

Schedule III

Review Form of Application (Declaration) for Offering or Follow-on Offering of a Securities Investment Trust Fund

Guidelines for filling out and reviewing this form are as follows:

I. Security Investment Trust & Consulting Association of the R.O.C (hereinafter referred to as SITCA) reviews and expresses opinions on this review form filled out and submitted by enterprise. If the advice column is not sufficient, attachments should be adopted to explain and annotate.

II. Applicants should fill out this review form consistently with facts without the circumstances of error, omission, misrepresentation, non-disclosure or misleading, otherwise, dispositions in compliance with relevant laws and regulations should be directly taken.

Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
[Qualification Examination of Securities Investment Trust Enterprises] I. The net worth per share of the securities investment trust enterprise for the most recent fiscal year is _____. (whether the net worth per share is lower than par value or not) II. Whether the securities investment trust enterprise has obtained its business license for two full fiscal years III. Whether no disposition that the application for issuance securities investment trust fund of the securities investment trust enterprise is no longer accepted by Financial Supervisory Commission, Executive Yuan (hereinafter referred to as FSC) is imposed on the enterprise; If so, whether the time specified has expired; IV. Whether no warning or more serious disposition is imposed under Article 66 of the Securities and Exchange							

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<p>Act, or Article 103 of Securities Investment Trust and Consulting Act on the securities investment trust enterprise applying for domestic public offering of a securities investment trust fund to be invested in foreign securities in the most recent year;</p> <p>V. Whether no circumstances under Article 4, Paragraph 2 or 3 of Regulations Governing the Offering of Securities Investment Trust Funds applies to the securities investment trust enterprise;</p>							
<p>[Review of Required Documents]</p> <p>※ Whether the formats of the following materials are consistent with that stated in the rules of Financial Supervisory Commission;</p> <p>I. Offering or Follow-On Offering Issuance Plan</p> <p>II. Securities Investment Trust Contract</p> <p>III. Prospectuses</p> <p>VI. Simplified Prospectuses</p> <p>V. A record of deliberation at the board of directors' meeting on the resolution for offering or follow-on offering of the securities investment trust fund</p> <p>※The record of deliberation specifies the offering or follow-on offering fund cases (including fund type, fund structure, investment regions,</p>							

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<p>offering areas and issued amount) approved at the board of directors' meeting;</p> <p>※Whether a majority of directors are present; whether a majority of present directors agree and the Chairman signs and seals;</p> <p>VI. Photocopies of documents showing qualification of the fund manager under Article 5 of the Regulations Governing Responsible Persons and Associated Persons of Securities Investment Consulting Enterprises</p> <p>※The qualification should be in accordance with the provision in the newest laws and regulations.</p> <p>※The fund manager shall have received six hours or more of pre-service and on-the-job training courses in legal and practice issues related to futures and options.(Please refer to SITCA for his/her newest training records)</p> <p>※(Request the SITCA to check whether the fund manager also concurrently manages or assists in managing other funds; If the fund manager also manages or assists in managing other funds, whether the names of other funds and duty range of the fund manager as well as the measures adopted to</p>							

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<p>prevent conflict of interests are disclosed in the prospectuses (applicable to the multi-manager management);</p> <p>VII. An affidavit stating that none of the circumstances under Article 22 of Securities Investment Trust and Consulting Act and Article 59 of Regulations Governing Securities Investment Trust Funds apply to the fund's custodian institution and the trust supervisor of trust enterprise concurrently operating securities investment trust business and keeping custody of a securities investment trust fund upon approval;</p> <p>※ Whether none of circumstances under Article 22 of Securities Investment Trust and Consulting Act and Article 59 of Regulations Governing Securities Investment Trust Funds apply to the fund's custodian institution and the trust supervisor.</p> <p>※ Whether the circumstances that a trust enterprise that concurrently operates securities investment trust business and has a trust supervisor to keep custody of fund assets have been reported to FSC for the prior approval;</p> <p>VIII. An attorney's opinion stating that discrepancies in content between the securities</p>							

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<p>investment trust contract and the deed template are reasonable and that the securities investment trust contract secures beneficial owners' rights and interests as fully as the deed template does;</p> <p>IX. A statement of information on the current status of the securities investment trust fund for applying for follow-on offerings;</p> <p>Whether the following items are included:</p> <ol style="list-style-type: none"> 1. Fund scale when submitting documents; 2. Current portfolio allocation (listed according to different investment instruments and countries) 3. Details of top ten investment instruments of the fund 4. Comparison between the current durations of the whole funds and bond holding position and the duration management policies listed on the fund prospectuses (applicable to the fixed-income fund); 5. Whether to invest in REITs special stocks; if so, what about the investment ratio, the credit rating? Please specify all details of the invested REITs with a debt ratio over 50% (applicable to the funds focusing on investing in REITs) 6. Comparison between 							

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<p>current operation performances of the fund and Benchmark (A “no” should be filled in, provided no Benchmark is subscribed)</p> <p>7. A chart showing the movement in net asset value per unit of the fund since the most recent quarter;</p> <p>X. A declaration that the content of application documents for the offering or follow-on offering of a futures trust fund is complete, accurate, free from error, and in compliance with the most recent laws and regulations.</p> <p>XI. A photocopy of the Central Bank of China's letter of approval should be attached for review where the following circumstances apply to the security investment trust fund;</p> <p>(I) denominated in a foreign currency</p> <p>(II) an overseas offering</p> <p>(III) a follow-on offering of the fund denominated in a foreign currency or of an overseas offered fund;</p> <p>XII. Document for proving the index authorization from the index compiling companies.</p> <p>XIII. A duplicated copy of the letter on agreeing with the listing application by Taiwan Stock Exchange Corporation or GreTai Securities Market Incorporated Foundation.</p> <p>XIV. Participation deed signed</p>							

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<p>by and between securities investment trust enterprise and the participating securities dealer.</p> <p>XV. Deed of foreign technical adviser, basic data of foreign technical advisor object and relevant data of issue experience.</p> <p>XVI. Deed on entrusting foreign companies or business groups providing investment advisors to trade with foreign securities dealer indirectly and declaration letter on excluding the involvement of matters about full entrusted investment.</p>							
<p>[An offering plan]</p> <p>I Major content of the offering plan:</p> <p>(I) Issued amount</p> <p>(II) Investment region and range</p> <p>(III) Basic policy, strategies, characteristics and allocation of investment;</p> <p>※Management strategies concerning the bond position duration of the fixed-income funds should be stated.</p> <p>※Besides investment instrument, the “operating mode” of funds should show actual operating modes.</p> <p>※ Besides currency hedging, “hedging operations” should clearly state hedging modes on basis of different objectives.</p> <p>※Balanced fund should state the investment strategy of</p>							

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<p>bond positions.</p> <p>※Fund of funds should state the investment decision on each stock of sub-funds.</p> <p>※Principal guaranteed funds should state the coping mechanism against the advanced buy-back of investors.</p> <p>(IV)Offering capacity and managing capacity;</p> <p>(V) Predicted fund scale on establishment;</p> <p>(VI) Evaluation of influences and benefits possibly brought to the company and securities market;</p> <p>(VII) The selection standard, evaluation process and result of fund’s custodian institution;</p> <p>※Required information on the credit rating of the custodian institution;</p> <p>(VIII) Bond funds should state the following items:</p> <ol style="list-style-type: none"> 1. The name list of potential subscription clients, subscription amount and evaluation and management of vibration risks thereof; 2. Investment instruments and operating modes; 3. Evaluation of counterparties 4. Management of transaction and settlement; <p>(IX) Overseas related investments should state the following items:</p> <ol style="list-style-type: none"> 1. Channels of obtaining 							

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<p>overseas information (including modes of obtaining real-time information; and modes of obtaining relevant investment information on all investing countries for transnational investment)</p> <p>2. Key clauses in an overseas consulting agreement</p> <p>※ The overseas consulting agreement signed and a Chinese translation thereof should be provided.</p> <p>※ The agreement should contain the content, frequency and charging mode of the information provided by overseas investment consulting firms.</p> <p>3. The transaction process, agency transaction modes, settlement process and time of the overseas investment.</p> <p>※ The process chart and time for fund settlement have indicated the time point of the process and explained it with textual description.</p> <p>4. When the securities investment trust enterprises engage overseas investment consulting companies or group companies to provide centralized services of indirectly transacting with overseas securities dealers, the following items should be stated:</p> <p>(1) The transaction process, entrusting mode and entrusting fee rates of</p>							

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<p>overseas investment consulting companies or group companies</p> <p>※ The entrusting mode should include telephone number, fax and other modes as well as preserving modes and time of both parties.</p> <p>(2) Risk management and control procedure for entrusting overseas investment consulting companies or group companies and the risk management and control procedure of the overseas investment consulting companies or group companies</p> <p>(3) The evaluation of counterparties carried out by overseas investment consulting companies or group companies</p> <p>(4) Important content of entrusting agreement:</p> <ul style="list-style-type: none"> • Overseas investment consulting companies or group companies have no power of decision on the investment of the fund; an investment decision should be made by the securities investment trust enterprises for the execution of the transaction • The securities investment trust enterprises have the right to check and review details of entrusted transaction; no circumstance of damaging the interests and rights of the 							

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<p>beneficial owners should exist in all transitions</p> <ul style="list-style-type: none"> • Error account disposition and responsibility thereof • Modes and duration for preserving documentary information. • Entrusting fee rate <p>(X) The follow-on offering case should contain the following items:</p> <p>1. Whether one full month has elapsed from the first day of the redemption period to the date of submission of the application documents for the offering.</p> <p>2. Whether the average ratio of units issued to units originally approved for issuance is ninety-five percent or more for the five business days prior to the application.</p> <p>II Comparison between the offered fund and the issued fund</p> <p>(I) Investment region and instrument</p> <p>(II) Basic policy, strategy and characteristics of the investment</p> <p>III Marketing modes</p> <p>(I) Sales experience of the most recent offering of 3 funds:</p> <p>1. Fund scale and scattering situation of natural persons when such funds are established;</p> <p>2. Sales unit and ratio of the management company and</p>							

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<p>sales organization; (II) Predicted scattering situation of natural person investment on establishment application of the fund; (III) Process of selecting the sales organization IV. Evaluation of the necessity and feasibility of the issuance plan for this offering (follow-on offering) V. Required items for various funds: (I)When the securities investment trust enterprise applies for offering an umbrella fund with asset allocation purposes, the relevance between sub-funds, the asset allocation purposes and risk separation should be listed additionally and be compared with each other to find out similarity and differences. (II) Items needed to be stated clearly in application for offering index fund: 1.Where indexes are not compiled by Taiwan Stock Exchange or Gre Tai Securities Market by itself or cooperate with overseas index companies, evidence or specific statement should be provided to show that the object indexes meet the following conditions: (1)The index shall have been compiled by a party with</p>							

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<p>professional ability and experience in compiling indexes.</p> <p>(2) The index shall be representative of its defined market.</p> <p>(3)The index constituent securities shall be dispersive and current.</p> <p>(4) Index data shall be sufficiently disclosed and easily accessible.</p> <p>(5) There shall be no violation of other laws or regulations in connection with the index.</p> <p>2. Index compiling modes and operating modes used by management companies to trace, simulate or replicate the performance of the index.</p> <p>3. A comparison that shows the performance difference between the fund and the benchmark index, with a clear indication of the definitions and calculation formulas for such comparison. (Including mode for adjusting investment portfolio, the sampling and operating modes used when the fund invests in a representative sample of securities in the index so that the sample would closely reflect the overall characteristics of the index.)</p> <p>4. Channels for investors to obtain the foresaid index balanceable combination, the newest fund information such as comparison of performance</p>							

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<p>differences in funds and indexes, as well as other important information;</p> <p>5. Risk control and management modes</p> <p>(III) In application for the offering of principal guaranteed funds, what should be stated is the possible influence of exchange rate fluctuations on the principle guaranteed funds of the securities investment trust enterprises; in the issuance of a capital-protected-type principal guaranteed fund, a control and management mechanism should be specified against the advanced buy-back and disposition of assets of beneficial owners and the guarantee of principle when it is due.</p> <p>(IV) The following items shall be included when an application for offering exchange-trade funds is made.</p> <p>1. Indicate qualification of the issuer.</p> <p>2. Check and specify that the benchmark index meets the following conditions if the index is not complied by the Taiwan Stock Exchange /GreTai Securities Market Incorporated Foundation or by the cooperation with the foreign index compiling company.</p>							

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<p>(1) The index compiler shall have the competence and experience in the index compilation.</p> <p>(2) The index shall represent the market it defines.</p> <p>(3) The index constituent securities shall be dispersive and current.</p> <p>(4) The index information shall be fully disclosed and easily accessible.</p> <p>(5) There shall be no other circumstances in which the laws and regulations are violated.</p> <p>3. Specify the basic data of foreign technical advisor object and relevant data of issue experience.</p> <p>4. Listing trade and methods and procedures for subscription and redemption of material objects (or other alternative proposals)</p> <p>5. Methods for compiling the index and methods for operating the index replication by the management company.</p> <p>6. Method for controlling and managing risks.</p> <p>7. Key elements of the participation deed</p> <p>(1) Main signing parties</p> <p>(2) Qualifications, obligations and liabilities of the</p>							

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participating securities dealers (3) Relevant issues on subscription of material objects (or other alternatives) (4) Relevant issues on redemption of materials objects (or other alternatives) (5) Relevant issues on calculation of gains in favor of the participating securities dealers (6) Relevant issues on termination of the participation deed (7) The issues not specified in the participation deed shall be handled according to the relevant laws and the relevant regulations of Taiwan Stock Exchange and Centralized Securities Depository Enterprises. 8. The list of expected participating securities dealers upon the fund establishment VI. Other required items							
[The Securities Investment Trust Contract] (not applicable to follow-on offering cases) I. Whether to record the name, address and stamp of the SITE II. Whether to record the name, address and stamp of the custodian III. Whether to record the job title, name and stamp of the signatory representative IV. Whether to record the date							

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of agreement V. Whether to record the fund type (____) VI. Whether to record the fund name VII. Whether to record the fund duration (____) VIII. Whether to record the lowest and highest total net issue par amount of the fund (the lowest as NTD____ and the highest as NTD____) IX. Whether to record the total quantity of the units with fund beneficiary right (____ Unit) X. Whether to record the number of units with beneficiary right praised by every beneficial interest certificate and its calculation is detailed to the digit below decimal point ____ XI. Whether to record the establishment conditions of fund (which is ____) XII. Whether to record the lowest number of units with beneficiary right praised by every beneficial interest certificate replaced after the separation and transfer of beneficial interest certificate (____ units) XIII. Whether to record the lowest issue price amount subscribed by the subscriber every time XIV. Whether to record the fundamental policy and scope of the fund investment ※Investment instrument:							

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<p>1. There's no instrument that is not traded on the investment market, such as bond conversion entitlement certificates</p> <p>2. Such commodities of different natures as stock right and bond right shall be listed separately. For example: corporate bond, transferable corporate bond and corporate bond with rights.</p> <p>3. The bond invested at offshore centralized securities exchange market and traded at over-the-counter market shall meet the credit rating regulated by FSC as well</p> <p>4. Different from the nature of fixed income securities, REITs shall not be listed as the investment instrument of bond fund.</p> <p>※Investment scope and special situations</p> <p>1. Whether the fund name meets the regulation in Article 19 of the Regulations Governing the Management of Securities Investment Trust Funds</p> <p>2. Whether the investment instrument and the investment ratio meets the criteria of fund of this type</p> <p>3. Whether the special conditions determined are reasonable</p> <p>XV. Whether to record the benchmark of income distribution</p>							

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<p>XVI. Whether to record the calculation method of the management company (____% of the value of annual fund net assets)</p> <p>※Whether it is higher than the charging level of similar fund at the market</p> <p>※Whether reasons and relevant certified documents for higher charging level have been put forward</p> <p>XVII. Whether to record the calculation method of the remuneration of the custodian (____% of the value of annual fund net assets)</p> <p>※Whether it is higher than the charging level of similar fund at the market</p> <p>※Whether reasons and relevant certified documents for higher charging level have been put forward</p> <p>XVIII. Whether to record the lowest unit number of beneficial interest certificates bought back for the applicable parts (____ units)</p> <p>XIX. Whether the beneficiary can apply for buying it back only after the issuance of the beneficial interest certificate</p> <p>XX. The definition of the business day or the calculation of the net assets of this fund</p> <p>Whether to formulate the mechanism for preventing the arbitrage of the investors on the base of the consideration of the inconsistency of the</p>							

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<p>business time between Taiwan and overseas main investment countries or regions</p> <p>XXI. Whether to formulate explicitly the net value calculation method, time, applied exchange rate and rating information source of the offshore asset net value of those investing offshore</p> <p>XXII. Whether the content recorded is consistent all the time and meets relevant decrees and regulations</p> <p>XXIII. Umbrella fund</p> <p>(I) Whether to record that the umbrella fund is not available when any of its sub-funds doesn't meet the establishment conditions</p> <p>(II) Whether to record that sub-funds can't be transferred automatically but only can be handled with the application of the investor</p> <p>XXIV. Index fund:</p> <p>(I) Whether to record the name of the benchmark index</p> <p>(II) Whether to record the name of the signing party, the obligations and liabilities thereof, the authorization in application of the index name, fees incurred from the authorization, relevant issues on the deed termination and other important information in the index authorization deed.</p> <p>(III) Whether to record any material cases related to the benchmark index, the results</p>							

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<p>of which will materially affect the rights and interests of the investors, as well as the methods for notifying and publishing such cases.</p> <p>(IV) Whether to record the information on shareholding and the publishing period.</p> <p>XXV. Exchange-traded fund</p> <p>Whether to record the items in respect of listing trade, subscription and redemption of material objects (or other alternative proposals), index authorization deed, key elements in the participation deed, etc.</p> <p>XXVI. The difference (including the provisions for the amendment) between the securities investment trust contract and the deed template of the Securities Investment Trust & Consulting Association of R.O.C. and the details:</p> <p>Article, item, subparagraph trust contract of this fund</p> <p>Securities Investment Trust Contract Template</p> <p>Instruction</p> <p>(Except the above differences, the securities investment trust contract agrees with the deed template.)</p>							
<p>[Prospectus]</p> <p>※The following data shall meet the format regulated by the Financial Supervisory Commission</p> <p>I. Whether to indicate the</p>							

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<p>manuscript used for application (declaration) on the cover of the compiled prospectus in accordance with the Regulations Governing Information to Be Published in Prospectuses by Securities Investment Trust Enterprises Offering Securities Investment Trust Funds.</p> <p>II. Whether to record the following items in accordance with the Regulations Governing Information to Be Published in Prospectuses by Securities Investment Trust Enterprises Offering Securities Investment Trust Funds:</p> <p>(I) A table of contents indicating page number for each item</p> <p>(II) The following items shall be printed in the order below on the cover:</p> <p>1. Fund name (A principal guaranteed fund shall indicate, in parentheses, in a different color, and in conspicuous print, the principal protection percentage and the type of the fund (either “principal guaranteed” or “principal protected”))</p> <p>2. Fund type (State whether the fund is an equity fund, bond fund, balanced fund, principal guaranteed fund, fund-of-funds, index fund, exchange-traded fund (ETF), money market fund, umbrella</p>							

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<p>fund, or another type of fund authorized by the Financial Supervisory Commission, Executive Yuan (hereinafter, the “FSC”))</p> <p>3. Fundamental investment policy</p> <p>4. Fund structure (open-end or closed-end)</p> <p>5. For a fund that invests offshore, the words “invested offshore” shall be clearly indicated</p> <p>6. For a fund denominated in a foreign currency, the currency in which the fund is denominated shall be clearly indicated</p> <p>7. The total face value of the current issue as approved</p> <p>8. The number of beneficial units of the current issue as approved</p> <p>9. For a principal guaranteed fund of the capital guaranteed type, indicate the name of the guarantor institution</p> <p>10. Name of the Securities Investment Trust Enterprises (SITE)</p> <p>11. The following language, printed conspicuously: (1) “The Financial Supervisory Commission has either approved this fund or allowed its effective registration, but that does not indicate that this fund is risk-free. The past management performance of this SITE does not guarantee</p>							

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<p>any minimum return on investment for this fund. Apart from exercising its duty of due care and diligence, this SITE will not be responsible for the gains or losses of this fund, and does not guarantee any minimum return.”</p> <p>(2) For a principal guaranteed fund that is a capital guaranteed fund, print following statement: “The Financial Supervisory Commission has either approved this fund or allowed its effective registration, but that does not indicate that this fund is risk-free. If, and only if, investors keep this fund until the maturity date, can they enjoy a ____% principal guarantee? The guarantee does not cover cases in which investors redeem prior to maturity, or in which there occurs any of the situations requiring termination (as set out in subparagraphs 1 through 6 of Article__ of the trust contract for this fund), and investors are responsible for all relevant fees for the entire investment period, with the redemption price to be calculated using the net asset value at that time. Investors should be aware that prior to the maturity date the net asset value of this fund may fluctuate due to various market factors. Therefore,</p>							

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<p>before trading, investors should be certain that they are fully aware of the risks and features of this fund.”</p> <p>(3) For a principal guaranteed fund that is a capital protected fund, state the following:</p> <p>“This fund is not guaranteed by a guarantor, but achieves the function of principal protection through the use of various investment tools. The Financial Supervisory Commission has either approved this fund or allowed its effective registration, but that does not indicate that this fund is risk-free. If, and only if, investors keep this fund until the maturity date, can they enjoy a ____% principal protection? The guarantee does not cover cases in which investors redeem prior to maturity or in which there occurs any of the situations requiring termination (as set out in Article ____ of the trust contract for this fund), and investors are responsible for all relevant fees for the entire investment period, with the redemption price to be calculated using the net asset value at that time. Investors should be aware that prior to the maturity date the net asset value of this fund may fluctuate due to various market factors, and that, because capital protection is</p>							

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<p>not a guarantee, the purpose of principal protection will be unable to be achieved if, for example, an issuer defaults or a credit risk materializes with respect to an investment instrument. Therefore, before trading, the investor should be certain that they are fully aware of the risks and features of this fund.” The latter part of the paragraph shall be printed in an especially conspicuous manner, such as enlarged bold typeface or a different color.</p> <p>(4) For a high yield bond fund, include a description of a profile of the typical investor, stated in a different color and in conspicuous type, and also include the following statements: “Investors are not advised to invest too high a percentage of their investment portfolio in high yield bond funds.” and “The Financial Supervisory Commission has approved this fund, but that does not indicate that this fund is risk-free. As high yield bonds are rated below investment grade or are not rated, and are highly sensitive to changes in interest rates, this fund may suffer losses due to a rise in interest rate, decline in market liquidity, or in the event that a bond issuer defaults in payment of principal or interest or becomes bankrupt. This fund</p>							

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<p>is not suitable for investors who are unable to bear the associated risks. The past management performance of the fund management company does not guarantee any minimum return on investment for this fund. Apart from exercising its duty of due care and diligence, the fund management company will not be responsible for the gains or losses of this fund, and does not guarantee any minimum return. Therefore, investors should carefully study the prospectus of the fund before subscription.”</p> <p>(5) Please see page____ to page____ for a disclosure of restrictions on the use of the assets of, and the risks of investing in the fund</p> <p>(6) For a regular earning fund, remind the investors of the risks needing attention of the investment fund with bold letters and supplement the credit risks including the breach of the issuers</p> <p>(7) In the event there is any misrepresentation or nondisclosure in this prospectus, the SITE, its responsible persons, and any other persons whose signature or seal appear on the prospectus shall be held legally liable</p> <p>(8) Web addresses for inquiries regarding the</p>							

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<p>prospectus, including the web address of the information reporting website designated by the FSC, and the web address where the company discloses the relevant prospectus materials (※The web address of the public information observation website shall be http://newmops.tse.com.tw)</p> <p>(9) For a trust enterprise concurrently operating securities investment trust business that has obtained approval from the FSC to keep fund assets in its own custody, explicitly state that the assets of the fund are kept in its own custody and that a trust supervisor has been appointed</p> <p>12. Date of printing</p> <p>(III) The following items shall be printed in the order below on the inside cover:</p> <p>1. Name, street address, website address, and telephone number of the head office of the SITE, and the name, job title, contact telephone number, and e-mail address of the spokesperson</p> <p>2. Name, street address, website address, and telephone number of the fund's custodian institution.</p> <p>(In the case of a trust enterprise that concurrently operate securities investment trust business and that has</p>							

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<p>obtained approval from the FSC to keep fund assets in its own custody, an indication of the name, street address, website or email address, and telephone number of the trust supervisor)</p> <p>3. Name, street address, web address, and telephone number of the appointed management institution</p> <p>4. Name, street address, web address, and telephone number of the offshore investment consulting company</p> <p>5. Name, street address, web address, and telephone number of the appointed offshore custodian</p> <p>6. If the fund is guaranteed by a guarantor institution, the name, street address, website address, and telephone number of the guarantor institution</p> <p>7. Name, street address, website address, and telephone number of the certifying institution for the beneficial interest certificates</p> <p>8. Name, street address, website address, and telephone number of the institution acting as agent in beneficial interest certificate matters</p> <p>9. Name of the CPA providing auditor attestation services on the fund's financial reports, and the name, street address,</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>website address, and telephone number of the CPA firm</p> <p>10. If the SITE or fund has been rated by a credit rating agency, the name, street address, website address, and telephone number of the credit rating agency</p> <p>11. Prospectus distribution plan, specifying information on where the prospectus is displayed, how it is distributed, and how it can be obtained upon request</p> <p>(IV) The back cover of a prospectus shall bear the following item: The signature or seal of the SITE and the chairperson of the board of directors</p> <p>(V) The “fund overview” item shall include the following information:</p> <p>1. Profile of the fund</p> <p>(1) Total face value of the issue</p> <p>(2) Total number of beneficial units</p> <p>(3) Face value of each beneficial unit</p> <p>(4) Whether follow-on issues may be made</p> <p>(5) Conditions for successful or unsuccessful establishment (if there is a date for meeting said conditions, this date shall be stated)</p> <p>(6) Scheduled issue date</p> <p>(7) Duration</p> <p>(8) Investment regions and</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>instruments</p> <p>(For a principal guaranteed fund, an additional indication shall be made for the estimated proportion of investment in fixed-income instruments and securities-related instruments, the issuers of the instruments invested in by the fund, the counterparties, and the participation factor)</p> <p>(9) Brief indication of fundamental investment policies and scope of investment</p> <p>(10) Key information on the investment strategies and characteristics</p> <p>(11) Profile of the typical investor for whom the fund is suitable</p> <p>(12) Sale commencement date</p> <p>(13) Methods of selling</p> <p>(14) Selling price</p> <p>(15) Minimum subscription amount</p> <p>(16) The documentation that the SITE might request from subscribers for anti-money laundering purposes and the circumstances in which it might refuse subscription requests</p> <p>(17) Redemption commencement date (For a principal guaranteed fund, include an indication of how redemption requests will be accepted and the procedure by which to dispose of assets to</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>meet redemption needs)</p> <p>(18) Redemption fees</p> <p>(19) Redemption price</p> <p>(20) Guidelines on and response procedures for short-swing trading</p> <p>※The definition of short-swing trading, the calculation methods of redemption fee rate and redemption fees and explanation of short-swing trading case should be included.</p> <p>(21) Definition of “business day” for the purposes of the fund</p> <p>(22) Management fees (For a principal guaranteed fund, print the management fee structure in conspicuous type)</p> <p>(23) Custodian fees (or trust supervisor remuneration, in the case of a trust enterprise that concurrently operates securities investment trust business and that has obtained approval from the FSC to keep fund assets in its own custody)</p> <p>(24) If the fund is guaranteed by a guarantor, include the information on the nature of the business operations of the guarantor, its financial status, credit rating, the conditions and scope of the guarantee, guarantee fees, and the key elements of the guarantee agreement, and further provide examples to illustrate</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>the guarantee mechanism as well as the method of calculation for potential returns in excess of the guaranteed amount</p> <p>(25) Whether there is distribution of income or gains</p> <p>2. Nature of the fund</p> <p>(1) Establishment of the fund and its legal basis</p> <p>(2) The contractual relation created under the securities investment trust contract</p> <p>(3) In case of any follow-on offering of the fund, a description of the status of the issue at the time the fund was established and of each subsequent follow-on issue</p> <p>3. Duties of the SITE (summary)</p> <p>4. Duties of the fund's custodian institution (summary)</p> <p>(Or duties the trust supervisor, in the case of a trust enterprise that concurrently operates securities investment trust business and that has obtained approval from the FSC to keep fund assets in its own custody)</p> <p>5. Duties of the fund guarantor (summary)</p> <p>6. Fund investments</p> <p>(1) The fund's investment policies and scope.</p> <p>※For a bond fund, clearly describe the management strategy for the weighted</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>average duration of its asset portfolio and the positions held in fixed income securities</p> <p>(2) The decision-making process by which the SITE determines the use of the fund's assets for investment purposes, and the fund manager's name, major work experience and educational background, as well as discretion. If the fund manager also manages other funds, disclose the names of those other funds and the measures adopted to prevent conflict of interest</p> <p>※The starting and ending time shall be added to the fund manager's major work experience</p> <p>※If the fund manager manages more than 1 fund, describe the prevention measures adopted by the company actually.</p> <p>(3) If for the use of fund assets the SITE delegates any of the management functions of the fund to a third party, indicate the status of the delegation as well as the professional competence of the appointed management institution with respect to the delegated management function(s)</p> <p>(4) If for the use of fund assets the SITE hires an offshore investment consulting company to provide investment consulting or</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>advisory services, indicate the professional competence of the offshore investment consulting company with respect to the provision of fund consulting or advisory services</p> <p>(5) Restrictions on the use of the assets of the fund ※For regulations relative to the credit rating of all investment instruments, centralize the representation but not illustrate separately.</p> <p>(6) Principles and methods for handling the exercise of voting rights when the fund participates in the shareholders meetings of stock-issuing companies</p> <ul style="list-style-type: none"> • Whether to meet the regulations in Subparagraph 6 of Item 2 of Article 19 of the Rules for Administration of Securities Investment Trust Enterprises and the regulation in Subparagraph 6 of Item 2 of Article 13 of the Regulations Governing Responsible Persons and Associated Persons of Securities Investment Trust Enterprises, which regulates that the SITE and its principals, department chiefs, managers of branches, other associated persons or employees shall not transfer the attorney's letter for attending the general meeting of stockholders or accept 							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>money or other benefits via exercising the voting right of fund-held stock</p> <ul style="list-style-type: none"> Whether to attend the general meeting of stockholders to exercise the voting right and make a written record and number in sequence and establish archives which shall be kept for 5 years according to the Item 4 of Article 23 of the Rules for Administration of Securities Investment Trust Enterprises <p>(7) Principles and methods for handling the exercise of voting rights when a fund-of-funds participates in the meetings of beneficial owners of its sub-funds</p> <ul style="list-style-type: none"> The management company shall exercise the voting right according to the regulations in the trust contract of sub-funds or prospectus and support the proposal advanced by the management company of sub-funds on the base of the max benefit of beneficiaries. However, if the proposal advanced by the management company of sub-funds imposes damage on the benefit of the beneficiaries, it shall be handled according to the resolution of the board of directors of the management company The management company shall not transfer or sell the 							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>voting right of the meetings of beneficial owners of its sub-funds. The directors, supervisors, manager, business personnel and other employees of the management company shall not transfer or sell this voting right and accept money or other benefits either</p> <p>(8) If the fund invests in foreign or overseas regions, disclose the following information:</p> <p>※The following description data shall be updated to the latest data</p> <p>① The economic environment in each main region/country of investment, with a brief description of the following:</p> <ul style="list-style-type: none"> • Overview of the economic development and of each major industry sector • Exchange control and outward and inward fund remittance regulations • The highest and lowest figures for the exchange rate of the local currency against the US dollar for the most recent three years, and changes therein over time <p>② Any main securities market of investment, with a brief description of the following:</p> <p>※Whether to fill and list according to the Regulations Governing Information to be Published in Prospectuses by Securities Investment Trust</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>Enterprises Offering Securities Investment Trust Funds</p> <ul style="list-style-type: none"> • An overview of the issuing and trading markets for the most recent two years • The market turnover rate and price-to-earnings ratio for the most recent two years • The quality of market information disclosure (including timeliness and comprehensiveness) • How securities are exchanged or traded <p>③ If the fund invests in foreign or overseas securitization products or emerging industries, provide an overview of the underlying investments or industry sectors on the foreign or overseas market for the most recent two years</p> <p>④ If the SITE conducts transactions to hedge the risks associated with the foreign currency receipts and disbursements of the fund, clearly state the hedging strategies</p> <p>⑤ If the fund invests in a foreign market, the SITE shall state the principles and methods for coordinating the fund's attendance at the meetings of shareholders (or beneficial owners) of the issuing company of any foreign stock (or fund) in which the fund invests</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>7. Principal guaranteed fund:</p> <p>(1) The nature of the instruments to which the relevant investments are linked</p> <p>(2) The set parameters of the fund, including the participation rate and investment duration, with a notation of when the actual participation rate is determined and how beneficial owners are notified</p> <p>(3) For a capital protected fund without a guarantor, include a statement that the fund is not guaranteed by a guarantor, but achieves the function of principal protection through the use of various investment tools.</p> <p>(4) For a capital protected fund, state the control mechanisms for achieving principal protection upon disposal of fund assets to meet the early redemption requests by beneficial owners and at maturity</p> <p>8. Index fund or exchange-traded fund:</p> <p>(1) How the index is constructed and the operating strategies used by the management company to track, simulate, or replicate the performance of the index, including an indication of the portfolio rebalancing strategies, and, when the fund invests in a representative</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>sample of securities in the index, of the sampling and operating strategies used so that the sample would closely reflect the overall characteristics of the index</p> <p>(2) A comparison that shows the performance difference between the fund and the benchmark index, with a clear indication of the definitions and calculation formulas for such comparison</p> <p>9. Umbrella fund: Describe the investment scope of each sub-fund and their main distinctive features, and compare their differences and similarities. For required information that is common to all sub-funds, the information need not be repeated, but instead a note may be used indicating that the information is the same for all sub-funds; for required information that is different for each sub-fund, the information shall be presented separately and their differences compared</p> <p>10. Fund denominated in a foreign currency: State the currency in which the fund is denominated and that all receipts and payments of the subscription and redemption prices are made in that currency</p> <p>11. Investment risk disclosure: (1) Risk of over-concentration in same-sector stocks</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
(2) Business cycle risk							
(3) Liquidity risk							
(4) Risk associated with foreign exchange controls and exchange rate fluctuations							
(5) Risk associated with changes in the political or economic conditions of the geographic regions in which the fund invests							
(6) Credit risk of the financial instrument counterparty and guarantor							
(7) Risk associated with investment in structured products							
(8) Risk associated with other underlying investments or specific investment strategies							
(9) Risk of trading in securities-related instruments							
(10) Risk associated with the lending of held securities or the borrowing of securities							
(11) Other investment risks							
12. Distribution of gains							
(1) Distribution items							
(2) Timing of distributions							
(3) Method of payment							
13. Subscription for beneficial interest certificates							
(1) Subscription procedure, location, and deadline							
(2) Calculation and method of payment of the subscription price							
※State the calculation method of the subscription fees in detail. If for the fund denominated in US dollar, the subscription and redemption							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>shall be in US dollar. Therefore, the subscription fees shall be calculated in US dollar.</p> <p>(3) Delivery of beneficial interest certificates</p> <p>(4) The procedure to be followed in the event that the SITE does not accept subscription requests or that the fund is not successfully established</p> <p>14.Redemption of Beneficial interest certificates</p> <p>(1) Redemption procedure, location, and deadline. ※The deadline of the redemption shall specify that “except the investor can prove to have applied for the redemption prior to the deadline, the late application shall be deemed as the redemption application next to the redemption application date.”</p> <p>(2) Calculation of the redemption price ※The calculation method for determining the redemption rate on the fund short-swing trading and receiving the redemption cost. The short-swing trading standard shall be equal for all the beneficiaries.</p> <p>(3) Timing and method of payment of the redemption</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>price.</p> <p>(4) Re-issuance of beneficial interest certificates</p> <p>(5) Circumstances in which the payment of the redemption price may be subject to delay.</p> <p>※ The provision for recovering the calculation of the fund redemption price shall be added.</p> <p>(6) Circumstances in which redemption requests may be withdrawn.</p> <p>15. Rights and obligations of beneficiary</p> <p>(1) Rights of the beneficiary</p> <p>(2) The various fees and expenses payable by beneficiaries and how these fees and expenses are calculated and to be paid.</p> <p>※The method for the payment of short-swing trading cost shall be included.</p> <p>(3) The various taxes to be borne by beneficiaries and how these taxes are calculated and to be paid.</p> <ul style="list-style-type: none"> • Whether to comply with the amended letter of No. 811663751 of Caishui Zi (81.4.23) of the Ministry of Finance, the order of No. 0910455815 of Taicaishui Zi (91.11.27) of the Ministry of Finance and other latest relevant stipulations. <p>(4) Meetings of beneficiaries</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>①Circumstances in which meetings are convened.</p> <p>②Procedure for convening meetings.</p> <p>③Methods by which resolutions are passed.</p> <p>16. Fund information disclosure:</p> <p>(1) The information required by laws and regulations and by the securities investment trust contract to be disclosed.</p> <ul style="list-style-type: none"> • Whether to comply with the stipulations in the securities investment trust contract. <p>(2) How the information is disclosed and published and how to obtain the information.</p> <p>※The information disclosure shall be published by indicating the items to be published and the selected method for publishing for review by investors in accordance with relevant provisions.</p> <p>(3) If the SITE applies to offer an index fund or exchange-traded fund, the methods or channels by which investors may obtain the most up-to-date information on the fund (such as changes in index composition and comparisons of the differences in performance between the fund and the index) and other important information shall be described.</p> <p>17. Use of assets of the fund</p> <p>※Whether to fill in</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>accordance with the form specified by the rules of the required information in the prospectus when a SITE offers a securities investment trust fund.</p> <p>(1) Status of investments (presenting the following information on the fund as of the end of the month preceding the prospectus printing date)</p> <ul style="list-style-type: none"> • The components, amount and percentage of the total net assets • If the fund invests 1% or more of its net asset value in any single stock, indicate the name, number of shares, and market price per share of the stock, as well as the dollar amount and ratio of the investment. • If the fund invests 1% or more of its net asset value in any single bond, indicate the name of the bond as well as the investment amount and ratio of the investment • For a fund-of-funds that invests 1% or more of its net asset value in any single sub-fund, indicate the sub-fund's name, management company, fund manager, management fee rate, custodian fee rate, number of beneficial units, net asset value per unit, and the number of beneficial units in which the fund invests, the 							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>investment ratio, and the time period for payment of the redemption price.</p> <p>(2) Investment performance:</p> <ul style="list-style-type: none"> • A chart showing the movement in net asset value per unit over the most recent 3 fiscal years. • The amount of gains distributed per beneficial unit for each of the most recent 3 fiscal years. • The fund’s cumulative rate of return on net asset value, current as of the end of the quarter preceding the prospectus printing date, for the most recent 3 months, 6 months, 1 year, 3 years, 5 years, and 10 years, as well as since the fund inception. For an index fund or exchange-traded fund, additionally provide a comparison showing the performance difference between the fund and the benchmark index. <p>(3) The CPA audit reports, balance sheets, statements of investments, reports of revenues and expenses, statements of distributable income/gains, statements of changes in capital accounts, together with footnotes and other related schedules, of the fund for each of the most recent 2 fiscal years.</p> <p>(4) For the most recent fiscal year and for the current year</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>as of the end of the quarter preceding the prospectus printing date, the top 5 securities firms receiving orders from the fund to buy/sell securities (in terms of total amount), specifying the name of and the amount of brokerage fees paid to each such securities firm. If any of these securities firms is a beneficiary of the fund, also disclose the number and ratio of beneficial units it holds in the fund</p> <p>(5) If the fund is rated by a credit rating agency, disclose the credit rating agency's rating report on the fund.</p> <p>(6) Other matters for which disclosure is required.</p> <p>(VI) The key elements of the securities investment trust contract item shall include the following information:</p> <p>1. Name of the fund, name of the SITE, name of the fund's custodian institution (or name of the trust supervisor, in the case of a trust enterprise that concurrently operates securities investment trust business and that has obtained approval from the FSC to keep fund assets in its own custody), and duration of the fund.</p> <p>2. Total face value and total number of beneficial units.</p> <p>3. Issue and certification of beneficial interest certificates.</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>4. Subscription for beneficial interest certificates.</p> <p>5. Conditions for successful or unsuccessful establishment of the fund.</p> <p>6. Listing and delisting of beneficial interest certificates.</p> <p>7. Assets of the fund.</p> <p>8. Fees payable by the fund.</p> <p>9. Rights, obligations, and liabilities of beneficial owners.</p> <p>10. Rights, obligations, and liabilities of the SITE.</p> <p>11. Rights, obligations, and liabilities of the fund's custodian institution (or of the trust supervisor, in the case of a trust enterprise that concurrently operates securities investment trust business and that has obtained approval from the FSC to keep fund assets in its own custody).</p> <p>12. Fundamental policies and scope for the use of fund assets to invest in securities.</p> <p>13. Distribution of gains.</p> <p>14. Redemption of beneficial interest certificates.</p> <p>15. Calculation of the fund's net asset value and the net asset value per beneficial unit.</p> <p>16. Replacement of SITE.</p> <p>17. Replacement of fund's custodian institution (or of trust supervisor, in the case of a trust enterprise that concurrently operates securities investment trust</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>business and that has obtained approval from the FSC to keep fund assets in its own custody).</p> <p>18. Termination of the securities investment trust contract.</p> <p>19. Liquidation of the fund.</p> <p>20. Register of beneficial owners.</p> <p>21. Meetings of beneficial owners.</p> <p>22. Notifications and public announcements.</p> <p>23. Amendment of the securities investment trust contract.</p> <p>The following statement shall be made in a prominent manner: “Pursuant to Article 20 of the Securities Investment Trust and Consulting Act and Article 21, paragraph 1 of the Regulations Governing Securities Investment Trust Enterprises, a SITE shall make the securities investment trust contract available for review by investors at its place of business and at the places of business of its distributors, or through other means designated by the competent authority. The SITE shall provide a copy of the securities investment trust contract to an investor upon request, and may charge NT\$100 for the provision of the copy.”</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>(VII) The following items shall be printed as to the profile of the SITE: ※Whether to fill in accordance with the form specified by the rules of the required information in the prospectus when an SITE offers a securities investment trust fund.</p> <p>1. Profile of the enterprise (1) Date of establishment. (2) Process of capital formation over the most recent 3 years (3) Lines of business. (4) History: indicating, for the most recent 5 fiscal years, any fund offered, branch or subsidiary established, share transfer or change of director, supervisor or major shareholder, change of control, and any other important event.</p> <p>2. Enterprise organization (indicating the information on the SITE as of the end of the month preceding the prospectus printing date) (1) Distribution of equity ownership ①Shareholder structure (specifying the composition percentage of each class of shareholders) ②Register of major shareholders (indicating the name of each shareholder having shareholding of 5% or more, and the number and</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>percentage of the shares held)</p> <p>(2) Organizational system (indicating the organizational structure of the SITE, the type of business operations conducted by each principal department (or, in the case of a trust enterprise, by the department that is responsible for its concurrent operation of securities investment trust business) and the number of staff members).</p> <p>(3) Names of the SITE's general manger, vice general manager, and division heads (or, in the case of a trust enterprise, the head of the department that is responsible for its concurrent operation of securities investment trust business), the dates they assumed their duties, the number and percentage of shares they hold in the SITE, their major work experience and/or educational background, and, if applicable, any concurrent positions they hold at another company at the time.</p> <p>(4) Names of directors and supervisors and their appointment dates, terms of office, number and percentage of shares held in the SITE at the time of appointment and at the present time, and major work experience and/or educational background.</p> <p>3. Interested company</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>disclosure: identifying any company having any of the following relationships with the SITE as of the end of the month preceding the prospectus printing date:</p> <p>(1) A company that has a relationship with the SITE as set out in Chapter VI-I of the Company Act.</p> <p>(2) A director or supervisor of the SITE, or a shareholder with a combined shareholding of 5% or more in the SITE.</p> <p>(3) A person under the preceding item, or a managerial officer of the SITE, who is also a director, supervisor, managerial officer, or a shareholder holding 10% or more of the total number of issued shares of the given company, or who is the spouse of such a person.</p> <p>4. Operating status</p> <p>(1) Indicate the name, date of establishment, number of beneficial units, amount of net assets, and net asset value per unit, of any other fund managed by the SITE, current as of the end of the month preceding the date of printing.</p> <p>(2) Include the CPA audit reports, balance sheets, income statements, and statements of changes in shareholders' equity of the SITE for the most recent 2 fiscal years.</p> <p>5. Penalties received</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>(indicating the time and details of any disciplinary action or official reprimand received by the SITE from the FSC during the most recent 2 years)</p> <p>6. Litigious or non-litigious events (indicating, if currently there is any material case pending in a litigious, non-litigious, or administrative contentious proceeding by or against the SITE, the result of which is likely to materially affect the interests of the beneficiaries, the facts in contention, the monetary value of the subject matter, the date on which the proceeding commences, the principal parties involved, and the current status of the proceeding.</p> <p>(VIII) Name, street address, and telephone number of any agent handling sales and redemption of the beneficial interest certificates.</p> <p>(IX) Other special disclosures specified by the FSC:</p> <ol style="list-style-type: none"> 1. A written statement that the SITE is in compliance with the Self-Regulatory Agreement for Members of the Securities Investment Trust and Consulting Association of the ROC (SITCA). 2. A Statement on Internal Control (SIC) of the SITE. 3. The SITE shall specify the 							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>following information regarding its corporate governance practices:</p> <p>(1) Structure and independence of the board of directors.</p> <p>(2) Duties of the board of directors and managerial officers.</p> <p>(3) Composition and duties of supervisors.</p> <p>(4) Rights and relationship of interested parties.</p> <p>(5) Details regarding information statutorily required to be disclosed.</p> <p>(6) Other information relevant to corporate governance.</p> <p>4. A chart showing a comparison between the content of the trust contract for the fund of the present issue and that of the deed template.</p> <p>5. Other information specified by the FSC as a matter of special disclosure.</p>							
<p>[Simplified prospectus]</p> <p>※Whether to include the following items in accordance with the rules of the required information in the prospectus when an SITE offers a securities investment trust fund:</p> <p>I. The following statements shall be printed conspicuously:</p> <p>(I) This simplified prospectus contains in summary form the key information provided in</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>the prospectus. The names, terms and expressions used in the simplified prospectus have the same meaning as they have in the prospectus.</p> <p>(II) Details of the rights and obligations of investors after subscription for this fund are provided in the prospectus. Investors are advised to consult the prospectus if they intend to subscribe for this fund.</p> <p>(III) The prospectus of this fund is available free of charge to investors on request at the places of business of the fund management company and its fund distributors.</p> <p>II. Basic fund information: including the name, type, structure of the fund, the denominated currency, the name of the guarantor institution, the establishment date and the duration; if the fund is guaranteed by a guarantor, including the information on the nature of the business operations of the guarantor, its financial status, credit rating, the conditions and scope of the guarantee, guarantee fees, and the key elements of the deed of guarantee, and further provide examples to illustrate the guarantee mechanism as well as the method of calculation for potential returns in excess of the guaranteed amount.</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>III. Profile of the fund, providing a brief summary of the investment policies and scope as well as the investment strategies and characteristics of the fund.</p> <p>IV. Brief description of the risks of investing in the fund.</p> <p>V. Use of assets of the fund</p> <p>(I) The components, amount and percentage of the total net assets.</p> <p>(II) Investment performance:</p> <ol style="list-style-type: none"> 1. A chart showing the movement in net asset value per unit over the most recent 3 fiscal years. 2. The amount of gains distributed per beneficial unit for each of the most recent 3 fiscal years. 3. The fund's cumulative rate of return on net asset value, current as of the end of the quarter preceding the prospectus printing date, for the most recent 3 months, 6 months, 1 year, 3 years, 5 years, and 10 years, as well as since the fund inception. For an index fund or exchange-traded fund, additionally provide a comparison showing the performance difference between the fund and the benchmark index. <p>VI. Investment risk statement:</p> <p>(I) "The Financial Supervisory Commission has either approved this fund or allowed</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>its effective registration, but that does not indicate that this fund is risk-free. The past management performance of this SITE does not guarantee any minimum return on investment for this fund. Apart from exercising its duty of due care and diligence, this SITE will not be responsible for the gains or losses of this fund, and does not guarantee any minimum return.”</p> <p>(II) For a principal guaranteed fund that is a capital guaranteed fund, print the following statement: “The Financial Supervisory Commission, Executive Yuan, has either approved this fund or allowed its effective registration, but that does not indicate that this fund is risk-free. If, and only if, investors keep this fund until the maturity date, can they enjoy a__% principal guarantee. The guarantee does not cover cases in which investors redeem prior to maturity, or in which there occurs any of the situations requiring termination (as set out in subparagraphs 1 through 6 of Article __of the trust contract for this fund), and investors are responsible for all relevant fees for the entire investment period, with the redemption price to be calculated using the net asset</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>value at that time. Investors should be aware that prior to the maturity date the net asset value of this fund may fluctuate due to various market factors. Therefore, before trading, investors should be certain that they are fully aware of the risks and features of this fund.”</p> <p>(3) For a principal guaranteed fund that is a capital protected fund, state the following: “This fund is not guaranteed by a guarantor, but achieves the function of principal protection through the use of various investment tools. The Financial Supervisory Commission has either approved this fund or allowed its effective registration, but that does not indicate that this fund is risk-free. If, and only if, investors keep this fund until the maturity date, can they enjoy a__% principal protection. The guarantee does not cover cases in which investors redeem prior to maturity or in which there occurs any of the situations requiring termination (as set out in Article ___ of the trust contract for this fund), and investors are responsible for all relevant fees for the entire investment period, with the redemption price to be calculated using the net asset value at that time. Investors</p>							

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	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>should be aware that prior to the maturity date the net asset value of this fund may fluctuate due to various market factors, and that, because capital protection is not a guarantee, the purpose of principal protection will be unable to be achieved if, for example, an issuer defaults or a credit risk materializes with respect to an investment instrument. Therefore, before trading, the investor should be certain that they are fully aware of the risks and features of this fund.” The latter part of the paragraph shall be printed in an especially conspicuous manner, such as enlarged bold typeface or a different color.</p> <p>(4) For a high yield bond fund, include a description of a profile of the typical investor, stated in a different color and in conspicuous type, and also include the following statements: “Investors are not advised to invest too high a percentage of their investment portfolio in high yield bond funds.” and “The Financial Supervisory Commission has approved this fund, but that does not indicate that this fund is risk-free. As high yield bonds are rated below investment grade or are not rated, and are highly sensitive to changes in interest rates, this fund may suffer losses due</p>							

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	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>to a rise in interest rate, decline in market liquidity, or in the event that a bond issuer defaults in payment of principal or interest or becomes bankrupt. This fund is not suitable for investors who are unable to bear the associated risks. The past management performance of the fund management company does not guarantee any minimum return on investment for this fund. Apart from exercising its duty of due care and diligence, the fund management company will not be responsible for the gains or losses of this fund, and does not guarantee any minimum return. Therefore, investors should carefully study the prospectus of the fund before subscription.</p> <p>VII. Profile of the typical investor for whom the fund is suitable.</p> <p>VIII. The various fees and expenses payable by beneficiaries and how these fees and expenses are calculated.</p> <p>IX. The various taxes to be borne by beneficiaries and how these taxes are calculated.</p> <p>X. When and how the net asset value of the fund is publicly disclosed.</p> <p>XI. Processes for fund subscriptions, redemptions and switching:</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>(I) Subscription procedure, location, and deadline.</p> <p>(II) Calculation and method of payment of the subscription price.</p> <p>(III) Delivery of beneficial interest certificates.</p> <p>(IV) The procedure to be followed in the event that the SITE does not accept subscription requests or that the fund is not successfully established.</p> <p>(V) Redemption procedure, location, and deadline.</p> <p>(VI) Calculation of the redemption price.</p> <p>(VII) Timing and method of payment of the redemption price.</p> <p>(VIII) Re-issuance of beneficial interest certificates.</p> <p>(IX) Circumstances in which the payment of the redemption price may be subject to delay.</p> <p>(X) Circumstances in which redemption requests may be withdrawn.</p> <p>XII. Web addresses for prospectus inquiries: including the web address of the information reporting website designated by the FSC, and the web address where the fund management company discloses the relevant prospectus materials.</p> <p>XIII. Information on relevant institutions:</p> <p>(I) Name, street address, website address, and</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>telephone number of the head office of the SITE, and the name, job title, contact telephone number, and e-mail address of the spokesperson.</p> <p>(II) Name, street address, website address, and telephone number of the fund’s custodian institution. In the case of a trust enterprise that concurrently operate securities investment trust business and that has obtained approval from the FSC to keep fund assets in its own custody, an indication of the name, street address, website or email address, and telephone number of the trust supervisor.</p> <p>(III) Name, street address, web address, and telephone number of the appointed management institution.</p> <p>(IV) Name, street address, web address, and telephone number of the foreign investment consulting company.</p> <p>(V) Name, street address, web address, and telephone number of the appointed foreign custodian.</p> <p>(VI) If the fund is guaranteed by a guarantor institution, the name, street address, website address, and telephone number of the guarantor institution.</p> <p>(VII) Name, street address, website address, and</p>							

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Examination Items	Filled out by companies				Review of SITCA		
	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>telephone number of the certifying institution for the beneficial interest certificates.</p> <p>(VIII) Name, street address, website address, and telephone number of the institution acting as agent in beneficial interest certificate matters.</p> <p>(IX) Name of the CPA providing auditor attestation services on the fund's financial reports, and the name, street address, website address, and telephone number of the CPA firm.</p> <p>(X) If the SITE or fund has been rated by a credit rating agency, the name, street address, website address, and telephone number of the credit rating agency.</p> <p>XIV. Printing date</p>							
<p>I. Whether all information set out herein is consistent.</p> <p>II. Whether all information set out herein has the same meaning as that of the securities investment trust contract.</p> <p>III. Whether all items required to be clearly specified in the prospectus have been stipulated in accordance with the provisions of the securities investment trust contract.</p>							
Special details:							

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	Normal	Abnormal	N/A	Remarks	Consistent	Inconsistent	Remarks
<p>Comments of R.O.C. upon review:</p> <p style="text-align: right;">Date: R.O.C. ___/___/___</p>							

Applicant Company:

Principal:

(Signature or Seal)