



GREAT ROC

CAPITAL SECURITIES LIMITED

鴻鵬資本證券有限公司

A Wholly-owned subsidiary of UKF (Holdings) Limited (HKEX stock code 1468)
英寰(控股)有限公司之全資附屬公司(香港交易所上市編號1468)

Self-Certification FORM - Controlling Person

自我證明表格 - 控權人

PLEASE READ THESE INSTRUCTIONS BEFORE COMPLETING THE FORM. 填寫表格前，請先參閱下列指引。

Regulations based on the Organisation for Economic Co-operation and Development (“OECD”) Common Reporting Standard (“CRS”) require Financial Institutions to collect and report certain information about an account holder’s tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the OECD website mentioned as below. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency).

根據經濟合作與發展組織（OECD / 「經合組織」）共同匯報標準（COMMON REPORTING STANDARD / 「CRS」）的法規，要求財務機構按照個人帳戶持有人的納稅居住地收集及匯報若干所需資料。每個司法管轄區均按其本身的規則釐定納稅居住地的定義，下列經合組織網站提供了有關如何確定相關納稅居住地的詳情。一般來說，納稅居住地是指您居住的國家。若干特別情況可能會導致您成為其他地方的居民，或同時成為超過一個國家的居民（多重居住地）。

If your tax residence (or the Controlling Person, if you are completing the form on their behalf) is located outside Hong Kong Special Administrative Region (“HKSAR”), we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to Inland Revenue Department of the Government of the HKSAR and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information. If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal.

若您的納稅居住地（或控權人，如您代其填寫自我證明表格）位處香港特別行政區以外，我們在法律上可能有責任把本自我證明表格內的資料及與您的財務帳戶有關的其他財務資料，轉交香港特別行政區稅務局（「稅務局」）。稅務局可以與另一個司法管轄區的稅務機關交換這些資料或根據政府間協議的司法管轄區交換財務帳戶資料。如果您是美國公民或根據美國法律的稅務居民，您應該在本表格上註明您是美國稅務居民及您可能還需要填寫美國國家稅務局W-9表格。有關納稅居住地的詳情，請諮詢您的稅務顧問，或瀏覽經合組織自動交換資料網站的資料。

You can find summaries of defined terms such as an account holder, Controlling Person, and other terms, in the Appendix.

您可以在附錄中找到定義用語的摘要，如控權人和其他用語。

This form will remain valid unless there is a change in circumstances relating to information, such as the Controlling Person’s tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

本自我證明表格將一直有效，直至出現與控權人的稅務狀況有關的情況變動為止。若出現任何可導致自我證明表格所提供的資料失實或不完整的情況變動，您必須通知我們，並提交最新的自我證明表格。

This form is intended to request information consistent with local law requirements.

本自我證明表格僅擬作要求提供資料之用，並符合當地法律。

Please fill in this form if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

如帳戶持有人是**被動非財務實體**，或位於**非參與稅務管轄區**並由另一財務機構管理的**投資實體**，請填寫本表格。

For joint or multiple controlling persons use a separate form for each controlling person.

如是**聯名或多名控權人**，各控權人必須各自填寫一份自我證明表格。

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an “CRS Tax Residency Self-Certification Form – Entity”. Similarly, if you’re an individual account holder, sole trader or sole proprietor, then please complete an “CRS Tax Residency Self-Certification Form – Individual.”

如果您需要代表一個實體帳戶持有人進行自我證明，請不要使用本表格，您需要填寫「稅務居民身分自我證明表格 - 實體」。如果您是個人帳戶持有人、唯一交易商或獨資經營者，請填寫「稅務居民身分自我證明表格 - 個人」。

If you’re filling in this form on behalf of a controlling person, please tell us in what capacity you’re signing in Part 4. For example you may be the Passive NFE Account Holder, or completing the form under a power of attorney.

如您代表控權人填寫本表格。請在第4部註明您簽署本表格的身分。例如，您可以是**被動非財務實體帳戶持有人**，或根據授權書填寫本表格。

As a financial institution, we are not allowed to give tax advice.

作為一家金融機構，我們不得提供稅務意見。

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status. You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal

您的稅務顧問可以協助您回答本表格上的特定問題。您的當地稅務機關可以就如何釐定您的納稅狀況提供指引。您亦可在經合組織自動交換資料網站了解更多，包括已簽署自動交換資料協議的司法管轄區列表，以及有關被要求資料的詳情。

OECD automatic exchange of information portal 經合組織自動交換資料網站：

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

APPENDIX 附錄

Appendix Summary Descriptions of Select Defined Terms 附錄 名詞和措辭的釋義及摘要說明

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the "CRS"), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

注意：此乃名詞和措辭的釋義及摘要說明，以幫助您完成本自我證明表格。您亦可在經合組織自動交換資料網站、共同匯報標準的相關評論及當地的指引，了解更多詳情。

If you have any questions then please contact your tax adviser or domestic tax authority.

如您有任何問題，請聯繫您的稅務顧問或當地稅務機關。

"Account Holder" 「戶口持有人」

The Account Holder is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership.

指被維持該財務帳戶的財務機構列明為或識辨為帳戶的持有人的人士，不論該人士是否為過渡實體。所以，如果一個信託或遺產被列明為某財務戶口的持有人或擁有人，則戶口持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某財務戶口的持有人或擁有人，則戶口持有人是該合夥，而非合夥的合夥人。

A person, other than a Financial Institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, intermediary, or legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

除財務機構外，若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人土持有財務戶口，他不會被視為戶口持有人。在這種情況下，戶口持有人應為該其他人土。以一個家長與子女開立的戶口為例，如戶口以家長為子女的合法監護人名義開立，子女會被視為戶口持有人。

With respect to a jointly held account, each joint holder is treated as an Account Holder.

聯名戶口內的每個持有人都被視為戶口持有人。

"Active NFE" 「主動非財務實體」

- An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:
主動非財務實體是指符合任何以下準則的非財務實體，總括而言，有關準則指：
- active NFEs by reason of income and assets;
符合相關收入及資產規定的主動非財務實體；
- publicly traded NFEs;
其股票被公開進行買賣的非財務實體；
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
政府實體、國際組織、中央銀行或其全權擁有的實體；
- holding NFEs that are members of a nonfinancial group;
屬於非財務集團成員的控權非財務實體；
- start-up NFEs;
初創非財務實體；
- NFEs that are liquidating or emerging from bankruptcy;
正進行清盤或出現破產的非財務實體；
- treasury centres that are members of a nonfinancial group; or
屬於非財務集團成員的財資中心；或
- non-profit NFEs.
非牟利的非財務實體；

An entity will be classified as Active NFE if it meets any of the following criteria:

如符合任何以下準則，實體會被分類為主動非財務實體：

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
在該年的對上一個公曆年或其他適當申報期，該非財務實體的總收入中少於50%屬被動收入；及在該公曆年或其他適當申報期內，該非財務實體持有的資產中，少於50%屬產生被動收入的資產，或屬為產生被動收入而持有的資產；
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
該非財務實體的股票或該非財務實體的有關連實體的股票，在某認可證券市場中，被經常進行買賣；
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體；
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
該非財務實體的活動中，相當大部分是以下活動：持有一間或多於一間從事財務機構業務以外的交易或業務的附屬公司的全部或部分已發行股份，或向該等附屬公司提供資金及服務。但不包括以下情況：該實體以投資基金形式運作，或顯示本身是投資基金，例如私人股權基金、創業資本基金、槓桿式收購基金，或以下述活動為目標的投資工具：購買或資助任何公司，然後為投資目的，持有該等公司的權益作為資本資產；

- e) the NFE is not yet operating a business and has no prior operating history, (a “ start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
該非財務實體（「初創非財務實體」）尚未經營業務，亦沒有在過往經營業務，及正出於經營財務機構業務以外的業務的意圖，而將資金投資於資產。但不包括組成已超過24個月的非財務實體；
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
該非財務實體在過往5年內並非財務機構，並且正對其資產進行清盤；或出於繼續或重新展開經營財務機構業務以外的業務的意圖，而進行重組；
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
該非財務實體主要從事與該實體的非財務機構的有關連實體進行融資及對沖交易，或為該等有連連實體進行融資及對沖交易；但並沒有向其有連連實體的任何實體，提供融資及對沖服務。而其有連連實體所屬的集團，主要從事財務機構業務以外的業務；或
- h) the NFE meets all of the following requirements (a “non-profit NFE”) :
該非財務實體符合以下所有要求（「非牟利的非財務實體」）
- (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
該非財務實體在其居留司法管轄區成立和營運是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的；或該非財務實體在其居留司法管轄區成立和營運，並且是專業組織、商業協會、總商會、勞工組織、農業或園藝組織、文化協會，或純粹為了促進社會福利而營運的組織；
 - (ii) it is exempt from income tax in its jurisdiction of residence;
該非財務實體在其居留司法管轄區獲豁免，而無須繳付入息稅；
 - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
該非財務實體並沒有任何符合以下說明的股東或成員：對該實體的收入或資產，擁有所有權權益或實益權益；
 - (iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
該非財務實體的居留司法管轄區的適用法律，或該實體的成立文件，並不准許該實體的任何收入或資產，分配予私人或非慈善實體，或為私人或非慈善實體的利益而運用該收入或資產，除非該項分配或運用是依據該實體所進行的慈善活動而作出的；或作為支付已提供的服務的合理補償；或作為該實體以公平市價購買任何物業的付款；及
 - (v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.
該非財務實體的居留司法管轄區的適用法律（或該非財務實體的成立文件）規定，該非財務實體一旦清盤或解散，其所有資產均須分配予某政府實體或其他非牟利組織，或須交還予該居留司法管轄區的政府，或該政府的政治分部。

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

注意：某些實體（例如美國領土非金融海外實體）可能是符合美國外國帳戶稅收合規法案的自動非財務海外實體，但並不是符合共同匯報標準的自動非財務實體。

“Control” 「控權」

Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.

自然人對某實體的控權通常透過其在實體的控制擁有權權益（典型地會按某個百分比（例如25%）為基準）行使。如沒有自然人透過擁有權權益行使控制，該實體的控權人將會是透過其他方式對該實體行使控制的自然人；如沒有自然人識辨為透過擁有權權益對某實體行使控制，該實體的控權人將會設定為處於高級行政人員位置或對該實體的管理行使最終控制權的自然人。

“Controlling Person” 「控權人」

Controlling Persons are the natural person(s) who exercise control over an Entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

控權人是對該實體行使控制權的自然人。如該實體被視為被動非財務實體，財務機構必須確定該控權人是否為可報告人士。此定義對應於打擊清洗黑錢財務行動特別組織的第10項建議及其相關解釋說明（2012年2月通過）。

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

就信託而言，控權人指屬該信託的財產授予人、受託人、保護人（如有的話）、受益人或某類別受益人的成員的個人；或任何自然人對該信託的管理行使最終控制權（包括透過一連串的控制或擁有權）。財產授予人、受託人、保護人（如有的話）、受益人或某類別受益人的成員的個人會被視為信託的控權人，不論該等人士是否對該信託的活動行使控制權。

Where the settlor, trustee, protector or beneficiary of a trust are themselves Entities then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor trustee, protector or beneficiary and when required report them as Controlling Persons of the trust.

如該信託的財產授予人、受託人、保護人或受益人是實體，共同匯報標準亦要求財務機構識辨該財產授予人、受託人、保護人或受益人的控權人，並在需要時將其報告為該信託的控權人。

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions to those of a trust.
就非信託的法律安排，控權人指相等於或處於一個相類似信託的人士。

“Custodial Institution” 「託管機構」

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. This is where the Entity’s gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

一詞指符合以下說明的實體：該實體為他人的帳戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間（兩者中以較短者為準）的總收入的20%：（i）在斷定某實體是否託管機構的年份之前的、截至12月31日（或非公曆年會計期的最後一日）為止的3年期間；（ii）該實體存在的期間。

“Depository Institution” 「存款機構」

The term “Depository Institution” means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

存款機構一詞指《銀行業條例》（第155章）第2（1）條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。

“Entity” 「實體」

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

一詞指法人或法律安排，例如：法團、組織、合夥、信託或基金會。該詞涵蓋並非個人（即自然人）的人士。

“FATCA” 「外國帳戶稅收合規法案」

FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

外國帳戶稅收合規法案於2010年3月18日頒佈為美國法律，作為《就業促進法案》的一部分。外國帳戶稅收合規法案對某些非美國財務機構和其他非美國實體的付款制定了新的資料報告和預扣制度。

“Financial Account” 「財務帳戶」

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

是由財務機構維持的帳戶，包括：存款帳戶、託管帳戶、於某些投資實體的權益及債務利息、現金價值保險合約、年金合約。

“Financial Institution” 「財務機構」

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

財務機構一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。請參閱當地相關指引和共同匯報標準以了解適用於財務機構的進一步分類定義。

“Investment Entity” 「投資實體」

The term “Investment Entity” means:

投資實體一詞指：

- (a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the regulated activities – (i) dealing in securities; (ii) trading in futures contracts; (iii) leveraged foreign exchange trading; (iv) asset management;
根據《證券及期貨條例》（第571章）獲發牌進行一項或多於一項受規管活動的法團 – （i）證券交易；（ii）期貨合約買賣；（iii）槓桿式外匯交易；（iv）資產管理；
- (b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities – (i) dealing in securities; (ii) trading in futures contracts; (iii) asset management;
根據《證券及期貨條例》（第571章）獲註冊進行一項或多於一項以下受規管活動的機構 – （i）證券交易；（ii）期貨合約買賣；（iii）資產管理；
- (c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);
根據《證券及期貨條例》（第571章）獲認可的集體投資計劃；
- (d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
符合以下說明的實體：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：
 - (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨；
 - (ii) individual and collective portfolio management; or
個人及集體投資組合管理；或
 - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer.
以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。
- (e) The second type of “Investment Entity” (Investment Entity managed by another Financial Institution) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above.
另一類投資實體（由另一財務機構管理的投資實體）是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述（a）、（b）、（c）及（d）項所述的投資實體管理的實體。

“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” 「位於非參與稅務管轄區並由另一財務機構管理的投資實體」

Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

位於非參與稅務管轄區並由另一財務機構管理的投資實體一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是 (i) 由一個財務機構管理；及 (ii) 非參與稅務管轄區財務機構。

“Investment Entity managed by another Financial Institution” 「由另一財務機構管理的投資實體」

An Entity is managed by another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (d) above in the definition of “Investment Entity”.

如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述「投資實體」的定義 (d) 項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

一個實體只有在有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述 (a)、(b)、(c) 及或 (d) 項所述的投資實體的實體，則該實體會被視為由另一實體管理。

“NFE” 「非財務實體」

An NFE is any Entity that is not a Financial Institution.

非財務實體指並非財務機構的實體。

“Non-Reporting Financial Institution” 「非可報告財務機構」

A Non-Reporting Financial Institution means any Financial Institution that is:

非可報告財務機構指任何符合以下準則的財務機構：

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution; 政府實體、國際組織或中央銀行，但與由指明保險公司、託管機構或存款機構從事的商業財務活動而獲得的有關款項除外；
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer; 廣泛參與退休基金、有限參與退休基金、政府實體或國際組織或中央銀行的退休基金、或合資格信用卡發行機構；
- an Exempt Collective Investment Vehicle; or 獲豁免的集體投資工具；或
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust; 由受託人申報的信託基金的任何財務機構；

any other defined in a countries domestic law as a Non-Reporting Financial Institution.

任何根據當地法律定義為非可報告財務機構的財務機構。

“Participating Jurisdiction” 「參與稅務管轄區」

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

參與稅務管轄區指簽訂有關自動交換財務帳戶資料協議的司法管轄區，並按共同匯報標準自動交換財務帳戶資料。

A Participating Jurisdiction means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).

參與稅務管轄區指稅務條例(第112章)附表17E第2部所指明的、在香港以外的稅務管轄區。

“Participating Jurisdiction Financial Institution” 「參與稅務管轄區財務機構」

The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

參與稅務管轄區財務機構一詞指：(i) 任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；及 (ii) 某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。

“Passive NFE” 「被動非財務實體」

Under the CRS a Passive NFE means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

被動非財務實體是指根據共同匯報標準下任何：(i) 不屬主動非財務實體的非財務實體；及 (ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。

“Related Entity” 「有關連實體」

An Entity is a Related Entity of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過50%的表決權或股份的價值。

“Reportable Account” 「可報告帳戶」

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

可報告帳戶一詞是指由一個或多於一個可報告人士持有的帳戶，或由一個或多於一個是可報告人士的控權人行使控制權的被動非財務實體持有的帳戶。

“Reportable Jurisdiction” 「可報告管轄區」

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

可報告管轄區可報告管轄區是指一個參與稅務管轄區並有責任提供財務帳戶資料的司法管轄區。

“Reportable Person” 「可報告人士」

Reportable Person is an individual/entity that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the Reportable Person.

可報告人士是根據該司法管轄區的法律為可報告管轄區的個人 / 實體稅務居民。帳戶持有人通常是可報告人士。

An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office. In the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction. Dual resident individuals/entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

沒有納稅居住地的實體，如合夥、有限責任合夥或類似的法律安排的實體，應被視為其有效管理地點所在司法管轄區的稅務居民。如實體證明其沒有納稅居住地，則應在表格填寫其主要營業地址。如帳戶持有人是被动非財務實體，可報告人士包括在可報告管轄區為稅務居民的任何控權人。擁有多重居民身份的個人 / 實體可以依賴稅收公約中包含的居住關連切斷原則（如適用）以確定其納稅居住地。

“Resident for tax purposes” 「稅務居民」

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

每個司法管轄區均按其本身的規則釐定納稅居住地的定義，經合組織網站提供了有關如何確定相關納稅居住地的詳情。一般而言，如根據某個稅務管轄區的規定（包括稅收協定），任何實體不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。擁有多重居民身份的實體可以依賴稅收公約（如適用）中包含的居住關連切斷原則來解決多重居住地的情況，以確定其納稅居住地。

An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

“Specified Insurance Company” 「指明保險公司」

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

指明保險公司一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發出現金價值保險合約或年金合約，或有責任就現金價值保險合約或年金合約付款。

“TIN” (including “functional equivalent”) 「稅務編號」

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

稅務編號（包括具有等同功能的識別編號）一詞指納稅人的識別編號或具有等同功能的識別編號（如無納稅人的識別編號）。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include:

某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識別功能的其他完整號碼（「具有等同功能的識別號碼」）。此類號碼的例子包括：

- (a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
就個人而言，社會安全號碼 / 保險號碼、公民 / 個人身份 / 服務代碼 / 號碼，以及居民登記號碼。
- (b) (for Entities) a Business/company registration code/number.
就實體而言，商業 / 公司登記代碼 / 號碼。

Disclaimer: The information and interpretations provided in this Appendix is for general reference only. It does not provide an exhaustive guide to the application of the Inland Revenue Ordinance (Cap.112) (the “Ordinance”). For a complete and definitive statement of law, direct reference should be made to the Ordinance itself. Great Roc Capital Securities Limited makes no express or implied warranties of accuracy or fitness for a particular purpose of use with respect to the information and interpretations set out in this Appendix. You are advised to seek legal advice if necessary.

免責聲明：本附錄提供的資料及解釋僅供參考。本附錄並不在就《稅務條例》（第 112 章）（「條例」）提供詳盡無遺的指引。如您須要取得有關法律條文的確切陳述，您應直接參考條例。鴻騰資本證券有限公司並無就本附錄所載的為特定目的或用途列出的資料及解釋的準確性或質素作出明示或默示的保證。如有必要，您應尋求法律意見。

中文譯本僅供參考，所有內容以英文版本為準。

Chinese translation is for reference only. English version shall prevail in actuality.



GREAT ROC

CAPITAL SECURITIES LIMITED

鴻鵬資本證券有限公司

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Self-Certification FORM - Controlling Person 自我證明表格 - 控權人

(Applicable to Automatic Exchange of Financial Account Information ("AEOI") and Foreign Account Tax Compliance Act ("FATCA"))
(適用於自動交換財務帳戶資料「AEOI」及美國外國帳戶稅務合規法案「FATCA」)

Please complete this Form in **ENGLISH BLOCK CAPITALS**. (Fields marked with an asterisk [*] are mandatory)
請務必使用**英文正楷**填寫本自我證明表格。(必須填寫標有星號[*]的項目)

Part 1 Identification of Controlling Person 第 1 部 控權人的身分識別資料	
A. Name of Account Holder 控權人的姓名	
Title: (e.g. Mr, Mrs, Ms, Miss): 稱謂 (例如: 先生、太太、女士、小姐)	
Family Name or Surname(s):* 姓氏	
First or Given Name:* 名字	
Middle Name(s): 中間名	
B. HKID/Passport No. 香港身份證 / 護照號碼:	
C. Current Residence Address 現時住址	
Line 1:(e.g.House/Apt/SuiteName,Number, Street) :* 第 1 行 (例如: 室、樓層、大廈、街道)	
Line 2: (e.g. Town/City/Province/County/State)* 第 2 行 (例如: 城市、省、州)	
Country:* 國家	
Postal Code/ZIP Code (if any):* 郵政編碼 / 郵遞區號碼 (如適用)	
D. Mailing Address 通訊地址 (if different to the current residence address 如與現時住址不同)	
Line 1 (e.g. House/Apt/Suite Name, Number, Street) : 第 1 行 (例如: 室、樓層、大廈、街道)	
Line 2: (e.g. Town/City/Province/County/State) 第 2 行 (例如: 城市、省、州)	
Country: 國家	
Postal Code/ZIP Code: 郵政編碼 / 郵遞區號碼	
E. Date of Birth* (dd/mm/yyyy 日 / 月 / 年) : * 出生日期	DD 日 / MM 月 / YYYY 年 ____ / ____ / ____
F. Place of Birth 出生地點	
Town or City of Birth:* 出生城市	
Country of Birth:* 出生國家	
G. Please enter the legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person: 填寫您作為控權人的實體帳戶持有人的名稱。(Note: please also complete Part 3 注意: 請同時填報第 3 部)	
Legal name of Entity 1:實體帳戶持有人的名稱 1	
Legal name of Entity 2:實體帳戶持有人的名稱 2	
Legal name of Entity 3:實體帳戶持有人的名稱 3	

Part 2 Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number * (“TIN”) (See Appendix)

第 2 部 居留司法管轄區及稅務編號或具有等同功能的識別編號（以下簡稱「稅務編號」）（見附錄）

Please complete the following table indicating (i) where the Controlling Person is tax resident; (ii) the Controlling Person’s TIN for each country/jurisdiction indicated; and, (iii) if the Controlling Person is a tax resident in a country/jurisdiction that is a Reportable Jurisdiction(s) then please also complete Part 3 “Type of Controlling Person”. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country/jurisdiction of residence (rather than for each Reportable Jurisdiction).

(You can also find out more about whether a country/jurisdiction is a Reportable Jurisdiction on the OECD automatic exchange of information portal).

請提供以下資料，列明（i）控權人的居留司法管轄區，（ii）該國家 / 居留司法管轄區發給控權人的稅務編號，及（iii）如控權人是可報告的司法管轄區的稅務居民，請填寫第 3 部「控權人類別」。採用更廣泛方法的國家 / 司法管轄區可能要求自我證明包括每個國家 / 居住管轄區的稅務識別號碼（而不是每個可報告的司法管轄區）。

（您亦可在經合組織自動交換資料網站了解更多有關可報告的司法管轄區的資料）

If the Controlling Person is a tax resident of Hong Kong or China, the Identity Card Number will be equivalent to TIN.

如控權人是香港或中國稅務居民，稅務編號是其身份證號碼。

If the Controlling Person is tax resident in more than three countries/jurisdictions, please use a separate sheet.

如控權人是超過3個國家 / 居留司法管轄區的稅務居民，請使用另一張單獨表格填寫。

If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

如未能提供稅務編號，必須填寫合適的理由 A, B 或 C：

Reason A – The country/jurisdiction where the Controlling Person is resident does not issue TINs to its residents

理由 A 控權人的國家 / 居留司法管轄區並沒有向其居民發出稅務編號。

Reason B – The Controlling Person is otherwise unable to obtain a TIN or equivalent number *(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)*

理由 B 控權人不能取得稅務編號。（如選取這一理由，解釋帳戶持有人不能取得稅務編號的原因。）

Reason C – No TIN is required. *(Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)*

理由 C 控權人毋須提供稅務編號。（這理由只適用於居留司法管轄區的主管機關不需要控權人披露稅務編號。）

Country / Jurisdiction of tax residence 國家 / 居留司法管轄區	Tax Identification Number (“TIN”) 稅務編號	If no TIN available enter Reason A, B or C 如未能提供稅務編號， 請剔選理由 A、B 或 C
1		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
2		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
3		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
4		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
5		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

如選取理由 B，請解釋控權人未能取得稅務編號的原因

1	
2	
3	
4	
5	

Part 3 Type of Controlling Person**第 3 部 控權人類別***(Please only complete this section if you are tax resident in one or more Reportable Jurisdiction)*

Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 1.

就第 1 部所載的每個實體，在適當方格內加上 號，指出控權人就每個實體所屬的控權人類別。

Type of Entity 實體類別	Type of Controlling Person 控權人類別	Entity 1 實體 1	Entity 2 實體 2	Entity 3 實體 3
Legal Person 法人	(a) Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital) 擁有控制股權的個人（即擁有不少於百分之二十五的已發行股本）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(b) Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights) 以其他途徑行使控制股權或有權行使控制權的個人（即擁有不少於百分之二十五的已發行股本）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(c) Individual who holds the position of senior managing official / exercises ultimate control over the management of the entity 擔任該實體的高級管理人員 / 對該實體的管理行使最終控制權的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust 信託	(d) Settlor 財產授予人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(e) Trustee 受託人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(f) Protector 保護人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(g) Beneficiary or member of the class of beneficiaries 受益人或某類別受益人的成員	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(h) Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary) 其他（例如：如財產授予人 / 受託人 / 保護人 / 受益人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement (non-trust) 法律安排（非信託）	(i) Individual in a position equivalent/similar to settlor 處於相等 / 相類於財產授予人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(j) Individual in a position equivalent/similar to trustee 處於相等 / 相類於受託人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(k) Individual in a position equivalent/similar to protector 處於相等 / 相類於保護人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(l) Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries 處於相等 / 相類於受益人或某類別受益人的成員位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(m) Other (e.g. individual who exercises control over another entity being equivalent / similar to settlor / trustee / protector / beneficiary) 其他（例如：如處於相等 / 相類於財產授予人 / 受託人 / 保護人 / 受益人位置的人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 4 Declarations and Signature*

第 4 部 聲明及簽署

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with GRCS setting out how GRCS may use and share the information supplied by me.

本人明白及同意本人所提供的資料可按照帳戶持有人與鴻鵬資本證券有限公司（「鴻鵬資本」）簽訂的客戶協議所載的條款和條件而使用、分享、轉交及保存。

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which I/the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

本人承諾本表格中包含的資料以及有關控權人和任何須予申報帳戶的資料可以提供予與保持該帳戶的國家 / 司法管轄區的稅務機關，及與另一個國家 / 司法管轄區或根據政府間協議控權人可能是稅務居民的國家 / 司法管轄區的稅務機關交換財務帳戶資料。

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.

本人證明，就與本表格所有相關的實體帳戶持有人所持有的帳戶，本人是控權人 / 本人獲控權人授權簽署本表格。

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

本人聲明盡本人所知及確信，此自我證明表格所提供的所有資料和聲明均屬真實、準確及完整。

I undertake to advise GRCS of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide GRCS with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

本人承諾，如情況有所改變，以致影響本表格第1部所述的個人的稅務居民身分，或引致本表格所載的資料不正確或不完整，本人會通知鴻鵬資本，並會在情況發生改變後30日內，向鴻鵬資本提交一份已適當更新的自我證明表格。

Signature:*

簽署

Print Name:*

姓名

Date:*(dd/mm/yyyy)

日期 (日 / 月 / 年)

Note: If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.

注意：如您不是第1部所述的控權人，請註明您簽署本自我證明表格的身分。如您是以受權人身分簽署這份表格，請同時附上該授權書的核證副本。

Capacity:*

身分

WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000).

警告：根據《稅務條例》第80(2E)條，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第3級（即\$10,000）罰款。

中文譯本僅供參考，所有內容以英文版本為準。

Chinese translation is for reference only. English version shall prevail in actuality