

律師檢核意見表
Checklist for Counsel

發行人名稱:
The Issuer:

本債券名稱:
Name of the Bonds
to be Issued:

一、本債券是否得由發行人依其[發行人 *offering programme* 之名稱] (下稱「發行計劃」) 募集與發行，且發行人提供貴中心依發行計劃發行本債券之基礎公開說明書 (Base Prospectus 或 Offering Circular) 已取具發行人註冊地國或發行人有價證券上市地國任何主管機關之核准或辦理申報。

☐ 是，核准之主管機關名稱：

☐ 否，補充說明：

1. Whether the Bonds are permitted to be issued by the Issuer under its [*name of Issuer's offering programme*] ("Issuer's Programme") and the Base Prospectus or Offering Circular under the Issuer's Programme for issuance of the Bonds submitted to the Taipei Exchange has been filed with or approved by any governmental or regulatory authority in the Issuer's home country or in any other jurisdiction in which Issuer's securities are listed?

☐ Yes, Name of the governmental or regulatory authority:

☐ No, Explanation:

二、發行人提供貴中心依發行計劃發行本債券之基礎公開說明書 (Base Prospectus 或 Offering Circular) 是否已取具任何證券交易所之核准或辦理申報。

☐ 是，核准之證券交易所名稱：

☐ 否，補充說明：

2. Whether the Base Prospectus or Offering Circular under the Issuer's Programme for issuance of the Bonds has been filled with or approved by any stock exchange Issuer's securities are listed?

☐ Yes, Name of the stock exchange:

☐ No, Explanation:

三、發行人是否曾依其發行計劃之基礎公開說明書（Base Prospectus 或 Offering Circular）在其他地區發行債券，且該等債券係於 World Federation of Exchanges 之會員交易所(含中華民國證券櫃檯買賣中心)掛牌交易。

☐ 是，詳列債券資訊如下：

ISIN Code：

幣別：

金額：

發行日：

掛牌交易所名稱：

☐ 否，補充說明：

3. Whether the Issuer has previously issued other notes under the Base Prospectus or Offering Circular for the same Issuer's Programme in other jurisdiction(s) and listed such notes on any member exchange(s) of World Federation of Exchanges (including the Taipei Exchange)?

☐ Yes, Details of such notes are as follows:

ISIN Code:

Currency:

Issue Amount:

Issuance Date:

Listing Stock Exchange:

☐ No, Explanation:

四、發行人募集與發行本債券之基礎公開說明書（Base Prospectus 或 Offering Circular）及最終條款（Final Terms）或訂價補充說明書（Pricing Supplement）係依其發行計劃編製。

☐ 是

☐ 否，補充說明：

4. Whether the Base Prospectus or Offering Circular and the Final Terms or Pricing Supplement in relation to issuance of the Bonds are prepared under and according to the Issuer's Programme?

☐ Yes

☐ No, Explanation:

五、發行人是否為再次來臺募集與發行國際債券。

☐ 是，發行人已來臺募集與發行國際債券。(請續答以下子題)

本次債券發行是否依據與前次在臺發行債券相同發行計畫之基礎公開說明書 (Base Prospectus 或 Offering Circular) ?

☐ 是，前次在臺發行之債券資訊(債券名稱、ISIN code 及發行日期)、基礎公開說明書名稱及版本：

☐ 否，補充說明：

☐ 否，補充說明：

5. Whether the Issuer has previously issued other notes ("Prior Notes") in Taiwan, and listed such notes on Taipei Exchange?

☐ Yes, the Issuer has issued Prior Notes. **(Please complete the following item)**

Whether the Bonds will be issued using the same Base Prospectus or Offering Circular under the same Issuer's Programme for issuance of the Prior Notes?

☐ Yes, and details of the Prior Notes (name of the Prior Notes, ISIN code, and issuance date), the title and version of the Base Prospectus or Offering Circular under the Issuer's Programme.

☐ No, Explanation:

☐ No, Explanation:

六、發行人是否符合本中心外幣計價國際債券管理規則第4條之1所訂之資格條件?

☐ 是，詳列符合條款及發行人之資格條件資訊如下：

☐ 否，補充說明：

6. Whether the Issuer meets qualifications of the provisions of Articles 4-1 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds?

☐ Yes, Details of applicable subparagraph and qualification are as follows:

☐ No, Explanation:

七、發行人本次發行之國際債券是否為本中心外幣計價國際債券管理規則第3條第11款有價證券？

☐ 是 (請續答以下子題)

(一)該債券是否同時申請於國外證券市場掛牌交易，且該證券交易所之主管機關已與我國主管機關簽署監理合作協議（MMoU）？

☐ 是，請詳列資訊如下：

☐ 否，補充說明：

(二)公開說明書封面及債券發行辦法是否已載明債券應募人及再行賣出之交易對象限制？

☐ 是，說明如下：

☐ 否，補充說明：

(三)公開說明書是否已載明非具我國國際債券承銷商資格者，不得銷售予我國境內投資人，或於我國境內銷售該債券？

☐ 是，說明如下：

☐ 否，補充說明：

(四)公開說明書是否已載明參與辦理募集與發行之國內、外證券商名稱及主辦承銷商名稱？

☐ 是，說明如下：

☐ 否，補充說明：

(五)參與辦理境外募集與發行之境外金融機構，或與該境外金融機構具控制、從屬關係或受同一來源控制之公司，是否在我國境內應設有已取得我國國際債券承銷商資格之子公司、分公司或分行等？

☐ 是，說明如下：

☐ 否，補充說明：

☐ 否

7. Whether the Bonds constitute the “securities” as defined in paragraph 11, of Article 3 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds?

☐ **Yes (If yes, please complete the following)**

(1) Whether the Bonds will be simultaneously listed and traded on a foreign securities exchange, and the competent authority of such foreign securities exchange has entered into a supervisory cooperation agreement (MMoU) with the competent authority of Taiwan?

☐ Yes, details are as follows:

☐ No, Explanation:

(2) Whether the cover page of the Final Terms or Pricing Supplement and the terms and conditions of the Bonds specify the selling restrictions on eligible subscribers and on subsequent transfers of the Bonds?

☐ Yes, Explanation:

☐ No, Explanation:

(3) Whether the Final Terms or Pricing Supplement specifies that any entity which is not qualified as an international bond underwriter in Taiwan is not permitted to sell the Bonds to the Taiwan investors or conduct any sale of the Bonds within Taiwan?

☐ Yes, Explanation:

☐ No, Explanation:

(4) Whether the Final Terms or Pricing Supplement discloses the names of onshore (Taiwan) and offshore (non-Taiwan) securities firms participating in the offering and issuance of the Bonds, as well as the name of the lead manager?

☐ Yes, Explanation:

☐ No, Explanation:

(5) Whether each offshore financial institution participating in the offshore offering and issuance of the Bonds, or any company having a control or subordinate relationship with, or under common control with, such offshore financial institution, has established a subsidiary or branch in Taiwan which has obtained the qualification as an international bond underwriter in Taiwan?

☐ Yes, Explanation:

☐ No, Explanation:

☐ **No**

八、發行人本次發行之國際債券是否為本中心外幣計價國際債券管理規則第4條之1所訂之伊斯蘭固定收益證券(Sukuk)?

☐ **是 (請續答以下子題)**

(一) 發起人是否符合本中心外幣計價國際債券管理規則第4條之1所訂之資格條件?

☐ 是，詳列符合條款及發起人之資格條件資訊如下：

☐ 否，補充說明：

(二) 發起人是否對該債務提供百分之百保證或負連帶清償責任，並承諾依主管機關及本中心規定履行公告申報之義務?

☐ 是，詳列符合資訊如下：

☐ 否，補充說明：

(三) 所發行之伊斯蘭固定收益證券是否依國際金融市場慣例經伊斯蘭律法委員會或顧問認可符合伊斯蘭律法之資產基礎租賃型(Ijarah)或資產基礎代理型(Wakalah) Sukuk?

☐ 是，詳列符合資訊如下：

☐ 否，補充說明：

☐ **否**

8. Whether the International Bond is the Sukuk as defined in Article 4-1 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds?

☐ **Yes (If yes, please complete the following)**

(1) Whether the obligor meets the qualifications set out in Article 4-1 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds?

☐ Yes, the details of applicable subparagraph and qualification are as follows:

☐ No, Explanation:

(2) Whether the obligor provides a 100 percent guarantee or is jointly and severally liable for the bonds and undertakes that it will perform all public announcements and report obligations pursuant to the regulations of the competent authority and the TPEx?

☐ Yes, the details of applicable qualification are as follows:

☐ No, Explanation:

(3) Whether the Sukuk which is acting in accordance with customary practices in international financial markets and is approved by a Shariah Advisory Council or consultant which states that the Sukuk meets Sharia criteria and under asset-based Ijarah or asset-based Wakalah structure?

☐ Yes, the details of applicable qualification are as follows:

☐ No, Explanation:

☐ **No**

九、發行人本次發行之國際債券是否為本中心外幣計價國際債券管理規則第6條之2所訂之次順位國際債券或具損失吸收能力之國際債券。

☐ **是(本債券為☐次順位☐具損失吸收能力國際債券)(請續答以下子題)**

(一) 發行人是否符合本中心外幣計價國際債券管理規則第6條之2第1項第1款所訂之資格條件。

☐ 是，詳列符合條款及發行人之資格條件資訊如下：

☐ 否，補充說明：

(二) 發行人是否於公開說明書封面載明該債券屬於次順位債券或具損失吸收能力之性質，並揭示風險因素等相關資訊於公開說明書中之頁碼。

☐ 是。

☐ 否，補充說明：

(三) 發行人除因無法存續，經其所屬國主管機關認定須轉換為發行人普通股或辦理債券本金減記外，該債券是否不含其他有關股權相關之轉換權、交換權及認購權等權利或債券本金減記之條件。

☐ 是，且已同時於公開說明書封面頁載明。

☐ 否，補充說明：

☐ 否

9. Whether the Bonds are subordinated international bonds or international bonds with loss-absorbing capacity as defined in Article 6-2 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds?

☐ **Yes** (the Bonds are ☐subordinated international bonds ☐ international bonds with loss-absorbing capacity) **(If yes, please complete the following)**

(1) Whether the Issuer meets the qualifications set out in paragraph 1, subparagraph 1, of Article 6-2 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds?

☐ Yes, the details of applicable subparagraph and qualification are as follows:

☐ No, Explanation:

(2) Whether the Issuer discloses on the cover page of the Final Terms/Pricing Supplement the fact that the Bonds are subordinated international bonds or international bonds with loss-absorbing capacity and the page number(s) where the relevant risk factors appear in the Base Prospectus/Offering Circular?

☐ Yes.

☐ No, Explanation:

(3) Whether it is correct that the Bonds do not include any right to convert or exchange into or subscribe to Issuer's equity or be written down for principal unless such conversion into the Issuer's common stock or write down is deemed necessary by the competent authority of the Issuer's home country because the Issuer is no longer viable?

☐ Yes, details have been stated on the cover page of the Final Terms/Pricing Supplement.

☐ No, Explanation:

☐ **No**

十、發行人本次所發行之債券，其發行條件是否未涉及新台幣匯率。

☐ **是**，本次債券發行條件未涉及新台幣匯率。

☐ **否**，補充說明：

10. Whether the terms and conditions of the note to be issued do not include any provisions with respect to “New Taiwan Dollar/foreign currency exchange rates”?

☐ **Yes**, the terms and conditions of the note to be issued do not include any provisions with respect to “New Taiwan Dollar/foreign currency exchange rates”.

☐ **No, Explanation:**

十一、發行人本次發行之國際債券是否為發行人註冊地國或其他法令或相關規範准許發行之金融資產擔保債券(Covered Bond)？

☐ **是 (請續答以下子題)**

發行人是否已於基礎公開說明書 (Base Prospectus 或 Offering Circular) 或最終條款 (Final Terms) 或訂價補充說明書 (Pricing Supplement) 敘明依發行人註冊地國或其他法令或相關規範准許發行金融資產擔保債券 (Covered Bond) 之法令依據，並揭示依該等法令或相關規範應於公開說明書揭露與金融資產擔保債券相關之資訊？

☐ **是**，說明如下：

☐ **否**，補充說明：

☐ **否**

11. Whether the Bonds are treated as "Covered Bonds" permitted to be issued by the Issuer under the laws and regulations of the Issuer's home country, other applicable laws and regulations or other specific framework?

- ☐ Yes. (Please complete the following item)

Whether the Base Prospectus/Offering Circular or Final Terms/Pricing Supplement discloses the legal basis under laws and regulations of the Issuer's home country, other applicable laws and regulations or the relevant specific framework which permits Issuer to issue the Bonds as "Covered Bonds" and also discloses the information that is required to be disclosed therein in relation to the Covered Bonds under the laws and regulations of the Issuer's home country, other applicable laws and regulations or the relevant specific framework?

- ☐ No, Explanation:

十二、發行人本次發行之國際債券是否為以募集資金向外國保險公司（Funding Agreement Provider）取得資金協議（Funding Agreement），並以該資金協議為基礎所發行之資金協議擔保債券（Funding Agreement-Backed Notes）？

- ☐ 是 (請續答以下子題)

（一）發行人與外國保險公司就本債券之發行所簽訂之「資金協議」（Funding Agreement）是否符合該外國保險公司所適用之相關法令規範？

☐ 是，詳列符合之法令規範如下：

☐ 否，補充說明：

（二）發行人是否已於基礎公開說明書（Base Prospectus 或 Offering Circular）、最終條款（Final Terms）或訂價補充說明書（Pricing Supplement）敘明發行人與外國保險公司就該「資金協議」所適用之相關法令規範？

☐ 是，詳列符合資訊如下：

☐ 否，補充說明：

（三）發行人是否已於基礎公開說明書（Base Prospectus 或 Offering Circular）、最終條款（Final Terms）或訂價補充說明書（Pricing Supplement）敘明發行人已委任或將委任受託機構根據受託契約（Indenture）履行義務？

☐ 是，詳列符合資訊如下：

☐ 否，補充說明：

(四) 發行人是否已於基礎公開說明書 (Base Prospectus 或 Offering Circular)、最終條款 (Final Terms) 或訂價補充說明書 (Pricing Supplement) 敘明該「資金協議」與外國保險公司的直接保單義務具有同等受償順位？

☐ 是，詳列符合資訊如下：

☐ 否，補充說明：

☐ 否

12. Whether the Bonds to be issued by the Issuer are Funding Agreement-Backed Notes issued on the basis of a Funding Agreement obtained from a foreign insurance company (Funding Agreement Provider) with the proceeds from the offering of the Bonds?

☐ **Yes (If yes, please complete the following)**

(1) Whether the Funding Agreement entered into between the Issuer and the foreign insurance company in connection with the issuance of the Bonds complies with the relevant laws, regulations and regulatory requirements applicable to such foreign insurance company?

☐ Yes, the details of the applicable laws, regulations, and regulatory requirements are as follows:

☐ No, Explanation:

(2) Whether the Base Prospectus/Offering Circular or Final Terms/Pricing Supplement discloses the relevant laws, regulations and regulatory requirements applicable to such foreign insurance company in respect of the Funding Agreement entered into between the Issuer and such foreign insurance company in connection with the issuance of the Bonds?

☐ Yes, the relevant information is set forth as follows:

☐ No, Explanation:

(3) Whether the Base Prospectus/Offering Circular or Final Terms/Pricing Supplement discloses that the Issuer has appointed or will appoint a trustee to perform the obligations pursuant to an Indenture?

☐ Yes, the relevant information are as follows:

☐ No, Explanation:

- (4) Whether the Base Prospectus/Offering Circular or Final Terms/Pricing Supplement discloses that the Funding Agreement entered into between the Issuer and the foreign insurance company in connection with the issuance of the Bonds ranks pari passu with the direct policy obligations of such foreign insurance company?

☐ Yes, the relevant information are as follows:

☐ No, Explanation:

☒ No

綜上，有關本次向財團法人中華民國證券櫃檯買賣中心提出發行人依發行計劃募集與發行本債券之基礎公開說明書（Base Prospectus 或 Offering Circular）及最終條款（final terms）或訂價補充說明書（pricing supplement）（以下合稱「公開說明書」），簽署人確認如下：

(i) 公開說明書已符合上述前三點條件中之任一點及第四點；或

(ii) 簽署人出具之聲明書(如附件I)證明公開說明書已依金融監督管理委員會民國111年9月7日金管證發字第11103835865號令、108年6月14日金管證發字第1080314118號令及115年3月31日金管證發字第1150133911號令所規定之國際金融市場慣例編製。

Given the above, the undersigned confirms, with respect to the base prospectus or offering circular under the Issuer's Programme and the final terms or pricing supplement in connection with the issuance of the Bonds (collectively, the "Prospectus") submitted to the Taipei Exchange, that:

(i) one of the responses 1, 2 and 3 above and the response 4 are checked yes; or

(ii) a statement of the undersigned, which states that the Prospectus has been prepared in accordance with international financial market practice as required by the letter issued by the Financial Supervisory Commission on September 7, 2022 (Ref No. Financial-Supervisory-Securities-Corporate-11103835865), June 14, 2019 (Ref No. Financial-Supervisory-Securities-Corporate-1080314118), and March 31, 2026 (Ref No. Financial-Supervisory-Securities-Corporate-1150133911) is attached hereto as Annex I.

此致

財團法人中華民國證券櫃檯買賣中心

To: Taipei Exchange

法律事務所名稱:

律師簽章:

Name of Law Firm:

Name of Attorney at Law: _____
(signature)

中華民國 年 月 日
Date:

註： 本檢核表如係由外國律師出具，得以英文出具。

Note : If this checklist is provided by foreign counsel, the checklist may be submitted in English only.