**Delivery and Deposit of Dissenting Shareholders**

When a company conducts mergers and acquisitions, shareholders express disagreement and request the company to buy their shares at a fair price. The dissenting shareholders shall deposit the share with the stock affairs unit of the Company.

Business Mergers and Acquisition Act was amended on July 8, 2015, introducing a dissenting shareholder Delivery and deposit system. In accordance with Article 12, when a company conducts mergers and acquisitions, shareholders express disagreement and request the company to buy their shares at a fair price. The dissenting shareholders shall deposit the share with the stock affairs unit of the Company. Those who deposit shares through book-entry shall handle such matters in accordance with the relevant regulations of the centralized depository enterprises. TDCC offers book-entry services and information system fuctions and the implementation was promulgated on April 11, 2015. The relevant procedures are as follows:

(I) When an issuing company mandates the stock affairs unit to handle the deposit of the dissenting shareholder's stocks due to a business merger and acquisition, it shall notify the TDCC by official letter and open a dissenting shareholder deposit account at the mandated institution to carry out the book-entry transfers for the deposit and return of dissenting shareholder stocks.

(II) The mandated institution handling the purchase of dissenting shareholders' stocks shall inform the TDCC by an official letter specifying relevant information including the name of the issuing company, the name and number of the dissenting shareholder's deposit account, the dates of the shareholders' meeting or board meetings, and the period for deposit.

(III) During the process of depositing, the dissenting shareholders shall hold their securities passbooks and their original seals and fill out the application form to apply to the participants for an execution of "Dissenting Shareholders' Stock Deposit/Return Transfer" (Code: G20) to transfer the dissenting shareholders' deposited stocks into the issuing company's dissenting shareholder deposit account.

For detailed operation procedures, please refer to "Taiwan Depository & Clearing Corporation Directions for Participants Executing Book-Entry Transfer Operations for Purchases of Securities" on the official website of the Taiwan Depository & Clearing Corporation, under the Regulations-Securities category.