

Schedule IV: Information Included in Issuance Plan for Offering or Follow-on Offering of a Securities Investment Trust Fund of SITE

One: Major content of the offering plan:

I. Issued amount

II. Investment region and range

III. Basic policies, strategies, characteristics of investment;

IV. Offering capacity and managing capacity;

V. Predicted fund scale on establishment;

VI. Evaluation of influences and benefits possibly brought to the company and securities market;

VII. The selection standard, evaluation process and result of fund custodian;

VIII. The following items shall be included for a bond fund:

1. The name list of potential subscription clients, subscription amount and evaluation and management of alteration risks thereof;

2. Investment instruments and operating modes;

3. Evaluation of counterparties

4. Management of transaction and settlement;

IX. The following items shall also be included when the overseas investment is involved:

(I) Channels of obtaining overseas information: including modes of obtaining real-time information, and modes of obtaining relevant investment information on all investing countries for transnational investment.

(II) Key clauses in an overseas consulting agreement: specifying content, frequency and charging mode of the information provided by overseas investment consulting firms except the provision of the overseas consulting agreement signed.

(III) The transaction process, agency transaction modes, settlement process and time of the overseas investment.

(IV) When the securities investment trust enterprises entrust overseas investment consulting companies or group companies to provide centralized services of indirectly transacting with overseas securities dealers, the following items should be stated:

1. The transaction process, entrusting mode and entrusting fee rates of overseas investment consulting companies or group companies.

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.

3. The evaluation of counterparties carried out by overseas investment consulting companies or group companies.

4. Major content of entrusting agreement:

(1) 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.

(2) 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 beneficial owners should exist in all transitions.

(3) Error account disposition and responsibility issues.

(4) Modes and duration for preserving documentary information.

(5) Entrusting fee rate

X. The follow-on offering case should contain the following items:

(I) Whether one full month has elapsed from the date of redemption of open-end funds to the date of application (declaration) for submitting documents.

(II) Whether the average ratio of units issued is ninety-five percent or more of the units originally applying for approval or declaration of effective issuance five business days prior to the application (declaration).

Two: Comparison between the offered fund and the issued fund of the company:

(I) Investment region and instrument.

(II) Basic policies, strategy and characteristics of the investment.

Three: Marketing modes:

I. Sales experience of the most recent offering of three funds:

(I) Fund scale and scattering situation of natural persons when such funds are established;

(II) Sales units and percentage of the management companies and each dealer.

II. Predicted scattering situation of natural person investment on establishment

application of the fund.

III. Process of selecting the sales organization.

Four: Evaluation of the necessity and feasibility of the issuance plan for this offering (follow-on offering)

Five: 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. The following items shall be included when a SITE applies for offering the index funds:

(I) Check and specify the benchmark index meet the provisions in Article 32 of the Regulations Governing the Management of Securities Investment Trust Funds.

(II) Index compiling modes and operating modes used by management companies to trace, simulate or replicate the index.

(III) The method for comparing the performance difference between the fund and the index shall contain the definition 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 constituent securities of the index so that the sample would closely reflect the overall characteristics of the index.)

(IV) Channels for investors to obtain the foresaid index balanceable combination, the newest fund information such as comparison of performance differences in funds and indexes, as well as other important information;

(V) Risk control and management modes.

III. A SITE shall specify the possible influence of the exchange rate fluctuation on the principle protection when it applies for offering the principal guaranteed funds.

IV. The following items shall be included when a SITE applies for offering exchange-trade funds:

(I) Indicate the qualification of the issuer.

(II) Check and specify that the benchmark index meet the provisions in Article 32 of the Regulations Governing the Management of Securities Investment Trust Funds.

(III) Specify the basic data of foreign technical advisor object and relevant data of issue experience.

(IV) Listing (over-the-counter) trade and methods and procedures for subscription and

redemption of material objects (or other alternative proposals)

(V) Methods for compiling the index and methods for operating the index replication by the management company.

(VI) Method for controlling and managing risks.

(VII) Key elements of the participation deed

1. Main signing parties

2. Qualifications, obligations and liabilities of the 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.

(VIII) The list of expected participating securities dealers upon the fund establishment

Six: Other required items