



(僅供參考)

ISDA 主協議附約



SCHEDULE

主協議之附約

to the

Master Agreement

dated as of _____

簽訂於_____日

between

由

Mizuho Bank, Ltd., Taipei Branch, a branch of a Japanese banking corporation organized under the laws of Japan ("Party A")

日商瑞穗銀行台北分行，係一依據日本法律所設立日本銀行之分行(「A 方當事人」)

and

以及

_____, a [corporation] organized under the laws of the Republic of China ("Party B")

_____, 係一依據中華民國法律設立之[公司] (「B 方當事人」)

Part 1
Termination Provisions

第一部分
終止規定

In this Agreement:

在本協議：

- (a) "Specified Entity" means in relation to Party A: not applicable in relation to Party B for the purpose of: Section 5(a)(v), Affiliates
- (b) "Specified Transaction" will have the meaning specified in Section 14.
- (c) The "Cross-Default" provisions of Section 5(a)(vi) will apply to Party A and Party B.

- (a) 「特定機構」係指關於 A 方當事人：不適用關於 B 方當事人，為了以下目的：第 5(a)(v)條，關係企業
- (b) 「特定交易」之定義規定於第 14 條。
- (c) 第 5 (a)(vi)條規定之「交叉違約」將適用於 A 方當事人及 B 方當事人。

For purposes of Section 5(a)(vi),

為第 5(a)(vi)條規定之目的，

"Specified Indebtedness" will have the meaning specified in Section 14; provided that in the event that (i) a party is prevented from making payments with respect to such

「特定負債」之定義規定於第 14 條，但如 (i) 一方當事人無法給付該特定負債係因外匯管制或其他政府行為，使特定負債所屬幣別之貨幣在一般上不可得，或(ii) 在一方當

Specified Indebtedness due to the general unavailability of the currency in which such Specified Indebtedness is denominated due to exchange controls or other governmental action or (ii) with respect to deposits made with a party, such deposits have become due, but the repayment or release thereof has been prevented as a result of any decree, regulation, law or other action taken by any governmental body or agency, which action is unrelated to such party's ability to pay deposits when due in the ordinary course of business and other than any such action resulting from the bankruptcy of such party, the amount of such Specified Indebtedness or such deposits, as the case may be, shall not be included in the calculation of the aggregate amounts referred to in Section 5(a)(vi).

"Threshold Amount" means (i) with respect to Party A, 3% of the stockholders' equity of Party A and (ii) with respect to Party B, 3% of the stockholders' equity of Party B.

- (d) The **"Credit Event Upon Merger"** provisions of Section 5(b)(iv) will apply to Party A and Party B and shall be modified as stated in Part 5, Item (a) of this Schedule.
- (e) The **"Automatic Early Termination"** provision of Section 6(a) will apply to Party A and will apply to Party B.
- (f) **Payments on Early Termination.** For the purpose of Section 6(e), the Second Method and Market Quotation will apply.
- (g) **"Termination Currency"** means [United States Dollars/English Pound Sterling/New Taiwan Dollar].
- (h) **"Additional Termination Event"** will not apply.

Part 2 Tax Representations

- (a) **Payer Tax Representation.** For the purpose of Section 3(e), Party A and Party B each makes the following representation:

It is not required by any applicable law, as

事人所為之存款，雖已到期但因裁判、法規、法律或其他與該方當事人在日常業務經營中，支付到期存款之能力無關，且非肇因於該方當事人破產之政府主體或機關之行為，而無法支付時，該特定負債或存款之金額，在計算第 5(a)(vi)條規定之總額時，不應計入。

「**門檻金額**」係指(i) 關於 A 方當事人，為 A 方當事人股東權益之 3%，且(ii) 關於 B 方當事人，為 B 方當事人股東權益之 3%。

- (d) 「**因合併造成的信用事件**」第 5(b)(iv)條將適用於 A 方當事人及 B 方當事人，且應修正如本附約第 5 部分第(a)條所載。
- (e) 「**自動提前終止**」第 6(a)條將適用於 A 方當事人及 B 方當事人。
- (f) 「**提前終止的付款**」為第 6(e)條之目的，將適用方法二及市場報價。
- (g) 「**終止貨幣**」係指[美金/英鎊/新台幣]
- (h) 「**其他終止事件**」將不適用。

第二部分 稅務陳述

- (a) **付款人稅務陳述** 為第 3(e)條之目的，A 方當事人及 B 方當事人分別為下列陳述：

經有關政府財稅部門之慣例修改的任何所有關管轄地之適用法律，並未要求本協議下

modified by the practice of any relevant governmental revenue authority, of any Relevant Jurisdiction to make any deduction or withholding for or on account of any Tax from any payment (other than interest under Sections 2(e), 6(d)(ii) or 6(e) of this Agreement) to be made by it to the other party under this Agreement. In making this representation, it may rely on:

- (i) the accuracy of any representation made by the other party pursuant to Section 3(f);
- (ii) the satisfaction of the agreement of the other party contained in Section 4(a)(i) or 4(a)(iii) and the accuracy and effectiveness of any document provided by the other party pursuant to Section 4(a)(i) or 4(a)(iii); and
- (iii) the satisfaction of the agreement of the other party contained in Section 4(d);

provided that it shall not be a breach of this representation where reliance is placed on clause (ii) and the other party does not deliver a form or document under Section 4(a)(iii) by reason of material prejudice to its legal or commercial position.

(b) **Payee Tax Representations.** For the purpose of Section 3(f),

- (i) Party A makes the representation specified below:

Each payment received or to be received by it in connection with this Agreement will be effectively connected with its conduct of a trade or business in the Specified Jurisdiction.

"Specified Jurisdiction" means Republic of China.

- (ii) Party B makes the representation specified below:

No payment received or to be received by it in connection with this Agreement is attributable to a trade or business carried on by it through a permanent establishment in

該方當事人支付他方當事人之任何款項（本協議第 2(e)條、第 6(d)(ii)條或第 6(e)條規定之利息除外），因稅捐而為扣減或預扣。在作出此陳述時，該方可以依賴：

- (i) 他方當事人依第 3(f)條所為任何陳述之準確性；
- (ii) 他方履行第 4(a)(i)條或第 4(a)(iii)條所載規定及他方依第 4(a)(i)條或第 4(a)(iii)條提供之任何文件之正確性及有效性；以及
- (iii) 他方履行第 4(d)條所載規定；

惟如係依賴上揭(ii)，且他方係基於嚴重損害其法律或商業地位之原因，未遞交第 4(a)(iii)條下之表格或文件，並不構成本陳述之違反。

(b) **受款人稅務陳述。**為第 3(f)條之目的，

- (i) A 方當事人為下列陳述：

任何已收受或將收受之與本協議相關之款項，將與在特定管轄區從事的貿易或商業行為有有效關聯。

「特定管轄區」指中華民國。

- (ii) B 方當事人為下列陳述：

該方當事人已收受或將收受之與本協議相關之款項，均非其於特定管轄區之常設機構經營貿易或商業所致。

the Specified Jurisdiction.

"Specified Jurisdiction" means Japan.

「特定管轄區」指日本。

Part 3 Agreement to Deliver Documents

第三部分 同意交付文件

For the purpose of Sections 4(a)(i) and (ii) of this Agreement (but without prejudice to Section 4(a)(iii) of this Agreement) each party agrees to deliver the following documents, as applicable:

為本協議第 4(a)(i) 及 (ii) 條之目的（但不影響本協議第 4(a)(iii) 條），任一方同意交付下列可適用之文件：

(a) Tax forms, documents or certificates to be delivered are:

(a) 須交付的稅務表、文件或證書為：

Any form or document reasonably requested by either party in order for it to make payments under the Agreement without any deduction or withholding for or on account of any tax or to make such deduction or withholding at a reduced rate.

任一方為使其依本協議所為之付款，不因稅捐而扣減或預扣，或得依較低之稅率而為稅捐之扣減或預扣，所要求之表格或文件。

Party required to deliver: Party A and Party B

須交付者：A 方當事人及 B 方當事人。

Date by which to be delivered: Promptly upon the earlier of (i) request by the other party and (ii) the party that is to provide the form learning that such form is required.

交付期限：以 (i) 經他方要求，及 (ii) 將交付表格之一方知悉該表格為必要，兩者中較早之時點，立即交付。

(b) Other documents to be delivered are:

(b) 其他須交付之文件：

(i) Evidence of the names, true signatures and authority of all persons signing this Agreement and any Credit Support Document

(i) 所有簽署本協議者之姓名、真實簽名與權限證明文件及任何信用支持文件。

Party required to deliver: Party A and Party B

須交付者：A 方當事人及 B 方當事人。

Date by which to be delivered: Upon the execution of this Agreement and any Credit Support Document

交付期限：於本協議及任何信用支持文件簽署時。

Covered by Section 3(d) representation: Yes

是否包含於第 3(d) 條之陳述：是

(ii) Certified copies of all documents (including company license, banking license, articles of incorporation, Certificate of Registration as a Profit

(ii) 所有文件之認證影本（包括公司執照、銀行執照、章程、營利事業登記證、公司變更登記事項卡，以及特許，如有），得以證明簽署、交付及履行本協議及任

Seeking Enterprise, Corporate Registration Card and Special Permits, if any) evidencing necessary corporate and other authorizations and approvals with respect to the execution, delivery and performance of this Agreement and any Credit Support Document

何信用支持文件所必需之公司及其他授權及許可。

Party required to deliver: Party B

須交付者：B 方當事人

Date by which to be delivered: Upon execution of this Agreement and any Credit Support Document

交付期限：於本協議及任何信用支持文件簽署時。

Covered by Section 3(d) representation: Yes

是否包含於第 3(d)條之陳述：是

(iii) Certified copies of any approvals required from the Central Bank of China with respect to Republic of China foreign exchange control laws and regulations

(iii) 中央銀行所要求關於中華民國外匯管制法令之任何許可影本

Party required to deliver: Party B

須交付者：B 方當事人

Date by which to be delivered: Upon execution of this Agreement and any Credit Support Document

交付期限：於本協議及任何信用支持文件簽署時。

Covered by Section 3(d) representation: Yes

是否包含於第 3(d)條之陳述：是

(iv) Audited consolidated annual financial statements of a Party, prepared in accordance with generally accepted accounting principles in such party's country of organization and certified by an independent certified public accountant

(iv) 一方依其所在國家之一般公認會計準則製作，並由獨立之已註冊會計師簽證之合併年度查核財務報告。

Party required to deliver: Party B

須交付者：B 方當事人

Date by which to be delivered: Promptly upon request

交付期限：受要求時立即交付

Covered by Section 3(d) representation: Yes

是否包含於第 3(d)條之陳述：是

(v) Unaudited quarterly consolidated financial statements of Party B prepared on a basis consistent with such party's annual financial statements

(v) 依據與 B 方當事人年度財務報表相符之基準所製作，未經查核之 B 方當事人每季合併財務報告。

Party required to deliver: Party B

須交付者：B 方當事人

Date by which to be delivered:
Promptly upon request

交付期限：受要求時立即交付

Covered by Section 3(d) representation:
Yes

是否包含於第 3(d)條之陳述：是

(vi) Any other document or information reasonably requested by the other party in connection with this Agreement or any Transaction

(vi)任何他方當事人所合理要求，而與本協議或任何交易相關之任何其他文件或資訊

Party required to deliver: Party A and Party B

須交付者：B 方當事人

Date by which to be delivered:
Promptly upon request

交付期限：受要求時立即交付

Covered by Section 3(d) representation:
Yes

是否包含於第 3(d)條之陳述：是

Part 4 Miscellaneous

第四部份 其他規定

(a) **Addresses for Notices.** For the purpose of Section 12(a):

(a) **通知地址。** 為第 12(a)條之目的：

Address for notices or communications to **Party A:**

A 方當事人收取通知或通訊地址為：

Address: Mizuho Bank, Ltd.
Taipei Branch
9th Floor, No.68, Sec. 5
Zhongxiao East Road
Taipei, Republic of China

地址：日商瑞穗銀行臺北分行
中華民國臺北市忠孝東路五段
68 號 9 樓

Attention:

收件人：

Telephone No: 886-
Facsimile No: 886-

電話號碼：886-
傳真號碼：886-

Address for notices or communications to **Party B:**

B 方當事人收取通知或通訊地址為：

Address: _____

地址：_____

Attention: Director of Operations

Telephone No: 886-

Facsimile No: 886-

(b) **Process Agent.** For the purpose of Section 13(c): Not Applicable

(c) **Offices.** The provisions of Section 10(a) will apply to this Agreement.

(d) **Multibranch Party.** For the purpose of Section 10(c):

Party A is not a Multibranch Party.

Party B is/is not a Multibranch Party and will act for purposes of this Agreement through the following Offices: _____

_____ and any other branch, office or agency as agreed by the parties and specified in a Confirmation.

(e) **Calculation Agent.** The Calculation Agent is Party A unless otherwise specified in a Confirmation in relation to the relevant Transaction.

(f) **Credit Support Document.** Details of any Credit Support Document:

Not Applicable.

(g) **Credit Support Provider.** Credit Support Provider means in relation to Party A, not applicable.

Credit Support Provider means in relation to Party B, not applicable.

(h) **GOVERNING LAW. THIS AGREEMENT WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE REPUBLIC OF CHINA.**

(i) **Netting of Payments.** Section 2(c)(ii) will apply to any Transactions from the date of this Agreement.

(j) **"Affiliate"** will have the meaning specified

收件人：營運董事

電話號碼：886-

傳真號碼：886-

(b) **送達代收人。** 為第 13(c)條之目的：不適用

(c) **辦事處。** 第 10(a)條規定將適用於本協議。

(d) **設有多個分支機構之交易方。** 為第 10(c)條之目的：

A 方當事人並非設有多個分支機構之交易方。

B 方當事人為/並非為設有多個分支機構之交易方，且為本協議之目的，將透過以下辦事處：_____，以及任何其他雙方當事人同意並記載於確認書之分支機構、辦事處或代理人行為。

(e) **計算代理人。** 除非相關交易之確認書另有規定外，計算代理人為 A 方當事人。

(f) **信用支持文件。** 任何信用支持文件細節如下：

不適用。

(g) **信用支持提供者。** 有關於 A 方當事人，信用支持提供者係指：不適用。

有關於 B 方當事人，信用支持提供者係指：不適用。

(h) **管轄法律。** 本協議將受中華民國法律管轄並按該法解釋。

(i) **所付款項以淨額結算。** 第 2(c)(ii)條將適用於本協議日期起之交易。

in Section 14.

(j) **關係企業** 之定義規定於第 14 條。

Part 5 Other Provisions

第五部分 其他條款

(a) **Credit Event Upon Merger.**

Section 5(b)(iv) of this Agreement is amended by deleting such Section in its entirety and inserting the following in lieu thereof:

(iv) **Credit Event Upon Merger.** A Designated Event (as defined below) occurs with respect to a party (the "Designated Party") and such Designated Event does not constitute a Merger Without Assumption but, in the reasonable opinion of the other party, the creditworthiness of the Designated Party or, if applicable, the successor, surviving or transferee entity (which will be the Affected Party) is materially weaker than that of the Designated Party immediately prior to such action. For purposes hereof, a Designated Event with respect to a Designated Party means that, after the Trade Date of a Transaction:

- (1) such Designated Party consolidates, amalgamates, or merges with or into, or transfers all or substantially all its assets (or any substantial part of the assets comprising the business conducted by such Designated Party as of the Trade Date of that Transaction) to, or receives all or substantially all the assets or obligations of, another entity;
- (2) any person or entity acquires directly or indirectly the beneficial ownership of equity securities having the power to elect a majority of the board of directors of such Designated Party;
- (3) such Designated Party effects any substantial change in its capital structure by means of the issuance, incurrence, or guaranty of debt or preferred stock or other securities convertible into, or exchangeable for, debt or preferred stock; or

(a) **因合併造成的信用事件.**

本協議第 5(b)(iv)條規定透過刪除該條全部以及加入下列規定之方式修改：

(iv) **因合併造成的信用事件.** 當指定事件 (定義如後) 發生於一方當事人 (「指定方」), 且該指定事件並未構成不承擔債務的合併, 但依他方當事人之合理意見, 指定方或繼受、存續或受讓主體 (如有) (該方即成為受影響方) 之資信嚴重地較指定方於行為發生前之資信低。為本文目的, 關於指定方的指定事件, 係指於交易之交易日後：

- (1) 該指定方與其他實體結合、合併或併購, 或將全部有或大部分資產 (或構成該指定方於交易之交易日所經營業務之任何主要部分資產) 移轉至其他實體, 或受讓其他實體之全部或大部份資產或義務;
- (2) 任何個人或實體直接或間接取得有權選舉該指定方董事會多數席次之股本證券之實益擁有權;
- (3) 該指定方透過發行、承擔或擔保債務或優先股或其他可轉換或交換為債務或優先股之證券, 使其資本結構重大改變生效; 或

(4) such Designated Party enters into any agreement providing for any of the foregoing.

(4)該指定方簽署規定任何前述事項之協議。

(b) **Set-off.**

Any amount (the "Early Termination Amount") payable to one party (the Payee) by the other party (the Payer) under Section 6(e), in circumstances where there is a Defaulting Party or one Affected Party in the case where a Termination Event under Section 5(b)(iv) has occurred, will, at the option of the party ("X") other than the Defaulting Party or the Affected Party (and without prior notice to the Defaulting Party or the Affected Party), be reduced by its set-off against any amount(s) (the "Other Agreement Amount") payable (whether at such time or in the future or upon the occurrence of a contingency) by the Payee to the Payer (irrespective of the currency, place of payment or booking office of the obligation) under any other agreement(s) between the Payee and the Payer or instrument(s) or undertaking(s) issued or executed by one party to, or in favor of, the other party (and the Other Agreement Amount will be discharged promptly and in all respects to the extent it is so set-off). X will give notice to the other party of any set-off effected under this Part 5, Item (b).

(b) **抵銷.**

他方當事人依據第6(e)條規定應支付予一方當事人(「受款人」)之任何金額(「提前終止金額」),於發生第5(b)(iv)條規定之終止事件而有違約方或受影響方之情況,將可依非違約方或非受影響方之一方當事人(「X」)之選擇(且無須事前通知違約方或受影響方),與受款人依據受款人與付款人間之其他協議、或一方發出或簽署予他方或有利於他方之文書或承諾(無論是於當時、將來或條件滿足時)而應支付予付款人之金額(無論該義務之貨幣、付款地或登記交易的辦事處地點為何)(「其他協議金額」)相抵銷而減少(在該抵銷之範圍內,支付其他協議金額之義務,將於所有方面被立即解除)。

For this purpose, either the Early Termination Amount or the Other Agreement Amount (or the relevant portion of such amounts) may be converted by X into the currency in which the other is denominated at the rate of exchange at which such party would be able, acting in a reasonable manner and in good faith, to purchase the relevant amount of such currency. The term "rate of exchange" includes, without limitation, any premiums and costs of exchange payable in connection with the purchase of or conversion into the relevant currency.

為此目的,X得將提前終止金額或其他協議金額(或該等金額之相關部分)兌換為其中之一款項幣別之貨幣,兌換之匯率則為該方能夠以合理方法與善意購買該貨幣相關金額之匯率計價。「匯率」包括但不限於與相關貨幣的購買或兌換有關的任何應付之加付費用或兌換費。

If an obligation is unascertained, X may in good faith estimate that obligation and set-off in respect of the estimate, subject to the relevant party accounting to the other when the obligation is ascertained.

若某義務未確定,X得善意預估該義務並就預估部分為抵銷,惟以相關方當事人於義務確定時之核算為準。

Nothing in this Part 5, Item (b) shall be effective to create a charge or other security interest. This Part 5, Item (b) shall be without prejudice and in addition to any right of set-off, combination of accounts, counterclaim, lien or other right to which any party is at any time otherwise entitled (whether by operation of law, contract or otherwise).

(c) **ISDA Definitions.**

This Agreement incorporates the 1991 ISDA Definitions and the 1998 Supplement to the 1991 ISDA Definitions (together the "ISDA Definitions") published by the International Swaps and Derivatives Association, Inc. which shall be deemed a part of this Agreement, except that references in the ISDA Definitions to a "Swap Transaction" shall be deemed references to a "Transaction" for purposes of this Agreement. In the event of any inconsistency between the provisions of this Agreement and the ISDA Definitions, this Agreement will prevail. In the event of any inconsistency between the provisions of any Confirmation and this Agreement or the ISDA Definitions, such Confirmation will prevail for the purpose of the relevant Transaction.

(d) **Confirmations.**

A Confirmation may be substantially in the form of one of the Exhibits to the ISDA Definitions or in such other form as the parties may agree.

(e) **Consent to Recording.**

Each party hereto consents to the recording of its conversations in connection with this Agreement and any Transaction.

(f) **Escrow.**

If, by reason of the time difference between the cities in which payments are to be made, it is not possible for simultaneous payments to be made on any date on which both parties are required to make payments hereunder,

本第五部分第(b)條之規定並無設定擔保或其他擔保利益之效果。本第五部分第(b)條之規定為額外規定，且應不影響任何抵銷權、合併帳戶、反訴、留置權或其他任何方當事人於任何時候（依據法律實施、契約或其他）享有之權利。

(c) **ISDA 定義.**

本協議包含國際掉期及衍生工具協會出版之1991年ISDA定義以及增補1991 ISDA定義之1998年增補（下合稱「ISDA定義」），應被視為本協議之一部，但ISDA定義中提及之「掉期交易」於本協議目的下應視為提及「交易」。若本協議之條款與ISDA定義有任何不一致，以本協議為準。若確認書之條款與本協議或ISDA定義有任何不一致，就有關交易而言，以確認書為準。

(d) **確認書.**

確認書得實質上如 ISDA 定義之附件之一之形式，或其他當事人同意之形式。

(e) **同意錄音.**

每一方當事人同意對其與本協議及任何交易有關之對話錄音。

(f) **託管.**

若因將支付款項之城市間之時差，不可能於雙方依本協議應付款之日同時付款，任一方當事人得自行選擇並決定通知他方當事人款項將於該日辦理託管。於此情況，當日稍早應付之款

either party may at its option and in its sole discretion notify the other party that payments on that date are to be made in escrow. In this case, deposit of the payment due earlier on that date shall be made by 2:00 P.M. (local time at the place for the earlier payment) on that date with an escrow agent selected by the party giving the notice from among commercial banks independent of either party having a net worth of at least \$100,000,000, accompanied by irrevocable payment instructions (i) to release the deposited payment to the intended recipient upon receipt by the escrow agent of the required deposit of the corresponding payment from the other party on the same date accompanied by irrevocable payment instructions to the same effect or (ii) if the required deposit of the corresponding payment is not made on the same date, to return the payment deposited to the party that paid it into escrow. The party that elects to have payments made in escrow shall pay the costs of the escrow arrangements and shall make those arrangements to provide that the intended recipient of the amount due to be deposited first shall be entitled to interest on the deposited payment for each day in the period of its deposit at the rate offered by the escrow agent for that day for overnight deposits in the relevant currency in the office where it holds that deposited payment (at 11:00 a.m. local time on that day) if that payment is not released by 5:00 P.M. local time on the date it is deposited for any reason other than the intended recipient's failure to make the escrow deposit it is required to make hereunder in a timely fashion.

(g) **Jury Trial.**

Each party herein waives its respective right to jury trial with respect to any litigation arising under, or in connection with, this Agreement or any Transaction.

(h) **Other Agreements.**

The parties acknowledge that for various operational and systems reasons, the telexes or other documents or messages between the parties ("confirmations") evidencing some

項，應於當日下午 2:00（稍早付款地之當地時間）前，向通知方所選擇之獨立於任一方當事人且淨資產至少為\$100,000,000之商業銀行為託管行辦妥存入，並附隨不可撤銷的付款指示 (i) 於託管行自他方當事人收受相應款項之存款，以及不可撤銷的付款指示之日，將存入款項解付予預定之受款人，或 (ii) 若相應款項未於同日存入，將存入款項退還予將該款項存入託管之一方當事人。選擇以託管方式付款之一方當事人應支付託管安排之費用，且應安排約定，若因除預定受款人未能依本協議要求及時辦理託管存入以外之任何原因，款項未於存入當日當地時間下午 5:00 前解付者，首先存入款項之預定受款人，應有權依據託管行當日在持有該存款款項之辦公室（於當日當地時間上午 11:00），所提供之相關貨幣之隔夜存款利率，領取存入款項於存入期間按日計算之利息。

(g) **陪審團審判.**

每一方當事人針對任何因本協議或任何交易而生或與其有關之訴訟，放棄受陪審團審判之權利。

(h) **其他協議.**

雙方當事人承認因各種操作與系統上原因，證明某些指定交易(定義如後)之雙方間電報或其他文件或訊息(「確認書」)並未援引本協議，

Designated Transactions (as defined below) do not refer to this Agreement, and in order to obtain the credit, legal and capital benefits of close-out netting and the other comprehensive provisions that are applicable to transactions that are subject to the terms of a single master agreement, the parties hereto agree as follows:

(i) For purposes of this provision each party acknowledges that (A) it has, acting as principal, entered into or anticipates that it may enter into one or more Specified Transactions (as defined in Section 14 of this Agreement) with the other party (each a "Designated Transaction"); and (B) as a matter of market practice, the confirmations of some Designated Transactions refer to agreements other than this Agreement and to certain defined terms other than the 1991 ISDA Definitions or other ISDA-sponsored definitions (such other agreements and terms, "Related Terms").

(ii) Each Covered Designated Transaction (as defined below), whether now existing or hereafter entered into, between the parties shall supplement, form part of, and be subject to this Agreement, and, for all purposes hereof, shall be a "Transaction". Any confirmation evidencing the terms of any Covered Designated Transaction will constitute a "Confirmation" as referred to in this Agreement, even where not so specified in such confirmation.

(iii) Section 1(b) of this Agreement is hereby amended to provide that in the event of any inconsistency or other conflict between the Related Terms of any Covered Designated Transaction and either this Agreement or any defined terms (e.g. the 1991 ISDA Definitions) incorporated by reference or referred to herein, such Related Terms shall prevail solely with regard to the calculation and determination of the amount of the parties' respective scheduled payment obligations under such Covered Designated Transaction (and the due

且為取得終止淨額結算以及適用單一主協議之交易所適用之其他全面性規定之信用、法律與資本收益，以及適用單一主協議之交易所適用之其他全面性規定，雙方同意如下條款：

(i) 為本條款目的，雙方當事人承認 (A)其基於本人之地位，已與他方當事人簽署或預期可能簽署一個或多個特定交易（定義於本協議第 14 條規定）（每一交易，下稱為「指定交易」）；以及 (B)作為市場慣例，某些指定交易之確認書援引本協議以外之協議，以及 1991 年 ISDA 定義或其他 ISDA 所發起定義以外之某些其他術語定義（前開其他協議及術語，下稱「相關條款」）。

(ii) 雙方當事人間之每一個包含指定交易（定義如後），無論是目前存在或嗣後簽署者，均應補充、構成本協議之一部，並適用本協議，且基於一切目的，應屬一「交易」。任何證明包含指定交易條款之確認書，均將構成本協議中提及之「確認書」，即使該確認書中未如此載明。

(iii) 茲此，本協議第 1(b)條規定修改為若任何包含指定交易之相關條款，與本協議或經援引納入或於此提及之或任何術語定義（例如 1991 年 ISDA 定義）間，有任何不一致或衝突，該相關條款應僅為本協議第 2(a)(i) 以及(ii)條規定之目的，在計算與決定雙方當事人於該包含指定交易下各自預定付款義務（以及付款之到期日與帳戶）時，方優先適用。於一切其他方面，本協議之條款應優先適用。為免疑義，且不限制前述條文的一般性，雙方當事人同意本協議第 5、6 條規定，及本協議其他與終止、終止付款或執行一般有關之條款，應較任何不

date(s) and account(s) for payment therefore) for purposes of Section 2(a)(i) and (ii) of this Agreement. In every other respect, the terms of this Agreement shall prevail. For the avoidance of doubt, and without limiting the generality of the foregoing, the parties agree that Sections 5 and 6 of this Agreement, and all other provisions of this Agreement related to termination, termination payments or enforcement generally, shall prevail over any inconsistent Related Terms of any Covered Designated Transaction.

一致之包含指定交易之相關條款之而優先適用。

(iv) For purposes of this provision, the term "Covered Designated Transaction" means any Designated Transaction except for those Designated Transactions that the parties have expressly agreed (whether orally or in writing) to exclude from the operation of this Part 5, Item (h). For the avoidance of doubt, the parties agree that a Designated Transaction shall not be deemed excluded merely because the confirmation of such Designated Transaction refers to or incorporates by reference any Related Term(s).

(iv) 為本規定之目的，「包含指定交易」係指除雙方當事人（以口頭或書面）明示合意排除適用本第五部分第(h)條之指定交易以外之任何指定交易。為免疑義，雙方當事人同意一指定交易不應僅因其援引或包含任何相關條款，而被視為排除。

(v) To the extent permissible by law, each Covered Designated Transaction will be governed by the laws of **the Republic of China** in accordance with this Agreement notwithstanding anything to the contrary stated in any confirmation or Related Terms.

(v) 於法律允許範圍內，縱使於任何確認書或相關條款中有相反約定，每一包含指定交易之準據法依本協議為中華民國法律。

(i) **Relationship Between Parties.**

Each party will be deemed to represent to the other party on the date on which it enters into a Transaction that (absent a written agreement between the parties that expressly imposes affirmative obligations to the contrary for that Transaction):

(i) **雙方當事人關係**

每一方當事人於進行交易日當日，視為對他方當事人聲明下列事項（雙方當事人無書面合意相反地明確就該交易課予肯定之義務）：

(i) **Non-Reliance.** It is acting for its own account, and it has made its own independent decisions to enter into that Transaction and as to whether that Transaction is appropriate or proper for it

(i) **無信賴。** 每一方當事人係為其本身利益而行為，並各自獨立決定進行該交易，且該交易是否合適或適當係基於其自身判斷及其認為必要之顧問的意見。其並非信賴他方的任何聯繫

based upon its own judgment and upon advice from such advisers as it has deemed necessary. It is not relying on any communication (written or oral) of the other party as investment advice or as a recommendation to enter into that Transaction; it being understood that information and explanations related to the terms and conditions of a Transaction shall not be considered investment advice or a recommendation to enter into that Transaction. No communication (written or oral) received from the other party shall be deemed to be an assurance or guaranty as to the expected results of that Transaction.

(ii) **Assessment and Understanding.** It is capable of assessing the merits of and understanding (on its own behalf or through independent professional advice), and understands and accepts, the terms, conditions and risks of that Transaction. It is also capable of assuming, and assumes, the risks of that Transaction.

(iii) **Status of Parties.** The other party is not acting as a fiduciary for or an adviser to it in respect of that Transaction.

(j) **Sharing of Information.**

Each party may share any information concerning the other party with any Affiliate.

(k) **Negative Interest Rates.**

(i) **Floating Amounts.** Party A and Party B agree that, if with respect to a Calculation Period for a Transaction either party is obligated to pay a Floating Amount that is a negative number (either due to a quoted negative Floating Rate or by operation of a Spread that is subtracted from the Floating Rate), the Floating Amount with respect to that party for that Calculation Period will be deemed to be zero, and the other party will pay to that party the absolute value of the negative Floating Amount as calculated, in addition to any amounts

(書面或口頭)並以此作為投資建議或推薦而進行交易；雙方瞭解一項交易條款及條件相關的資訊與解釋，不應被認定為進行該交易之投資建議或推薦。自他方取得之(書面或口頭)聯繫，不應被視為該交易所期待結果之保證或擔保。

(ii) **評估及了解。**每一方當事人有能力評估該交易之獲利及瞭解(本身自行了解或透過獨立專業建議)、且已瞭解並可接受該交易之條款、條件與風險。每一方當事人也有能力承擔且已承擔該交易之風險。

(iii) **雙方當事人地位。**他方當事人，就該交易，並非一方當事人之受託者或顧問。

(j) **資訊分享**

每一方當事人得與其任何關係企業分享與他方當事人有關之資訊。

(k) **負利率**

(i) **浮動金額。**若一交易之計算期間，任一方當事人有義務支付之浮動金額為負數(不論係因負數浮動利率之報價或是自浮動利率減除所得之差額操作所致)，甲方及乙方同意於計算期間有關該方當事人之浮動金額將被視為零，且除他方當事人於該交易之計算期間所積欠之任何金額外，他方當事人將於浮動金額若為正數時應到期之支付日時，支付該方於該支付日計算之負數浮動金額之絕對值。任何他方當事人所支付與負數浮動金額絕對值相關之金額，將以浮動金額若為正數時應支付之幣別(且不論他方當事人有義務以何種幣別付款)，被支付至接受方指定之帳戶(除非他方當事人就該

otherwise owed by the other party for that Calculation Period with respect to that Transaction, on the Payment Date that the Floating Amount would have been due if it had been a positive number. Any amounts paid by the other party with respect to the absolute value of a negative Floating Amount will be paid to such account as the receiving party may designate (unless such other party gives timely notice of a reasonable objection to such designation) in the currency in which that Floating Amount would have been paid if it had been a positive number (and without regard to the currency in which the other party is otherwise obligated to make payments).

- (ii) Compounding. Party A and Party B agree that, if with respect to one or more Compounding Periods for a Transaction where "Compounding" or "Flat Compounding" is specified to be applicable the Compounding Period Amount, the Basic Compounding Period Amount or the Additional Compounding Period Amount is a negative number (either due to a quoted negative Floating Rate or by operation of a Spread that is subtracted from the Floating Rate), then the Floating Amount for the Calculation Period in which that Compounding Period or those Compounding Periods occur will be either the sum of all the Compounding Period Amounts or the sum of all the Basic Compounding Period Amounts and all the Additional Compounding Period Amounts in that Calculation Period (whether positive or negative). If such sum is positive, then the Floating Rate Payer with respect to the Floating Amount so calculated will pay that Floating Amount to the other party. If such sum is negative, the Floating Amount with respect to the party that would be obligated to pay that Floating Amount will be deemed to be zero, and the other party will pay to that party the absolute value of the negative Floating Amount as calculated, such payment to be made in accordance with (i) above (Floating Amounts).

等指定及時為合理反對之通知)。

(ii) 複式利率。若關於一個交易之一個或多個複式利率期間，「複式利率」或「平複式利率」經載明適用於複式利率期間金額，而基本複式利率期間金額或額外複式利率期間金額為負數（不論係因負數浮動利率之報價或是自浮動利率減除所得之差額操作所致），則甲方及乙方同意該複式利率期間或該等複式利率期間發生時計算期間之浮動金額，將是所有複式利率期間金額之總額，或是計算期間之所有基本複式利率期間金額以及所有額外複式利率期間金額（不論是正或負）之總額。若該總額為正數，有關計算出來之浮動金額，浮動利率支付者將支付該浮動金額予他方當事人。若該總額為負數，有關該方有義務支付之浮動金額將被視為零，且他方當事人應支付該方所計算負浮動金額之絕對值，該付款應依前揭(i)（浮動金額）方式為之。

(l) **Indemnification for Automatic Early Termination.**

Section 6(e)(iii) of this Agreement shall be amended to include the following sentences after the existing sentence:

In addition, to, and notwithstanding anything to the contrary in the preceding sentence of this Section 6(e)(iii), if an Early Termination Date is deemed to have occurred under Section 6(a) as a result of Automatic Early Termination, the Defaulting Party hereby agrees to indemnify the Non-defaulting Party on demand against all loss or damage that the Non-defaulting Party may sustain or incur in respect of each Transaction as a result of movement in interest rates, currency exchange rates or market quotations between the Early Termination Date and the date (the "Determination Date") upon which the Non-defaulting Party first becomes aware that the Early Termination Date has been deemed to have occurred under section 6(a). If the Non-defaulting Party shall determine that it would gain or benefit from the movement in interest rates, currency exchange rates or market quotations between the Early Termination Date and the Determination Date, the amount of such gain or benefit shall be deducted from the amount payable by the Defaulting Party pursuant to Section 6(e)(i)(3).

The Determination Date shall be a date not later than the date upon which creditors generally of the Defaulting Party are notified of the occurrence of the Event of Default leading to the deemed Early Termination Date.

(m) **EMU Protocol.**

The definitions and provisions in Annexes 1 to 5 of the EMU Protocol published by the International Swaps and Derivatives Association, Inc. on May 6, 1998 are incorporated into and apply to this Agreement. References in those definitions and provisions to any "ISDA Master Agreement" will be deemed to be references

(l) **自動提前終止之賠償**

本協議第 6(e) (iii)條規定應於現有文句之後，加入下述文句，加以修改：

此外，除本第 6(e) (iii)條規定外，或即使於該條有相反之規定，若依第 6(a)條規定，提前終止日因自動提前終止而被視為已發生，違約方茲此同意於未違約方請求時，賠償未違約方於提前終止日與未違約方首次發覺提前終止日依第 6(a)條規定為已發生之日（下稱「決定日」）期間，因利率、匯率或市場報價之變動所生之關於每一個交易的所有損害與損失。若未違約方決定於提前終止日與決定日期間，其會因利率、匯率或市場報價之變動而獲利，該獲利金額應自違約方依第 6(e)(i)(3)條規定應支付之金額中扣除。決定日應不晚於違約方之債權人通常被通知發生違約事件而導致被視為提前終止日之日期。

(m) **歐洲經濟及貨幣聯盟協定**

國際掉期及衍生工具協會於 1998 年 5 月 6 日所公布之歐洲經濟及貨幣聯盟協定，其附件一至五所載之定義及條款，為本協議之一部分，並適用於本協議。前揭定義及條款提及之「ISDA 主協議」，將被視為提及本協議。

to this Agreement.

(n) **Tax Event.**

Section 5(b)(ii) of this Agreement is hereby amended by deleting the words "Due to (x) any action taken by a taxing authority, or brought in a court of competent jurisdiction, on or after the date on which a Transaction is entered into (regardless of whether such action is taken or brought with respect to a party to this Agreement) or (y) a Change in Tax Law, the" and inserting the word "The" in lieu thereof.

(o) **FX and Currency Option Transactions**

(i) The definitions and provisions contained in the 1998 FX and Currency Option Definitions (the "1998 Definitions") as published by the International Swaps and Derivatives Association, Inc., the Emerging Markets Traders Association and The Foreign Exchange Committee are incorporated into this Agreement, solely with respect to FX Transactions and Currency Option Transactions. Any Confirmation relating to any FX Transaction and Currency Option Transaction as defined in the 1998 Definitions, and all capitalized terms used in a Confirmation relating thereto shall have the meaning set forth in the 1998 Definitions unless otherwise specifically provided for herein or in such Confirmation.

(ii) Where an FX Transaction or Currency Option Transaction is confirmed by means of an electronic messaging system or any other form that the parties have elected to use to confirm such FX Transaction or Currency Option Transaction, (a) such confirmation will constitute a "Confirmation" as referred to in this Agreement even where not so specified in the confirmation and (b) such Confirmation will supplement, form a part of, and be subject to this Agreement and all provisions in this Agreement will govern the Confirmation.

(n) **稅務事件**

本協議第 5(b)(ii)條規定茲此修改為刪除下列文字「由於(x)在交易進行當日或以後稅務機關採取行動或在有合法管轄權的法庭提出的任何訴訟(不論該訴訟是否與本協議一方有關)或(y)稅法的變更」，而以「該」取代之。

(o) **外匯及貨幣選擇交易**

(i) 國際掉期及衍生工具協會、新興市場交易商協會及外匯委員會所公布 1998 外匯及貨幣選擇權定義(下稱「1998 定義」)中的定義及條款，僅有關外匯交易及貨幣選擇權交易之部分，為本協議之一部分。任何依 1998 定義所定與外匯交易及貨幣選擇權交易相關之交易確認書，以及於交易確認書所使用之大寫名詞，除於本附約或該交易確認書另有規定外，其意義如 1998 定義所載。

(ii) 外匯交易或貨幣選擇權交易經電子訊息系統或其他經雙方當事人選擇使用之方式確認者，(a)即使未於確認中載明，該確認即構成本協議所稱之「交易確認書」(b)該交易確認書將補充本協議、構成本協議之一部分並受本協議之拘束，交易確認書將適用本協議條款。

IN WITNESS WHEREOF, the parties have executed this Schedule by their duly authorized officers as of the date hereof.

為證明起見，本附約由當事人有權簽署之主管人員於此處所載日期簽署。

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