as required by law. If the Company transfers your personal data to a country or jurisdiction that cannot guarantee a level of personal data protection equivalent to that of the Republic of China (Taiwan), the Company will require the recipient to enhance its data protection measures to a level equivalent to that of the Company, in order to ensure that your personal data remains protected despite the international transfer.
7	Your Rights and How to Exercise	<u>**You may exercise the following rights regarding your personal data held by the Company:**</u> 1. To inquire about, request access to, or request a copy of your personal data (the Company may charge necessary fees to cover costs). 2. To request supplementation or correction of your personal data (you must provide an appropriate explanation). 3. To request the cessation of collection, processing, or use, or to request deletion of your personal data (however, the Company may refuse such requests if it is necessary for the Company to comply with relevant laws, regulations, and contracts, or to carry out its business.). 4. To request restriction of processing. 5. To request data portability. 6. To object to automated profiling. 7. To object to the processing of personal data for direct marketing purposes. <u>If you wish to exercise any of the above rights, you may submit a request through the following contact methods or any other means by which you can reach the Company.</u> If you believe the Company has collected, processed, or used your personal data in violation of applicable regulations, you may also file a complaint with the Company or the competent authority. Contact Numbers: (02) 2389-0088 / 0800-085-005 Email Address: service1@kgi.com
8	Impact on your rights if you refuse to provide your personal data	<u>**You have the right to freely decide whether to provide your personal data. However, if you choose not to provide such data, the Company may be unable to carry out the necessary reviews, processing operations, and other related services required for business purposes. As a result, the Company may refuse to engage in business transactions with you or process related matters and applications.**</u> For example, if you do not fully provide the personal data required for the Company to comply with the U.S. Foreign Account Tax Compliance Act (FATCA) in conducting U.S. account investigations, or if you do not consent to the Company reporting your U.S. account information to the U.S. federal government or the government of the Republic of China (Taiwan), the Company may, in accordance with the provisions of FATCA, be required to withhold taxes on certain payments and may further be required to close your account.

2. If the dealings between you and the Company call for collection of your personal data from TWSE's securities firms credit checking system, the Company hereby informs you of the followings in accordance with Paragraph 1 of Article 9 of Personal data Protection Act and if applicable, Article 13 of the EU General Data Protection Regulation:
   Your personal data (including personal information, credit or investment information, breach or criminal records related to securities transactions) is obtained by the Company from TWSE's securities firms credit checking system for credit checking purpose. For other matters please refer to the above.

The Company will continue to collect, process, and use your personal data in accordance with the content of this notification. The Company will not provide separate or repeated notifications for such collection, processing, and use within the scope of this notification.

You agree that the Company has the right to amend the content of this notification and that, upon such amendment, the Company may notify you by posting on its website or through verbal, written, telephone, SMS, email, fax, electronic documents, or any other means sufficient to inform or make the content accessible to you (including, but not limited to, providing a website link containing the full content of this notification via the aforementioned methods).

If the data you provide to the Company includes personal data of third parties other than yourself, you declare that you have properly informed such third parties that their personal data will be provided to the Company and will be collected, processed, and used within the scope of this notification. You shall also ensure that such third parties have consented to the aforementioned collection, processing, use, and international transfer of their personal data, and that they understand all legally required notifications and their rights. Therefore, the Company is not required to provide separate notification to such third parties.

VII. Notification on International Transmission of Personal Data

In signing this Agreement, the Applicant hereby entrusts the securities firm to buy and sell foreign securities and agrees in accordance with Article 2 of the "Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities" that the securities firm may collect, process, utilize and internationally transmit his/her personal data or relevant documents or certificates which include such data to the competent authority of the foreign trading market, re-consigned financial institutions, bond trading counterparties, general agents of offshore funds, general agents of offshore structured products, foreign exchanges, depository and clearing institutions and other government agencies. In order to comply with the requirement of reasonable utilization of personal data under the Personal Data Protection Act, the securities firm hereby requests the Applicant to cooperate to comply with the management rules and relevant regulations and hereby informs the following matters:

1. Purpose and Types of Personal Data Collection, Processing and Utilization
For the securities firm's engagement in the consigned trading of foreign securities, it shall comply with the relevant securities laws and regulations, local laws and regulations of each trading market, rules and regulations of foreign exchanges and self-regulatory institutions and requirements for financial supervision, money laundering prevention and tax rate determination; when necessary, it shall provide the personal data and trading data of the Applicant to the competent authority of the foreign trading market, financial institutions as sub-broker, bond trading counterparties, overseas fund issuers, overseas structured product issuers, foreign exchanges, depository and clearing institutions and other government agencies. The relevant personal data provided by the Applicant and all his/her transaction information retained at the securities firm, including but not limited to his/her name, place and date of birth, ID card/passport No., nationality, household registration address, residential address and work address, telephone number, tax identification code, account number and account balance, total account income and transaction details, will be collected, processed and utilized by the securities firm for the purpose of international transmission of the Applicant's personal data.

2. Period and Method of Personal Data Utilization
The period during which the Applicant's personal data is collected, processed and utilized by the securities firm for international transmission shall be the period of the securities firm's business operation of entrusted trading of foreign securities. When transmitting personal data internationally, necessary protective measures, such as an appropriate encryption mechanism, shall be taken according to different transmission modes and the correctness of the data recipient shall be confirmed.

3. Areas of Personal Data Utilization
For the Applicant's personal data collected, processed and utilized by the securities firm for international transmission, the region of data utilization shall be the trading region and trading market approved by the competent authority for entrusted trading of foreign securities.

4. Objects of Personal Data Utilization
For the Applicant's personal data collected, processed and utilized by the securities firm for international transmission, the objects of data utilization shall be the financial institutions as sub-broker with which the securities firm have signed contracts, its sub-broker, stock issuing companies or their agents holding stocks through the sub-brokerage, bond trading counterparties, general agents of offshore funds, general agent of offshore structured products, foreign exchanges, depository and clearing institutions, competent authorities of local trading markets and other government agencies.

5. Exercise of the Right to Personal Data and Methods
The Applicant may at any time contact the securities firm to inquire about, read, make copies of, supplement or correct, stop collecting, processing or utilizing or delete the personal data collected, processed and utilized by the securities firm for international transmission.

6. Impact on the Applicant's Rights and Interests for Not Providing Personal Data
If the Applicant withdraws or revokes his/her consent to the international transmission of personal data required by the securities firm, the securities firm will not be able to continue providing any services for the Applicant to operate entrusted trading of foreign securities at the securities firm and will stop the trading services and clear, settle, terminate the Agreement early or close the account for the entrusted trading of foreign securities opened by the Applicant at the securities firm.

*The English translation of this Notification is for reference only.　In the event of any discrepancy, the Chinese version shall prevail.

VIII. Consent on Tax Compliance

(I) General Provisions (applied to all clients)

1.The Applicant understands and agrees to comply with relevant tax laws, the scope of which includes but is not limited to U.S. tax laws (including the Foreign Account Tax Compliance Act ("FATCA") and the Foreign Financial Institution ("FFI") Agreement), Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions("CRS"), agreements, guidelines or instructions signed and promulgated in the ROC or other jurisdictions for the compliance with the aforementioned laws, regulations and guidelines, and operating guidelines or procedures established by KGI for the compliance with relevant tax laws as well as the enactment of amendments or supplements to the aforementioned laws, regulations and guidelines from time to time .

2.The Applicant confirms that his/her identification information given to KGI is correct and complete. The Applicant shall be solely liable if the information provided by it contains any deception or false information or document. The Applicant agrees to notify KGI of any change in the information provided by it and complete the information change procedure within 30 days of such change.

3.The Applicant shall, at KGI's request, provide CRS and FATCA Status Declaration and relevant forms and documents (including but not limited to tax documents, withholding documents, statements, identifications, proof of residence, and company registration). If the Applicant fails to present and provide the documents by the deadline specified by KGI, KGI may treat the Applicant as an uncooperative account/undocumented account and is entitled, in accordance with U.S. tax laws and CRS (if applicable), to file related report and take other corresponding actions. Meanwhile, KGI has the right to refuse a new account opening. If an account has been opened/ established, KGI may reject transaction applications from the Applicant. In addition, KGI may terminate this Master Agreement and all transaction/service annexes and unilaterally dispose/close out all positions in the Applicant's account at market price or reasonable price and cancel the account. The Applicant shall be solely liable for all losses (including any expenses, losses, fee, fines, or adversely legal consequences) as result of any aforementioned action taken by KGI.

4.If the information or document provided by the Applicant is incorrect, incomplete, or not up to date or the information provided by the Applicant has changed but fails to complete the information change procedure, causing the failure by KGI to assess the application of regulations compliance, KGI may treat the Applicant as an uncooperative account/ undocumented account and has the right to adopt any measures as specified in the preceding paragraph.

(II) Additional Provisions

1.The Applicant agrees KGI to disclose any information concerning the Applicant (e.g. names, addresses, and U.S. tax numbers) for the compliance with U.S. tax law and CRS, including the information of any controlling persons who exercise control over the Applicant("Controlling Persons", e.g. names, addresses, and U.S. tax numbers) and the Applicant's account information (e.g. account numbers and account balances/values), obtained by or made available to KGI in the course of business dealings to U.S. tax authorities or/and Taiwan (R.O.C) tax authorities. Except the U.S tax residence which is subject to FATCA, other tax residences and financial information with respect to financial accounts of the Applicant may be exchanged by Taiwan (R.O.C) tax authorities with other tax authorities of another country(ies)/jurisdiction(s) pursuant to intergovernmental agreements for tax purposes.

2.The Applicant and its Controlling Persons understand that the consent provided by in the preceding paragraph comply with and are in accordance with the Personal Information Protection Act ("PIPA") and other relevant laws and regulations, and comply with KGI's privacy statement and client information secrecy measures. The consent provided in the preceding paragraph also constitutes a written agreement for KGI to collect, process, and use the information of the Applicant and it Controlling Persons (if applicable).

3.The Applicant hereby affirms that it, prior to providing information regarding its Controlling Persons to KGI, has explained the purpose of provision of information to and obtained permission from its Controlling Persons.

IX. Brokerage Trading Master Agreement for Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products

(I) Brokerage Trading Agreement for Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products

The Applicant hereby commissions KGI Securities Co. Ltd., Offshore Securities Unit ("KGI") for the trading of Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products approved by the Financial Supervisory Commission ("FSC"). In addition to the Master Agreement for the Offshore Securities Business (the "Master Agreement") signed with KGI, the Applicant also hereby agrees to comply with the following terms and conditions:

Article 1 Definitions

The terms used in this Agreement are defined as follows:

1. "Foreign Currency" means any legal currency of another country other than New Taiwan Dollars ("NTD").
2. "Trade of Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products" means the buying or selling of Foreign Currency denominated securities and other Foreign Currency denominated financial products approved by the competent authority that KGI agrees to process on behalf of and according to the instruction given by a domestic or foreign individual, corporation, government agency or financial institution in accordance with the relevant laws.
3. "Electronic Trading" means any transaction that has been placed through voice system, Internet system, direct line, close-ended network or any other electronic means approved by the competent authority.
4. "Sub-brokerage Financial Institution" means a financial institution to which KGI places orders to trade Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products on a sub-brokerage basis.

Unless specified elsewhere in the agreement, all terminology used herein shall be interpreted according to the Master Agreement, Applicable Laws and Regulations, or common market practice.

Article 2 Applicability

This Agreement is an annex to and comprises an integral part of the Master Agreement. Where discrepancies arise between the two, the terms of this Agreement shall prevail.

All Applicable Laws and Regulations are treated as an integral part of this Agreement. In the even of any amendment or change with respect to the Applicable Laws and Regulations, rights and obligations between the two parties shall be revised to conform with any future amendments or change to the Applicable Laws and Regulations.

Any details that are not covered in this Agreement or the Master Agreement shall proceed according to the Applicable Laws and Regulations, common market practices and internal rules of KGI, or negotiated separately between the parties in the utmost good faith.

Article 3 Method of consignment and responsibilities

1. **Trade of Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products can be placed in person or through telephone, physical mail, telegraph, fax or electronic means. Where orders are placed in person, the Applicant or its representative/agent shall submit a trade order and sign personally. Where orders are placed through telephone, physical mail, telegraph, fax or similar means, a business staff of KGI shall produce and submit an order ticket in written or by electronic means according to the instruction of the Applicant or its representative/agent, and retain a record of such instruction. Where orders are placed through electronic means, KGI would not be required to produce and submit an order ticket on the Applicant's behalf.**
2. **Once KGI receives trade instructions, it shall immediately inform the Sub-brokerage Financial Institution or its agent to execute the trade order according to the trade instruction. A trade is deemed completed only if the Sub-brokerage Financial Institution replies of having forwarded the trade order to the local exchange, market, dealer or counterparty.**
3. **Unless otherwise permitted by the Applicable Laws and Regulations or common market practices, the Applicant must specify a price at which the order is to be executed. KGI may reject the Applicant's request if no price has been specified. All trade orders shall be deemed valid only for the most recent trade day. The Applicant's trade orders will be void in situations where the market suspends trade on the most recent trade day due to natural disaster or force majeure.**
4. **Before a trade is fully completed, the Applicant or its representative/agent may cancel or change uncompleted trade orders by issuing a written instruction to KGI. Upon receiving such instruction, KGI will immediately notify the Sub-brokerage Financial Institution to proceed with cancellation or change of trade order. However, the Applicant would still be required to settle the transaction if the order could not be canceled or changed pursuant to the trading procedure of the local market, or because of errors in the Applicant's original trade order or instruction of cancellation or change of trade order, or for any other reasons that are not attributable to KGI.**
5. **KGI may reject the Applicant's orders that exceed its credit limits, unless adequate collaterals have been provided to secure the excess. KGI may also reject the Applicant's trade order for the purpose of complying with the competent authority's instructions, regulations of the local market or internal policies of KGI. KGI shall not be responsible for being unable to execute trade instructions because of regulatory changes, natural disasters or any reasons beyond the control of KGI.**
6. **The transaction amount of purchasing securities and selling spot securities which have not been deposited in the depository account on the same day shall not exceed the Applicant's single-day trade limit. The transaction amount of canceled orders and trades which requires advance collection of funds and securities can be excluded from the single-day trade limit.**
7. **KGI may record the conversations and communications regarding the Applicant's trade orders by tape-recording or other means when accepting orders. The Applicant agrees to treat the tape records and any records maintained by KGI as final and confirmed evidence in court proceedings.**
8. **KGI may execute trade orders by combining different applicants' trade orders in the same types of Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products. In which case, the outcome of the transaction shall be allocated among Applicants in a fair manner, and no preferential allocations shall be made for KGI's officers, sales persons, employees or spouse thereof.**

Article 4 Custody of Purchased Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products

Unless regulated otherwise in the local market or in situations where the Applicant is a professional institutional investor, all Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products purchased through KGI shall be held in custody at the local custodian under the name of KGI or the Sub-brokerage Financial Institution. Such record shall be recorded in detail in the Applicant's account and the reconciliation statement.

Article 5 Exercise of rights

KGI shall advise the Applicant immediately of any notices or information sent by the Foreign Currency Denominated Security issuer or the Sub-brokerage Financial Institution that are relevant to the Applicant's interests.

Unless otherwise specified by the laws and regulations of the local market, the policies of the local exchange, the rules of any self-regulating associations or the terms of this Agreement, exercise of rights for all Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products purchased through KGI shall be subject to the following procedures. Any taxes or charges that arise as a result thereof shall be borne by the Applicant:

1. **Where transfer or registration of ownership is necessary, KGI shall arrange to have the custodian proceed in the name of KGI or the Sub-brokerage Financial Institution.**
2. **Any interests and considerations receivable on Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products, including cash dividends, stock dividends, principals and interest, bonus shares, replacement shares in the event of merger or capital reduction, issuer's exercise of right to recall, and residual assets distributable in the event of the issuer's liquidation, bankruptcy or termination of mutual funds, shall be collected and transferred according to the operating procedures of the custodian. KGI will urge the custodian to collect such proceeds in a timely manner as soon as it becomes aware.**
3. **For Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products that are issued with recall, conversion or any other rights that may be exercised at the Applicant's discretion, KGI shall notify the Sub-brokerage Financial Institution or custodian to exercise such rights as instructed by the Applicant.**
4. **Any voting rights possessed from purchase of Foreign Currency Denominated Securities or Foreign Currency Denominated Financial Products shall be exercised by KGI, the Sub-brokerage Financial Institution or its agent as instructed by the Applicant. In the event where KGI or the Sub-brokerage Financial Institution is unable to exercise voting rights separately to accommodate the different instructions given by relevant applicants, the majority voting decision shall prevail. KGI has the right but not the obligation to exercise voting rights at its discretion if no instruction has been given by the Applicant. The Applicant shall unconditionally accept any outcome as a result thereof and may not make any claim against KGI.**

KGI is not obligated to notify the Applicant of any public information disclosed by the issuer of the purchased Foreign Currency Denominated Securities or Foreign Currency Denominated Financial Products. However, KGI has the duty to notify the Applicant with summary or explanation immediately of any occurrence that would render the purchased Foreign Currency Denominated Securities or Foreign Currency Denominated Financial Products illiquid, including delisting, suspension or prohibition of trading, or any regulatory restrictions imposed, as soon as it becomes aware. In addition, KGI shall take proper action according to the Applicant's instructions.

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KGI SECURITIES

Article 6 Charges

KGI may collect the following charges from the Applicant for its services regarding the Trade of Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products:

1. **KGI trade commission: KGI shall collect commissions for handling Trades of Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products at a rate it has specified.**
2. **Dealer's trade commission: KGI will collect from the Applicant the amount of trade commissions that charged by the Sub-brokerage Financial Institution while processing the Trade of Foreign Currency Denominated Securities or Foreign Currency Denominated Financial Products.**
3. **Reimbursement of fees and expenses: Include but not limited to taxes and levies payable to the foreign securities exchange (such as transaction taxes, stamp duties, capital gains tax, tax on dividend, exchange fees and custody fees) and other expenses (such as custodian's fees, book-entry commissions, remittance charges etc.).**

Where the above fees are charged at rates set by KGI, KGI shall reserve the right to change fee rates at any time.

Article 7 Transaction Date and Trade Reports

If a trade order is confirmed by the foreign market that the trade has been made, the confirmed transaction date shall be the first business day after the transaction day or determined according to the transaction procedures or market practices of the local market. KGI shall prepare and submit a trade report to the Applicant on the transaction date. However, the trade reports needs not be submitted if the Applicant has agreed in writing that it shall be informed by KGI of the relevant information of transactions by phone or email on the confirmed transaction date.

Article 8 Settlement

Unless otherwise specified by the laws of the local market, the Applicant is required to settle all purchased Foreign Currency Denominated Securities and Foreign Currency Denominated Financial Products by remitting the full settlement amount into the Foreign Exchange Deposit Account or the designated financial institution at the place of transaction before the deadline specified by KGI. Settlements shall be made in the foreign currency agreed between the parties or accepted by the local market and clearing institutions.

Unless otherwise specified by the laws of the local market, KGI shall transfer the collected settlement amount after confirmation of selling of Foreign Currency Denominated Securities or Foreign Currency Denominated Financial Products into the Applicant's Foreign Exchange Deposit Account or the withdrawal account agreed between the parties, and KGI shall credit the amount into the Applicant’s account.

Article 9 Settlement Default

In addition to those specified in the Master Agreement, the Applicant would be deemed in default if settlement is not completed within the required time. In which case, KGI may terminate this Agreement at its discretion and settle on the Applicant's behalf while in the meantime collect penalty charges up to 7% of the transaction amount. Any Foreign Currency Denominated Securities, Foreign Currency Denominated Financial Products or considerations received by KGI after settlement on behalf of the Applicant shall be disposed of in the market from the day the Applicant's default is confirmed. The Applicant will be notified of the outcome of such disposals. Proceeds received from the disposal shall be taken to offset any liabilities, charges or penalties incurred as results of the Applicant’s default, with the remaining balance returned to the Applicant. If the proceeds received from the disposal do not fully cover the Applicant's liabilities, charges or penalties incurred, KGI may dispose of or withhold other amounts and properties collected from or payable to the Applicant, and use them to settle the amounts owed. If shortfalls still remain, KGI can make further claims against the Applicant.

Any properties that KGI receives from the Applicant under a contractual relationship and any transaction proceeds payable to the Applicant shall be treated as the Applicant's collaterals for the debts owed to KGI under this Agreement. KGI has the right to retain these properties and amounts until the Applicant has settled all outstanding debts, or use them to offset debts owed by the Applicant.

Article 10 Miscellaneous

1. The Applicant hereby declares to conduct all transactions at own discretion. Any information provided by employees of KGI at the Applicant's request is for reference only. The Applicant agrees that KGI shall not be responsible for any investment decisions and results made or incurred by the Applicant.
2. All records maintained by KGI regarding the Applicant's trade instructions, deals and settlements shall be considered as true, correct and legally binding to the Applicant unless there is clear evidence to the contrary.
3. The Applicant shall be liable to compensate KGI any losses incurred while fulfilling obligations under the Agreement for which the Applicant is attributable.
4. Services that KGI provides under this Agreement are not subject to the protections offered by the Financial Consumer Protection Act, the Securities Investor and Futures Trader Protection Act, the deposit insurance scheme, the insurance stabilization funds or any other relevant systems.
5. **Upon KGI’s implementation of anti-money laundering and countering terrorism financing procedures, the Applicant understands and agrees that, if the Applicant 1) is an individual, a legal entity or an organization sanctioned under the Terrorism Financing Prevention Act, or a terrorist or terrorist group identified or investigated by a foreign government or an international organization; 2) refuses to conduct relevant review, to provide information of ultimate beneficial owners or the person(s) exercising control of the Applicant, or to clarify the nature of its transaction or the source of its fund; or 3) violates any laws and regulations in respect of anti-money laundrying or KGI’s internal anti-money laundering rules, KGI may temporarily suspend the business relationship between the parties, refuse to execute new orders, except for orders to dispose of open positions from the Applicant, and further terminate this Agreement after all open positions in the Applicant’s account are disposed of.**

(II) Agreement to Exempt from Delivery of Trade Report

The Applicant hereby agrees that KGI may inform the Applicant of the relevant information of transactions by phone or email on the confirmed transaction date in lieu of delivering trade report to the Applicant.

(III) Declaration

The Applicant hereby declares that before execution of this Agreement, KGI has duly assigned qualified salespeople to perform the following:

1. Advise the Applicant of the categories, scope, trade sites and name and the membership of stock exchanges of the sub-broker or sub-brokerage financial institution(s).
2. Present the brokerage agreements and explain the contents of the rights and obligations of the agreement and procedures, time limit and methods for transactions, settlement, foreign exchange settlements, custody of securities and exercise of rights.
3. Explain the sources of the information of foreign securities and equipment and methods of transmission of such information.
4. Advise the Applicant of the potential risks of foreign securities and obtain the Risk Disclosure Statement signed by the salesperson

that makes the explanation and the Applicant with its acknowledgement of receipt of the Risk Disclosure Statement.

The Applicant agrees that all matters conducted by using of the specimen signature or chop shall be considered as conducted by the Applicant itself and be borne as its sole responsibility. The Applicant declares that it will not give its chop, purchased securities, trade reports, passbook, money or other certificates or documents representing the ownership of money or securities to be kept by the employee of KGI nor borrow or lend money or securities to or from the employee of KGI, otherwise any dispute or loss arising out thereof shall be solely borne by the Applicant and KGI shall not be liable for any of the events mentioned above.

X. Trading Agreement for Foreign Currency Bonds and Foreign Currency Financial Derivatives

The Applicant hereby agrees to trade with KGI Securities Co., Ltd. Offshore Securities Unit ("KGI") in Foreign Currency Bonds and Foreign Currency Financial Derivatives. In addition to the terms set out in the Master Agreement for the Offshore Securities Business (hereinafter referred to as "the Master Agreement") with KGI, the Applicant agrees to the following terms and conditions:

Article 1 Definitions

The terms used in this Agreement are defined as follows:

1. "Foreign Currency" means any legal currency of another country other than New Taiwan Dollars ("NTD").
2. "Foreign Currency Bond" means a bond product denominated in a foreign currency.
3. "Foreign Currency Financial Derivatives" means a trade contract whose value is derived from interest rates, currency exchange rates, indexes, commodities, credit events, or other interests, as well as combinations of the above, denominated in a foreign currency and approved by the competent authorities.
4. "Business Day" means days on which the banks in the ROC are open for business to the public. However, separate Transaction Confirmations or international conventions shall apply if the confirmations or conventions specify otherwise.
5. "Confirmation" means a document in which the two parties specify the terms and conditions of an individual transaction.
6. "Transaction Day" means the day the transaction takes place.
7. "Settlement Day" means the Business Day on which the obligations set out in the Confirmation shall be fulfilled by delivering assets (physical settlement) or cash (cash settlement) or by making payment of the settlement amount.
8. "Expiration Date" means the last day of a transaction period as specified in a Confirmation.
9. "Liquidation" means to conduct the opposite of a given transaction before the Expiration Date, so that any gains or losses associated with the transaction are reduced to zero.

Except where otherwise specified, terms used in this Agreement and in Confirmations should be interpreted in accordance with the Master Agreement, Applicable Laws and Regulations, the latest definitions by the International Swaps and Derivatives Association ("ISDA") or international market practice.

Article 2 Applicability

1. Except when otherwise specified, the terms and conditions of individual transactions between the parties under this Agreement should be stated in the Confirmation. Each individual Confirmation shall be considered part of this Agreement, and form one single contract with this Agreement and all other transactions entered hereunder. Except other provided explicitly in this Agreement or the Confirmation, all requests, instructions, confirmations and other related documents provided or signed by the parties for individual transaction shall apply the terms and conditions of this Agreement and bind the parties.
2. This Agreement and all Confirmations are supplements to the Master Agreement, and shall be considered part of the Master Agreement. If any conflicts between the provisions of the aforesaid documents, the priority to be applied shall be the Confirmation, this Agreement and the Master Agreement.
3. Any details that are not covered in the Confirmation, this Agreement or the Master Agreement shall proceed according to the Applicable Laws and Regulations, common market practices and internal rules of KGI, or negotiated separately between the parties in the utmost good faith.

Article 3 Quotes and Advice

1. The Applicant may request KGI to provide a quote for an individual transaction. However, except when the Applicant has submitted a separate transaction request to KGI and completed the necessary procedures, a quote from KGI shall not constitute any transaction between the Applicant and KGI or commitment of transaction of KGI; nor is KGI obligated to trade with the Applicant at the quote.
2. Should KGI provide information about the transaction's type, conditions, terms, or risks to the Applicant in the form of a written prospectus (hereinafter referred to as "prospectus"), the prospectus shall be deemed as a quote as mentioned in the preceding sub-article.
3. The Applicant may request trading advice from KGI, but any advice or suggestions provided by KGI shall be for the Applicant's reference only. All transactions shall be conducted in accordance with the individual judgment of the Applicant. KGI shall bear no responsibility for any gains or losses to the Applicant caused by the transaction. KGI may refuse to provide advice or suggestions.

Article 4 Transaction Authorization and Instructions

1. **The Applicant hereby authorizes KGI to conduct actions relating to transactions according to the oral or written instructions of the Applicant or an authorized trader. The Applicant shall not object to any actions taken by KGI in accordance with instructions of the Applicant or an authorized trader, but KGI may decide based on the situation whether to accept the instructions of the Applicant or an authorized trader. The Applicant's instructions may not be canceled once issued. The Applicant agrees all instructions shall be evidenced by records kept by KGI. All transactions and actions executed according to the Applicant's instructions under its duty of care as a good custodian shall be effective and binding to the Applicant. The Applicant shall bear sole responsibility for any losses arising out thereof.**
2. **The term "oral instructions" mentioned in the preceding sub-article means instructions given in person or over the telephone by the Applicant or an authorized trader. The Applicant hereby agrees that all conversations between the parties in person or over the telephone may be recorded by KGI. All such recordings are binding to the Applicant and may serve as the evidence of transactions in legal and other proceedings. Transactions executed by KGI in accordance with erroneous oral instructions from the Applicant, which the Applicant did not confirm the terms of the transaction in time before the transaction executed, shall be the responsibility of the Applicant alone. KGI shall take no responsibility for such transactions.**
3. **The term "written instructions" means instructions given through original copies of documents, telegrams, faxes or electronic documents. The Applicant hereby agrees that telegrams, faxes, and electronic documents shall be treated as original copies by KGI. Should KGI find contents or numbers contained in the telegram, fax, or electronic document is unreadable or ambiguous, KGI may refuse to execute such instructions or only execute after confirmation with the Applicant. However, KGI has no obligation to confirm with the Applicant in such a case, and shall take no responsibility for the consequences of delayed**

transactions resulting from the confirmation process. KGI shall take no responsibility for any losses that result from omissions, errors or misinterpretations in transmitting information. The Applicant hereby agrees to compensate KGI for any losses it suffers due to such omissions, errors or misinterpretations.

Article 5 Confirmation

1. **The parties hereby agree that each transaction under this Agreement shall be considered established upon the time when the Applicant or an authorized trader notifies Party A in oral or written form and KGI agrees explicitly with the same.**
2. **After the parties reach an agreement of transaction through the process described above, KGI shall deliver a Confirmation set out the terms of the transaction to the Applicant as soon as possible. The Applicant understands that the Confirmation shall be used only as a confirmation of the terms of the transaction, not as proof of deposits or rights, and shall not be used for transfer or collateral.**
3. **KGI may request the Applicant to provide a written confirmation of the terms of the transaction signed or sealed by its specimen signature or chop. The Applicant shall sign or seal on the Confirmation after confirming the terms, then return the Confirmation to KGI electronically or by mail. If the Applicant does not return the Confirmation, there are obvious errors in the Confirmation or disagreement or doubt arises regarding a transaction, the Applicant hereby agrees that KGI's records shall govern the terms of transaction, except when there is evidence to the contrary.**

Article 6 Expiration Notices and Early Termination

1. **Except when the Confirmation specifies that KGI shall deliver an expiration notice to the Applicant on the expiration date, KGI has no duty to notify the Applicant of expiration.**
2. **The parties hereby agree that, when an individual Confirmation contains an early termination clause, either party may notify the other that they intend to terminate the transaction at any time or specified time before the expiration date (depending on the terms of the transaction confirmation). The Applicant hereby agrees that KGI shall calculate the settlement amount upon any early termination as specified in the transaction confirmation.**

Article 7 Clearance and settlement

1. The parties agree that KGI shall be the calculation agent for all transactions. On the days specified for calculation or clearance (e.g. expiration day, early termination day, interest payment day, exercise day, strike day or valuation day), the parties shall make the payment of cash or delivery of securities according to the calculation of KGI. Any loss found in the settlement shall be paid by the party with the net loss. If an individual transaction is partially exercised or struck, the unexercised or unstruke portion shall continue to be effective and binding to both parties.
2. Only after the Applicant pays its obligations to KGI in immediately available funds may the Applicant recover the amount available from the transaction from KGI.
3. Should the parties be obligated to make multiple payments to each other in the same currency on the same payment day (not including premium payments), the payments may be offset against each other as allowed by laws and regulations; the party with the higher payment obligation should then pay the net amount to the other party.

Article 8 Collateral

1. The parties hereby agree that the type, calculation method and terms of collateral may be separately negotiated in response to underlying asset price fluctuations in order to guarantee the timely fulfillment of settlement obligations.
2. The type(s) of collateral shall be determined by KGI and delivered as agreed by both parties.

Article 9 Default

1. **In addition to those specified in the Master Agreement (including but not limited to Articles 13 and 14 thereof), the Applicant would be deemed in default if the Applicant does not pay or provide payments, margins and/or collateral in accordance with the terms of this Agreement, a transaction confirmation or other agreement(s) with KGI. In which case, in addition to those specified in the Master Agreement, the Applicant shall immediately lose the right to conduct any transactions with KGI, and KGI shall also be entitled (but not obligated) to do any of the following at any time:**
   - **(1) Declare all amounts payable by the Applicant under this Agreement, any transaction confirmation and any transaction immediately due.**
   - **(2) Cancel all transaction requests and liquidate all unexpired positions, and convert all funds to the currency denominated for exercise of the Applicant's obligations at the foreign currency rate posted by KGI's designated bank or determined by KGI in accordance with market practice. The Applicant shall not assert rights solely for the positions that benefit it.**
   - **(3) Dispose of margins or collateral, and use the income to fulfill the Applicant's monetary obligations owed to KGI after converting the funds to the currency denominated for exercise of the Applicant's obligations at the rate posted by KGI's designated bank or determined by KGI in accordance with market practice. The Applicant understands and agrees that KGI has no obligation to consider the Applicant's interests when deciding when and how to exercise the above rights, and that all losses caused by the above actions or currency exchanges shall be borne by the Applicant alone.**
2. **Should the Applicant fails to make payments by the time set out in this Agreement or a Confirmation, the Applicant shall, at the request of KGI, pay an interest at annual interest of 2% on the cost (pursuant to the amount noticed by KGI) for KGI to obtain the funds during the delay period. The interest shall be calculated for the period from the payment day to the day the payment actually made. The source of the aforementioned funds and the means to obtain it shall be at the sole discretion of KGI.**
3. **The Applicant hereby authorizes KGI to credit the margin and other funds obtained or obtainable by KGI to temporary received amount of KGI at its sole discretion in order to protect KGI's rights and interests and to offset the payments payable to KGI before expiration of transactions.**

Article 10 Changes to Laws and Regulations

If, due to changes in the Applicable Laws and Regulations or explanations or decisions by the relevant competent authorities, it becomes illegal, impossible or difficult for either KGI or the Applicant to fulfill the obligations of a transaction conducted under this Agreement, or either KGI or the Applicant must pay additional taxes and fees to do so, KGI may immediately liquidate and settle or close out all transactions under this Agreement. The Applicant shall raise no objection, nor may the Applicant assert any rights or submit any requests to KGI on this matter.

Article 11 Compensation

In addition to the terms set out in the preceding article, the Applicant shall also, upon notification by KGI, immediately compensate KGI for any expenditures, damages, fees, debts and losses borne by KGI due to the Applicant's failure to fulfill its obligations described in this Agreement, a Confirmation and/or other transactions. The Applicant's liability for compensation shall include costs, fees and other payments paid by KGI as a result of the Applicant's failure to pay or receive funds, or losses (including lost profits), penalties or

other fees borne by KGI as a result of KGI using its own funds or funds obtained from third parties to pay or offset any payments under this Agreement, any Confirmation and/or relevant transactions that are or about to be due.

Article 12 Offsetting

1. **Should the Applicant fail to make payments in a timely manner as set out in this Agreement or other agreements between the parties, KGI shall be entitled (but not obligated) to offset any of its debts or payments to the Applicant with the Applicant's unpaid payments or debits to the greatest extent allowed by the law (and not limited to the extent of rights possessed in this Agreement and other agreements), regardless of whether the debts and payments arising from this Agreement or other agreements, and regardless of the currency and amount.**
2. **If the payments to be offset are denominated in different currencies, the Applicant agrees that KGI may convert the payment at the rate posted KGI's designated bank or determined by KGI according to market practice upon offsetting.**

Article 13 Calculation Agent

The Applicant agrees that KGI shall be the calculation agent for all amounts involved in this Agreement and individual transactions, except when the parties agree otherwise. The Applicant also agrees that KGI's records shall be the final evidence and binding on the Applicant.

Article 14 Miscellaneous

1. The Applicant shall make all payments under this Agreement in the currency and amount as specified in the Confirmation. No amount shall be deducted for any fees, taxes or any other reason. Should the Applicant pay in another currency, the exchange rate shall be decided by KGI in accordance with the fair market price. However, KGI is entitled to refuse payments made in another currency.
2. Should KGI be requested to halt a transaction under this Agreement or an individual Confirmation by regulatory authorities, KGI may immediately liquidate, close out and settle all affected transactions. The Applicant shall bear any loss that results from such actions and shall not declare any rights or submit any requests to KGI regarding this matter.
3. If the Applicant is a public company, any transaction that it proposes must comply with the provisions regarding financial derivatives trading passed by its board of directors and stockholders' meeting in accordance with the Procedures Governing the Acquisition and Disposal of Assets by Public Companies. If a transaction is found to violate said provisions, KGI is entitled (but not obligated) to cancel the transaction and/or liquidate the trading position at the price decided by Party A. Any transaction fees and losses shall be borne by the Applicant without objection.
4. The Applicant represents and warrants not to conduct mergers and acquisitions or illegal trading through financial derivatives trading.

XI. Wealth Management Account Opening Agreement

(I) Wealth Management Account Opening Master Agreement

This Wealth Management Account Opening Master Agreement (collectively referred to as "**the Master Agreement**" along with annexes thereof) has been established between the Applicant and KGI (hereinafter referred to as "**the Trustee**"), where the Trustee is authorized to allocate assets on behalf of the Applicant in the form of trust. Both parties agree to comply with the following terms:

Article 1 Opening of a Trust Account

The Trustee shall open an account named "KGI Securities Co. Ltd., Offshore Securities Unit - Trust Account" (hereinafter referred to as the "**Trust Account**") at a financial institution, where the Applicant may place the trust assets in monetary form. The Trustee shall open other related accounts at financial institutions or trade counterparties using the above name to hold the Applicant's trust assets in the form of securities.

When allocating and making use of the trust assets, the Trustee shall always trade with counterparties using the name of the Trust Account.

The Trust Account shall be characterized as a settlement account. If the financial institution at which the account is held pays no interests to the Trustee, then the Trustee shall have no interests to pay to the Applicant.

Article 2 Effectivity of the Master Agreement and Annexes

1. The Applicant/Beneficiary shall enter into separate trust agreements with the Trustee to address each of the following details regarding the trust arrangements they have made. These separate agreements (hereinafter referred to as "Individual Trust Agreements") shall be treated as annexes to the Master Agreement. Any matters that are not addressed in the Individual Trust Agreements shall be governed by the Master Agreement.
   (1) Name, title and address of the Applicant, the Trustee and the Beneficiary.
   (2) Purpose of the trust.
   (3) The type, name, amount and value of properties entrusted.
   (4) Duration of the trust.
   (5) Management and use of trust assets.
   (6) The timing and method for calculating and distributing trust gains.
   (7) Liquidation and distribution of trust assets upon termination of the trust.
   (8) The Trustee's responsibilities.
   (9) Standards, types, method of calculation, and period and method of payment of the remuneration of the Trustee.
   (10) List of charges borne and means of payment.
   (11) Changes, cancellation and termination of the trust agreement.
   (12) The date on which the agreement is signed.
   (13) Other details specified by law or the competent authority.
2. If the parties have set up annexes regarding the allocation and use of specific trust assets (in monetary or securities form), then these annexes, along with any relevant documents (including but not limited to written instructions), shall all be treated as part of the Individual Trust Agreements and carry the same effect as does the Master Agreement. Should any terms of the annexes contradict those of the Master Agreement, the terms of the annexes shall prevail.
3. Both the Master Agreement and the Individual Trust Agreements constitute annexes and integral parts to the Master Agreement for the Offshore Securities Business. In the case of contradicting terms, the terms of the Master Agreement and the Individual Trust Agreements shall prevail.

Article 3 Allocation and Use of Assets

The Applicant agrees the scope of allocation and use of the trust assets is as follows:

1. **Foreign currency deposits.**
2. **Foreign currency government bonds, treasury bills, negotiable certificates of deposits, and commercial papers.**

3. **Bond repurchase/resale denominated in foreign currencies.**
4. **Foreign currency-denominated securities.**
5. **Foreign currency-denominated funds.**
6. **Foreign currency derivatives products.**
7. **Other assets approved by the competent authority.**

Article 4 Execution of Assets Allocation

1. The Applicant may give asset allocation instructions to the Trustee through writing, telephone, fax, Internet, electronic or other means agreed between the parties. The Trustee shall report to the Applicant if assets could not be allocated as scheduled because of the nature of the product, force majeure events, or any other reason.
2. If the market condition or the counterparty prevents the trade from being executed, the Trustee shall notify the Applicant as soon as it becomes aware.
3. The Applicant may instruct the Trustee to withdraw or change trade orders at anytime before they are matched. Upon receiving the Applicant's instruction to withdraw or change unmatched orders, the Trustee shall inform the counterparty immediately of the same; nevertheless, the Trustee does not guarantee the counterparty would agree to cancel or change the existing order as the Applicant has requested. If the Trustee is unable to withdraw or change the order for reasons that are not attributable to its actions, the Applicant shall still settle the matched deal.
4. In the event that a counterparty defaults on its settlement obligations, the allocation of assets would be deemed incomplete and the Trustee shall notify the Applicant as soon as possible.

Article 5 Appointment and Change of Beneficiary

1. **Unless elsewhere agreed in writing by the parties, the Applicant shall be the Beneficiary of this Master Agreement and would be entitled to claim all trust gains derived from the Individual Trust Agreements.**
2. **In the event that a separate Beneficiary has been appointed by the Applicant, the Applicant shall still reserve the right to change the Beneficiary, terminate the Master Agreement and dispose of the entitlements of the Beneficiary.**

Article 6 Settlement and Payment Transfer

1. The Applicant agrees for the Trustee to settle transactions in the currencies in which the transacted instruments are denominated. In the event that the Applicant places cash other than the currency in which the transacted instruments are denominated, and, based on the Trustee's judgment under his/her duty of care as a prudent manager, the amount of cash assets could be easily converted into the denominated currency of adequate sum that covers transaction proceeds and associated charges, the Applicant further agrees for the Trustee to make the currency conversion and proceed with subsequent settlements while the Applicant bears all exchange rate risks.
2. In order to make all transaction proceeds payable by the Applicant (including but not limited to settlement proceeds and charges), the Applicant agrees to have the Trustee collect the full amount payable from the Foreign Exchange Deposit Account (as defined in Subparagraph 5, Paragraph 1, Article 1 of the Master Agreement for Offshore Securities Business) without the Applicant's further instructions. A trade instruction is deemed effective only after the Trustee has collected the amount in full. If the Applicant has insufficient balance in the Foreign Exchange Deposit Account to pay for the settlement, the trade instruction would be deemed invalid and the Trustee shall not be held liable for any resulting losses.
3. In the event that the Applicant receives cash inflow into the Trust Account (e.g. from the sale of invested instruments), the Applicant hereby authorizes the Trustee to transfer any amount of cash net of settlement proceeds and charges into the Applicant's Foreign Exchange Deposit Account within a reasonable timeframe.
4. Any remittance charges incurred from the above two paragraphs shall be borne by the Trustee.

Article 7 Rights and Interests

1. **For voting rights vested in any securities held in the Trust Account, the Trustee may exercise on behalf of the Applicant only when instructed to do so in writing. The Applicant shall pay relevant charges to the Trustee if the Trustee were instructed to exercise voting rights on the Applicant's behalf.**
2. **The Trustee has no obligation to inform the Applicant of any concessions or promotional rights and interests offered by securities issuers, and nor is it obligated to receive such on the Applicant's behalf.**

Article 8 Distribution of investment gains and partial termination of the trust agreement

1. The Trustee will distribute gains and dividends earned on invested instruments back to the Applicant/Beneficiary according to the percentage of rights they own as at the baseline date. For cash dividends, the Applicant/Beneficiary agrees to have the sum transferred automatically into the Applicant's Foreign Exchange Deposit Account from the Trust Account; whereas other forms of dividends are to be retained as part of the trust assets in relevant accounts the Trustee has opened, and no physical delivery shall take place.
2. Should the Applicant/Beneficiary request for a return of trust assets, the Trustee shall transfer any securities held into the Applicant's/Beneficiary's own accounts, and cash into the Applicant's Foreign Exchange Deposit Account. Unless otherwise agreed, any expenses incurred on the return of trust assets (including but not limited to remittance charges) shall be borne by the Applicant.

Article 9 Prohibition Against Transfer of Rights and Encumbrances

The Applicant/Beneficiary may not transfer any rights or obligations under the Individual Trust Agreements or place encumbrances for the benefit of any third party except for rights that are transferable by Applicable Laws and Regulations.

Article 10 Risk Tolerance and Declaration

1. The Applicant shall read closely information and terms that are relevant to the trust arrangement, within reasonable amount of time given and be aware of the possible risks associated with investments, including but are not limited to: risk of price falls, exchange losses resulting from a loss of principal, and suspended redemption, dissolution, or liquidation of any invested funds. For any investments made via non-discretionary money trusts, the Applicant assures that they have been made at the Applicant's own discretion and judgment, and that the Trustee merely carries out the Applicant's instructions.
2. All capital gains, interests and dividends earned from the management of trust funds are entirely owned by the Applicant/Beneficiary. The Applicant/Beneficiary agrees that any risks, expenses and taxation arising from which shall be deducted from the trust assets. According to law, the Trustee may not guarantee protection of trust principal or minimum return rates.
3. The Applicant understands and agrees to bear any exchange rate risks associated with the conversion of currencies.
4. The Applicant has been made aware that the trust assets are different from bank deposits, and therefore are not protected by Central Deposit Insurance Corp.
5. When instructing the Trustee to make use of trust assets in foreign or foreign currency investments, the Applicant (and any appointed agents) shall duly understand the terms, restrictions, rules, and tax implications associated with the particular investment (including

any trade restrictions or tax rules that pertain specifically given the investor's identity), as well as any existing or potential risks involved.

Article 11 Public Disclosure of Trust Assets

1. The Trustee shall allocate the Applicant's assets using the name of the Trust Account.
2. The Trustee may collect from the trust assets any charges incurred in relation to the registration and placement of trust remarks.

Article 12 Regular Reporting and Notification

1. Once a consigned order has been matched, the Trustee shall report back to the Applicant/Beneficiary in a manner consistent with the characteristics or common practices of the traded instrument. The Applicant/Beneficiary may raise objections to the contents of the report within two business days after receiving the report either in writing or using any other methods agreed.
2. Once the Applicant/Beneficiary raises an objection as described above, the Trustee shall immediately investigate into the Applicant's/Beneficiary's claims to verify them against any instructions or trade records retained by the Trustee. The objection would be deemed as nullified if details of the trade statement are consistent with the asset allocation plan or other relevant transaction records.
3. Notices, reports, trust assets allocation reports (or statements) or other relevant printed records shall be deemed delivered five days after they are sent by the Trustee, unless there is evidence to prove that they are received on an earlier date.
4. The Trustee shall prepare monthly trust assets allocation reports (or statements) and send them to the Applicant/Beneficiary before the 10th calendar day of the following month. The Applicant/Beneficiary needs to raise and deliver objections, if any, in written form to the Trustee within three days after the above statement has been delivered, otherwise they would be deemed to have concurred with the content of the statement. The Applicant/Beneficiary agrees that the Trustee may consolidate contents of the above statement into other statements relevant to the Trustee's Offshore Securities Transactions/Services and have them sent to the Applicant/Beneficiary as one document.
5. If the Trustee sends any correspondence relating to the Master Agreement to the Applicant in writing, the Applicant agrees to have them mailed to the address maintained with the Trustee. If the mail is returned from the mailing address for any reason (including but not limited to owner's rejection, overdue collection, relocation, or wrong address), the Trustee would be deemed to have delivered the correspondence as at the stamped date from a legal perspective.

Article 13 Remuneration for trust services

1. **The Applicant agrees for the Trustee to claim management fees and other forms of remuneration for its trust services, and that the Trustee may collect its remuneration directly from the Applicant's trust assets. The rates of remuneration shall be set according to the prevailing market practices and the Trustee's policies, and fully disclosed in the Master Agreement, the Trustee's place of business/website, customer manuals, product descriptions, investment memorandums and term sheets.**
2. **The Applicant understands and agrees that any compensation, fees, discounts or benefits of any kind that the Trustee receives from its trade counterparties in relation to non-discretionary money trusts may be retained by the Trustee as a form of remuneration for its trust services.**

Article 14 Expenses

1. **In addition to those mentioned in the preceding article, the following expenses shall be collected from the trust assets; if the trust assets do not suffice, the Applicant/Beneficiary shall make up the shortfall:**
   (1) Any litigious or non-litigious claims made against the Trustee in relation to the trust assets and any expenses incurred as a result that are not borne by a third party, unless the dispute in question had arisen out of the Trustee's willful intent or lack of duty of care as a prudent manager;
   (2) Any expenses associated with the Trustee's litigious or non-litigious claims made against anyone in relation to the trust assets that are not borne by a third party, unless the dispute in question had arisen out of the Trustee's willful intent or lack of duty of care as a prudent custodian;
   (3) Counterparties' commissions, transaction charges, custodian fees, and compensations to taxation, legal and accounting or tax advisers that are associated with the use of trust assets;
   (4) Any other expenses incurred or liabilities borne in relation to trust services.
2. **Any discounts on service charges or commission fees that the Trustee receives from exercising discretion over money trusts shall be applied to offset the Applicant's transaction costs.**

Article 15 The Applicant's Information

1. The Applicant/Beneficiary assures the authenticity of all information and documentary proofs provided to the Trustee, and authorizes the Trustee to verify with relevant parties regarding the accuracy of such information. The Applicant/Beneficiary agrees to notify the Trustee immediately in writing or using other agreed means of communication for any changes to their particulars.
2. The Applicant acknowledges that any trade orders, settlements, and changes of contractual terms made using the Applicant's authorized seal shall be treated initiated by the Applicant's own accord. In the event of any loss or change of authorized seal, the Applicant shall agree to change the authorized seal pattern immediately with the Trustee, and be held responsible for any use of the former seal pattern until the change has been completed.
3. If the Applicant/Beneficiary fails to inform the Trustee of the change in time, and therefore causes correspondence to miss its delivery, then the Trustee would be considered to have fulfilled its duty to inform as long as the correspondence is sent to the mailing address specified in the Master Agreement, to which the Applicant/Beneficiary may not object.

Article 16 The Trustee's Responsibilities

1. **The Trustee shall exercise the duty of care and loyalty as a prudent manager, and manage the trust assets in manners that conform with the Master Agreement, Relevant Laws and Regulations, and financial practices.**
2. **The Trustee may engage with other third parties to handle affairs that are relevant to the trust service, and collect any expenses incurred from the trust assets. The Trustee shall be held responsible only for the selection of third party service providers and the instructions given to them.**
3. **The Trustee shall not be held responsible for any delays or inabilities in executing the Applicant's instructions that are due to causes beyond the Trustee's control, such as regulatory changes, trade suspension, war, act of hostility, riot, confiscation, government orders, and natural disasters.**
4. **The Trustee shall not be held responsible for any losses incurred on the trust assets because of settlement, exchange/interest rate variations or any other market factors, or losses that are the result of actions or inactions by the securities issuer, fund management company, local/foreign custodians, agencies, investment consultants, securities firms, certifying institutions,**

CPAs, lawyers or any other service providers. However, the Trustee is still required to exercise the duty of care as a prudent manager and assist the Applicant/Beneficiary in coordinating the necessary remedies and claims. Expenses relevant to this action will be collected from the trust assets.

5. **If any part of the trust assets are damaged due to natural disaster, accident, war or riot, or are seized, expropriated or confiscated by a foreign government, authority or political organization, or are in any other way lost, impaired or frozen due to changes in the context, interpretation and applicability of laws local to the trust assets which are beyond the Trustee's control and thus can not be held accountable for, the Trustee shall still exercise the duty of care as a prudent manager and assist the Applicant/Beneficiary in coordinating the necessary remedies and claims. Expenses relevant to this action will be collected from the trust assets.**
6. **Should any of the invested instruments become subject to a capital increase (decrease), liquidation, change (of name, denominated currency, pricing method, minimum investments etc), merger, dissolution, trade suspension, settlement suspension, liquidation or financial distress, or is in any way restricted by laws or rules of the issuer that renders the Trustee unable to continue its holding of that instrument (such as changes to the list of eligible holders, failure in meeting the minimum requirements, breaches of the maximum limit, and any other investment prohibitions), the Applicant shall agree to cease further uses of that particular instrument.**

Article 17 Prohibitions

1. The Trustee, its responsible persons and employees are prohibited from holding custody of the Applicant's cash, account passbook, seal and online passwords; they are also prohibited from making private monetary arrangements (e.g. borrowing and lending) with the Applicant and trading accounts on their behalf. The Applicant shall be solely responsible and agrees to indemnify the Trustee if it chooses to make the above arrangements despite having been advised against. The Applicant is advised to inform the Trustee immediately if the Trustee's responsible person or employee is found or suspected to be involved in the above improper acts.
2. The Applicant shall refrain from placing cash, account passbook, seal or online password under the custody of the Trustee and its responsible persons or employees.

Article 18 Remedies

Should any losses arise because of the Master Agreement, the Trustee and the Applicant/Beneficiary may claim against the other party for the losses caused. However, this excludes losses that are not attributable to the conduct of either party.

Article 19 Duration, Change and Termination of the Agreement

1. **Duration: The duration of the Master Agreement shall begin from the time the Trustee accepts the Applicant's account opening request and last until the day the Master Agreement terminates because of law or because of its terms. The duration of Individual Trust Agreements begins from the day the Applicant entrusts its assets and ends on the day the Trustee returns the trust assets back to the Beneficiary or to any other party with a rightful claim.**
2. **Change of agreement: to proceed according to Paragraph 2, Article 19,of the "Master Agreement for the Offshore Securities Business."**
3. **Termination of Agreement:**

(1) The Master Agreement can be terminated in the following circumstances:

(i) When the Trustee is instructed to do so in writing by the Applicant/Beneficiary or by the right holders following the death **of the Beneficiary;**

(ii) The trust has accomplished or is no longer able to serve its purpose;

(iii) One of the parties has violated the Master Agreement, and is unable to make rectifications or improvements within the timeframe prompted by the other party in writing;

(iv) One of the parties undergoes reorganization, liquidation, dissolution, bankruptcy, suspension or termination of business or court-ordered disposition, whether voluntarily or forcedly executed by other rightful claimants, or in the event that the Trustee ceases its business activities or has business license revoked to the extent that renders it unable to continue its trust services;

(v) The Applicant is reported by the Trustee and other securities firms to have defaulted on settlement or blacklisted by a check clearing institution;

(vi) New regulations, directives or amendments thereof introduced after the Master Agreement has been signed and after the Applicant has placed assets in trust, which renders the Trustee no longer able to manage the trust assets in methods specified by the Applicant;

(vii) Where termination is ruled by court or ordered by a government institution.

(viii) Difficulties and force majeure factors exist, under which the agreement could not be sustained or fulfilled.

(ix) Upon the Trustee's implementation of anti-money laundrying and countering terrorism financing procedures, the Applicant refuses to conduct relevant review, to provide information of ultimate beneficial owners or the person(s) exercising control of the Applicant, or to clarify the nature of its transaction or the source of its fund.

(x) The Applicant violates any laws and regulations in respect of anti-money laundering or the Trustee's internal anti-money laundering rules.

If the above causes of termination are not attributable to the Trustee's conducts, the Trustee shall have the right to terminate the Master Agreement and redeem whatever investments made using the trust assets at anytime.

(2) Termination Method and Handling:

(i) To terminate the Master Agreement, the other party must be notified in writing in advance, except for circumstances described in Items 2, Subparagraph 1, Paragraph 3 of this Article, or in circumstances where orders have been placed but have yet to be matched into a deal, in which case the Master Agreement can be terminated without prior notice.

(ii) If the Trustee is unable to continue its trust services due to dissolution, business suspension, cessation, or revocation of business license, it shall engage another trust service provider to assume its existing services. Once the competent authority has approved for another trust service provider to take over the Trustee's existing services, the Applicant/Beneficiary may express in writing within 10 days after being informed in writing by the Trustee of whether to accept the other trust service provider for the use of trust assets. The Master Agreement will be deemed to have terminated if the Applicant/Beneficiary objects to the substitute service provider, or if no opinion has been expressed 10 days after being informed of the situation.

(iii) Any liabilities owed between the two parties shall continue to remain even after the Master Agreement has been terminated. Both parties are still bound to fulfill their debt obligations after the termination of the Master Agreement. Once the above liabilities have been settled, the Trustee shall return the remainder of the trust assets back to the Applicant/Beneficiary.

(3) Ownership and delivery of trust assets:

(i) Unless otherwise instructed by the Beneficiary, the Trustee shall dispose of the trust assets as soon as the trust relationship is terminated, and return them to the Beneficiary or to other rightful claimants in the form of cash. The Trustee shall also prepare a closing report and statement of how the trust assets have been managed, and have it acknowledged by the Beneficiary, the trust supervisor and any rightful claimants where appropriate.

(ii) Regardless of whether the trust assets are kept in cash or securities, the Trustee shall transfer these assets into accounts opened in the Beneficiary's or the claimants' own names at financial institutions of their specification, to the extent that is permissible by law and practically feasible. If no accounts have been specified by the Beneficiary or the rightful claimants, the Trustee shall make the payments by issuing non-transferable checks with parallel lines drawn, while specifying the Beneficiary or the rightful claimants as payees. Only in situations required by law or where it is practically infeasible may the Trustee physically deliver the trust assets in securities form to the Beneficiary or the rightful claimants.

Article 20 Miscellaneous

1. The Trustee is required by the competent authority to conduct regular assessments on the Applicant's investment capabilities and risk tolerance. The Applicant agrees for the Trustee to proceed with the above assessments in the form of writing, online questionnaires, or other means approved by the competent authority. Where assessments are conducted via online questionnaires, the Trustee shall retain detailed records of the entire procedure for at least five years. In the event of a dispute, the records maintained by the Trustee shall be deemed as accurate and will be kept until the dispute is resolved.
2. The Applicant may inquire the Trustee regarding the legitimacy of its trust license as well as the registration status of all personnel assigned to serve the Applicant.
3. The Trustee may collect a service fee to cover the costs of photocopying documents that are relevant to the trust assets at the Applicant's request.
4. The Applicant agrees that the Trustee may provide the Applicant's transaction records and profile to issuers of foreign currency-denominated funds and their distributors whenever deemed necessary for the purpose of complying with the issuers' policies and regulations local to their places of business.
5. Unless otherwise specified in the Master Agreement, the Trustee has a duty to maintain strict confidentiality of all instructions given by the Applicant (including but not limited to transaction history and records). However, this excludes situations where disclosures are made in compliance with laws and with the Applicant's explicit consent; or where disclosures are made at the request of the competent authority, the judicial department, or the association.
6. For every instruction made to the Trustee regarding investments in foreign or foreign currency instruments using the trust assets, the Applicant agrees for the Trustee to provide transaction records, profile and any relevant information (including those of the Applicant, the Beneficiary and any authorized agents): (1) upon request by the trade counterparty, distributor, issuer, clearing/settlement institution, or the judicial, investigation, taxation or financial authority at the place of transaction or settlement (including the securities exchange); (2) for compliance purpose; or (3) for the purpose of executing transactions and any post-transaction events (such as disputes, litigations, and identification of the real owner). To help meet the above requirements, the Applicant shall agree to provide additional information (including but not limited to the identity of the real owner, directors, major shareholders, etc.) for further reference.
7. This trust service (including the disposal, management and use of entrusted properties) is carried out by the Trust Unit of the Trustee's head office. Unless otherwise regulated by law, all income generated from the Trust Account is subject to tax laws of the R.O.C.

(II) Non-discretionary Individually Managed Money Trust Agreement

This Agreement has been established to govern the trust of money by the Applicant to KGI Securities Co. Ltd., Offshore Securities Unit (hereinafter referred to as "**the Trustee**"), and to guide the Trustee's management, use and disposal of trust assets in the best interest of the Beneficiary or for accomplishing certain purposes. Both the Applicant and the Trustee shall comply with the following terms:

Article 1 Establishment of a Trust Account

The Trustee shall follow the Applicant's instructions to execute transactions of approved instruments according to the terms of this Agreement. Assets entrusted by the Applicant shall be placed under an account named "KGI Securities Co. Ltd. Offshore Securities Unit - Trust Account" (or other names as deemed appropriate by law, counterparties, or market practices), and classified by the Trustee into various sub-accounts depending on the nature, type, and dividend aspects of each invested instrument. All trade, settlement, and custody instructions given by the Applicant shall be executed in the name of the trust account. Trading, settlement and custody of the abovementioned trust account shall be carried out in accordance with laws, counterparties' requests, contractual requirements, and market practices where deemed relevant.

Article 2 Applicant, Trustee and Beneficiary

1. Name and address of the Applicant and the Trustee:
   (1) Applicant: See "Client Information" contained in KGI Securities Co. Ltd., Offshore Securities Unit Account Opening Master Agreement for detailed name and address.
   (2) Trustee: KGI Securities Co. Ltd., Offshore Securities Unit, whose registered address is at No.700, Mingshui Rd., Zhongshan Dist., Taipei City 104, Taiwan (R.O.C.).
2. This Agreement is a self-benefit trust, where the Applicant is also the Beneficiary and is entitled to receive all benefits under this Agreement.

Article 3 Purpose of Trust

The purpose of trust under this Agreement is to have the Trustee execute the Applicant's asset allocation instructions in the form of a trust arrangement. The Applicant shall first place money in trust of the Trustee. The Trustee then manages, disposes and makes use of the trust assets in the best interest of the Beneficiary and within the extent prescribed in Article 3 of the Wealth Management Account Opening Master Agreement (hereinafter referred to as the "**Master Agreement**"), according to instructions given by the Applicant or any authorized third parties (hereinafter referred to as "**the Agent**").

Article 4 The Type, Name, Amount and Value of Trust Assets

1. The type, name, amount and value of trust assets shall be the balance of assets the Applicant has maintained in the trust account. Placement of assets is subject to the types approved by the Trustee.
2. Unless otherwise agreed by the parties, any assets and interests that the Trustee obtains from the management, use, disposal, or impairment or destruction of assets held under the trust account will still be treated as part of the trust assets.
3. The Trustee shall calculate daily net asset value of the trust assets using methods that are consistent with laws, the generally accepted accounting principles, and standards imposed by the Ministry of Finance.

Article 5 Duration of Trust

This Agreement will take effect from the day the Applicant has signed and delivered the trust assets to the Trustee using the prescribed method, and shall expire on the day the remaining trust assets are returned to the Beneficiary or to other rightful claimants upon occurrence of any of the termination events specified in the Master Agreement.

Article 6 Delivery of Trust Funds

Prior to placing instructions, the Applicant is required to maintain capital in the Foreign Exchange Deposit Account for an amount that is sufficient to complete the settlement (including but not limited to principal and related charges), so that the Trustee may transfer funds from the Foreign Exchange Deposit Account whenever the trust account falls short. Any charges incurred from the fund transfer (including but not limited to remittance charges) shall be borne by the Trustee. The Trustee will not execute the Applicant's instructions if the Applicant has insufficient funds in the Foreign Exchange Deposit Account to complete settlement for a certain transaction.

Article 7 Management and Use of Trust Assets

1. **This Agreement is characterized as a non-discretionary individually managed money trust, where the Applicant reserves discretion over the use of trust funds. The Applicant or the Agent thereof may issue instructions regarding the scope or means through which the trust funds are used, as well as details regarding any specific instrument, trade method, amount, terms, and duration. These instructions are to be carried out by the Trustee, and the Trustee has no discretion whatsoever over the allocation of trust assets.**
2. **The Applicant may not issue instructions that violate against laws. Except in cases where the Applicant's instructions are deemed illegal or inappropriate, the Trustee is bound by its duty to manage and dispose the trust assets strictly according to the Applicant's instructions, and book transactions by different Applicants.**
3. **Upon being notified of upcoming rights issues subscription by the respective securities issuers, the Trustee shall forward the notices to the Applicant in writing and have the Applicant decide whether to subscribe.**
4. **The trust account is characterized as a settlement account that does not accrue interests. As a result, the Applicant may not claim interests from the Trustee for the period of time the trust assets remain in the trust account before they are paid to the counterparties or to the Applicant.**
5. **If the Trustee has several Applicants that issue the same instructions for the same foreign currency-denominated fund or foreign security on the same day, the Trustee may consolidate instructions across multiple Applicants into one collective order and, after a deal has been matched, allocate the number of units or shares acquired to the respective Applicants proportional to the sizes of their orders. While allocating matched deals, any remaining units that are not divisible shall be primarily allocated pursuant the Trustee's policies, which the Applicant may not object to.**
6. **Where the investment involves foreign securities, the Applicant agrees to have the Trustee engage foreign custodians for the custody, disposal, interest collection and exercising of rights relevant to the foreign securities. Any expenses incurred shall either be deducted from the trust assets or paid separately by the Applicant.**
7. **The Trustee may also engage other third parties to assist in trust services when deemed necessary and shall only be held responsible only for the selection and supervision of such third parties.**
8. **Should the Applicant decide to partially convert a particular instrument, the value of that instrument will be reduced by the percentage converted and the amount reduced will be used as trust funds for the newly converted instrument.**
9. **Should the Trustee receive any notice of an instrument becoming subject to a capital increase (decrease), liquidation, change (of name, denominated currency, pricing method, minimum investments etc), merger, dissolution, trade suspension, settlement suspension, liquidation or financial distress, or is in any way rendered unsuitable as an investment, the Applicant agrees to follow the Trustee's advices or terminate investments in that particular instrument. Any gains or losses arising as a result shall be borne by the Applicant.**
10. **If the Trustee is unable to carry out the Applicant's instructions regarding any particular instrument due to restrictions imposed by law or the issuer (such as investors' eligibility criteria, failure in meeting the minimum offering requirements, breaches of the maximum offering limit, and any other statutory prohibitions), the Applicant agrees to terminate such investment.**

Article 8 The Applicant's Instructions

1. **The Applicant is required to complete a signature specimen card at the time of account opening and place it with the Trustee. This card will be used by the Trustee to verify the seal patterns stamped on the Applicant's instructions, whether issued in writing, fax or any other agreed methods. The Applicant must notify the Trustee immediately to stop or replace a seal that has been lost, destroyed, stolen or damaged. Until a seal has been duly reported as lost or replaced, any transactions executed by the Trustee against presentation of the old seal shall continue to be effective. The Applicant shall be solely responsible for any losses incurred to the trust assets that are caused by the delay or absence in reporting or replacing the lost seal. The Trustee shall not be held accountable in any way unless it has intentionally or negligently failed its duty of care as a prudent manager. Furthermore, the Applicant is also liable to compensate the Trustee for any losses, liabilities or expenses caused as a result.**
2. **The Applicant/Agent shall issue instructions regarding the use of trust funds by way of writing, telephone, fax, Internet, or any other methods agreed in writing in advance between the parties. To issue instructions in writing or fax, the Applicant must use the format prescribed by the Trustee and affix the authorized seal for identity verification.**
3. **The Applicant/Agent shall issue instructions within the timeframe specified by the Trustee or within trading hours given the prevailing market practices. The Applicant's/Agent's fax instructions will be deemed valid only after they have been verified. The Applicant/Agent agrees for the Trustee to maintain voice recordings of telephone conversations.**
4. **To change or withdraw instructions that the Applicant has already made with regards to the trust funds and assets (including but not limited to: the type, quantity or amount of instruments subscribed, converted, sold or redeemed; the debiting account; distribution of income, sales or redemption proceeds etc), an amendment request must be raised to the Trustee either in writing or using the same method as the original instruction. However, the Applicant may not request to amend or withdraw**

instructions that the Trustee has already executed.

5. **For every instruction issued by the Applicant, the Trustee is bound by its duty as a prudent manager to verify the Applicant's identity. Instructions that are issued by someone impersonating as the Applicant/Agent, or issued without the authorization of the Applicant, or issued using a stolen or forged token of identity may still be considered legally binding to the Applicant as long as the Trustee has duly exercised its duty of care as a prudent manager. In which case, the Applicant will be solely responsible for any losses incurred on the trust assets, while the Trustee is indemnified of all liabilities and may claim compensation from the Applicant for any additional losses, liabilities or expenses caused as a result.**
6. **The Applicant/Agent is bound to comply with rules of the trust service, the terms of every instrument invested and any regulations relevant to them.**

Article 9 The Agent

1. To appoint an Agent, the Applicant shall produce a letter of authorization affixed with the authorized seal/signature pattern to the Trustee.
2. The Applicant is required to notify the Trustee in writing in advance if the Agent's authority is to be restricted, withdrawn or changed in any way. Transactions that the Trustee has made prior to receiving the above written notice will still be legally binding to the Applicant, unless it can be proven that the Trustee already has knowledge of the restriction, withdrawal or change in the Agent's authority prior to executing the transaction. Change of Agent mentioned above is still subject to Paragraph 1.
3. **Instructions issued by the Agent must fully comply with the Trustee's rules and procedures. They are deemed to have acted under the instruction of the Applicant, and therefore their instructions are legally binding to the Applicant. The Applicant will be solely responsible for any losses or disputes that are due to instructions given by the Agent. Should the Agent's instructions give rise to any disputes that result in losses to the Trustee, the Applicant and the Agent would be held jointly liable to compensate the Trustee.**
4. The Applicant understands and agrees that the Trustee may reject the Agent's instructions if the traded instrument does not match the Applicant's level of risk tolerance.
5. To protect the interests of the Applicant, the Trustee may (but is not obligated to) confirm with the Applicant for any doubts it has with regards to instructions given by the Agent. The Trustee may deny the Agent's instructions until any doubt has been clarified.
6. Any disputes between the Applicant and the Agent shall not involve or be used to claim against the Trustee. The Applicant understands and agrees that the Trustee may reject the Agent's instructions if it does not comply with the Trustee's internal policies, or if the Trustee has any doubt with regards to the instructions issued. In which case, the Trustee shall not be held liable for such rejection.

Article 10 Transactions with Stakeholders

The Applicant agrees that the Trustee may perform the following transactions using the trust assets when acting under the Applicant's instructions:

1. **Purchasing securities or instruments brokered by one of the Trustee's business departments.**
2. **Placing trust assets under the custody of the Trustee's stakeholders (as defined in Article 7 of the Trust Enterprise Act) for the purpose of facilitating foreign currency transactions.**
3. **Any transactions outside of those listed in Paragraph 1, Article 25 of the Trust Enterprise Act, either with the Trustee itself or with the Trustee's stakeholders.**
4. **Purchasing securities or instruments issued or underwritten by the Trustee or its stakeholders.**
5. **Other transactions with stakeholders approved by the competent authority.**

Article 11 Trading of Financial Derivatives (including structured products) (applicable only where derivatives are involved)

1. For purposes such as hedging and enhancement of investment efficiency, the Applicant may instruct the Trustee to allocate trust assets in financial derivatives (including structured products).
2. Any losses incurred on the trading of financial derivatives (including structured products), whether they exceed the sum of trust assets, shall be solely borne by the Applicant, unless the losses have been caused by the Trustee's violation against laws or lack of his/her duty of care as a prudent manager.
3. The Trustee may reject the Applicant's instructions and explain accordingly if they pose any potential risks to the Trustee's normal operations.

Article 12 Exchange Calculation and Rates

1. Where settlement proceeds, tax payments, income and expenses are collected and paid in different currencies, the conversion of foreign currencies shall proceed according to Article 5 of the Master Agreement for the Offshore Securities Business.
2. Conversions between offshore funds denominated in different currencies shall proceed by using exchange rate rules specified in the policies of the respective fund issuers.
3. All exchange rate risks associated with the trust funds shall be solely borne by the Applicant.

Article 13 Timing and Method for Calculating and Distributing Trust Gains

To proceed according to Article 8 of the Master Agreement.

Article 14 Ownership and Distribution of Trust Assets at the End of the Trust Relationship

1. **When the trust relationship ends, the Applicant/Beneficiary shall settle all outstanding charges relevant to this Agreement, which include but are not limited to the remuneration for the Trustee's services, fees, tax, and compensations for any losses incurred.**
2. **At the end of the trust relationship, the Trustee may retain the trust assets for as long as necessary until the Applicant has settled all outstanding expenses (including remuneration for the Trustee's services) and tax; alternatively, the Trustee may choose to release trust assets against collaterals of equivalent value from the Applicant.**
3. **Upon termination of this Agreement, the Trustee shall calculate the closing net asset value of the trust assets and return them entirely along with any gains earned back to the Applicant or other rightful claimants.**
4. **In the event that the Beneficiary dies over the duration of this Agreement, the beneficiary of the deceased shall assume all rights and obligations under this Agreement. Unless otherwise agreed, such rights and obligations shall be assumed by the legal heir of the deceased.**
5. **Any taxation incurred while the trust assets are returned back to claimants (including but not limited to gift tax and inheritance tax) shall be duly reported and paid by the respective owners. If the trust assets were to be distributed to legal heirs of the Beneficiary, then all rightful claimants must jointly provide documentary proof to the Trustee before the trust**

assets are returned. However, the Trustee is not responsible for verifying the authenticity and accuracy of documentary proofs submitted above.

6. **Upon termination of this Agreement, owners of the trust assets shall assist the Trustee in liquidating the trust assets. Unless affected by force majeure events, the Trustee must compute the closing net asset value within one month after this Agreement ends, and prepare and deliver closing statements for each owner. Owners of trust assets would be deemed to have concurred with the calculated results if no objection is raised to the Trustee within seven days after receiving the closing statements.**
7. **Owners of trust assets may not claim interest from the Trustee for the period between the end of this Agreement and the time when trust assets are distributed.**
8. **If trust assets were to be returned back to the Applicant at the end of this Agreement, the Trustee shall compute and collect all relevant charges before returning cash positions back into the deposit account held in the Applicant's own name at a designated financial institution, and transferring securities positions into the custodian account held in the Applicant's own name at a designated custodian.**

Article 15 The Trustee's Responsibilities

As governed by Article 16 of the Master Agreement.

Article 16 Trustee Remuneration, Method of Calculation, and Period and Method of Payment

The Applicant acknowledges and agrees for the Trustee to retain fees collected from counterparties as a form of remuneration for its trust services in relation to this Agreement (non-discretionary money trust). This remuneration shall be set according to the prevailing market practices and the Trustee's policies, and fully disclosed in this Agreement, the Trustee's place of business/website, product descriptions, investment memorandums, or term sheets.

Regardless of the performance of trust funds, the Applicant is liable to pay administrative charges, transaction fees and taxes to securities issuers, distributors or fund management companies where applicable. In addition, the Applicant also needs to pay the Trustee for any fees and charges incurred while managing the trust assets, at the amounts and rates calculated by the Trustee. Unless otherwise agreed between the parties, the Applicant shall pay the following charges to the Trustee:

1. **Trust management fees:**
   (1) **Remuneration rate: 0% ~ 0.2% per annum.**
   (2) Calculation: the rate will be multiplied to the net asset value of trust assets and accrue on a daily basis from the day the funds are placed in trust.
   (3) Period and method of payment: payments are collected once per month from the Applicant's account.
2. **Foreign currency-denominated funds:**
   (1) Subscription fees:
   (i) Remuneration rate: no more than 3% for local and offshore funds that have been approved/acknowledged for offering by the FSC; for hedge funds, private equity funds and funds that are not yet approved/acknowledged by FSC, fees will be charged at rates announced by the Trustee.
   (ii) Calculation: the amount of the principal per subscription multiplied by the fee rate.
   (iii) Period and method of payment: to be paid by the Applicant to the Trustee in one lump sum at the time of subscription.
   (2) Conversion fees:
   (i)Remuneration rate: Shall not exceed the equivalent of NTD 1,000 at each conversion unless the issuers have prescribed other rates and payment methods.
   (ii) Calculation: to be collected at each conversion.
   (iii) Period and method of payment: to be paid by the Applicant to the Trustee in one lump sum at the time of conversion.
   (iv) Applicant may also be liable to pay internal or external conversion charges imposed by fund issuers.
   (3) Channel service fees at time of subscription:
   (i) Remuneration rate: 0% ~ 5% for local and offshore funds that have been approved/acknowledged for offering by the FSC; for hedge funds, private equity funds and funds that are not yet approved/acknowledged by FSC, fees will be charged at rates specified in the investment documents.
   (ii) Calculation: the amount of the principal per subscription multiplied by the fee rate.
   (iii) Period and method of payment: these fees will be paid by counterparties or fund issuers to the Trustee in one lump sum at the time of subscription. If this service fee has already been listed in product description or fund prospectus, the counterparty/fund issuer will deduct an equivalent amount from the daily net asset value of the subscribed instrument/fund.
   (4) Channel service fees for the holding period:
   (i) Remuneration rate: 0% ~1% (per annum) for local and offshore funds that have been approved/acknowledged for offering by the FSC; for hedge funds, private equity funds and funds that are not yet approved/acknowledged by FSC, fees will be charged at rates specified in the investment documents.
   (ii) Calculation: net asset value multiplied by the fee rate.
   (iii) Period and method of payment: these fees will be paid by counterparties or fund issuers to the Trustee. The amount of which is calculated by multiplying the net asset value (quoted by the counterparty or fund issuer) with the applicable fee rate. The method of payment may differ depending on the instruments or fund issuers involved, and may occur on a monthly, quarterly, semi-annual or annual basis. If this service fee has already been listed in product description or fund prospectus, then the counterparty/fund issuer will deduct an equivalent amount from the daily net asset value of the subscribed fund.
   (5) Deferred subscription fees (applicable when investing in Class B shares, Class C shares or other instruments that involve deferred payment of subscription fees):
   (i)Remuneration rate: no more than 5% or as disclosed in the investment document.
   (ii) Calculation: in general, the applicable fee rate is multiplied to the lower of [market price at time of redemption] or [the cost subscribed]. However, the actual amount and method of calculation shall follow the product description, the fund prospectus, and the issuer's policies.
   (iii) Period and method of payment: to be collected by the fund issuer from redemption proceeds.
   (6) Distribution fee

The Applicant should be aware that fund issuers charge a distribution fee for investments in Class B shares, Class C shares or any instruments that involve deferred payment of subscription fees. These fees are paid from the assets of the respective funds.

(7) **Details regarding the Trustee's share of the subscription fee, management fee, sales incentives, sponsorship, seminar and training subsidies etc have been disclosed on its website in connection with wealth management.**

3. **Foreign shares:**
   (1) **Transaction commission:**
      (i) **Remuneration rate:**
         A. **HK shares: 0.5% of the transacted value, subject to a minimum of HKD 100**
         B. **US shares: 1% of the transacted value, subject to a minimum of USD 39.9**
         C. **Japanese shares: 1% of the transacted value, subject to a minimum of JPY 3,000**
         D. **Singaporean shares: 1% of the transacted value, subject to a minimum of SGD 100 or USD 60**
         E. **Thai shares: 1% of the transacted value, subject to a minimum of THB 3,000**

      Rates for newly-added markets will be announced by the Trustee.
      (ii) Calculation: the transacted sum multiplied by the fee rate.
      (iii) Period and method of payment: to be paid by the Applicant to the Trustee in one lump sum at the time of purchase or sale.
   (2) **Collectible fees and other charges, including but not limited to the following:**
      (i) **Agency commission: investments in foreign shares by way of non-discretionary money trusts may give rise to commission charges, which the Trustee will collect from the customer on behalf of its foreign agents.**
      (ii) **Securities exchange taxes or levies: these may include transaction tax, stamp duty, capital gains tax, tax on dividends, exchange fees, depository fees etc.**
      (iii) **Custodian and miscellaneous charges: these include custodian fees, book entry fees, remittance charges etc.**
4. **Foreign Currency Financial Derivatives (including structured products):**
   (1) **Remuneration rate: fee rates differ for different instruments; refer to the terms and conditions of each individual instrument for details regarding commissions and channel service fees.**
   (2) Calculation: the transacted sum multiplied by the fee rate.
   (3) Period and method of payment: to be paid by the Applicant to the Trustee at the time of investment.
5. **Other instruments: refer to the terms and conditions of the respective instruments and the Trustee' policies.**
6. **Special considerations:**
   (1) **The Trustee may set different fee rates depending on the invested currency, the method of investment, and the types of securities involved. These rates may be adjusted to reflect the prevailing price levels without the Applicant's prior consent; however, these changes must be announced or notified to the Applicant in advance.**
   (2) **Other charges: any other taxes, levies and expenses incurred by the Trustee over the course of its trust services shall be collected from the trust assets exactly as incurred.**
   (3) **If the Applicant does not pay the above charges within the period prompted by the Trustee, the Trustee shall have the right to collect these amounts either from income or redemption/sales proceeds received on the entrusted properties, or by disposing part of the trust assets. The date of collection and disposal may be determined at the Trustee's discretion, but the Applicant will be informed in the manner agreed before collection or disposal is made on the trust assets.**

Article 17 Responsibility and Payment of Fees and Taxation

In addition to the remuneration and charges listed in the preceding article, the following charges and taxes shall also be collected from the trust assets, and if the trust assets do not suffice in covering these expenses, the Trustee shall be authorized to collect them from the Applicant's Foreign Exchange Deposit Account:

1. Any brokerage commissions, transaction fees, costs and liabilities incurred by the Trustee while carry out the Applicant's instructions and managing the trust assets.
2. Any taxes paid on behalf by the Trustee while carrying out the Applicant's instructions and managing the trust assets.
3. Any taxes paid on behalf by the Trustee in the name of the trust assets over the duration of the trust arrangement.
4. Where assets are allocated in foreign investments, any fees or remuneration charged by the foreign custodian or its agency.
5. Any expenses on litigious or non-litigious claims made by the Trustee against any party or by any party against the Trustee in relation to the trust assets that are not borne by a third party, unless the dispute in question had arisen out of the Trustee's intent or lack of his/her duty of care as a prudent manager.
6. Any losses or liabilities borne by the Trustee in relation to the trust assets.
7. Any compensation paid to legal, accounting and taxation advisers in relation to the trust assets.
8. Any other expenses incurred or liabilities borne in relation to the trust assets.

Article 18 Changes, Cancellation and Termination of the Trust Agreement

Changes and termination of this Agreement shall proceed according to Paragraphs 2 and 3, Article 19 of the Master Agreement.

Article 19 Risk Tolerance and Declaration

1. **Prior to issuing instructions of asset allocation, the Applicant should, within reasonable time given, review information relevant to the invested instruments (including but not limited to the prospectus, investment memorandums, product term sheets etc), and fully comprehend the following:**
   (1) **The Applicant hereby declares of having been given reasonable time to review the terms of this Agreement, and acknowledges the possible risks involved with the management and use of trust assets (including but not limited to price risks and regulatory risks). The Applicant has signed the Master Agreement in its sole discretion, and will be conducting investment and trade activities based on the Applicant's own judgment. The Applicant should understand and bear all possible outcomes of its trade activities.**
   (2) **The fact that the trust arrangement has been approved by the Financial Supervisory Commission to invest in the prescribed list of instruments does not imply that the instruments are risk-free. Past performance of the management company should not be construed as a guarantee on minimum returns. Except for their duties of care as prudent managers, the Trustee and management companies are not liable for the gains or losses of the instruments traded by the Applicant, and nor do they guarantee minimum returns. The Applicant is advised to fully comprehend the prospectus, investment memorandums or the product description before subscribing.**
   (3) **Risks that need to be taken into consideration when trading financial instruments include but are not limited to:**
      (i) **Risks associated with a particular instrument or region: market risk (political, economic and social changes; volatility in exchange rates, interest rates, share prices, indices, or prices of other assets), liquidity risk, credit risk, cyclical risk, and**

for securities related instruments in particular, the risks associated with trading, compliance, currency, lack of liquidity, etc.

(ii) Risks associated with financial derivatives (including structured products): minimum return risks, early redemption risks, interest rate risks, liquidity risks, credit risks, settlement risks, exchange risks, event risks, country risks, and risks that pertain to specific instruments (including but not limited to issuers' early buyback risks, reinvestment risks, risk of changes to the underlying asset, inflation risks, Applicant conversion risks, lock-in period risks, bankruptcy and reorganization risks).

(iii) Due to the risks described above, there is a possibility that the issuer may delay payment of redemption proceeds at times when it is overwhelmed by redemption requests or when calculation of redemption prices needs to be suspended for any reason.

(4) Financial instruments are intended to deliver long-term returns, and hence investors should not expect to achieve high yields over a short term. Prices and gains of any type of instrument may rise or fall; therefore investors do not necessarily recover all amounts invested.

(5) All capital gains and interests earned on the trust funds are entirely attributable to the Applicant, while any associated investment risks, expenses and taxes shall also be borne by the Applicant. The Trustee does not guarantee profitability or minimum returns.

(6) Where redemption is restricted, suspended, or made compulsory by applicable laws (local or foreign), the terms of the prospectus, the policies of the management company or for any other reasons, the Applicant shall refrain from claiming against the Trustee for breach of this Agreement (this clause also applies to situations where the Applicant is prompted to perform fund transactions on trading days specified by the Trustee and the management company or on the next available trading day).

(7) The Applicant is aware that cash positions are the only assets of the trust assets that are treated as bank deposits, and hence are entitled to protection up to the limit specified by the competent authority. No other parts of the trust assets are entitled to any protection such as the deposit insurance scheme, the insurance stabilization funds or any other relevant systems.

(8) Should the settlement bank encounter a computer malfunction or other force majeure event that renders it unable to make the account debit on a specific date, the Applicant agrees to postpone the account debit until the next available business day after the settlement bank has resolved the issue.

(9) The Trustee shall not be held liable if any part of the trust assets are damaged due to natural disaster, accident, war or riot, or are seized, expropriated or confiscated by a foreign government, authority or political organization, or are in any way lost, impaired or frozen due to changes in the context, interpretation and applicability of laws local to the trust assets that are beyond the Trustee's control.

(10) When investing in foreign currency-denominated funds, the Applicant needs to give the Trustee written instructions to proceed according to the terms of the product prospectus, investment memorandums and policies of the Trustee and the management company once the beneficial rights have been allocated. For fund conversions that involve exchange of different currencies, the Applicant agrees to use the exchange rate specified by the management company and bear all exchange rate risks.

(11) Where the use or return of trust funds or adjustment of invested instruments involves exchanges between different currencies, the Applicant agrees to proceed with the currency exchange according to the practices of the Trustee and any other institutions relevant to the Applicant's instructions. The actual exchange rate will be determined at the time of transaction, and any risks or differences associated with exchange rates are to be borne by the Applicant/Beneficiary. Any gains or losses arising from the use of trust assets shall be borne by the Applicant (and Beneficiary); the Trustee does not guarantee protection of Applicant or minimum returns.

(12) **This risk declaration merely represents a summary and is not exhaustive of the possible risk factors associated with all instruments. In addition to comprehending this risk declaration, the Applicant should also read the prospectus, investment memorandums, and descriptions of the relevant instruments, be alerted to other influencing factors and make proper financial plans and risk assessments before trading, in order to avoid suffering losses that are beyond tolerance.**

Article 20 Registration of Seal Pattern and Personal Information

1. The Applicant is required to register an authorized seal pattern and personal information with the Trustee to be used for identity verification in future dealings.
2. The Applicant must report to the Trustee immediately and complete the necessary procedures if there are any changes, damages, omissions or other issues concerning the authorized seal or personal information. If the procedures required above are not completed, the Applicant shall be solely liable for any loss of rights and interest in trust assets or beneficial rights.
3. If the Applicant has authorized an Agent to issue instructions regarding how trust assets are used, then any changes to the authorization and authorized seal patterns shall also be handled according to the above terms.

Article 21 Rights and Interests

1. **The Trustee shall have the authority to trade, settle, and exchange currency for any invested instruments, and make use or dispose of the trust assets according to the Applicant's instructions.**
2. **Unless otherwise provided by relevant laws or regulations, upon receipt of a notice to convene a beneficiaries meeting or shareholders meeting with repect to invested instruments, the Trustee may, based on the contact information kept on its records, inform the Applicant by personal delivery, mail, fax, email or through website announcement or other appropriate methods of any matters materially affecting investors' rights and interests.**

Article 22 Bookkeeping, Statement Preparation and Inquiry

1. If the Trustee has several applicants that issue the same instructions for the same instrument on the same day, the Trustee may, subject to compliance with laws, consolidate instructions across multiple applicants into one collective order and, after a deal has been matched, allocate the number of units acquired to the respective applicants proportional to the size of their order. If the quantity acquired is not fully divisible among the applicants, then the allocation shall proceed according to the Trustee's policies, which the Applicant may not object. The rules of allocation described above also apply to redemptions.
2. The Applicant authorizes the Trustee to exercise full discretion over the custody of trust funds and collection of interests earned.
3. The Trustee shall regularly provide the Applicant with a trust assets allocation report/statement on the use of trust funds. The Applicant/Beneficiary agrees that the Trustee may consolidate contents of this statement into other statements relevant to the Trustee's

Offshore Securities Transactions/Services, and have them sent to the Applicant/Beneficiary as one document.

4. The Applicant agrees that, if there are any discrepancies between trust assets allocation report/statement and raw data kept by the Trustee, the raw data shall prevail as accurate. However, should the Trustee discover any error in the source of data, it may proceed with the correction and notify the Applicant afterwards without prior approval.
5. The Applicant is aware that the trust assets allocation report/statement is a computer-generated report prepared and disseminated by the Trustee before the 10th calendar day each month or before the statutory deadline. The Applicant may not claim against the Trustee using reports generated by other parties. The Applicant should inquire the Trustee immediately or request for a re-issue before the end of the month if the trust assets allocation report/statement is not received as expected. Ignorance and absence of statement cannot be used as an excuse to raise objections regarding transaction details.
6. The Applicant may inquire details about the trust assets using methods specified by the Trustee.

Article 23 Taxation

All tax affairs relating to this trust service shall proceed according to the tax laws of the R.O.C., any related laws and regulations, and any future amendments thereof. Nonetheless, uses of trust assets that involve foreign regulations are subject to comply with such regulations.

Article 24 Restrictions Applicable to the Applicant

Certain foreign currency-denominated funds have stated explicitly in their prospectus or product descriptions to exclude U.S. citizens and residents, or impose other restrictions regarding investors' eligibility. The Applicant hereby declares of having been made aware of the above restrictions, and assures to have satisfied all eligibility criteria or restrictions as stated in the prospectus and as required by the law. The Applicant shall be solely responsible for any misstatements and shall compensate the Trustee for any losses caused as a result.

Article 25 Short-swing Trading

The Applicant is bound to comply with the following rules on short-swing trading for any instructions involving foreign currency-denominated funds:

1. The Applicant assures to be free of involvements in money laundering or any illegal activities, and agrees to comply with the short-swing trading policies and transaction timing policies of the respective fund issuers.
2. The fund issuer reserves the right to reject, impose charges, and restrict short-swing trade orders.
3. The Applicant agrees for the Trustee to report the Applicant's information (for funds registered in the United States, the Applicant's ID number is also needed) to fund issuers, offshore financial institutions, and their master agents using the format specified by the competent authority, the fund issuers, offshore financial institutions, and their master agents if a transaction has been identified as short-swing according to the prospectus.
4. For "Restrictions and charges on short-swing trading," please refer to the prospectus of the respective funds or visit Securities Investment Trust & Consulting Association of the R.O.C. at www.sitca.org.tw.

Article 26 Miscellaneous

1. Documents provided by the Trustee, such as the prospectus, investment memorandums, product term sheets and any materials relevant to the invested instruments, shall be treated as an integral part of this Agreement and effected as such.
2. If the Applicant has been characterized as an ordinary natural-person customer (i.e. non-professional investor), the instruction to engage in the trading of financial derivatives (including structured products) through the Trustee in the form of trust shall signify that the Applicant is either adequately experienced in the trading of financial derivatives or structured products, or was previously employed in the banking, securities, or insurance profession. The "trading experience" mentioned above may include financial derivatives where the values are derived from single or a basket of assets, or futures, margin trading, call (put) warrants, convertible (exchangeable) corporate bonds, securities with warrants, stock warrants, and any foreign currency securities, structured products and offshore structured products of financial derivative nature.

(III) Wealth Management Service Agreement

I (the Applicant) agree to the terms below with regards to the asset allocation, financial planning and wealth management services offered by KGI Securities Co. Ltd., Offshore Securities Unit (hereinafter referred to as "**KGI**" or "**the Company**"):

1. I understand and agree that KGI provides its wealth management services in accordance with "Directions for the Conduct of Wealth Management Business by Securities Firms," and acknowledge the fact that the Company has Customer Manuals readily accessible by wealth management customers. I agree to obtain a copy of the Customer Manual, whether personally at the Company's place of business, by phone or download from the Company's website, and comprehend and agree to all terms contained in the Customer Manuals .
2. I understand and agree that KGI will be providing asset allocation, financial planning, and wealth management services solely based on my identity, profile, wealth, investment experience/knowledge, profession, needs and goals that I have disclosed to the Company. The Company merely offers its recommendations. KGI does not guarantee profitability or returns on my investments, and thus shall not be held accountable for the outcome of my trade decisions. Despite the recommendations made to me, I shall consider my own investment capacity, risk preference, risk tolerance and assess the overall market condition and risks associated with certain financial instruments on my own accord before placing my transactions.
3. The instruments I will be involving in shall include foreign equity, foreign currency funds, foreign currency bonds, foreign currency financial derivatives/structured products (including but not limited to ELN, PGN and CLN), insurance policies and any financial instruments or services approved by the competent authority.
4. When applying for account opening relating to wealth management services, I agree to sign relevant account opening agreements with respect to other business of KGI if so required, or have the Investment Products and Solutions Department of KGI refer me to one of its affiliates or another financial institution, whom I shall open account, sign agreement, or trade with in accordance with relevant laws and regulations.
5. The Investment Products and Solutions Department of KGI may forward my instructions to other relevant departments where transactions can be executed.
6. Unless agreed by KGI in writing, I shall not provide or share with any third party any information that KGI has given to me as part of its wealth management services (including but not limited to asset allocation/financial planning advices, assessment reports, information pertaining to certain financial instruments/markets, etc.).
7. Remuneration and fees: I accept wealth management services such as asset allocation and financial planning provided by KGI. KGI may charge me remuneration and fees for wealth management services in accordance with the fee schedule agreed upon with me.

KGI may also adjust these rates at anytime depending on the nature of services provided to me, and inform me in advance by writing, fax or email.

8. I shall not make private arrangements with any KGI employees to share profits or losses, or demand inappropriate benefits such as money or valuable goods, whether directly or indirectly. I shall not have any KGI employees hold custody of my account passbook, seal, securities, funds or identity documents. I shall be solely responsible for any legal consequences and losses that involve KGI and violate the above rules, and refrain from making any legal claims against KGI.
9. I assure not to invest or make asset allocations using money sourced from illegal means, or exploit the wealth management services offered by KGI for any investments or conducts that are deemed illegal.
10. Any matters that are not addressed in this Agreement shall be governed by other contracts signed between the parties, the relevant laws and regulations, and the internal policies of KGI.
11. I hereby agree that KGI's relevant business departments or its affiliated companies may provide their investment information or insurance information obtained through their affiliated companies, either electronically or in writing, to the Investment Products and Solutions Department of KGI for asset allocation or financial planning.
12. I hereby agree that, in connection with any financial documents concerning my assets, finances, credit, and investments held by me at KGI, relevant internal business units and branches of KGI may, within the validity period of such documents, directly access them for credit investigation and qualification verification when conducting other business dealings.
13. If the client does not agree to the preceding clauses 11 and 12, they will not be able to obtain complete asset allocation and financial planning services, and when conducting business dealings with KGI other than wealth management, they will need to provide additional financial proof materials for KGI to conduct credit investigation and transaction qualification assessment.
14. KGI prohibits its employees engaged in wealth management business from engaging in the following behaviors. If any transaction disputes arise due to any of these behaviors between the individual and a KGI's employee, the individual shall bear full responsibility, and KGI shall not be held liable:
    I. Employees using clients' names or accounts to buy, sell, or act as agents for clients in any financial products.
    II. Employees keeping clients' seals, securities and their trading proceeds, bank cards, bank passbooks, electronic vouchers, passwords, etc.
    III. Engaging in private lending, securities, or brokerage transactions with clients.
    IV. Accepting clients' full discretionary power regarding the type, quantity, and price of securities to buy or sell, or guaranteeing clients profits or sharing profits.
    V. Funds and securities intended for trust by the settlor can only be deposited by the settlor into the KGI Trust Property Account. The retrieval of trust property is also handled by KGI through this account, returning it to the settlor's designated personal financial institution deposit account or personal securities depository account. Employees are prohibited from receiving the aforementioned funds and securities on behalf of clients.

XII. Risk Disclosure Statement

The Applicant should understand that the risks disclosed in this Risk Disclosure Statement merely represent a summary and do not constitute an exhaustive list of all possible risks for foreign securities and financial product transactions (including but not limited to, derivative transactions) and factors that affect market conditions. In addition to peruse in detail the contents below, the Applicant is advised to take into consideration other factors that are likely to influence an investment decision and to conduct proper financial planning and risk assessments to avoid unbearable losses.

1. Risks in investment through trade of foreign securities and financial products that would vary based on the investment targets and the markets of investment. The Applicant shall respectively look into the characteristics and risks of the investment targets as stocks, warrant certificates, beneficiary certificates, deposit receipt certificates, funds and derivatives. The Applicant shall also pay attention to the changes to the sovereign rating of the government where the invested foreign market locates.
2. Derivative transactions may involve or be based upon equities, interest rates, currencies, securities, credit events, commodities and other underlying assets. Under certain market conditions, the Applicant may sustain substantial losses as well as gains; the high degree of leverage which is often obtainable in connection with the transactions can work against the Applicant as well as for the Applicant, which can lead to large losses as well as gains. The Applicant must carry the burden of this and all other risks of losses (which can be substantial) and KGI will not be responsible for any losses whatsoever arising from the Facilities or any Transactions.
3. The foreign securities and financial products so invested are trade in the foreign markets and shall be duly handled in accordance with the laws and regulations concerned of the respective countries and markets of trade, which might differ from the requirements set forth under the Securities and Exchange Law of the Republic of China (e.g., in certain countries, the trade might be free of any maximum limits of raises or drops in prices). The level of protection to investors might differ as well. Both the Applicant and KGI are obliged to comply with the laws and regulations of the Republic of China or the self-discipline authorities and are equally obliged to comply with the local laws and regulations, and the requirements, rules and customs of the local stock exchanges.
4. The Applicant invests in the foreign securities and financial products on the basis of his or her own independent and prudential judgment before he or she comes to a final decision. The Applicant is advised to, before the investment, look into the potential impacts and risks (including but not limited to) countries, interest rates, liquidity, termination before expiry, foreign exchange, inflation, settlement, re-investment, individual events, tax, credit and linked targets. For any investments, KGI does not guarantee whatsoever the profitability or assurance of capital.
5. While investment in foreign securities and financial products is traded in foreign currencies, other than the profit (loss) so incurred by the substantial trade, the Applicant shall still be subject to risks in exchange rates. The targets of investment might possibly change due to interest rates, exchange rates, market values of the securities or changes in other indices. The Applicant is likely to be subject to the risk of the loss of the capital or even a loss beyond the investing capital.
6. For investment in foreign securities and financial products, KGI will provide the Applicant with the necessary information, or research reports on the stock exchanges, industries or individual securities, or notices delivered by the stock issuers or data regarding the equity of the Applicant, which shall be duly handled in accordance with the respective foreign laws and ordinances concerned. The Applicant is advised to make decisions with prudence by himself or herself.

7. The Applicant is advised to look into the contents regarding amounts of settlement, expenses, currencies, exchange rates and the calculation thereof. The Applicant shall further agree to bear the risks and expenses incurred by changes in the exchange rates.
8. Product and risk description for "High Yield Bond Funds":
   (1) High Yield Bond Funds refer to:
   (i) Funds that invest mainly in high-yield bonds;
   (ii) Funds that invest in emerging market bonds for more than 60% of net asset value, and in high-yield bonds for no more than 40% of net asset value;
   (iii) Funds that are named in association with high-yield bonds, or whose investment strategies are primarily focused on high-yield bonds, or whose portfolios comprised of more than 60% high-yield bonds at the end of every month in the last year;
   (iv) Funds whose investment strategies focus substantially on investing in high-yield bonds or with an average of 30% or more of the month-end investment portfolio for the past year investing in high-yield bonds;
   (v) ETF and index funds that track, simulate, or reproduce high-yield bonds index.
   (2) Risks that are specific to High Yield Bond Funds:
   (i) Credit risks: high-yield bonds are either below investment grade or are unrated; therefore they are prone to issuers' default on principal or interest payments and the risk of bankruptcy.
   (ii) Interest rate risks: bond prices are affected by interest rate fluctuation; a rise in interest rate may cause bond prices to fall and bond holders to suffer losses; the same applies to high-yield bonds.
   (iii) Liquidity risks: high-yield bonds may lack liquidity due to the absence of trading activities; thus, investors may not be able to sell such bonds at reasonable prices over the short term.
   (iv) Investors are advised not to allocate an excessive weight of their portfolios in funds that feature a high-yield bond focus; investors who are intolerant of the risks involved are advised not to invest in High Yield Bond Funds.
   (v) For dividend-paying High Yield Bond Funds, it is possible that dividends may be paid out of its income or principal. Any amount paid out of the principal may reduce investors' initial investments. Dividends paid from High Yield Bond Funds are subject to further administrative charges. High Yield Bond Fund may invest in U.S. Rule 144A offerings (investment ratio up to 10% of total assets for domestic funds; no restrictions apply for offshore funds); these bonds are privately placed in nature and may be prone to lack of liquidity, inadequate disclosure of financial information, and higher volatility caused by non-transparent price information.

※ Application and Risk Disclosure Statement for Trading of Exchange-Traded Funds, Hong Kong Growth Enterprise Market Stocks, and Closed-End Funds

(Version：S_GI_E-6-1-1_2025 Dec)

I hereby apply for the eligibility to trade leveraged and inverse ETFs, Hong Kong Growth Enterprise Market stocks, and closed-end funds, and agree that KGI Securities Co. Ltd., Offshore Securities Unit(“KGI”) may use all my transactions records with KGI as proof for the relevant eligibility verification.

(I) Risk Disclosure Statement for Exchange-Traded Funds Transactions

This Risk Disclosure Statement is adopted in accordance with the provisions of Paragraph 2, Article 6-2 of “Taiwan Securities Association Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities”.

Exchange-Traded Funds (“ETF(s)”) are investment product designed to track the performance of an index. The underlying indices can cover a wide range of assets, including stocks, bonds, commodities, raw materials, energy, agricultural products, interest rates, and more. ETFs aim to replicate the performance of the target indices either by investing directly in physical assets (such as stocks, bonds, or tangible commodities) or by investing in financial derivatives (such as futures, options, and swap contracts).Consequently, trading ETFs may lead to significant gains or severe losses within a short period. Before engaging in such transactions, the client should carefully consider his/her financial capacity and economic situation to determine whether trading these products are suitable. Before deciding to engage in trading, the client should understand the potential risks associated with investment and be aware of the following matters to protect his/her rights and interests:

1. The decision to trade ETFs should be made independently and prudently by the client. Prior to investing, the client must fully understand that ETFs being invested may involve various risks (including but not limited to), including country risk, interest rate risk, liquidity risk, early redemption risk, exchange rate risk, inflation risk, reinvestment risk, event risk, tax risk, credit risk, and risks associated with the performance of the underlying market. The securities firm does not provide any guarantee of investment profit or principal protection for the ETFs traded by the client.
2. The investment risks associated with trading ETFs may vary depending on the method used to track the index. The client should understand whether the ETF being traded tracks its index performance through investments in physical assets (such as stocks, bonds, or physical commodities, etc.) or through investment in financial derivatives (such as futures, options, swap, etc.). The client must be aware of the characteristics and risks of such ETFs, monitor changes in the spot market prices, and pay attention to the fact that ETFs using derivatives instruments — such as futures, options, or swap contracts — to replicate or simulate the returns of the underlying index may be exposed to significant tracking error risks and counterparty risks.
3. The securities, commodities, futures or derivatives instruments invested in by ETFs are traded in foreign currencies. In addition to gains or losses arising from actual transactions, the client must also bear exchange rate risk. Furthermore, changes in interest rates, exchange rates or other indicators related to the investment target may directly result in a loss in principal.
4. If the securities, commodities, futures, or derivatives instruments invested in by an ETF are not subject to price fluctuation limits, the ETF may experience significant price volatility, which could result in significant gains or severe losses within a short period.
5. The trading hours of the securities, commodities, futures, or derivatives instruments invested in by an ETF may differ from those of the market where the ETF is listed. The net asset value (“NAV”) disclosed by the issuer on its website, as required by regulations, may be calculated based on the most recent closing prices of the relevant foreign exchanges due to time zone differences. The client

should understand that the ETF's underlying index may be linked to physical performance or replicated through derivatives instruments (such as futures, options, or swap contracts) traded in other global markets s, where prices may be updated more frequently. Therefore, relying solely on the NAV disclosed by the issuer's website as the basis for ETF trading may result in premium or discount risks (i.e. the ETF's transaction price being higher or lower than its NAV).

6. When trading ETF based on market quotations, there may be situations where the quoted buy/sell quantities are insufficient or where there is a large spread between buy and sell quotes. Before investing, the client should thoroughly gather relevant ETF quotations and pay attention to the liquidity risk, which may result in investment losses.
7. The client trading leveraged and inverse ETFs must fully understand positive or inverse and multiple relationships between the ETF's NAV and its underlying indices. Leveraged and inverse ETFs are designed solely to track, simulate or replicate the daily performance of an index at a specified positive or negative multiple, rather than the cumulative return of the index's positive or inverse multiple over any extended period. In addition, certain leveraged and inverse ETFs may adjust their leverage ratios upward or downward, depending on market conditions (such as the issuer's assessment of investor demand, the maturity of the underlying market, or extreme market volatility). Such adjustments may cause investors to bear higher investment risks. Investors should therefore carefully select relevant products with caution and closely monitor announcements, leverage ratios, underlying assets, and risk disclosures of the ETFs they hold, so as to avoid suffering significant losses as the result of market fluctuations.

(II) Risk Disclosure Statement for Foreign Securities Transactions

This Risk Disclosure Statement is adopted in accordance with Paragraph 3, Article 10 of the "Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities". When the client trades foreign securities, such transactions take place on foreign securities exchanges or over-the-counter markets and may involve stocks, warrants, beneficiary certificates, depositary receipts, bonds, and other investment instruments approved by the competent authority. Such transactions are subject to the relevant provisions of the "Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities", as well as local laws and regulations of each trading markets, and the rules of exchanges and self-regulatory organizations. The client should understand the potential risks associated with opening a trading account for foreign securities investments and should carefully read and be aware of the following matters to protect his/her rights and interests:

1. The investment risks associated with trading foreign securities vary depending on the type of investment and the markets in which the securities are traded. The client should understand the characteristics and risks of each investment instrument—such as stocks, warrants, beneficiary certificates, bonds, and depositary receipts—and pay close attention to changes in the sovereign credit rating of the country where the foreign securities market is located.
2. Investments in foreign securities are conducted in overseas markets and must comply with the laws and regulations of the respective jurisdictions and the local trading markets. These regulations may differ from those under Securities and Exchange Act in Taiwan (for example, some foreign exchanges may not impose price fluctuation limits), and the level of investor protection may also vary. Both the client and securities firms are obligated to comply not only with the laws, rules, and regulations of the Taiwan government and self-regulatory organizations, but also with the applicable local laws, regulations, rules, and market practices of the foreign jurisdictions and trading venues.
3. The decision to invest in foreign securities should be made independently and prudently by the client. Prior to investing, the client must fully understand that the investment may involve various risks(including but not limited to), including country risk, interest rate risk, liquidity risk, early redemption risk, exchange rate risk, inflation risk, settlement risk, reinvestment risk, event risk, tax risk, credit risk, and risks arising from the performance of the linked underlying assets. The securities firm does not provide any guarantee of investment profit or principal protection for foreign securities.
4. Investments invested in foreign securities are traded in foreign currencies. In addition to gains or losses arising from actual transactions, the client must also bear exchange rate risk. Furthermore, the investment targets may be directly affected by changes in interest rates, exchange rates, market prices of securities, or other indicators, which could result in a loss of principal or even a loss exceeding the original principal.
5. When investing in foreign securities, securities firms shall, in accordance with Articles 25 and 26 of the "Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities", provide the client with relevant information, including research reports on securities markets, industries, or individual securities, notices from issuers, or other materials delivered by the securities issuers concerning matters related to client's rights. All such information is provided in accordance with the applicable foreign laws and regulations, and the client should exercise his/her own understanding and judgment.
6. When a securities firm accepts an order to trade foreign securities, it must enter into an agreement with the client for foreign securities trading. The client should clearly understand and agree to the terms and conditions regarding the currency, exchange rate, and calculation of settlement amounts and related fees, and accept to bear the risks of exchange rate fluctuations and related costs.

(III) Risk Disclosure Statement for Trading Closed-End Funds

This Risk Disclosure Statement is adopted in accordance with Paragraph 2 of Article 6-2 of the "Taiwan Securities Association Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities".

Closed-End Funds (CEF) are primarily investment portfolios composed of a basket of securities, with corporate stocks and bonds as the main investment targets. The types of investments include equity funds, bond funds, preferred stock funds, REITs, and municipal bond funds. CEFs issue a fixed number of units. Once the offering period ends and the fund reaches its predetermined size, it no longer accepts subscriptions or redemptions. Trading CEF may involve the risk of a price deviation between the market price and the NAV, resulting in discounts or premiums. In addition, due to relatively low liquidity, CEF may experience significant price volatility, potentially resulting in significant gains or severe losses within a short period. Before trading, the client should carefully consider whether his/her financial capacity and economic situation are suitable for such investments. Before deciding to engage in transactions, the client should understand the potential risks involved and be aware of the following matters to protect his/her rights and interests:

1. The decision to trade CEF should be made independently and prudently by the client. Prior to investing, the client must fully understand that CEF being invested may involve various risks (including but not limited to), including country risk, interest rate risk, liquidity risk, early redemption risk, exchange rate risk, inflation risk, reinvestment risk, event risk, tax risk, credit risk, and risks associated with the performance of the underlying market. The securities firm does not provide any guarantee of investment profit or principal protection for CEF traded by the client.
2. When trading CEF, if the value of the securities held in the fund's investment portfolio declines, this may lead to a decrease in both the fund's NAV and its market price. The value of individual or all stocks held in the fund's portfolio may increase or decrease for various factors, including the business operations and financial condition of the stock issuers, as well as market and economic conditions that affect the issuers' business or the overall stock market.
3. CEFs may be subject to a certain degree of market risk and credit risk. Market risk refers to the risk that rising interest rates may reduce the value of bonds held in the fund's investment portfolio. Generally, the longer the remaining maturity or duration of the securities held in the portfolio, the greater the interest rate risk and the higher the volatility of the fund's NAV. Credit risk refers to the risk that the issuers of bonds held by the fund may default on their obligations to pay principal and interest.
4. The securities, commodities, futures, or derivative instruments invested in by CEF are traded in foreign currencies. In addition to gains or losses arising from actual transactions, the client may also bear exchange rate risk. Furthermore, the investment targets may be directly affected by changes in interest rates, exchange rates, or other indicators, which could result in a loss of principal.
5. If the securities, commodities, futures, or derivatives invested in by the CEF are not subject to price fluctuation limits, the CEF may experience significant price volatility, which could result in significant gains or severe losses in a short period.
6. The trading hours of the securities, commodities, futures, or derivative instruments invested in by CEFs may differ from the trading hours of the market where the CEF is listed. The NAV disclosed by the issuer on its website, as required by regulations, may be calculated based on the closing prices of the most recent business day on the relevant foreign exchanges due to time zone differences. The client should understand that if he/she relies solely on the NAV disclosed by the issuer's website as the basis for trading CEF, there may be a risk of a discount or premium (i.e. the CEF's transaction price being may be higher or lower than its NAV).
7. When the client trades CEF based on market quotations, there may be situation where the quoted quantities are insufficient or where there is a large spread between buy and sell quotes. Prior to investing, the client should thoroughly gather information regarding CEF market quotations and pay attention to liquidity risk, which may result in investment losses.

※ Risk Disclosure and Consent Agreement for Conditional Orders in Foreign Securities Trading on Sub-Brokerage Basis

(Version：S_GI_E-18-1-1_2025 Dec)

The Client, by placing conditional orders for foreign securities trading through KGI, hereby acknowledges and agrees to fully understand and comply with the following terms and conditions:

1. The types and definitions of conditional orders in foreign securities trading through KGI are as follows:
   (1) Good Till Date: The order remains valid for a period of 30 calendar days from the date of placement by the client. KGI will submit the order on each trading day of the relevant market. If the order is partially executed during this period, the remaining unexecuted portion will be cancelled. If the order is not executed at all, the order will expire at the end of the validity period. The available markets for trading are subject to the functionality provided by KGI's system.
   (2) Stop Limit: The client shall specify both a stop-loss trigger price and a limit price to be applied once the stop-loss price is triggered. Upon the stop-loss price is reached, KGI will submit a limit order at the designated limit price.
   (3) Limit On Opening: The client shall specify a limit price for participation in the opening auction. If the order is not executed at the opening, it will be immediately cancelled.
   (4) Limit On Closing: The client shall specify a limit price for participation in the closing auction. If the order is not executed at the close, it will be immediately cancelled.

   The Good Till Date order can be paired with any of the three conditional order types set forth in section (2) to (4), forming a Good Till Date Stop Limit Order, Good Till Date Opening Limit Order, and Good Till Date Closing Limit Order, respectively. KGI will submit such order daily until it is partially executed or reaches its expiration date. Any conditional orders paired with a Good Till Date order is also subject to the validity period and restrictions of the Good Till Date order itself.

   (5) Market Order: The client places an order without specifying a price, instructing execution at the prevailing market price during the matching process in market.
   (6) Market-On-Opening: The client places an order without specifying a price, instructing execution at the prevailing market price during the opening auction. If the order is not executed at the opening, it will be immediately cancelled.

(7) Market-On-Close: The client places an order without specifying a price, instructing execution at the prevailing market price during the closing auction. If the order is not executed at the close, it will be immediately cancelled.

(8) Parent-Child Orders：The client may enter two stock trading instructions simultaneously: the first as the parent order and the second as the child order. Once the parent order is fully executed, the child order will be triggered and submitted immediately to the market in real time during trading session. Any unexecuted portion of either the parent or child order may be cancelled during intraday. If the parent order is only partially executed, any remaining unsubmitted or unexecuted portions of both orders will be cancelled/deleted after market close on the same day. If the parent order is deleted, the child order will also be deleted. Parent-child orders may be paired with Good Till Date orders, in which case the child order will be triggered upon full execution of the parent order, and the child order will share the same expiration date as the parent order. The parent and child orders must be placed in the same market, although the underlying securities and order directions may be the same or different.

2. When placing a conditional order, the client shall clearly specify a definite indication of the trading instrument, price, and quantity
3. When placing a conditional order, the client must ensure that the settlement account contains sufficient funds or stock inventory; otherwise, the order will fail.
4. During the validity period of a Good Till Date order, the order will be submitted only once per trading day. In the event of a submission failure, KGI will not resubmit the order on the same day. Additionally, if the expiration date falls on a market holiday in the trading region, the order will not be deferred/carried forward to the next trading day.
5. During the validity period of a Good Till Date order, if market price fluctuations exceed the volatility limits prescribed by the relevant regulatory authority, the order may fail to be submitted (Order failed) on that day. In such cases, the client may cancel the original order and place a new one. If the original order is not canceled, it will remain valid throughout the remainder of its valid period.
6. If the underlying security of a Good Till Date order undergoes a code change, or corporate actions such as ex-rights, mergers, or stock splits that result in changes to the inventory quantity or market price, the order will automatically become invalid. KGI will not provide prior notification.
7. Stop Limit orders do not participate in any call auction sessions. That is, during designated periods for opening and closing call auctions, KGI will not submit Stop Limit orders. Whether the Stop Limit price is reasonable and acceptable can only be determined after the market opens, based on the opening market price. Therefore, the client should check the status of the placed order after market opening. KGI does not guarantee the success of the order placement.
8. Market-On-Opening and Limit On Opening orders must be placed no later than 10 minutes before the market opens on the trading day. Any cancellation of such orders must also be made no later than 10 minutes before market opening. Market-On-Close and Limit-On-Close must be placed no later than 10 minutes before the market closes on the trading day. Any cancellation of such orders must also be made no later than 10 minutes before market closing.
9. Market orders do not guarantee full execution and remain subject to the trading volume (available liquidity) of the product in the local market at the time of the transaction. Additionally, due to potential intraday price volatility (such as in fast markets), the execution price of market orders may significantly deviate from the average stock price in recent days.
10. Certain illiquid stocks may not be eligible for conditional order placement; furthermore, certain markets may not permit market orders. For example, stocks listed on the U.S. OTC market may be restricted from market order execution, which will depend on policies of KGI's overseas execution/clearing broker and the applicable regulations of the local market.
11. The client acknowledges and agrees that when KGI accepts and executes conditional order for trading foreign securities, delays or disruptions in information transmission may occur due to reasons not attributable to KGI, such as failures in electronic communication systems or force majeure events (including but not limited to natural disasters or disconnections, power outages, or network congestion, etc.).Such circumstances may result in delays or obstructions in information transmission, resulting in delays, inability to transmit or inability to receive instructions for order placement, modification, or cancellation. KGI shall not bear any responsibility or liability for such circumstances. Before placing any orders, the client should carefully review and understand the latest announcements and other notices periodically issued by KGI .
12. KGI reserves the right to suspend or terminate the acceptance of conditional orders at any time, based on considerations related to execution/clearing brokers or risk management policies.
13. The conditional order types and its related restrictions (including but not limited to certain conditional orders being available only in specific markets) set forth in this Risk Disclosure and Consent Agreement shall be governed by the system functionalities provided by KGI.
14. The matters set forth in this Risk Disclosure and Consent Agreement are very brief and are intended solely for illustrative purposes. Before placing conditional orders, the client should not only carefully review and evaluate this Risk Disclosure, but also consider other potentially influential factors and conduct a comprehensive risk assessment to avoid incurring losses that may exceed the client's risk tolerance/ financial capacity.

※ Risk Disclosure Statement for Total Loss Absorbing Capacity, TLAC

(Version：S_GI_E-19-1_2026Jan)

一、 This Risk Disclosure Statement is prepared pursuant to Article 23-2 of the "Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities" promulgated by the Securities Association of the Republic of China.

二、 Prior to any transaction, investors should consult with the securities firm to assess whether they meet the qualifications for professional investors as stipulated by the competent authority. Investors should also carefully evaluate their own financial capability and economic condition to determine whether investing in this product is appropriate, and fully understand the potential risks associated with investing in such bonds. Please pay attention to the following:

Total Loss-Absorbing Capacity (TLAC) Bonds: These bonds are designed to absorb losses by reducing principal or converting into equity as instructed by the regulatory authority of the issuer's jurisdiction, in order to protect public interest or when the issuer's assets are insufficient to cover its liabilities, unable to meet its debt obligations, or when its business or financial condition has significantly deteriorated, posing risks to depositors' interests. The issuing institution is one of the globally significant systemically important banks, and the bonds it issues are TLAC debt instruments. In the event of a major operational or insolvency crisis, **the bonds may be contractually or legally written down or converted into equity, which may result in partial or total write-down of the investor's claims, cancellation of interest payments, conversion of debt into equity, modification of bond terms such as maturity date, coupon rate, interest payment dates, or suspension of interest payments.**

The undersigned Applicant hereby formally and solemnly declare:
I have received from KGI this Risk Disclosure Statement for which KGI has assigned salespeople to explain the key points to me. I hereby confirm having been made fully aware of the risks of trade in foreign securities and financial products. I hereby agree that I shall solely assume all risks of investment, including whereby in certain circumstances, some foreign securities might become completely worthless.

Signed by the Salesperson:______________________________

XIII.Declaration on Non-Solicitation/Non-Referral to Change Residence Status

The Undersigned hereby represents and confirms that our incorporation as a foreign company is not solicited or referred to agent companies by any staff of KGI and is not for investing in specific financial products for the purpose of opening an account with KGI by changing our status of residency.

凱基證券 KGI SECURITIES

※本頁為本公司人員專用，客戶請勿填寫(**THIS PAGE IS FOR INTERNAL USE ONLY)**

1.內部人識別

□內部人	一、證券商之董事、監察人及受僱人員。但法人董事、監察人限於法人本身及其代表人；證券商由金融機構兼營者，受僱人員為其證券部門人員。 二、前款人員之配偶及未成年子女。
□非內部人	

2. 客戶身份別

法人	□境內（居民） □境外（非居民）	□專業機構投資人* □1.銀行-外匯指定銀行(DBU) □2.銀行-國際金融業務分行(OBU) □3A.壽險業自有資金與投資型保單 □3B.保險公司(非壽險業自有資金與投資型保單) □4.票券金融公司 □5.證券商 □6.證券商-國際證券業務分公司(OSU) □7.基金管理公司 □8.政府投資機構 □9.政府基金 □10.退休基金 □11.共同基金 □12.單位信託 □13.證券投資信託公司 □14.證券投資顧問公司 □15.信託業 □16.期貨商 □17.期貨服務事業 □18. 基層金融機構 □專業投資人之法人或基金* □非專業機構投資人/非專業投資人(限境外非居民勾選)

*依境外結構型商品管理規則之定義

3. 是否為 DVP*交割

受託買賣外幣有價證券及外幣金融商品交易契約暨財富管理開戶契約	□ 是 □ 否(□預收款項* □BROK* □VIP*)
外幣債券暨外幣衍生性金融商品交易契約	□ 是 □ 否

*預收款項代表非屬下述三者之客戶。

*DVP 代表有「保管銀行」的客戶。

*BROK 代表「券商同業」的客戶

*VIP 代表「銀行或特定客戶」的客戶

轉介單位：____________________ 轉介人員：_________/________________（員編/姓名）

部門/分公司	業務人員員編	業務人員簽署	業務單位主管簽核	見簽及確認客戶身分人員	結算經辦建檔	結算覆核	結算主管

凱基證券
KGI SECURITIES

徵信與交易額度審核表

(For Internal Use Only)

戶名：　　　　　　　　　　　　　　　　　　　　　　徵信日期：西元　　　年　　　月　　　日

（業務單位專用）

<table>
<tr><td colspan="4">交易帳號：</td></tr>
<tr><td rowspan="3">徵信（受託買賣業務）</td><td>方法內容</td><td>☐ 面談
☐ 電話
☐ 其他________________</td><td>簽章</td></tr>
<tr><td>參考留存、文件抄錄</td><td>☐ 資力證明文件：
☐ 抄錄資料（如附件） ☐留存影本：
☐ 其他：______________</td><td rowspan="2">授權主管

營業員</td></tr>
<tr><td>評估意見</td><td>1.單日買賣最高額度:____________萬美元(受託買賣業務)
2.各項資力證明資料之評估情形：(依不動產評估單日買賣額度者，請說明評估其價值之依據或方法)
____
3.其他：
____</td></tr>
</table>

（結算人員專用）

<table>
<tr><td rowspan="3">徵信</td><td>證券商聯合徵信系統查詢(境內客戶適用)前04-04-01-B27</td><td>查詢時間：__年__月__日，紀錄人員：________
內容紀錄：☐正常 ☐異常： ☐違約紀錄 ☐開戶數異常
☐其他______________</td><td>結算主管</td></tr>
<tr><td>證券商內部控管(境內客戶適用)
01-02-21</td><td>查詢時間：__年__月__日，紀錄人員：________
內容紀錄：☐正常 ☐異常：☐違約結案已滿三年(結案日期：______ ________)
☐其他________________________________</td><td rowspan="2">結算經辦</td></tr>
<tr><td>PEPs查詢</td><td>☐是 ☐否</td></tr>
</table>

（業務單位專用）

<table>
<tr><td rowspan="2">徵信異常處理</td><td>委託人聯徵異常</td><td>經由「證券商聯合徵信系統」或「證券商內部系統」查詢，發現異常應具體說明評估客戶單日買賣最高額度之標準：(有此項情形者，應由營業員說明並經授權主管簽核)
____
☐拒絕開戶☐同意開戶(同時檢附帳戶開立/使用/凍結申請表)☐調降額度</td><td rowspan="2">授權主管

營業員</td></tr>
<tr><td>下單被授權人聯徵異常</td><td>通知委託人日期：西元____年__月___日，時間_____，方式_____
內容紀錄：受任人____ ，曾經____違約，☐拒絕開戶 ☐調降額度
其他____</td></tr>
</table>

流程：

1. 營業員填寫徵信與交易額度審核表，經授權主管簽核後交付總公司結算部，結算人員查詢聯徵/券商內部系統/PEPS。
2. 如有異常狀況，結算人員通知相關業務單位。 除詳填及簽核「徵信與交易額度審核表-徵信異常處理」各欄位外，應同時填寫「帳戶開立/使用/凍結申請表」，經層級主管簽核後交付總公司結算部辦理開戶作業。