

PlayNitride Inc.

Regulations Governing the Acquisition and Disposal of Assets

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Article 1

Acquisition or disposal of assets of **PlayNitride Inc.** (hereinafter as “**the Company**”) shall be made in accordance with the **Regulation for Acquisition or Disposal of Assets of PlayNitride Inc.** (hereinafter as “**the Regulation**”). Matters not set forth in **the Regulation** shall be governed by applicable laws, rules and regulations.

Article 2

1. The term “**Assets**” as used in **the Regulation** shall mean:
 - (1) Securities investments (including investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call [put] warrants, beneficial interest securities, and asset-backed securities, etc.);
 - (2) Real property (including land, houses and buildings, and investment property) and equipment;
 - (3) Memberships;
 - (4) Patents, copyrights, trademarks, franchise rights, and other intangible assets;
 - (5) Right-of-use assets;
 - (6) Derivatives;
 - (7) Assets that are, in accordance with law, acquired or disposed through mergers, spin-offs, acquisitions or share transfers, and other major assets.
2. The term “**Date of Occurrence**” as used in **the Regulation** shall refer to the date of contract signing, date of payment, date of consignment trade refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of the **Board of Directors** resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required,

the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

The term “**Professional appraiser**” as used in **the Regulation** shall refer to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

3. The term “**Related party**” or “**Subsidiary**” as used in **the Regulation** shall refer to those companies satisfying the relevant standards stipulated in the *Regulations Governing the Preparation of Financial Reports by Securities Issuers*.

The term “**Most Recent Financial Statements**” as used in **the Regulation** shall refer to the financial statements of **the Company** audited or examined by a certified public accountant which has been disclosed in accordance with applicable regulation before the subject acquisition or disposal of assets.

The term “**10% of the Company’s total asset**” as used in **the Regulation** shall be calculated based on the total assets stated in the most recent standalone financial report prepared in accordance with the *Regulations Governing the Preparation of Financial Reports by Securities Issuers*.

Any unspecified terms in **the Regulation** shall be subject to the *Regulations Governing the Acquisition and Disposal of Assets by Public Companies* announced by the regulatory authority.

Article 3

The procedures for acquiring or disposing assets by **the Company** and the amount limitations are specified as follows:

1. The acquisition or disposal of security investments classified as non-current assets shall be reviewed and evaluated by the department responsible therefor and implemented after approval by the **Board of Directors** (hereinafter as “**the Board**”), while **the Board** can authorize the **Chairman of the Board** to handle the matter and report to **the Board** for ratification on an after-the-event- basis.
2. The acquisition or disposal of security investments classified as current assets shall be reviewed and evaluated by the department responsible therefor and implemented within the limits of amount set forth in subparagraph 6 of this Article.
3. The acquisition or disposal of real property or related right-of-use assets shall be reviewed and evaluated by the department responsible therefor and implemented after approval by **the Board**, while **the Board** can authorize the **Chairman of the Board** to handle the matter and report to **the Board** for ratification on an after-the-event basis.
4. The acquisition of equipment or related right-of-use assets shall be handled by the department responsible therefor in accordance with relevant internal regulations of

the Company after approval by **the Board**. The disposal of equipment shall be directly handled by the department responsible therefor in accordance with relevant internal regulations of **the Company**.

5. **Responsible Departments**

- For acquisition or disposal of security investments, the departments responsible therefor shall be the **Finance Accounting Department** or other related department.
- For acquisition or disposal of real property, equipment or related right-of-use assets, the departments responsible therefor shall be **Procurement Division, Finance Accounting Department** or other related department.

6. **Limits of Amounts**

- (1) The total amount of acquisition of real property and related right-of-use assets by **the Company** for non-business use shall not exceed 15% of **the Company's** net worth. The total amount of acquisition of real property and related right-of-use assets for non-business use by each of its subsidiaries shall not exceed 5% of **the Company's** net worth.
 - (2) The total amount of all security investments of **the Company** shall not exceed seventy percent (70%) of **the Company's** net worth. The total amount of all security investments of each of its subsidiaries shall not exceed sixty percent (60%) of **the Company's** net worth.
 - (3) The amount of investment of **the Company** in each individual security shall not exceed forty percent (40%) of **the Company's** net worth. The amount of investment of each of its subsidiaries in each individual security shall not exceed forty percent (40%) of **the Company's** net worth.
7. Material asset transactions shall be approved by more than half of the **Audit Committee** members in accordance with relevant regulations and submitted to **the Board** for approval. In the event that a material asset transaction is not approved by more than half of the **Audit Committee** members, such asset transaction may be executed after it is approved by more than two thirds of the directors of **the Board**, and the resolution of the **Audit Committee** shall be recorded in the minutes of **the Board** meeting.

Article 4

Under any of the following circumstances, **the Company** acquiring or disposing of assets shall publicly announce and report the relevant information in the appropriate format as prescribed by related regulations within 2 days counting inclusively from the date of occurrence of the event:

1. Acquisition or disposal of real property or related right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property or related right-of-use assets from or to a related party where the transaction amount reaches twenty percent (20%) or more of **the Company's** paid-in capital, ten percent (10%) or more of **the Company's** total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, nor to subscription or redemption of money market funds issued by domestic securities investment trust enterprises;
2. Mergers, demergers, acquisitions, or transfer of shares.
3. Where an asset transaction, other than any of those referred to in the preceding two paragraphs, reaches 20 percent (20%) or more of the Company's paid-in capital or NT\$ 300 million; provided, this shall not apply to the following circumstances:
 - (1) Trading of domestic government bonds.
 - (2) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - (3) Where equipment or related right-of-use assets for business use are acquired or disposed of, and furthermore the transaction counterparty is not a substantive related party, and the transaction amount does not reach US\$ 2 million.
 - (4) Where land is acquired under an arrangement on engaging others to build on **the Company's** own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a substantive related party, and the amount the company expects to invest in the transaction does not reach NT\$500 million.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction for acquisition or disposal of assets;
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty **within one year**;
3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or related right-of-use assets within the same development project **within one year**;
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security **within one year**.

"Within one year" as used in the preceding paragraph refers to one year preceding the date of occurrence of the current transaction. Items duly announced in accordance with **the Regulation** need not be counted toward the transaction amount.

Article 5

The contents of reporting and public announcement of asset acquisition or disposal as required in Article 4 shall be in compliance with the relevant regulations.

Article 6

The evaluation procedures of **the Company's** asset acquisition or disposal are as follows:

1. In acquiring or disposing of real property, equipment, or related right-of-use assets where the transaction amount reaches twenty percent (20%) of **the Company's** paid-in capital or NT\$300 million or more, **the Company**, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or related right-of-use assets held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:
 - (1) Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by **the Board**; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
 - (2) Where the discrepancy between the professional appraiser's appraisal result and the transaction amount is twenty percent (20%) or more of the transaction amount, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of *Statement of Auditing Standards No. 20* and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price.
 - (3) Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained. Where the discrepancy between the appraisal results of two or more professional appraisers is 10 percent (10%) or more of the transaction amount, unless all the appraisal results for the assets to be acquired are higher than the transaction amount,

or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of *Statement of Auditing Standards No. 20* and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price.

- (4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.
2. **The Company** acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is twenty percent (20%) of **the Company's** paid-in capital or NT\$300 million or more, **the Company** shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the certified public accountant needs to use the report of an expert as evidence, the certified public accountant shall do so in accordance with the provisions of *Statement of Auditing Standards No. 20*. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the competent authority.
3. Where **the Company** acquires or disposes of memberships, intangible assets or related right-of-use assets and the transaction amount reaches 20% of **the Company's** paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, **the Company** shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the certified public accountant shall comply with the provisions of *Statement of Auditing Standards No. 20*.
4. Where **the Company** acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or the certified public accountant's opinion.
5. Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide **the Company** with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall be compliant with the relevant laws, rules and regulations.

The calculation of the transaction amounts referred to in the preceding paragraphs shall be done in accordance with Article 4, paragraph 2 herein, and "**within one year**" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a certified public accountant's opinion has been obtained need not be counted toward the transaction amount.

Article 7

Acquisition or disposal of assets by **the Company's** subsidiaries shall follow with the provisions of Article 6 hereof.

1. Information required to be publicly announced and reported in accordance with the provisions of Article 4 on acquisitions and disposals of assets by **the Company's** subsidiary that is not itself a public company in Taiwan shall be reported by **the Company** on behalf of such subsidiary. The same applies if there are changes and corrections.
2. **The Company** shall supervise its subsidiaries to establish relevant regulations for acquisition or disposal of assets. Such regulations shall be approved by the subsidiaries' audit committee and/or boards of directors and/or shareholders' meetings. Information relating to any acquisition or disposal of assets by the subsidiaries shall be provided periodically to **the Company** for examination and audit.

Article 8

The procedures for acquisition and disposal of assets by **the Company** from or to a related party are as follows:

1. When **the Company** engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring the compliance with the provision of Article 6, if the transaction amount reaches ten percent (10%) or more of **the Company's** total assets, **the Company** shall also obtain an appraisal report from a professional appraiser or an opinion from a certified public accountant in accordance with Article 6.
2. When **the Company** intends to acquire or dispose of real property or related right-of-use assets from or to a related party, or when it intends to acquire or dispose of assets other than real property or related right-of-use assets from or to a related party and the transaction amount reaches twenty percent (20%) or more of **the Company's** paid-in capital, ten percent (10%) or more of **the Company's** total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or

redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee or Independent Directors, and then approved by the resolution of the Board of Directors:

- (1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
 - (2) The reason for choosing the related party as a transaction counterparty.
 - (3) With respect to the acquisition of real property or the right-of-use assets from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with applicable regulations announced by the competent authority.
 - (4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the related party.
 - (5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
 - (6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
 - (7) Restrictive covenants and other important stipulations associated with the transaction.
3. With respect to acquisition or disposal of equipment or related right-of-use assets for business use, and acquisition or disposal of right-of-use assets of real property for business use, when to be conducted between the Company and its subsidiaries, or between its subsidiaries in which the Company, directly or indirectly, holds one hundred percent (100%) of the issued shares or authorized capital, the Board may delegate the Chairman of the Board to decide such matters when the transaction is within US\$ 200 million and submit such transaction for ratification by the Board in its next meeting.
 4. When a matter concerning acquisition or disposal of assets between the Company and the related party is submitted for discussion by the Board, the Board shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the meeting minutes of the Board meeting.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 4, paragraph 2 herein, and "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction.

Items that have been previously approved by the Board need not be counted toward the transaction amount.

Article 9

Any acquisition or disposal of assets through mergers, demergers, acquisition, or transfer of shares by the Company shall comply with the Regulation and the *Regulations Governing the Acquisition and Disposal of Assets by Public Companies* announced by the competent authority.

Article 10

The “Procedure for Financial Derivatives Transaction” (the “Procedure”) serve to effectively control the risks arising from conducting PlayNitride Inc.’s (the “Company”) financial derivative transactions.

Matters not set forth in the Procedure shall be governed in accordance with the applicable laws, rules and regulations.

1. Principles and Guidelines

(1) Instruments

The term “Financial Derivatives” referred herein are broadly defined as instruments that derive their value from the performance of interest rates, foreign exchange rates, prices of financial instruments, indexes, credit ratings, or other variables. Such instruments include swaps, options, future, forwards, various combinations thereof, embedded derivatives contracts, or structured products.

The term “Forwards” referred herein exclude insurance, performance, after-sale service, long-term lease and long-term purchase (sales) agreements.

The Company shall be prohibited from conducting or entering into transactions involving instruments that are not specified herein.

(2) Strategy

Financial derivatives are strictly used for hedging purpose to limit the Company’s net exposure after internal netting of income against expense, and asset against liability, incurred from business activities or highly probable forecasted transactions.

Transactions involving financial derivatives need to be ascertained to be conducted for hedging purposes.

(3) Authorization/Delegation

The financial personnel in charge of trading and confirming derivative transactions shall be designated by the Chief Financial Officer (“CFO”).

The functions of trading, confirmation and settlement shall be performed by different personnel within the Finance Division.

The transaction counterparty needs to be informed of the identity of the personnel who is appointed or removed to be responsible for trading and confirmation before the effective date of the relevant appointment or discharge.

(4) Transaction Contract Dollar Amount and Loss Control

Hedging

The dollar amount of total contracts outstanding shall not exceed the net position/exposure for the next six months. Loss limit is twenty percent (20%) of the contract amount for any individual contract or for all contracts on an aggregated basis.

Trading

The Company shall not engage in any transactions for trading purpose.

(5) Performance Evaluation

Hedging

Performance is evaluated against pre-determined strategies.

2. Operating Procedures

(1) Delegated Amount and Level of Delegation/Authorization

The level of delegation/authorization and the delegated amount of each transaction are as follows:

Transaction Execution

The authorized dealers, based on the net position incurring from business activities or highly probable forecasted transactions of the Company, shall evaluate the proposed transactions with and obtain agreement from the Director of the Finance Division before executing such agreed transactions. The levels of delegation/authority to execute each transaction are limited as follows:

Delegated Amount of Each Transaction	Level of Delegation/Authorization
<ul style="list-style-type: none"> ● The delegated amount of each transaction is below US\$ 1 million (inclusive). ● The accumulated unsettled position is below US\$ 5 million. 	Director of the Finance Division
<ul style="list-style-type: none"> ● The delegated amount of each transaction is over than US\$ 1 million. ● The accumulated unsettled position is below US\$ 10 million. 	Chief Operating Officer/Chief Executive Officer

Transaction Ratification

A written ratification shall be obtained according to the following combinations of authorization, for every executed transaction.

Delegated Amount of Each Transaction	Level of Delegation/Authorization
<ul style="list-style-type: none"> ● The delegated amount of each transaction is below US\$ 1 million (inclusive). ● The accumulated unsettled position is below US\$ 5 million. 	Director of the Finance Division/ Chief Operating Officer
<ul style="list-style-type: none"> ● The delegated amount of each transaction is over than US\$ 1 million. ● The accumulated unsettled position is below US\$ 10 million. 	Chief Operating Officer/Chief Executive Officer

The banks and other counterparties need to be informed in writing of the identity of the delegated personnel in order to manage and control the Company's derivative transactions and positions. The written confirmation with banks and other counterparties, regardless of the size of transaction amount, must all be ratified by the Chief Executive Officer.

(2) Material Transaction of Financial Derivatives

Material financial derivative transactions shall be approved by more than half of the Audit Committee members in accordance with relevant regulations and submitted to the Board for approval. If the aforementioned transaction is not approved by more than half of the Audit Committee members, it may be executed after it is approved by more than two thirds of the directors of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

3. Regulatory Reporting

The Company shall, on a monthly basis, report and publicly announce the financial derivative transactions conducted by it and its subsidiaries (that are not

domestic public companies) up to the end of the previous month in accordance with relevant regulations.

In addition to the above, all other reporting/announcement items are subject to the relevant regulations. For any reporting and public announcement as required above to be made for the Company's subsidiary which is not a domestic public company, the Company is responsible for making such required announcement on behalf of its relevant subsidiary.

Should there be any inaccuracies or incompleteness in the Company's required public announcement, the Company needs to restate its public announcement on all items in their entirety.

4. Internal Control

(1) Risk Management

Credit Risk Control

Credit risk is controlled by restricting the counterparties that PlayNitride Inc. may deal with to those who either have banking relationships with PlayNitride Inc. or are internationally renowned and are able to provide sufficient information.

Market/Price Risk Control

Market/Price risk arising from the fluctuations of interest rates and foreign exchange rates or from other factors shall be closely monitored and controlled.

Liquidity Risk Control

Liquidity risk shall be controlled by restricting counterparties to those who have adequate facility, sufficient information, and sizable trading capacity and capability to enter into transactions in any markets around the world.

Cash Flow

The Company shall maintain adequate level of quick assets and credit facilities to meet the cash settlement requirement.

Operating Risk Control

Delegation system and operating procedures set forth herein are employed to control operating risk.

Legal Risk Control

Any legal documents in respect of financial derivative transactions shall first be reviewed by in-house and/or outside legal counsel before being executed to control legal risk.

(2) Internal Control

- (a) The respective functions of trading, confirmation and settlement shall be performed by different personnel.

- (b) Once the trading personnel execute any transactions, the conformation personnel shall confirm the transaction terms with the counterparties and obtain relevant supervisory ratifications.
- (c) The evaluation, monitoring, and control of aforementioned risks arising from derivative transactions shall be performed by the Chairman's designee appointed by written designation and from a section within the Company that is different from the one responsible for the trading, confirmation and settlement thereof. The responsible personnel shall also report to the Chairman or the Board.

(3) Evaluation and Correction of Abnormal Situation

Finance Division shall prepare a bi-weekly report in connection with the transactions entered into for hedging purposes for the review of the Chairman or his/her designee appointed by written designation. The Board holds the Chairman or his/her designee appointed by written designation accountable for the evaluation, monitoring, and control of risks arising from financial derivative transactions. The Board is itself responsible for evaluating Finance Division's hedging performance and results periodically to oversee how well they fit in the Company's overall business and operating strategies and to review if the associated risks thereof have exceeded the Company's risk tolerance. Designated by the Board, the Chairman or his/her designee appointed by written designation shall also be responsible for periodically reviewing the level of adequacy of the current risk control process and its degree of consistency with the principles and procedures set forth herein and report to the Board in its next meeting. Once unusual performances and results have been identified, the Chairman (or his/her designee appointed by written designation) needs to report same to the Board (or to the Chairman as relevant) immediately and undertake any actions deemed necessary to rectify same.

5. Internal Audit

Internal audit personnel is required to evaluate the sufficiency of the internal control system in connection with financial derivative transactions on a periodic basis, to conduct auditing of the compliance by related departments of the Procedure, and to produce monthly reports. A written report of any violation must be submitted to notify the Board or Audit Committee of same.

6. Others

- (1) In accordance with the relevant regulations, a memorandum book shall be established and maintained to record all of the Company's financial derivative transactions which, except as otherwise specified by laws, must be retained for at least five years.

- (2) The Company's managers and persons-in-charge shall follow the Procedure in order to prevent the Company from incurring any losses. All violation of related regulations or the Procedure shall be subject to discipline in accordance with the related personnel provisions of the Company.
- (3) For the Company's subsidiaries contemplating the conduct of financial derivative transactions, the Company shall supervise such subsidiary to establish relevant procedures for such transactions. Such procedures shall be approved by the Audit Committee and/or the Board of Directors and/or Shareholders' Meeting of the subsidiary and become effective thereafter. Relevant information of any financial derivative transactions executed by such subsidiary shall be submitted periodically to the Company for inspection.

Article 11

When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with related regulations, a public report of relevant information shall be made according to related regulations within 2 days counting inclusively from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Article 12

The contracts, memorandum book, appraisal reports, and opinions of certified public accountants, lawyers or securities underwriters in connection with the Company's acquisition or disposal of assets shall, except as otherwise specified by the relevant laws, be retained in the Company for at least five years.

Article 13

The Company's managers and persons-in-charge shall follow the Regulation in order to prevent the Company from incurring any losses. Any violation of related regulations or the Regulation shall be subject to discipline in accordance with the related personnel provisions of the Company.

Article 14

The Regulation shall be approved by the Audit Committee and then submitted to the Board of Directors for approval. The Regulation shall be submitted to the Shareholders' Meeting for approval. The same shall apply to any amendments to the Regulation.

If any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the dissenting opinion to the Shareholders' Meeting for discussion.