

EXHIBIT D-2-A
LONG FORM

Certification and Agreement of Persons Surrendering Regulation S GDSs
for the Purpose of Withdrawal of Regulation S Deposited Securities
Pursuant to the Regulation S Deposit Agreement

Citibank, N.A.
Depository Receipts Department
388 Greenwich Street
New York, New York 10013

Re: WT MICROELECTRONICS CO., LTD.

We refer to the Regulation S Deposit Agreement, dated as of April 22, 2022, and as amended and supplemented prior to the date hereof (as so amended and supplemented prior to the date hereof, the "Regulation S Deposit Agreement"), among WT MICROELECTRONICS CO., LTD. (the "Company"), CITIBANK, N.A., as Depository thereunder, and Holders and Beneficial Owners from time to time of Regulation S Global Depository Shares (the "Regulation S GDSs") evidenced by Regulation S Global Depository Receipts (the "Regulation S GDRs") issued thereunder. Capitalized terms used but not defined herein shall have the meanings given them in the Regulation S Deposit Agreement. We are providing some of the information herein to enable the Company to comply with its reporting obligations under the laws and regulations of the Republic of China and understand that the Company will rely upon the information provided herein for such purpose.

1. We are surrendering Regulation S GDSs evidenced by Regulation S GDR(s) and giving withdrawal instructions in accordance with the terms of the Regulation S Deposit Agreement for the purpose of withdrawal of the Regulation S Deposited Securities represented by the Regulation S GDSs evidenced by such Regulation S GDR(s) pursuant to the Regulation S Deposit Agreement.

2. We agree (or if we are acting for the account of another person, such person has confirmed to us that it agrees) to comply with all requests from the Company pursuant to ROC laws or regulations, the rules and requirements of the Taiwan Stock Exchange, any other stock exchange on which the Regulation S GDSs or the Shares are, or may be, traded or listed, and the Articles of Incorporation and applicable bylaws of the Company, which are made to provide information, *inter alia*, as to the capacity in which we (or our client) hold(s) or own(s) the Regulation S GDSs or the Shares represented thereby and regarding the identity of any other person then or previously interested in such Regulation S GDSs or Shares represented thereby, the nature of such interest and various related matters, whether or not we (they) are holders and/or beneficial owners of Regulation S GDSs or Shares represented thereby at the time of such request.

3. We certify (or if we are acting for the account of another person, such person has confirmed to us that it certifies) that:

Please check the applicable box(es) in (a) below and complete (b) in its entirety.

(a)(i) Recipient of the Shares withdrawn hereby ("Recipient") is a "Related Party" of the Company (as defined below)*.

OR

(a)(ii) The aggregate number of the Shares to be received by the Recipient upon the surrender of Regulation S GDSs for the withdrawal of Shares pursuant to the Regulation S Deposit Agreement and the Shares received by the Recipient in the past upon the surrender of Regulation S GDSs and Rule 144A GDSs for the withdrawal of Shares pursuant to the Regulation S Deposit Agreement and Rule 144A Deposit Agreement will exceed ten percent (10%) of the total number of WT Microelectronics Deposited Securities currently on deposit with the Custodian.**

**To determine the number of Rule 144A Deposited Securities and Regulation S Deposited Securities in both the Rule 144A Facility and the Regulation S GDR Facility, please visit the Taiwan Stock Exchange's website at: https://emops.twse.com.tw/server-java/t47hsc01_e?step=0.¹

AND

(b)(i) Recipient hereby withdraws _____ Shares of the Company,

AND

(b)(ii) Recipient has withdrawn an aggregate of _____ Shares of the Company during this calendar month.

AND

(b)(iii) We hereby certify (or if we are acting for the account of another person, such person has confirmed to us that it certifies) that the following information is true and correct:

Name of Beneficial Owner of Regulation S GDSs: _____

Address of Beneficial Owner of Regulation S GDSs: _____

¹ NTD: Company counsel to confirm website.

Nationality of Beneficial Owner of Regulation S GDSs: _____

Name of Recipient: _____

Nationality of Recipient: _____

Identity Number of Recipient (only required, if Recipient in a ROC person): _____

Number of Regulation S GDSs surrendered hereby: _____

Number of Shares withdrawn hereby: _____

The aggregate number of Shares Recipient has received upon all withdrawals since execution of the Regulation S Deposit Agreement: _____

TDCC Book-Entry Account Number of Recipient: _____

TDCC Book-Entry Account Name: _____

Name of Custodian (only required, if Recipient is a non-ROC person): _____

Address of Custodian: _____

Contact Person at Custodian: _____

Telephone Number of Custodian: _____

Facsimile Number of Custodian: _____

Foreign Investor Investment I.D. (only required, if Recipient is a non-ROC person): _____

4. If we are a broker-dealer, we further certify that we are acting for the account of our customer and that our customer has confirmed the accuracy of the information contained in paragraph 3 hereof that is applicable to it.

5. We certify that if we are a Qualified PRC person, we have obtained all prior approvals required under the laws of the ROC to hold the Shares underlying the GDSs surrendered herewith for cancellation and withdrawal, and our ownership of Shares will not result in a violation of investment ceilings dictated by ROC laws, regulations and policy.

Date: _____

Very truly yours,

[NAME OF CERTIFYING ENTITY]

By: _____

Name

Title:

SECURITIES ACT LEGEND

NEITHER THIS REGULATION S GDR, NOR THE REGULATION S GDSs EVIDENCED HEREBY, NOR THE REGULATION S DEPOSITED SECURITIES REPRESENTED THEREBY HAVE BEEN OR WILL BE REGISTERED UNDER THE U.S. SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR WITH ANY SECURITIES REGULATORY AUTHORITY OF ANY STATE OR OTHER JURISDICTION OF THE UNITED STATES. THE OFFER, SALE, PLEDGE OR OTHER TRANSFER OF THIS REGULATION S GDR, THE REGULATION S GDSs EVIDENCED HEREBY AND THE REGULATION S DEPOSITED SECURITIES REPRESENTED THEREBY EACH IS SUBJECT TO CERTAIN CONDITIONS AND RESTRICTIONS. THE HOLDERS AND THE BENEFICIAL OWNERS HEREOF, BY PURCHASING OR OTHERWISE ACQUIRING THIS REGULATION S GDR AND THE REGULATION S GDSs EVIDENCED HEREBY, ACKNOWLEDGE THAT SUCH REGULATION S GDR, THE REGULATION S GDSs EVIDENCED HEREBY AND THE REGULATION S DEPOSITED SECURITIES REPRESENTED THEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT AND AGREE FOR THE BENEFIT OF THE COMPANY AND THE DEPOSITARY THAT THIS REGULATION S GDR, THE REGULATION S GDSs EVIDENCED HEREBY AND THE REGULATION S DEPOSITED SECURITIES REPRESENTED THEREBY MAY BE REOFFERED, RESOLD, PLEDGED OR OTHERWISE TRANSFERRED ONLY IN COMPLIANCE WITH THE SECURITIES ACT AND APPLICABLE LAWS OF THE STATES, TERRITORIES AND POSSESSIONS OF THE UNITED STATES GOVERNING THE OFFER AND SALE OF SECURITIES.

*A "Related Party" , as defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers, shall refer to, unless it can be established that no control, joint control, or significant influence exists, a party falling within any of the following which shall be deemed to have a substantive related party relationship:

1. An "affiliated enterprise" within the meaning given in Chapter VI-1 of the ROC Company Law, and any of its directors, supervisors, and managerial officers.
2. A company or institution governed by the same general management office as the issuer, and any of its directors, supervisors, and managerial officers.
3. A person holding the position of manager or higher in the general management office.
4. A company or institution shown as an affiliated enterprise in the issuer' s publications or public announcements.

5. Where the board chairman or president of another company or institution is the same person as the board chairman or president of the issuer, or is the spouse or a relative within the second degree or closer of the board chairman or president of the issuer.

Under Chapter VI-1 the ROC Company Law (this “ROC Law”), the term “affiliated enterprises” as used in this ROC Law shall refer to enterprises which are independent in existence but are interrelated in either of the following relations:

- Companies having controlling and subordinate relation between them:

A company which holds a majority of the total number of the outstanding voting shares or the total amount of the capital stock of another company is considered the controlling company, while the said another company is considered the subordinate company.

In addition to the relation set forth in the preceding paragraph, if a company has a direct or indirect control over the management of the personnel, financial or business operation of another company, it is also considered the controlling company, and the said another company is considered the subordinate company.

Under any of the following circumstances, it shall be concluded as the existence of the controlling and subordinate relation:

(i) Where a majority of executive shareholders or directors in a company are contemporarily acting as executive shareholders or directors in another company; or

(ii) Where a majority of the total number of outstanding voting shares or the total amount of the capital stock of a company and another company are held by the same shareholders.

- Companies having made investment in each other:

Where a company and another company have made investment in each other's company to the extent that one third or more of the total number of the voting shares or the total amount of the capital stock of both companies are held or contributed by each other, these two companies are defined as mutual investment companies.

In considering whether a counterparty is a “Related Party” , attention shall be directed to the substance of the relationship in addition to the legal form.

ATTENTION HOLDERS OF TAIWAN GDRS: PURSUANT TO THE TAIWAN PERSONAL DATA PROTECTION ACT, BROKERS SHOULD ENSURE THAT THE FOLLOWING NOTIFICATION IS DELIVERED TO BENEFICIAL SHAREHOLDERS COVERED UNDER THE LAW, PRIOR TO SUBMITTING CANCELLATION AND WITHDRAWAL INSTRUCTIONS TO CITIBANK.

**Notification
of
Collection, Process and Use of Personal Information
by Citibank**

Date:

Citibank N.A. and Citibank Taiwan Limited (including its offshore banking unit and any other branches, together with Citibank N.A. are referred to as "Citibank") may, for the purpose of processing the transactions with _____ (the "Client"), handling the account activities for the Client, or providing services to the Client, collect, process, use and internationally transmit any and all personal data and information ("Personal Data") regarding the Client, and the responsible person, directors, supervisors, shareholders, managers, relevant employees, authorized personnel, beneficiaries, transaction counterparties, investors, guarantors, security providers and the underlying customers of the Client (collectively, the "Client Personnel"). Citibank hereby, pursuant to Articles 8, 9, 19, 20, 21 and 54 of the Personal Information Protection Law, notify the Client the following matters:

1. **Type of Personal Data to be Collected.**

The types of Personal Data as categorized in "The Categories of Specified Purposes and Personal Data under Personal Information Protection Law" promulgated by the Ministry of Justice of the Republic of China, and to be collected, processed, used, and internationally transmitted by Citibank are as follows (please refer to Appendix 1 for detailed information types, which will, nevertheless, be collected depending on the actual businesses, account activities and services provided by Citibank to the Client):

- (1) Identification Information (C001 to C003): such as name, title, residential address, work address, telephone number, mobile phone number, fax number, email address, identification number, passport number, security account number, safekeeping account number and any information that may be used to identify the natural person.
- (2) Characteristic Information (C011 and C012): such as age, gender, date of birth, place of birth, nationality etc.
- (3) Family Status (C021 to C023): such as marriage, name of spouse etc.
- (4) Social Situation (C031 to C034, C038, and C039): such as residential address, financial condition, work permit, resident certificate, occupation, license etc.
- (5) Information regarding Education, Examination, Technique and Professional Skill (C051 to C053): such as educational background, school attended, certificates etc.
- (6) Employment Status (C061, C064 and C068): such as the employer, salary or tax payment status etc.
- (7) Financial Details (C081 to C088 and C093): such as the gross revenue, gross income, loan, foreign exchange record, credit line, credit on negotiable instruments etc.
- (8) Business Information (C101 to C103): such as business license etc.
- (9) Others (C131 to C132): such as emails that cannot be categorized etc.

2. **Specified Purpose for the Information Collection.**

- (1) Processing any and all of the Client's transactions and account activities with Citibank and providing services (including but not limited to the services related to the offering, issuance, conversion or redemption of the oversea depository receipts) to the Client.
- (2) Making recommendation and providing Citibank's products or services to the Client.
- (3) Collection, processing, use and international transmission is made (i) to fulfill Citibank's legal obligations in compliance with the laws and regulations of the Republic of China and/or of the jurisdiction where Citibank's parent company (i.e. Citibank N.A.) is located, or (ii) to comply with the financial supervisory requirement of the governmental authorities in the Republic of China or other authorities having jurisdiction over Citibank N.A.; or (iii) based on the contractual, quasi-contractual or other legal relationship between Citibank and the Client.
- (4) For all purposes within Citibank's scope of business registered with the authority, specified in Citibank's article of incorporation, or permitted by applicable laws and regulations.
- (5) For the purpose of business or operational management by Citibank, its parent company Citibank N.A or Citigroup Inc. (including but not limited to customer management, marketing, tax administration, consulting and advisory services, administrative research, statistical investigation and analysis, information and database management, logistics support, risk control and management, cross-selling, money laundering prevention operations, compliance with the global goal to fight crime and conduct investigation etc.)
- (6) (i) Conducting "know your customers", (ii) exchanging credit investigation and financial information with other financial institutions, (iii) providing Personal Data to the entities listed in Clause 3 below (other than Citibank) to use for purposes within the purposes listed in this Notification and Consent Letter.
- (7) Outsourcing relevant matters to third parties (see Appendix 2 for details).
- (8) Other purposes listed in Appendix 3 which are either necessary for Citibank to conduct its business and management or as prescribed in "The Categories of Specified Purposes and Personal Data under Personal Information Protection Law".

3. **Time period, areas and manners of use of Personal Data and entities to use Personal Data.**

- (1) Time Period.

Citibank may use the Personal Data until the later of: (i) the purpose of collecting the Personal Data ceases to exist; or (ii) the data retention period required by laws and regulations (including without limitation the retention period required under Business Entity Accounting Law), necessary for Citibank to conduct its business (in case longer the period required by laws and regulations), or agreed in the respective contract lapses.
- (2) Entities to use Personal Data.
 - (A) Citibank, Citigroup Inc. and any of its subsidiaries and branches, Citibank N. A. and any of its subsidiaries and branches, providers of outsourced services engaged by Citibank and third parties engaged by such providers, any institutions entering into contract with Citibank for their business needs, any entity having contractual or quasi-contractual relationship with Citibank in connection with the offering, issuance, conversion or redemption of oversea depository receipts (e.g. the depository bank, the custodian, the issuing company), and any

other relevant institutions (e.g. correspondent banks, the Joint Credit Information Center, National Credit Card Center of R.O.C., Financial Information Service Co., Ltd., the Taiwan Clearing House, or institutions designated by the Ministry of Finance or the Financial Supervisory Commission, Agricultural Credit Guarantee Fund, Small and Medium Enterprise Credit Guarantee Fund of Taiwan, Financial Ombudsman Institution, credit guarantee institutions, credit card international organizations, acquirers, merchants and their agents and other similar institutions, other credit rating agencies, entities worked with Citibank for cross-selling or cooperative promotion, Taiwan Stock Exchange Corporation, Taiwan Futures Exchange, GreTai Securities Market, Taiwan Depository & Clearing Corporation, various associations), financial supervisory authorities, judicial authorities and tax authorities having jurisdiction over the foregoing entities, agencies with legal power of investigation, other governmental agencies, and other recipients of internationally transmitted personal data not subject to restrictions imposed by the central government regulators.

- (B) Other counterparties who have or propose to have dealings with Citibank and need to collect, process, use or internationally transmit the Personal Data for such purpose.
- (3) Areas where Personal Data are Used.
Any jurisdictions where the entities described in the preceding paragraph are located.
- (4) Manners of Using Personal Data.
The Personal Data will be collected, processed, used, and internationally transmitted through automatic machine or non-automatic methods (e.g. via electronic documents, paper format, or other appropriate manners conform to the technology available at that time) in compliance with the relevant laws and regulations.

4. **Each of the Client Personnel may exercise the following rights with respect to his/her information pursuant to Article 3 of Personal Information Protection Law:**

- (1) making enquiries or requesting to review or make a duplicate copy, provided that Citibank may charge a reasonable fee pursuant to the applicable laws;
- (2) requesting to supplement or rectify any error, provided that the requesting individual shall provide Citibank with the adequate explanations; and
- (3) demanding for suspension on collecting, processing, or using Personal Data or demand deletion, with respect to his/her personal information held by Citibank. In the case where the collection, process, use and international transmission is necessary for Citibank to perform its duty pursuant to the laws, Citibank may refuse to act in accordance with the requesting individual's request.

To exercise any of the aforementioned rights, the requesting individual should provide Citibank with a written request together with the relevant supporting documents. Citibank will, within 15 days from the next day of receiving the written request, send to such individual a written notice informing Citibank's determination. Such 15-day period may be extended for another 15 days when necessary, and Citibank will notify the requesting individual of the extension in writing. In the case of request for making an inquiry or review documents, the requesting individual should, after receiving a notice from Citibank in response to such request, visit the location designated by Citibank in the notice within the time limit specified by Citibank. The requesting individual should submit a new request if he/she fails to make an inquiry or review of the personal information within the specified time limit.

5PePDP notice (attached) requires

APPENDIX 1 - Type of Personal Information

Pursuant to "The Categories of Specified Purposes and Personal Data under Personal Information Protection Law" promulgated by the Ministry of Justice of the Republic of China, Citibank will collect the following personal information from you, provided however that the actual information so collected will depend on the actual businesses, account activities and services provided by Citibank to you:

(A) Applicable only to individuals

1. Identification Information:

C001 information by which individuals can be identified (such as name, title, address, work address, previous address, home phone number, mobile phone, Messenger account, account applied via internet platform, mailing and household address, photos, e-mail address, electronic signature, serial number of certificate card, certificate serial number, internet identification verification or record of application for research service and any other information by which individual can be identified etc.)

C002 information by which finance status of an individual can be identified (such as the account number and name of the financial institutions, security account number or safekeeping account number, credit card or debit card number, insurance policy number, and the like.)

C003 information can be identified through government data (such as ID card number, taxpayer ID number, taxpayer code number, insurance certificate number and passport number, etc.)

2 Characteristics Information:

C011 personal description (such as age, gender, date of birth, place of birth and nationality)

C012 physical description (height, weight, blood type)

3 Family Status:

C021 family status (such as marriage status, spouse's name, etc.)

C023 details of other family members (such as children, dependents, other family members or relatives, parents, cohabitant and the same living abroad and in mainland China, etc.)

4 Social Situation:

C031 residence and facilities (such as domicile address, type of facility, terms of ownership or lease, expenditure on rent or tax rates and other spending on housing, types, value, and owner's name of housing)

C032 properties (such as ownership or other rights to personal property or real property, etc.)

C033 immigration situation (such as a passport, work permit, residence documents, residence or travel restrictions, inbound conditions and other relevant details)

C034 travel and migration details (such as foreign passports, residence documents, work licenses and work permits)

C038 occupations (such as a variety of occupations)

C039 license or other permit (such as a driver's license, etc.)

5 Information Regarding Education, Examination, Technique and Professional Skill:

C051 school record (such as university, college or other schools attended, etc.)

C052 qualifications or skills (such as educational background qualifications, professional skills, national examinations or other training records, etc.)

C053 membership of professional groups (such as membership qualification categories, membership qualification records, etc.)

6 Employment Status:

C061 current employment status (such as employers, job title, job description, level, date of employment, working hours, place of work, characteristics of industry, terms and conditions of employment, previous responsibility and experience associated with the current employer)

C064 working experience (such as a previous employer, previous job, unemployment, and military service, etc.)

C068 salaries and withholding (such as wages, commissions, bonuses, loans, tax payment, payment method of wages.)

7 Financial Details:

C081 revenue, income, assets and investments (such as total revenue, total income, assets, investment revenue, assets expense, etc.)

C082 liabilities and expenses (such as total expenditures, rental expenses, loan expenditures, promissory notes and other credit instruments expenditures)

C083 credit rating (such as credit rating, financial status and level and income status and level, etc.)

C084 loans (such as types of loan, loan amount under the agreement, loan outstanding amount, date of initial drawdown, maturity date, interest payable, payment history, the details of the guarantee)

C085 foreign exchange transaction record

C086 bills of credit (such as check deposits, basic information, refund information, rejected account information, etc.)

C087 allowances, benefits, grants

C088 insurance details (such as type of insurance, insurance coverage, insurance amount, insurance period, insurance premium, insurance benefits, etc.)

C093 financial transactions (such as collection and payment amount, credit limit, guarantor, payment method, corresponding records, bond or other guarantee, etc.)

8 Business Information:

C101 commercial activities (such as nature of business, goods or services, commercial contracts, etc.)

C102 agreement or contract (such as trading, business, legal, or other contract agents, etc.)

C103 business-related licenses (such as whether a specific license is obtained, market trading license, truck driving license, etc.)

9. Others:

C131 retrieval of written document (such as index or code of written documents that have not been processed by automated machine)

C132 unclassified information (such as letters, files, reports, or e-mail that cannot be classified)

APPENDIX 2 - Matters Outsourced to Third Parties

Matters outsourced to third parties by Citibank including but not limited to:

- (1) Data processing: Including the data entry, processing, and output of information system, the development, monitoring, control, and maintenance of information system, and logistical support for data processing in connection with Citibank's business. (2) Data Retention. (3) Drawing negotiable instruments for customers. (4) Back office support for trade financing activities. (5) Collection of consumer loans and credit card payment. (6) Preparation of credit analysis reports on credit customers. (7) Marketing of credit card issuance, input of customer information, printing of relevant forms and statements, envelope stuffing, sorting and mailing, computerized and manual card activation, reporting of lost cards, cash advances and emergency services. (8) Electronic customer services. (9) Collection of debts. (10) Hiring real estate closing agent to handle relevant legal matters. (11) Entrusting other institutions to dispose collateral from the assumption of debts, and the appraisal of real estate. (12) Internal audit operations. (13) Valuation, classification, bundling and sale of non-performing loans. (14) Transporting securities, checks, forms and statements, and cash. (15) Other operations approved by the competent authority for outsourcing.

Appendix 3 - Specified Purposes of Personal Data Collection

Pursuant to the "The Categories of Specified Purposes and Personal Data under Personal Information Protection Law" promulgated by the Ministry of Justice of the Republic of China, Citibank will collect the personal information from you for the following specified purposes:

■ Interbank (inter-institutional) financial information service and management ■ ACH business ■ Outsourcing matters ■ Outsourced human resource management ■ Repayment by relatives or third parties ■ Risk management to merchants of credit card business ■ Management of security underwriting, propriety trade, or brokerage business ■ Collection, process and use of interested parties ■ Wealth management business ■ Assistance to the handling of enforcement procedure ■ Business related to litigation, non-litigation or other dispute resolutions ■ Risk management ■ Prevention of economic sanctions, account opening review or KYC process ■ Custodian business ■ Internal control ■ Derivative business ■ E-banking business ■ Requirement from laws, regulations, statutes, and external payment system ■ 013 Public relationship ■ 157 Investigation, statistics, research and analysis ■ 032 Management of criminal case information ■ 122 Administrative appeals and remedies ■ 052 Internal management regarding the lists of legal entities to their shareholders, members (including the representatives of shareholders and members), directors, supervisors and other members ■ 150 Management the assistance and back-up service ■ 160 Management of certification business ■ 090 Management and Service to consumers and customers ■ 022 Foreign exchange business ■ 036 Deposit and remittance ■ 044 Investment management ■ 068 Trust business ■ 082 consolidated management regarding the deposit and lending businesses of the borrowers and depositors ■ 088 Loan approval and credit extension business ■ 177 Other financial management business ■ 094 Property management ■ 154 Credit investigation ■ 111 Bill business ■ 059 Collection, process and use of financial industry required by financial supervisory ■ 060 Financial dispute resolution ■ 182 Other advisory and consulting business ■ 061 Financial supervisory, management and examination ■ 020 Agency and brokerage business ■ 037 Registration of securities and security holders ■ 112 Bill exchange business ■ 091 Consumer protection ■ 129 Accounting and other related service ■ 136 Information technology and data management ■ 137 Information security and management ■ 127 Donation business (including the donation for public welfare) ■ 126 Purchase and discounted cash business of credit rights ■ 069 Handling of other contractual relationship, quasi-contractual relationship or legal relationship ■ 063 Personal information collection, process and use by non-governmental agency pursuant to its legal obligations ■ 104 Account management and sale and purchase of credit rights business ■ 113 Petition and prosecution matters ■ 181 Other business specified in business registration and articles of incorporations ■ 166 Business related to securities, futures, securities investment trust and consulting ■ 097 Management of retirement funds ■ Cooperation with the investigation of terrorism and compliance with US economic sanctions ■ 025 Crime prevention, criminal investigation, enforcement, correction and protection of criminal victim and rehabilitation matters ■ US Tax reporting ■ Offering and issuance of oversea depositary receipts.