

文件 6

Document 6

# 勞工保險局國外投資委任保管契約書樣本

The Bureau's sample Custodian Agreement

## CUSTODIAN AGREEMENT

保管契約

THIS AGREEMENT made as of [•], 2005.

BETWEEN:

[•] (the “Client”)

AND

[•], a company incorporated under the laws of [•] (the “Custodian”).

本契約係於 2005 年[•]月[•]日

由下列雙方當事人所簽訂：

[•] (「客戶」)

以及

[•]，係依[•]法律所設立之公司 (「保管人」)

WHEREAS the Client has established a fund organized for discretionary investment through one or more accounts managed by one or more professional investment managers (such fund together with any other funds of such type which may hereafter be self-managed by the Client are referred to herein as the “Funds”);

WHEREAS the Client desires to retain the Custodian to act as custodian for all of the Funds and to provide safekeeping and custodial services in respect of the Funds;

WHEREAS the Custodian has agreed to act as custodian for the Funds and to provide safekeeping and custodial services in respect of the Funds; and

NOW THEREFORE, in consideration of the premises and of the mutual agreements hereinafter set forth and for other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by the parties) it is agreed by and between the parties as follows:

緣，客戶透過由一個或多個專業投資管理人所經管之一個或多個帳戶組成一個委任投資之基金（該基金與其他同類型並由客戶自行管理之基金以下統稱為「本案基金」）；

緣，客戶欲委任保管人為全部本案基金之保管人，並就本案基金提供安全持有以及保管服務；

緣，保管人同意擔任本案基金之保管人，並就本案基金提供安全持有以及保管服務；

因此，就雙方所為之承諾與協議以及雙方所認知之其他善意與誠信，雙方茲同意如下：

## SECTION 1

### DEFINITIONS

#### 第 1 條 定義

Section 1.01 Whenever used in this Agreement, unless there is something in the subject matter or context inconsistent therewith, the following words and terms shall have their respective meanings ascribed to them in this Section 1.01:

- (a) “*Accounts*” means all accounts established pursuant to this Agreement.
- (b) “*Agreement*” means this Custodian Agreement, any exhibits, schedules hereto and all instruments supplemental hereto or in amendment or confirmation hereof, and all such documents are hereby incorporated by reference.
- (c) “*Fund Assets*” means the assets of the Funds (including the “*Subsequent Funds*”) in the Accounts established by the Client (or the Investment Managers on behalf of the Client) pursuant to this Agreement, including all interest, dividends and other income accrued therefrom.

(d) “*Investment Managers*” means those persons authorized by the Client to instruct the Custodian with respect to the Fund Assets.

(e) “*Securities*” means any financial asset including: an obligation of an issuer or any person or a share, participation or other interest in an issuer or a person or in property or an enterprise of an issuer or a person, which is, or is of a type, dealt in or traded on financial markets, or which is recognized in any area in which it is issued or dealt in as a medium for investment, which the Funds are permitted to invest under the applicable laws and regulations.

(f) “*Securities Transactions*” means a purchase, sale, maturity or exchange on behalf of the Funds of any Securities pursuant to this Agreement.

(g) “*Subsequent Funds*” means any new, separate and independent fund created after the date hereof and managed by the Client or managed by an Investment Manager on behalf of the Client.

第 1.01 條 以下之詞語使用於本契約時，除有不合致之情形外，其意義應如本 1.01 條所定義：

(a) 「本案帳戶」係指所有依本契約設立之帳戶。

(b) 「本契約」係指本保管契約，其附件、其後之所有增補或確認文件以及納入之一切文件。

(c) 「本案基金資產」係指依本契約以客戶之名義（或以投資管理人之名義代表客戶）設立之本案帳戶內本案基金（包括「本案後續基金」）之資產，包括利息、盈餘或其他孳生之收益。

(d) 「投資管理人」係指經由客戶授權，就本案基金資產對保管人為指示之人。

(e) 「本案有價證券」係指任何包括下列之金融資產：發行人或任何人之義務，或就發行人或任何人之持分、參與或其他利益，或就發行人或任何人之資產或營業之持分、參與或其他利益，並在金融市場交易者或屬於在金融市場交易者之一種，或是在任何其作為投資媒介被發行或被交易之區域被承認，且本案基金依相關法規得對其投資者。

(f) 「本案有價證券交易」係指以本案基金之名義依本契約就任何本案有價證券為買賣或交換。

(g) 「本案後續基金」係指任何於本契約簽訂後新成立並由客戶管理或由投資管理人代表客戶管理之獨立基金。

## SECTION 2

### ESTABLISHMENT OF ACCOUNTS

The Client authorizes the Custodian to establish on its books, pursuant to the terms of this Agreement (i) one or more custody accounts (the “Custody Accounts”) and (ii) one or more cash accounts (the “Cash Accounts”). The Custody Accounts will be custody accounts for the receipt, safekeeping and maintenance of Securities and other assets (other than cash and cash-equivalents), and the Cash Accounts will be current accounts for cash and cash equivalents. The Accounts shall be held in the name and for the benefit of the Client, and all the Fund Assets in such Accounts shall be segregated from the Custodian’s assets. The Custodian acknowledges that the investment management of the Fund Assets held in the Accounts shall be performed, from time to time, by the Client or by the Investment Managers.

#### 第 2 條 帳戶之設立

客戶授權保管人依本契約之條款於其帳上設立(i)一個或多個資產帳戶（「本案資產帳戶」）以及(ii)一個或多個現金帳戶（「本案現金帳戶」）。本案資產帳戶將作為本案有價證券以及其他資產（現金以及約當現金除外）收受、安全保管以及維持之資產帳戶，本案現金帳戶將作為現金以及約當現金之帳戶。本案帳戶應以客戶名義所設立，並為其利益而存在，所有於該等本案帳戶中之本案基金資產應與保管人自身之資產完全區分。保管人認知該等本案帳戶中之本案基金資產之投資管理應由專業投資管理人管理或由客戶自行管理。

## SECTION 3

### CUSTODIAL SERVICES

#### 第 3 條 保管服務

Section 3.01 The Client hereby appoints the Custodian as the custodian of the Funds with responsibility for the safekeeping of all the Fund Assets and such other custodial services, including transaction settlement, account administration and other related services (as further described in the list of basic services attached Schedule I and the Custodian's services proposal attached as Schedule II hereof). The Custodian will also assist in the establishment of relevant transaction accounts. In this respect, it is understood and agreed that the responsibility of the Custodian for the safekeeping of or dealing with the Fund Assets pursuant to the terms of this Agreement shall be in accordance with international industry standards and the Custodian shall at all times exercise the same degree of care and diligence which it gives to its own property of a similar kind under its own custody. Other than the services specified hereunder and services which the Custodian can provide free of charge, the parties shall separately agree on the terms of any other services required by the Client.

第 3.01 條 客戶茲委任保管人負責本案基金之所有本案基金資產之安全保管及其他保管服務，包括提供買賣交割、帳務處理及其他相關服務(如附件一之基本服務項目以及附件二保管人之「委任保管計畫說明書」所述)。保管人亦應協助相關交易帳戶之開立。就此而言，雙方了解並同意保管人依本契約就本案基金資產之安全保管或處理之責任，應符合國際性之專業標準，並且保管人於任何時候皆應行使與處理其自有同類資產之相同程度之注意。除本契約規定之服務項目及保管人可免費提供之增值服務項目外，若客戶另需其他服務，則由雙方再行協議。

Section 3.02 All Fund Assets shall be held by the Custodian (or its sub-custodian or nominee), in accordance with local market practice and regulations, with an account number or other designation in the records of the Custodian (or the sub-custodian or nominee) sufficient to establish that the ownership of the Fund Assets is vested in the Client. Where portfolio Securities are issued in bearer form, they may be held in bearer form and shall be segregated or designated by the Custodian or a sub-custodian or their respective nominees so as to establish that the ownership of such Securities is vested in the Client. For clarification, the ultimate ownership of all Fund Assets shall be vested at all times in the Client.

第 3.02 條 所有本案基金資產應由保管人（或次保管人或其指定之人）依照當地市場實務及規定保管，並以一個帳號或其他識別方式於保管人、次保管人或其指定之人處為記錄，該等帳號或其他識別方式應足以證明本案基金為前述本案基金資產之所有權人。就無記名之本案有價證券，保管人、次保管人或其指定之人應將其分開保管或採取其他方式以證明本案基金為該等本案有價證券之所有權人。為避免疑義，客戶仍為本案基金資產之唯一所有權人。

Section 3.03 The Custodian may appoint sub-custodians and monitor such sub-custodians pursuant to the sub-custodianship agreements (which agreements shall be in line with the international industry practice) it enters into with such sub-custodians, provided, however, that a sub-custodian shall be permitted to appoint a sub-sub-custodian only upon the prior written consent of the Custodian. Any sub-custodian appointed by or under the authority of the Custodian shall meet any guidelines for acting as sub-custodian prescribed by applicable securities regulatory authorities and shall execute an agreement in such form as complies with such guidelines. The Custodian shall annually review all arrangements with its sub-custodians to ensure that they and the sub-custodians comply with the applicable guidelines prescribed by such securities regulatory authorities and shall make any changes as may be necessary for such compliance. The Custodian shall, on the effective date hereof and within sixty days following the end of each year, advise the Client in writing of the names and addresses of all sub-custodians appointed by or under the authority of the Custodian and whether to the best of the knowledge and belief of the Custodian, after making reasonable enquiry, the sub-custodial arrangements and sub-custodians comply with the guidelines. The Custodian shall exercise due care in selecting and monitoring its sub-custodians. The Custodian shall assume full responsibility and liability for any direct losses suffered by the Client as the result of any failure on the part of the Custodian to exercise due care in the selection and monitoring of sub-custodians, including any direct losses arising from the insolvency of a sub-custodian. In addition, the Custodian shall ensure that its agreements with its sub-custodian do not conflict with the terms of this Agreement. The Custodian shall indemnify the Client against any direct loss or damage resulting from the insolvency of any sub-custodian which is a branch or affiliate of the Custodian.

With respect to a sub-custodian, which is not a branch or affiliate of the Custodian and the Custodian has exercised due care in the selection and supervision thereof, the Custodian shall use its best efforts and in accordance with reasonable standard in practice to pursue legal actions against the sub-custodian for any direct loss or damage resulting from the sub-custodian's insolvency. The legal actions shall include the application and proof of claims in the bankruptcy proceedings as well as other necessary actions, litigation and non-litigation, to safeguard the Client's interests. The Client shall reimburse the Custodian for the costs and expenses resulting from such legal actions. With respect to any sub-custodian, whether or not it is a branch or affiliate of the Custodian, where the Custodian has exercised due care in the selection and supervision thereof, the Custodian shall indemnify the Client for any direct losses

arising from the negligence, willful misconduct, fraud or lack of good faith of such sub-custodian.

第 3.03 條 保管人得委任次保管人並依其與次保管機構之次保管契約（該次保管契約應符合國際業界標準）規定監督次保管機構，惟次保管人應先取得保管人之書面同意始得委任次次保管人。由保管人任命之任何次保管人必須符合當地相關證券管理機關所設立擔任次保管人之規範，並且應簽訂符合該等規範之契約。保管人應每年審閱其與次保管人間之一切安排，以確保其與次保管人符合相關證券主管機關所頒布之現行規則並應為相關之必要修訂以符合該等規則。保管人應於本契約生效日及每年結束後之六十日內，以書面通知客戶保管人於其授權範圍內所委任之所有次保管人之名稱以及住址，以及就保管人盡其最大努力所知，於為合理之詢問後，該等次保管安排以及次保管人是否符合規定。保管人就選任與監督次保管人應負善良管理人注意義務。就客戶因保管人選任與監督次保管人未盡善良管理人注意義務所生之任何直接損失，包括因次保管人無清償能力所生之任何直接損失，保管人應負完全之責任。此外，保管人應確保與次保管人簽訂之契約不違反本契約。就次保管人屬保管人分支機構或關係企業無清償能力所致客戶之直接損害，保管人應負損害賠償責任。

若保管人已盡善良管理人之注意義務選任及監督非屬保管人分支機構或關係企業之次保管人，而發生次保管人無清償能力致客戶受任何直接損害時，保管人應於相關市場標準之合理範圍內，盡全力向次保管人追償，並本於客戶受任人地位於破產程序提出債權申報證明，或其他為維護客戶利益於訴訟上或訴訟外之必要行為，其費用由客戶負擔。縱使保管人已盡善良管理人之注意義務選任與監督次保管人，不論該等次保管人是否為保管人之分支機構或關係企業，就該等次保管人之過失、恣意行為或違反誠信所致之客戶任何直接損失，保管人仍應負損害賠償責任。

Section 3.04 The Custodian is hereby expressly empowered to keep the Fund Assets, wholly or partly, in its principal office or in any one or more of its branches or at the office of any sub-custodian, to hold Securities through the facilities of any other domestic or foreign depository or clearing agency which is duly authorized to operate a book-based system (including a transnational dematerialized book-entry system) in the country, province, state or other political subdivision of any country in which such depository or clearing agency is located (any such depository or clearing agency being referred to a "Securities System"), all as the Custodian may determine so long as the Securities and other properties of the Funds at all times are kept distinct from its own assets and those of its sub-custodians, nominees or any other person in the registers and other books of account kept by the Custodian. In the event that the Client exercises due

care in selecting a Securities System and regularly assesses the risks of such Securities System, the Custodian will not be liable for any act or omission by (or the insolvency of) such duly selected Securities System. In the event Client incurs a loss due to the negligence, willful misconduct, or insolvency of a Securities System, Custodian will make reasonable endeavors to assist the Client in seeking recovery from the Securities System. The Client shall reimburse the Custodian for the costs and expenses resulting from such actions.

第 3.04 條 保管人茲此被明示授權將本案基金資產之全部或部分保管於其主事務所或於任何一個或多個其分支機構或於任何次保管人之辦事處，經由任何其他國內或國外之保管或票據交換機構持有本案有價證券，該等保管或票據交換機構係經合法授權得於其所在地之國家、省份、州或任何國家之其他行政分區經營登錄系統（包括跨國的無實體登錄系統）（任何該等保管或票據交換機構以下稱為「證券機構」）。保管人得自行為前述決定，惟本案基金之本案有價證券以及其他資產於任何時間皆應與保管人之自有資產以及其次保管人、其指定之人或由保管人保管之任何其他人之資產分開保管。若保管人已盡善良管理人之注意義務選任證券機構並定期評估該等證券機構之風險，就該等經合法選任之證券機構之作為或不作為（或無清償能力），保管人毋須負責。若客戶因證券機構之過失、恣意行為或無清償能力而遭受損失，保管人應盡合理之努力協助客戶向證券機構尋求賠償。客戶應補償保管人因採取此等行為所生之支出與費用。

Section 3.05 The Custodian shall account for all the Fund Assets received by it, receive and account for the income received therefrom, disburse or retain such income and/or capital from time to time pursuant to instructions given in accordance with Section 4 hereof.

第 3.05 條 保管人應就其所收受之所有本案基金資產負責，收取並保管其收益，依符合本契約第 4 條規定所下達之指示就該等收益及/或資金不定時為分配或保管。

Section 3.06 All the Fund Assets held by the Custodian shall be surrendered only in accordance with instructions given pursuant to Section 4 hereof. For the avoidance of doubt, the Custodian shall not, without the express instruction of the Client, transfer any Fund Assets (i) from any Accounts established by the Client to any Account established by any Investment Manager on behalf of the Client or (ii) from any Accounts established by one Investment Manager on behalf of the Client to any Accounts established by any other Investment Manager on behalf of the Client or to any Accounts established by the Client.

第 3.06 條 保管人所持有之本案基金資產僅於依符合本契約第四條規定所下達之指示時始得交付。為避免疑義，未經客戶之明確指示，保管人不得(i)將任何本案基金資產自客戶所開立之任何本案帳戶轉至任何投資管理人代表客戶所開立之任何本案帳戶，或(ii)將任何本案資產自一位投資管理人代表客戶所開立之任何本案帳戶轉至任何其他投資管理人代表客戶所開立之任何本案帳戶或轉至客戶所開立之任何本案帳戶。

Section 3.07 Subject to the terms of this Agreement, the Custodian is specifically authorized and empowered, but only to the extent required to fulfill its obligations hereunder:

(a) to settle on behalf of the Funds the purchase and sale of the Fund Assets pursuant to directions from the Client or a duly authorized Investment Manager;

(b) to take all reasonable steps to collect and receive all income, principal, dividends and other payments and distributions when due in respect of any of the Fund Assets in its custody and promptly credit all cash receipts received by it for the Account;

(c) to process on behalf of the Funds such ownership and such other documents as may be required to obtain payment of income, principal, dividends or other distributions with respect to the Fund Assets in its custody;

(d) (i) on instructions from the Client, to exercise all voting and other rights appurtenant to or available in respect of any of the Fund Assets which are self-managed by the Client and (ii) if consistent with or required by relevant market practice, on instructions from an authorized Investment Manager, to exercise voting and other rights appurtenant to or available in respect of any of the Fund Assets managed by such Investment Manager;

(e) on instructions from the Client or an authorized Investment Manager, to, on behalf of the Client, settle transactions, including call or put options on securities, indices of shares or other securities, financial and stock index futures contracts, securities or currency futures or forward contracts or other financial or derivative instruments, all whether or not

any such options, indices, contracts or instruments are traded on a regular exchange

(f) Subject to a separate agreement and as directed in writing by the Client, to participate on behalf of the Funds in a securities lending program, in any jurisdiction in which Securities are held hereunder, administered by the Custodian (the “Program”) and in connection therewith to release and deliver Securities and return collateral received as security for the return of Securities on loan in accordance with the provisions of the Program; and

(g) to do all such acts, take all such proceedings and exercise all such rights and privileges, although not specifically mentioned herein, as may be necessary to carry out its powers and obligations under this Agreement.

第 3.07 條 除本契約另有規定外，保管人就其履行以下義務之範圍內，獲有授權：

(a) 以本案基金之名義就本案基金資產依客戶或經合法授權之投資管理人之指示辦理買賣之交割；

(b) 就其所保管之任何本案基金資產，採取所有合理之行動以收取所有到期之收入、本金、孳息以及其他付款與分配並且即刻將該等現金收入存入本案帳戶；

(c) 因收取本案基金資產所生之收益、本金、孳息或其他分配所需，而以本案基金之名義處理所有權或其他相關文件；

(d) (i) 依據客戶之指示，行使客戶所自行管理之任何本案基金資產所得行使之表決權或其他權利，並且(ii)若與市場慣例相符或依市場慣例要求，經授權之投資管理人之指示後，行使該投資管理人所管理之本案基金資產所得行使之表決權或其他權利；

(e) 依據客戶或經授權之投資管理人之指示代表客戶進行交易之交割，包含有價證券之買賣選擇權、股票指數或其他證券、金融及股票指數期貨契約、證券或貨幣期貨或遠期契約或其他金融或衍生性商品，不論該等選擇權、指數、契約或商品是否於一般交易所交易；

(f) 依據另一份契約並依客戶之書面指示，以本案基金之名義於保管人所持有本案有價證券所屬之法域為證券出借（「計畫」），並依該等計畫之條件釋出並交付本案有價證券以及返還所收取之擔保品；以及

(g) 於保管人為履行其於本契約下義務所需時，為必要之行為，採取必要之程序以及行使其相關權利，即使本契約中並未明定。

Section 3.08 For greater certainty, it is hereby confirmed that the Custodian shall have no responsibility for the investment management of the Fund Assets or for any investment decisions save and except for carrying out the instructions given to it pursuant to Section 4 of this Agreement. If, at the Client's request, the Custodian should agree to appear in, prosecute or defend any legal or equitable proceeding, either in its own name or in the name of its nominee, the Custodian shall first be indemnified and held harmless against all claims thereunder.

第 3.08 條 為進一步確認，除執行依本契約第 4 條之規定所下達之指令外，保管人就本案基金資產之投資管理或任何投資決定不負任何責任。倘依客戶之要求，保管人同意以其本身之名義或以其指定人之名義出席或參與任何法律或衡平之程序時，保管人不應因該等程序受任何損害，如有損害或損失，應受賠償或彌補損失。

Section 3.09 To the extent within the Custodian's control, the Accounts established by the Custodian hereunder shall not be subject to any right, charge, security interest, lien or claim of any kind (hereinafter collectively called "Claims") in favor of the Custodian, any other institution with whom assets in such Accounts may be maintained as provided in this Agreement, or any creditor of the Custodian or of such other institution, including a receiver or trustee in bankruptcy, except to the extent of the Custodian's or such other institution's right to compensation or reimbursement with regard to such the administration of such Accounts in accordance with the terms of this Agreement. The Custodian shall provide the Client with prompt notice of any attempt by any party to assert any Claim against any such Account(s) and shall take all actions to protect such Account(s) from such Claim until the Client has had a reasonable time to respond to such notice.

第 3.09 條 於保管人可控制之範圍內，保管人依本契約所開立之本案帳戶不受下列權利主張所及：保管人、本案帳戶內資產依本契約可能存放之任何其他機構或保管人或該等機構之債權人（包含破產之管理人與受託人）等人之任何權利、信

託利益、擔保權利或任何種類主張（以下合稱「權利主張」），惟保管人或該等機構就管理該等本案帳戶依本契約所應得之報酬或補償除外。若有任何人試圖就該等本案帳戶提出權利主張，保管人應立即通知客戶並於客戶有合理時間回應該等通知前，採取行動保護該等本案帳戶不受該等權利主張之影響。

Section 3.10 Subject to applicable law, the Custodian will permit the Client and supervisory agencies of the Client reasonable access to its books and records as they pertain to the Accounts, in connection with the examination of the books and records of such Accounts by such parties.

第 3.10 條 依據相關法令，保管人應允許客戶與其監督機關可合理查閱與本案帳戶有關之帳冊。

Section 3.11 Notwithstanding any other provision(s) in this Agreement, to the extent required by applicable laws, regulations, administrative orders, governmental policies and/or judicial orders in the relevant jurisdiction and in accordance with international industry standards, the Custodian agrees to assist the Client in the Client's observance and compliance with relevant laws and regulations .

第 3.11 條 縱使本契約另有約定，於相關法域內之相關法規、行政命令、政府政策與法院判決依據國際業界標準所要求之範圍內，保管人同意協助客戶遵守相關法規。

Section 3.12 The Custodian shall periodically provide the following information to the Client and the Investment Manager:

(a) The Custodian shall, within one Custodian business day after the settlement of any transaction, electronically provide to (i) the Client, with respect to all Accounts and (ii) each Investment Manager, with respect to Accounts established by such Investment Manager on behalf of the Client, the following information: records of transactions, current market value of each investment, changes relating to each investment and other related information. In addition, the Custodian shall also provide hard copies of the foregoing information prepared on a monthly basis to the Client and each Investment Manager, such report to be provided no later than the seventh Custodian business day after each month. For the avoidance of doubt, the information given to any Investment Manager shall relate only to transactions with respect to

Accounts established by such Investment Manager on behalf of the Client and shall not include any information relating to transactions with respect to Accounts established by the Client or transactions with respect to Accounts established by any other Investment Manager on behalf of the Client.

(b) The Custodian shall, on each business day, electronically provide a report of investment holdings (including dividends details and similar information) and cash positions to (i) the Client with respect to all Accounts and (ii) each Investment Manager with respect to Accounts established by such Investment Manager on behalf of the Client. In addition, the Custodian shall also provide hard copies of the foregoing information prepared on a monthly basis to the Client and each Investment Manager, such report to be provided no later than the seventh Custodian business day after each month. For the avoidance of doubt, the daily and monthly reports given to any Investment Manager shall relate only to Accounts established by such Investment Manager on behalf of the Client and shall not include any information relating to Accounts established by the Client or Accounts established by any other Investment Manager on behalf of the Client.

(c) The Custodian shall, on a monthly basis, provide a monthly statement of assets and liabilities and statement of earnings of the Fund Assets prepared in accordance with accounting methods approved by the Client, to (i) the Client with respect to all Accounts and (ii) Investment Managers with respect to Accounts established by such Investment Manager on behalf of the Client on the last business day of the month. The Custodian shall also provide electronic copies as well as hard copies of the foregoing information to each Investment Manager and the Client no later than the seventh Custodian business day of the next month. For the avoidance of doubt, the monthly statement of assets and liabilities and statement of earnings given to any Investment Manager shall relate only to Accounts established by such Investment Manager on behalf of the Client and shall not include any information relating to Accounts established by the Client or transactions with respect to Accounts established by any other Investment Manager on behalf of the Client.

(d) The Custodian shall, in accordance with the Client's internal controls and account administration requirements, prepare and provide to the Client information related to the Fund Assets in such formats and details as the Client may reasonably require from time to time.

(e) The Custodian shall cooperate with the Client and the Investment Managers in regard to any inspections or audits undertaken by such persons (except that information provided to any Investment Manager shall only relate to Accounts established by such Investment Manager on behalf of the Client).

Information provided by the Custodian to the Client as aforementioned shall be in Chinese and English (unless otherwise agreed by the Client upon reasonable request by the Custodian, that one or more instances need not be translated from English to Chinese).

The net value of Fund Assets denominated in US dollars shall be calculated by deducting liabilities from the fair market value of such assets. The net value of Fund Assets not denominated in US dollars shall be first calculated in accordance with common industry practice and then converted to US dollars. The Custodian's monthly reporting of the value and other details of the Fund Assets in any report shall be separately reported in US dollars, NT dollars and, to the extent applicable, the original currency. The exchange rate for an original currency to US dollars shall be the exchange rate determined by the Custodian in accordance with normal market practice, and then from US dollars to NT dollars using the exchange rate published by the Central Bank of Taiwan, R.O.C. using the same calculation day. In the event that an exchange rate for an original currency cannot be obtained, the Custodian shall use an exchange rate in accordance with industry norms for the applicable transaction; in the event that an exchange rate for US dollars to NT dollars is not published by the Central Bank of Taiwan, R.O.C. on the same calculation day, the Custodian shall use the exchange rate for US dollars to NT dollars last published by the Central Bank of Taiwan, R.O.C.

第 3.12 條 保管人應定期提供下列資訊予客戶及投資管理人：

(a) 保管人應於交割日之次一保管人營業日以電子傳輸方式提供下列資料予(i)客戶（針對所有本案帳戶）以及(ii)每一位投資管理人（針對該投資管理人代表客戶所開立之帳戶）：交易紀錄、委任資產目前之市值、投資明細變動情形以及其他相關資料。保管人並應

每月(於次月第七個保管人營業日前)提供以上所列資料之書面版本予客戶以及每一位投資管理人。為避免疑義，提供予任一位投資管理人之資料應僅涉及與該投資管理人代表客戶所開立之本案帳戶有關之交易，且不應包含與客戶所開立之本案帳戶有關或與任何其他管理投資人代表客戶所開立之本案帳戶有關之任何交易資料。

(b) 保管人應於每一營業日以電子傳輸方式提供關於下列資料之報告予(i)客戶(針對所有本案帳戶)以及(ii)每一位投資管理人(針對該投資管理人代表客戶所開立之帳戶)：持有之投資(包含股利之明細以及類似之資料)以及現金部位。保管人並應每月(於次月第七個保管人營業日前)提供以上所列資料之書面版本予客戶以及每一位投資管理人。為避免疑義，提供予任一位投資管理人之報告應僅涉及與該投資管理人代表客戶所開立之本案帳戶有關之交易，且不應包含與客戶所開立之本案帳戶有關或與任何其他管理投資人代表客戶所開立之本案帳戶有關之任何資料。

(c) 保管人應於每月最後營業日製作關於下列資料予(i)客戶(針對所有本案帳戶)以及(ii)每一位投資管理人(針對該投資管理人代表客戶所開立之帳戶)：依客戶要求之會計方法製作本案基金資產之資產負債表及損益表。保管人並應以電子媒體方式及書面方式於次月第七個保管人營業日前交付前述資料予每一位投資管理人及客戶。為避免疑義，提供予任一位投資管理人之每月資產負債表及損益表應僅涉及該投資管理人代表客戶所開立之本案帳戶，且不應包含與客戶所開立之本案帳戶有關或與任何其他管理投資人代表客戶所開立之本案帳戶有關之任何資料。

(d) 保管人應基於客戶帳務處理及加強內部控制需要，依客戶合理之要求編製各項表冊及提供本案基金資產之相關資料。

(e) 保管人應就客戶或投資管理人提出之查詢或核對請求時，配合辦理(惟提供予任一位投資管理人之資料應僅涉及該投資管理人代表客戶所開立之本案帳戶)。

以上所列保管人提供予客戶之書面資料應為中英文對照版本(除非經保管人之合理要求後，客戶同意其中部分文件毋須翻譯為中文)。

本案基金資產以美元計價者，其淨值應以其市值扣除負債後計算之。本案基金資產非以美元計價者，則其淨值應依市場慣例計算，再轉換為美元。保管人就本案

基金資產之價值與其他細節之每月報表應分別以美元、新台幣以及原幣別表達。原幣別對美元之匯率應以保管人依一般市場實務所決定之匯率為準，並依計算日之中華民國中央銀行公告之新台幣對美元銀行間成交之收盤匯率轉換為新台幣。前述計算日當日原幣別對美金匯率無收盤價格者，依按各行為地市場適當且實務慣用作法取代；計算日當日中華民國中央銀行無公告美金對新台幣匯率收盤價格者，依中華民國中央銀行公告之新台幣對美元銀行間成交之最近收盤匯率取代。

Section 3.13 The Custodian will, upon the Client's request, supply the Client with such statements or other information regarding the Accounts as the Client may request, including an identification of, and the location of, any person having physical possession of the Securities in such Accounts, the name and address of the governmental agency or other regulatory authority that supervises or regulates the Custodian. In addition, the Custodian will furnish the Client periodically with advices and/or notifications of any Securities Transactions and any other notifications as required by this Agreement or applicable laws. All such notifications and information delivered pursuant to this Section 3.13 shall be in English and Chinese (unless otherwise agreed by the Client, upon the reasonable request by the Custodian, that one or more instances need not be translated from English to Chinese). Such information shall be in printed, hard copy format unless the Client otherwise agrees that such information may be delivered by fax or email.

In addition, upon the Custodian's knowledge of the occurrence of any of the following events, the Custodian shall notify the Client in writing (the Custodian shall provide the following information to the Client in English and Chinese, unless otherwise agreed by the Client, upon the reasonable request by the Custodian, that one or more instances need not be translated from English to Chinese):

- (a) The Investment Manager's execution of a transaction beyond the scope of the Investment Guidelines (as set out in Schedule IV hereof). The Custodian shall promptly provide post-track reporting of transactions executed by the Investment Manager beyond the scope of the Investment Guidelines, such post-track report to be no later than the monthly report covering such transaction.
- (b) The Fund Assets being subject to seizure, foreclosure or lien by a court order.

(c) Any change in the representative(s) authorized for the signing of contracts.

(d) The Custodian's long-term credit rating having fallen below "A" as ranked by Standard & Poor's Corporation or below "A2" as ranked by Moody's Investors Service or below "A" as ranked by Fitch Ratings Ltd. or below "twA+" as ranked by Taiwan Ratings Corporation.

(e) The imposition or award of any penalties by applicable governmental authorities or any investigations conducted by the same arising out of the Custodian's violation of relevant laws and regulations, or any suits with the Custodian's clients during the term hereof, and the cause(s) thereof, unless disclosure of such event(s) is prohibited by applicable laws, regulations and/or judicial orders.

(f) Any addition, replacement and removal of sub-custodian(s) or Security System(s).

(g) Any other matters required to be notified pursuant to this Agreement.

All the written notices given by the Client or the Custodian shall be signed or stamped by an authorized representative in line with the specimen signature or seal (as in Schedule V hereof) before execution thereof. Either party may notify in writing the other to change such signature or stamp specimen and specify the date on which such new signature or stamp specimen takes effect.

第 3.13 條 保管人應依客戶之要求，提供客戶其所要求與本案帳戶有關之報表或其他資料，包含因代管而持有該等本案帳戶內本案有價證券者之身分及其住所以及監督保管人之政府機構或其他監理機關之名稱與事務所。此外，保管人應定期提供客戶任何本案有價證券交易之通知，以及其他本契約或相關法令所要求之通知。所有依本條約定寄送之該等通知應以中英文為之（除非經保管人之合理要求後，客戶同意毋須提供中譯本）。該等資料均應以書面為之，除非客戶另行同意得以電子郵件或傳真傳送該等資料。

保管人於受託期間有下列情事之一者，應於知悉時以書面通知客戶（保管人應提供客戶下列文件之中英文版本，除非經保管人之合理要求後，客戶同意其中部分文件毋須翻譯為中文）：

- (a) 若投資管理人發生逾越投資方針（如附件四）範圍之交易情事時。保管人應於嗣後立即提供關於投資管理人逾越投資方針範圍之交易情事之報告，惟該等嗣後之報告不得晚於涵蓋該等交易之月份報告。
- (b) 本案基金資產遭法院命令查封、扣押或強制執行時。
- (c) 有權簽署文件之人員變動時。
- (d) 保管人之長期信用評等低於 Standard & Poor's Corporation 評定「A」等級，或 Moody's Investors Service 評定「A2」等級，或 Fitch Ratings Ltd. 評定「A」等級或中華信評評定「twA+」等級時。
- (e) 於受託期間，保管人發生違反相關法令受其主管機關之懲處事項、調查事件或與受託客戶間有訴訟等之情事及其原因，除非相關法令規定或法院命令禁止揭露該等情事。
- (f) 保管人增加、替換、除去次保管人或證券機構時。
- (g) 其他依本契約規定應通知之事項。

客戶或保管人依本契約所為之書面通知，須有符合授權簽章樣式（如附件五）之授權人簽章，始可執行該書面通知，雙方可隨時以書面通知變更授權簽章之樣式並明訂該等新授權簽章樣式之生效日

Section 3.14 The regular participation of the Custodian during video conferences between the Client and the Investment Manager(s) is not required, provided, however, that the Custodian shall participate in any such meetings upon the Client's request.

第 3.14 條 客戶與投資管理人召開視訊會議或由投資管理人親自會晤客戶，保管人得參與之。但客戶認有必要時，得通知保管人參與，保管人不得拒絕。

Section 3.15 (a) The Custodian agrees that, during the term of this Agreement, to provide the Client with access to the Custodian's premises designated by the Client for the purposes of on-site review of documents related to the Client and the Fund Assets, and interviewing related staff and personnel of the Custodian, at no additional cost to the Client for a total of five one-week occasions during this Agreement's initial five year term. In addition, the Custodian shall also provide on-site training, at no

additional cost to the Client, to the Client's representatives at the Custodian's premises designated by the Client for a total of five two-week sessions during this Agreement's initial five year term. The content of such on-site training sessions shall include training on asset custody, account management, internal control and other professional knowledge. Unless otherwise agreed, the number of persons sent by the Client during the initial five-year term of this Agreement shall not exceed five persons with regard to the on-site review and five persons with regard to on-site training.

(b) The Client shall provide advance notice to the Custodian prior to any visit pursuant to Section 3.15(a) hereof.

(c) Prior to providing access to any person purporting to be the Client's representative, the Custodian shall first verify the credentials of such person, and shall maintain a record of such person's visit

第 3.15 條 (a) 客戶得於本合約存續期間內派員至指定之保管人處所，實地訪察與客戶以及本案基金資產有關之文件以及實地訪察保管人之相關人員，五年總計五人次，每次為期一週，且不另外增加客戶之費用；客戶並得於本契約存續期間內派員至指定之保管人處所實地受訓，五年總計五人次，每次為期二週，且不另外增加客戶之費用，由保管人針對資產保管、帳務處理及內部控制等投資專業培訓客戶人員。除另有同意外，客戶於本契約前五年之存續期間內所派之實地訪察人員不得超過五位，所派之實地受訓人員亦不得超過五位。

(b) 客戶應於實地訪察與實地受訓前通知保管人。

(c) 保管人接受客戶代表人員之實地訪察時，應先行查證確係客戶代表人員所為之訪察，並應就其訪察留存紀錄。

Section 3.16 Without the express prior consent of the Client, the Custodian shall not allow any overdraft positions to exist and therefore if the settlement of any transaction would result in an overdraft position the Custodian shall (i) refuse to settle such transaction in whole or in part and (ii) promptly notify the Client and the relevant Investment Manager of the same.

第 3.16 條 若無客戶之事前明示同意，保管人不得容許任何短絀部位之存在，若因該等任何交易之完成將導致短絀部位之發生，則保管人應(i)拒絕完成該筆交易之全部或一部，並且(ii)立即將該等情事通知客戶以及相關之投資管理人。

Section 3.17 The Custodian shall instruct its representatives, directors, supervisors, managers, employees and other personnel involved in the custody of the Fund Assets to perform their duties in the interests of the Client and not to seek to obtain unlawful interests for the Custodian, themselves or any other person.

第 3.17 條 保管人應責成其代表人、董事、監察人、經理人、受僱人及其他參與處理本案基金資產之保管人員，共同為客戶之利益執行職務，不得為保管人、自己或他人謀取不法利益。

## SECTION 4

### DIRECTIONS

#### 第 4 條 指示

Section 4.01 The Custodian shall perform its obligations hereunder in accordance with the requirements of this Agreement and the written instructions of the Client (including, if applicable, written instructions of the Investment Manager) delivered in accordance with the notice provisions hereof. In no event shall the Custodian accept oral instructions. To the extent necessary or appropriate, the parties may agree on delivery of instructions via electronic or other means. The requirements hereof shall apply to any cancellation, modification or rescission instructions received after an original instruction.

第 4.01 條 保管人履行本契約所要求之義務，應依本契約與客戶依本契約之通知條款所給予之書面指示（包含投資管理人之書面指示）為之，保管人不得依口頭指示行事。於必要或適當之範圍內，書面指示之送達得由雙方協議以電子傳輸作業或其他方式為之。客戶指示後，變更、撤銷或終止指示時，亦同。

Section 4.02 The Client may appoint one or more Investment Managers and shall advise the Custodian of any such appointment. Any instructions from an Investment Manager so appointed shall be deemed to be instructions of the Client and shall be subject to the foregoing provisions.

第 4.02 條 客戶得任命一位或多位投資管理人，並應將該等任命告知保管人。任何由經任命之投資管理人所下達之指示應被視為客戶所下達之指示，並應受前述條款之拘束。

Section 4.03 The Custodian shall act in accordance with communications given in accordance with Section 4.01 and 4.02 and shall, in acting in accordance with same, be fully protected and absolved from any and all liability howsoever arising (other than arising from the Custodian's negligence, recklessness or willful misconduct).

第 4.03 條 保管人應依照符合第 4.01 條及第 4.02 條之規定所下達之訊息而行動。保管人依前述規定行為時，應受保護並免除所有因此而生之責任（惟因其本身之過失或恣意行為所致者不在此限）。

Section 4.04 All communications required or permitted hereunder shall be validly given if delivered personally, or if sent by prepaid ordinary mail or if transmitted by confirmed email or fax as follows:

(a) in the case of the Custodian:

[•] (The Address of Service Team in Taipei)

Attention: [•]

Telephone: [•]

Fax: [•]

(b) in the case of the Client:

[•]

Attention: [•]

Telephone: [•]

Fax: [•]

or at such other address (in Taipei) and number as the party to whom such communication is to be given shall have last notified the party giving the same in the manner provided in this section. Any communication delivered personally shall be deemed to have been given and received on the day it is so delivered. Any communication mailed as aforesaid shall be deemed to have been given and received on

the fifth day following the date of its mailing or on the date of actual receipt (whichever is earlier). Any communication given by confirmed email or fax shall be deemed to have been given and received on the day following the day on which it is transmitted.

第 4.04 條 所有本契約所允許或要求之訊息若以專人送達，或以預付郵資方式郵寄或以有接到回傳或收據之電子郵件或傳真之方式向以下之地址為傳遞時，應視為已被有效傳達。

給保管人時

[•] (台北服務團隊之地址)

部門或主管：[•]

電話：

傳真：

給客戶時

[•]

部門或主管：

電話：

傳真：

或寄送至應接受訊息之一方依本契約所約定之方式最後通知他方當事人之其他地址（限於台北）以及號碼。任何經由專人傳達之訊息應於傳達之當日視為已被收訖。任何經由郵寄之訊息應於郵寄後次日起算之第五日或實際收到之日（取其較早者）視為已被收訖。任何經由接到回傳或收據之電子郵件或傳真傳遞之訊息應於傳遞後之次日視為已被收訖。

## SECTION 5

### FEES

## 第 5 條 報酬

Section 5.01 In consideration of the services provided by the Custodian hereunder, the Custodian shall be compensated by the Funds as agreed in writing between the Client and the Custodian, it being understood that such fees will not be reviewed during the initial five year period of this Agreement. In the event that, during the effectiveness of this Agreement, the value of the assets contributed by the Client pursuant to this Agreement exceeds NT\$[•], the parties shall re-negotiate the fees of the Custodian in connection thereof.

第 5.01 條 保管人依本契約提供服務，應依客戶以及保管人之書面協議自本案基金中獲取其報酬，本契約之雙方當事人了解，於本契約生效後之五年內不得重行議定該等報酬。惟本契約存續期間內，客戶依本契約投入保管之資產金額及額度如超過 NT\$[•]時，保管人之報酬應由本契約雙方另行議價。

Section 5.02 In addition, the Custodian shall be reimbursed for any disbursements and expenses reasonably incurred in the performance of its duties hereunder. All charges under this Agreement, including compensation to the Custodian (as in Schedule III) and reimbursement for expenses and disbursements shall be charged to and paid out of the Funds unless prior payment is made by the Client.

第 5.02 條 此外，保管人就其履行本契約下之義務所產生之任何付款以及費用應獲得補償。所有依本契約所產生之費用，包括保管人之報酬（如附件三）以及其所支出之付款以及費用之補償，除非客戶已先為付款外，應由本案基金支出。

Section 5.03 Within fifteen (15) business days after the end of each quarter, Custodian shall send to the Client, by prepaid mail, written invoices setting out charges provided for in this Section 5, together with a request letter thereof. After reviewing and approving such request letter, the Client shall notify the Custodian to make the applicable payment out of the Funds within thirty (30) business days upon the Custodian's receipt of such request letter.

第 5.03 條 保管人應於每季終了後之 15 個營業日內，檢附依本契約第五條所生之報酬開立發票及申請書，並以預付郵資之方式將該等發票寄送給客戶，經客戶審核同意後，由客戶自其收受申請書之日起 30 個營業日內通知保管人自本案基金支付。

## SECTION 6

## INDEMNIFICATION

### 第 6 條 責任

Section 6.01 Subject to the provisions of Sections 3 and 6.03 hereof, the Custodian shall not be liable for any act or omission in the course of or connected with rendering services hereunder or for any loss to, or diminution in the assets of, the Funds, except only that the Custodian shall be responsible for any direct loss arising from its own negligence, willful misconduct or lack of good faith and the negligence, willful misconduct or lack of good faith of any of its directors, officers or employees or agents in the rendering of services hereunder.

第 6.01 條 除本契約第 3 條與第 6.03 條另有規定外，保管人不就其於履行本契約下之服務或與履行該等服務相關之作為或不作為負責，或就本案基金之任何損失或減少負責，但保管人應就其本身之過失、恣意行為或違反誠信以及其主管、經理人、受雇人或代理人於依本契約提供服務時之過失、恣意行為或違反誠信所致之任何直接損失負責。

Section 6.02 The Custodian shall not be liable or responsible for loss or damage of any nature whatsoever resulting from official action, war or threat of war, insurrection or civil disturbances or any other factor beyond the Custodian's reasonably foreseeable control which obstructs, prohibits or delays the Custodian in its ability to carry out its responsibilities under this Agreement in whole or in part.

第 6.02 條 保管人不就因官方行為、戰爭或戰爭之威脅、暴動或人民抗爭或其他任何逾越保管人可合理預見之控制且將妨害、阻止或遲延保管人依本契約履行其全部或部分義務能力之因素所產生之任何損失或損害負責。

Section 6.03 Subject to Sections 3.03 and 3.04 hereof, the Custodian hereby indemnifies the Client and its affiliates against any claims, demands, suits, actions, liabilities, direct losses, fees, costs, charges, expenses or outgoings suffered or incurred by the Client, arising from or in connection with any negligent, fraudulent or willful misconduct on the part of the Custodian or its officers, employees or its delegate(s) or subcontractor(s). To the extent that the Custodian is in breach of this Agreement or has acted in violation of applicable laws and monetary compensation is an inadequate remedy, in the view of the Client, the Custodian shall reverse the applicable violation in accordance with the Client's further instructions.

The Client hereby indemnifies the Custodian against any losses, costs, damages, expenses or claims which the Custodian may sustain or incur as a consequence of the Custodian acting in good faith on any written instructions (including those sent by email or fax) confirmed to have originated from the offices or an authorized representative of the Client.

The Custodian shall, at its own expense, maintain adequate insurance in relation to its business and provide such information and verification as the Client at any time may reasonably require.

第 6.03 條 在不違反本契約第 3.03 條與第 3.04 條之前提下，保管人茲擔保客戶及其關係人免於遭受因保管人或其經理人、員工或其受任人之任何過失、詐欺或恣意行為所致或與該等行為有關之任何主張、要求、訴訟、責任、直接損失、費用或支出。若保管人已違反本契約或相關法令且客戶認為金錢賠償無法適當彌補之，則保管人應依客戶之進一步指示修正該等違法或違約之情事，以符合法令及本契約。

客戶茲擔保，保管人依據誠信且受經確認為源自客戶之經理人員或授權代表之任何書面指示（包括以電子郵件或傳真所傳送者）所為行為，將不會使其遭受任何損失、支出、損害、費用或主張。

保管人應以其自身之費用購買與其業務有關以足夠之保險，並依客戶隨時之合理要求提供該等資訊與證明。

## SECTION 7

### AMENDMENT AND TERMINATION OF AGREEMENT

第 7 條 本契約之修訂以及終止

Section 7.01 This Agreement may be amended at any time and from time to time, in whole or in part, by an instrument in writing executed by the Client and the Custodian.

第 7.01 條 本契約之全部或部分得隨時以經客戶以及保管人雙方簽訂之書面協議修訂之。

Section 7.02 The term of this Agreement shall be for five years, commencing upon [•]. Upon the expiration of the initial term or any extension term, the parties may agree to extend this Agreement for an additional five years upon the same terms and conditions hereof. The Client may at any time terminate this Agreement without any penalty by giving at least 60 days' notice to the Custodian of such termination.

In the event that either party hereto is in violation of applicable laws and regulations or is in material breach of this Agreement due to its negligence or willful misconduct, or the services provided by such party have significant errors, then the other party may terminate this Agreement immediately or, in its discretion, provide a limited cure period or any other remedy method to the defaulting party. In the event that the non-defaulting party decides to provide a cure period, and the defaulting party has not remedied the applicable violation or breach, etc, the non-defaulting party may terminate this Agreement immediately upon written notice and claim damages.

In the event of the occurrence of any of the following, the Client may immediately terminate this Agreement upon written notice to the Custodian:

(a) The Client can no longer retain the Custodian for the custody of the Fund Assets as a result of any changes in applicable laws or policies.

(b) The Custodian can no longer serve as custodian for the Fund Assets as a result of any merger, acquisition, bankruptcy, interruption or termination of business, revocation of approval, cancellation or penalties imposed by the competent authorities or the court.

第 7.02 條 本契約之存續期間自民國\_\_\_\_年\_\_\_\_月\_\_\_\_日起至\_\_\_\_年\_\_\_\_月\_\_\_\_日止，計五年。期滿經雙方同意，得按原契約規範之條件及保管費率（含已擴增金額）繼續委任五年，繼續委任不以一次為限。客戶得隨時終止本契約而不必負擔違約之損害賠償，但應於該等終止前之至少六十日通知保管人。

一方因故意或過失違反法令或重大違反本契約之規定或其提供之服務有重大瑕疵時，他方得隨時終止契約或視情節輕重通知限期改善或為其他必要之處理。經通知限期改善而未改善時，該他方得以書面通知終止本契約，並請求損害賠償。

有下列情事之一者，客戶得於知悉時立即以書面通知保管人終止本契約：

(a) 因法令或政策變更，致客戶無法繼續委任保管人保管本案基金資產者。

(b) 保管人因合併、解散、破產、停業、歇業、撤銷許可、裁撤或受主管機關處分或法院裁判等事由，致不能繼續保管本案基金資產者。

Section 7.03 The Custodian hereby agrees upon termination or expiration of this Agreement to deliver to the Client the Fund Assets.

第 7.03 條 保管人同意於本契約終止或到期時將本案基金資產送交客戶。

Section 7.04 The Custodian shall maintain adequate records and accounts of all written materials and reports related to the Client and the Accounts, and retain such records and accounts for not less than ten years after any termination or expiration hereof, and shall provide such materials to the Client upon the Client's request.

第 7.04 條 針對與客戶以及本案帳戶有關之一切書面資料與報告，保管人應留存適當之紀錄與帳冊，並於本契約終止或到期後留存該等紀錄與帳冊至少十年以上，並依客戶之要求提供該等資料予客戶。

Section 7.05 During the term of this Agreement and twelve months after any termination or expiration of this Agreement, the Custodian shall permit the Client and its authorized representatives access to its premises and its books and records during normal business hours for inspection and audit purposes, at the Client's expense, provided that the Client shall provide at least 24 hours' written notice in advance.

第 7.05 條 於本契約存續期間內以及其終止或到期後之十二個月內，保管人應允許客戶及其授權代表，以客戶自身之費用於正常營業時間內以查核之目的進入保管人之事務所並檢閱其帳冊或紀錄，惟客戶應於進行該等查核之前提供至少 24 小時之事前書面通知。

Section 7.06 Upon an expiration or termination of this Agreement, the Custodian shall, upon the Client's instructions, inspect the Fund Assets and deliver related books, records, statements and other documents to the Client or a new custodian designated by the Client and shall complete such delivery within sixty (60) of the Custodian business days. In the event of a termination, the costs incurred thereby shall be borne by the breaching party; where neither party is in breach, such costs shall be borne by the party

terminating this Agreement. In the event of expiration of this Agreement without renewal, both parties shall share such costs.

For the transactions initiated by the Investment Managers on behalf of the Client pursuant to the applicable Investment Management Agreement or this Agreement but whose settlement would occur after the effectiveness of this Agreement, the Custodian shall remain responsible for the settlement of such transactions. Before the effective date of the new custodianship agreement, the Custodian shall remain responsible for the settlement of such transactions.

For the transactions initiated by the Client but whose settlement would occur after the effectiveness of this Agreement, the Custodian shall remain responsible for the settlement of such transactions. Before the effective date of the new custodianship agreement, the Custodian shall remain responsible for the settlement of such transactions.

Upon expiration or termination of this Agreement, the Custodian shall return the Fund Assets to the Client or to a person designated by the Client, and all the costs and taxes shall be borne by the Client.

Upon expiration or termination of this Agreement, Client may request the Custodian to return the Fund Assets only after all the amounts, notes and taxes with respect to the Fund Assets are settled and the Client's obligations to the Custodian are fulfilled.

第 7.06 條 本契約到期或終止時，保管人應於到期或終止之日起，依客戶指示進行本案資產盤點及將相關簿冊、報表文件等移轉點交予客戶或客戶指定之新保管機構，並應於六十個保管人營業日內完成點交。於本契約終止之情形，其所發生之費用由違約之一方負擔，如雙方皆無違約之情事，由提出終止契約之一方負擔。於本契約到期且未續約之情形，其所發生之費用由雙方平均負擔。

投資管理人於本契約到期或終止前，依委任投資契約及本契約代理客戶所為之交易，其交割日於本契約到期或終止後者，保管人仍有代為交割之義務。另於新任保管機構簽約生效日前，保管人仍有交割之義務。

客戶於本契約到期或終止前所為之交易，其交割日於本契約到期或終止後者，保管人仍有代為交割之義務。另於新任保管機構簽約生效日前，保管人仍有交割之義務。

於本契約到期或終止後，保管人將本案基金資產返還客戶或其指定人前，所生各項費用及稅捐，應由客戶負擔。

本契約到期或終止後，有關本案基金資產之待交割款券、稅費及客戶依本契約對保管人應盡之義務均告結清後，客戶始可請求保管人返還本案基金資產。」

## SECTION 8

### MISCELLANEOUS

#### 第 8 條 其他

Section 8.01 The Custodian shall pay out of the appropriate Accounts all brokerage commissions, fees of Investment Managers, taxes and other assessments levied or assessed under applicable laws against the Custodian or the Funds and shall withhold from payments out of the Funds all taxes and other assessments required by any applicable law to be so withheld; provided that the Custodian shall review all tax levies and assessments with a view to determining the applicability and correctness thereof and, in cases where there is any doubt, shall forthwith notify the Client so that, so far as practicable, there will be sufficient time for discussion and, where appropriate, appeal of any questionable levy or assessment.

第 8.01 條 保管人應自相關之本案帳戶支出下列費用：所有經紀人佣金、投資管理人費用、稅金以及其他依法保管人或本案基金應支出之費用及依法就本案基金所為之付款中扣繳之稅款及其他款項；惟保管人應檢視所有之稅款及其他扣抵款項以確定其合法性及正確性，若有懷疑時，應即刻通知客戶，以使客戶有充分之時間就該等有疑問之稅捐或其他扣抵款項為討論並於適當情況下為申訴。

Section 8.02 Neither this Agreement nor any of the rights or obligations of the Custodian hereunder may be delegated or assigned to any other person without the express prior consent of the Client.

第 8.02 條 本契約以及保管人於本契約下之任何權利及義務，除取得客戶之事先明示同意外皆不得轉讓予任何第三人。

Section 8.03 Notwithstanding the foregoing, any company resulting from the merger or amalgamation of the Custodian with one or more companies and any company which

succeeds to substantially all of the business of the Custodian shall thereupon become the successor to the Custodian hereunder without further act or formality.

第 8.03 條 因保管人與一個或多個公司合併所產生之任何公司，以及承接保管人實質上所有業務之公司，毋須為任何其他行為即成為保管人之繼受人者，不受前述條款之拘束。

Section 8.04 This Agreement will be governed by and construed in accordance with the laws of Taiwan, R.O.C. The parties agree to first submit any and all disputes arising pursuant to this Agreement to arbitration under the arbitration rules of Taiwan, R.O.C. before a panel of three arbitrators, two of which shall be selected by each of the parties, and such arbitrators shall select the third. In the event that a binding arbitration decision cannot be agreed or if one party contests the relevant arbitration decision or if such decision is overturned by a judicial judgment, the parties agree to submit their dispute to the District Court of Taipei. The parties understand that, in the event of proceedings arising from this Agreement or any related subject matter before the District Court of Taipei, a presiding judge of the District Court of Taipei in practice often might use legal concepts in Chinese to interpret this Agreement.

第 8.04 條 本契約將以中華民國法律為準據法，並依其解釋之。因本契約所生之爭議，雙方同意依中華民國仲裁法進行仲裁。仲裁庭之組成為三名仲裁人，任一方得選任一名仲裁人，並由經雙方選任之仲裁人共同選任第三名仲裁人。若無法達成具拘束性之仲裁判斷或一方對於他方提起撤銷仲裁判斷之訴或仲裁判斷經法院判決撤銷時，雙方同意以台灣台北地方法院為第一審管轄法院。本契約雙方當事人了解，本契約及相關事宜若涉及台北地方法院之審理，台北地方法院之法官通常會以中文的法律概念來解釋本契約。

Section 8.05 This Agreement shall be executed in dual language format and in two originals; provided that the execution hereof may be in counterparts. To the extent that any English language hereof is in consistent with its Chinese counterpart, the English language shall prevail. The provisions in the main body of this Agreement shall be interpreted consistently with any exhibit, schedule or attachment hereof; provided, however, that to the extent that any provision in the main body of this Agreement is inconsistent with any provision in any exhibit, schedule or attachment hereof, the parties agree that this Agreement, as amended, shall prevail (unless such exhibit, schedule or attachment is agreed after the execution of this Agreement, as amended, in which case such later-agreed version shall prevail, solely to the extent of the applicable inconsistency).

第 8.05 條 本契約以中英文簽署，有兩份正本，惟得簽署多份。若本契約中英文版本不一致，以英文版本為準。本契約本文之條款應與本契約之附件共同解釋，若本契約本文之任何條款與本契約附件之任何條款不一致，雙方同意應以修改之本契約為準（除非該等附件係於本契約簽署後所同意並修改，在此等情形中，就該不一致之內容而言，以較後同意之版本為準）。

Section 8.06 It is understood that both parties to this Agreement will at all times respect and protect the confidentiality of information acquired in consequence of it (except under compulsion of law or, where requested by regulatory agencies, or to their professional advisers where reasonably necessary for the performance of their professional services).

第 8.06 條 本契約雙方了解，雙方應隨時尊重並保護因本契約而獲取之資料之機密性（因法律或主管機關之要求或專業顧問為提供其專業服務所合理必要者不在此限）。

Section 8.07 Unless otherwise specified, all references to calendar and business days used herein shall mean calendar and business days in Taipei.

第 8.07 條 除非另有指明，本契約所述之日數（包括營業日數）係以台北時間為準。

Section 8.08 Unless otherwise specified herein, Sections [1, 3.02 - 3.04, 3.09 - 3.11, 3.17, 4.04, and Sections 6 - 8] shall survive any termination or expiration of this Agreement.

第 8.08 條 本契約[第 1 條, 第 3.02 - 3.04 條, 第 3.17 條, 第 3.09 - 3.11 條, 第 4.04 條及第 6 - 8 條]於本契約終止或期滿後仍然繼續有效力與拘束力。

Section 8.09 The Custodian acknowledges that its services proposal submitted (attached as Schedule II hereof) in connection with its bid for the present engagement may be used by the Client to assess the performance of the Custodian's obligations during the term of this Agreement, and the Custodian shall perform its obligations hereunder in accordance proposal, including procedures set forth therein with respect to its internal controls, settlement procedures and post-investment monitoring.

第 8.09 條 保管人申請辦理委任保管業務遴選時所提送之委任保管說明書（如附件二），其內容將作為客戶檢視保管人有否依循上述內容辦理委任保管業務之參考。保管人應遵照委任保管說明書所示之內部控制、交割程序、交易後之監督等

之原則與制度執行本契約所定義務。

IN WITNESS WHEREOF the parties have executed this Agreement to be effective as of the day and year first above written.

[The Client]

By:

Print Name:

Print Title:

Print Address:

Print Fax:

[The Custodian]

By:

Print Name:

Print Title:

Print Address:

Print Fax:

茲為證明起見，本契約當事人已於首揭日期簽署本契約。

[客戶]

---

姓名：[●]

職稱：[●]

地址：[●]

傳真：[●]

[保管人]

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姓名：[●]

職稱：[●]

地址：[●]

傳真：[●]

## Schedule I: Custodian Services

### 附件一：保管人基本服務

委任保管業務基本服務項目如下：

- 一、資產及款券保管 (Safekeeping and custodian services)。
- 二、協助辦理相關交易帳戶之開立事宜 (Assistance with the establishment of transaction accounts)。
- 三、買賣結算交割 (Settlement of transactions)。
- 四、客戶投資項目 (含衍生性金融商品，如期貨、選擇權等，以及未來新增投資標的) 之會計服務及依本契約作相關帳務處理 (Accounts administration and accounting with respect to the Client's accounts by asset class and type of securities, including derivatives, such as futures and options, and future investment targets)。
- 五、代收相關股息、股利及其他孳息 (Receipt of interest, dividends (including stock dividends) and other income in respect of the Fund Assets)。
- 六、提供公司重大訊息 (Notification of material events with respect to portfolio companies)。
- 七、稅務處理及溢繳稅金之歸還 (Tax-related administrative services, including tax refunds and rebates)。
- 八、外匯交易：提供較優惠的匯率及快速之交割 (Foreign exchange services, including obtaining the benefit of preferred exchange rates and expedited settlement services)。
- 九、自營投資資產依客戶書面指示代行使股東投票權 (Proxy-related services for general meetings and special meetings of securityholders)。
- 十、績效評估 (Performance Measurement)：按月提供 investment returns, standard deviations, excess returns via agreed benchmarks, benchmark tracking errors, information ratios...等，按季提供績效分析報告 (Performance measurement services, including the monthly provision of investment returns, standard deviations, excess

returns via agreed benchmarks, benchmark tracking errors, information ratios, etc., and the quarterly reporting of performance analyses)。

十一、電腦報表 (Computerized reporting)。

十二、資金管理：提供資金管理工具及辦法，以提高資金運用收益 (Cash management services, including utilization of tools and methods to increase rates of return)。

十三、投資檢視報告服務：按月提供稽核投資限制報表 (Compliance monitoring services, including monthly reports of compliance of the Fund Assets portfolios with the Client's investment limitations)。

Schedule II: Service Proposal

附件二：委任保管計畫說明書

### Schedule III: Custodian Fees

#### 附件三：保管人報酬

1. In consideration of the services provided by the Custodian hereunder, the Client shall, on a quarterly basis, pay the Custodian Fees to the Custodian, such fees to be calculated monthly based on the fixed annual rate of [●] of the net value (based on the current market value) of the Fund Assets minus its cash (including bank deposits) by the end of each month, for the amount of each respective Account and as well as the total amount of all the Accounts.
  - 一 客戶就保管人依本契約提供之服務應按季給付保管人報酬予保管人，該等報酬以每月底本案基金資產扣除現金（含銀行活期及定期存款）後之淨值（以市值計算）依固定年百分之[●]之費率按月計算，並按本案帳戶分別計算其金額及總額。
2. The Custodian Fess shall include all the fees required for the basic services as listed in Schedule I hereof. In the event of any additional free services, the Custodian shall describe such services in the Service Proposal.
  - 二 保管人報酬包含本契約附件一所列基本服務項目所需全部費用。若有免費提供之增值服務，保管人於委任保管計畫說明書中敘明。
3. The calculation of the Client's first payment of the Custodian Fees shall be based on the period from the date the Client transfers the Fund Assets to the Custodian to the end of the applicable quarter. In the event of termination or expiration of this Agreement, the calculation of the fees for the applicable quarter shall be based on the period from the beginning of that quarter to the date of termination or expiration of this Agreement.
  - 三 客戶第一次給付保管人報酬，自客戶實際撥存本案基金資產之日起算至該季終了日止；本契約終止或期滿時，該季報酬自季初起算至契約終止日止。
4. All amounts paid by the Client to the Custodian shall be subject to taxation pursuant to the Income Tax Act of the Republic of China. All such amounts paid by the Client to the Custodian shall be the net amount after deduction for taxes and/or withholdings pursuant to the Income Tax Act of the Republic of China.

四 所有客戶依本契約給付保管人之金額應依中華民國所得稅法規定予以課稅。客戶給付保管人之金額，為依中華民國所得稅法課稅扣繳後之淨額。

## Schedule IV: Investment Guidelines

附件四：投資方針

Schedule V: Specimen Signature or Seal

附件五：授權簽章樣式

Specimen Signature or Seal of the Client:

客戶授權簽章樣式：

Specimen Signature or Seal of the Custodian:

保管人授權簽章樣式：