

**Synopsys Taiwan Limited's
Tender offer of
SpringSoft Inc. (2473.TT)
FAQ**

Terms of Tender offer

1. Tender offer period :

Tender offer period starts from 2012/8/6 to 2012/9/24. And the offeror, Synopsys Taiwan Limited (“Synopsys Taiwan”), could make public announcement and make an official application to extend the tender offer period with Financial Supervisory Commission, R.O.C. (“FSC”). The offerees could participate in the tender offer from 9:00AM to 3:30PM (Taiwan time) on each business day during the tender offer period.

2. What is the tender offer price and its premium? Is the offer price fair?

The tender offer price is NTD 57 per share, representing approximately a premium of 38% over its 20-day average ex-dividend price prior to the announcement date of NTD 41.31.

Regarding the fairness of the offer price, please refer to the fairness opinion issued by an independent CPA in the tender offer prospectus, and refer to the opinions proposed by board of directors and the Review Committee of SpringSoft Inc. (“SpringSoft”).

3. Are SpringSoft shareholders who participate in tender offer entitled to the distribution of 2012 dividends?

A NTD 1.8 cash dividend per share was approved by SpringSoft, and the ex-dividend record date would be 2012/8/6, which is prior to the settlement date (within 7 business days (inclusive) after the completion date of the tender offer at 2012/9/24).

Therefore shareholders registered in the shareholder register on the ex-dividend record date, including the offerees, are entitled to the distribution of SpringSoft 2012 cash dividends, with or without the extension of the tender offer period.

4. Maximum and minimum number of shares to be acquired in the tender offer

The tender offer seeks to acquire 217,469,512 shares, representing 100% of the total issued shares of 206,260,353 shares shown on registration system of Ministry of Economic Affairs as of 2012/6/28, plus 11,209,159 shares underlying employee stock options that are exercisable by the expiration of the tender offer period.

The minimum acceptance threshold is 105,192,781 shares, representing approximately 51% of SpringSoft’s total issued shares.

5. Major Agreements between Synopsys Taiwan and SpringSoft’s personnel.

(1) Synopsis Taiwan has entered a Tender Agreement with 3 directors of SpringSoft (collectively held 9.76% of total issued shares of SpringSoft) on 2012/8/3. When

the tender offer begins. These three directors agree to tender their SpringSoft shares within 3 business days after Synopsys Taiwan launches the tender offer.

- (2) A cash merger between Synopsys Taiwan and SpringSoft after the completion of the tender offer was duly approved by both companies' BOD meeting on 2012/8/3, and a Merger Agreement has been signed by authorized representatives from both companies. Basically, the offer price of the merger would be the same as the tender offer price, unless there is adjustment based on the requests from the competent authorities, relevant laws and regulation, and conditions set in the Merger Agreement. If there would be any price adjustment, the adjustment would be duly approved by both companies' BOD meeting and officially announced.

6. After the completion of the tender offer, would SpringSoft de-list from Taiwan Stock Exchange?

Following the completion of the tender offer, Synopsys Taiwan plans to merge with SpringSoft. The cash merger will be duly approved by the BOD meeting or General Meeting depending on the percentage of SpringSoft shares held by Synopsys Taiwan after the tender offer. Upon the merger effective date, Synopsys Taiwan would be the surviving company, while SpringSoft's shares would be cancelled and SpringSoft would de-list from Taiwan Stock Exchange.

7. Any impact on the shareholders who did not tender their shares? Will their SpringSoft shares be converted into Synopsys Taiwan shares in the future?

Following successful completion of the tender offer, Synopsys Taiwan plans to merge with SpringSoft. Therefore SpringSoft shareholders who did not participate in the tender offer would face liquidity risk, which means SpringSoft shares could not be traded in Taiwan Stock Exchange anymore after delisting. Further, any outstanding shares of SpringSoft would be cancelled on the merger effective date, and SpringSoft shares would be paid by cash consideration depending on their shareholdings.

8. What is the conditions of this tender offer?

Synopsys Taiwan has made the filings with FSC and Investment Commission, MOEA(" Investment Commission") on 2012/8/3. The minimum acceptance condition of this tender offer are:

- (1) To achieve minimum acceptance threshold of 105,192,781 shares, representing approximately 51% of SpringSoft's total issued shares.
- (2) To obtain the required regulatory approval of the competent authority-Investment Commission.

9. What if the conditions of this tender offer are not satisfied?

If the minimum acceptance condition is not satisfied or required regulatory approvals are not obtained, the tender offer will be unsuccessful and will be withdrawn. The tendered shares will be returned by Yuanta Securities Co., Ltd. from the " Yuanta Securities Co., Ltd., Tender offer Account" (Account number:

980a-005448-9) to the original book-entry account of the offerees within 7 business days (inclusive) after the expiration of the tender offer period.

10. After the expiration of the tender offer period, would Synopsys Taiwan launch tender offer to acquire SpringSoft shares again?

Pursuant to relevant laws and regulations, Synopsys Taiwan may seek to extend the tender offer period for a maximum of 30 additional days. Offerees shall bear the risk of delayed consideration and stock price fluctuation. In addition, in accordance with "Securities and Exchange Act", except for obtaining approval from the competent authorities, Synopsys Taiwan is not permitted to launch another tender offer to SpringSoft within 1 year if current tender offer fails.

11. Different tax treatment for current shareholders between participating in the tender offer and the following cash merger.

(1) Participating in the Tender offer:

Shareholders will be subject to the security transaction tax of 3‰ on proceeds from the tender offer. Income tax would not be levied regarding capital gain from securities trading according to current Income Tax Act. If the shareholders are local profit-seeking enterprises, or foreign profit-seeking enterprises with fixed place of business or business agent in Taiwan, capital gains will be included in the basic income to calculate Alternative Minimum Tax.

(2) Participating in the merger:

According to the rulings of Ref. No. Tai-Tsai-Hsuei-Tzi-9304538300 issued by the Ministry of Finance on 2004/9/21, in case of a merger between companies whereby the total merger consideration received by the shareholders of the dissolving company is in excess of the capital contribution of all of its shareholders (including capital, additional paid-in capital in the capital reserve and merger premium), any amount of the excessive amount distributed to the shareholders of the dissolving company shall be deemed dividend income (investment income) which is subject to income tax. If an individual shareholder or a foreign individual shareholder with Republic of China (R.O.C) residency, or foreign individual shareholder without R.O.C residency while staying in R.O.C over 183 days, the total merger consideration received is in excess of the capital contribution of all of its shareholders, the excessive amount shall be included in the annual total gross consolidated income which is subject to income tax.

➤ According to the rulings of Ref. No. Tai-Tsai-Hsuei-Tzi-09704510660 and Ref. No. Tai-Tsai-Hsuei-Tzi-09700312710 issued by the Ministry of Finance on 2008/2/20 and 2008/12/8 if an individual shareholder can prove that the acquisition cost of the shares collected for cancellation is in excess of the capital contribution by presenting supporting documents obtained in accordance with the specific identification method, the shareholder may request that the amount of the proceeds in excess of his acquisition cost be deemed as dividend income of the individual shareholder, which means the dividend income would be zero if the individual's cash proceed is not in excess of his acquisition cost.

➤ According to the rulings of No.42 of Income Tax Act, if a local profit-seeking enterprise as a shareholder participating in the merger, the capital gain/dividend income will not be included in the amount of the

profit-seeking enterprise income and would not be subject to profit-seeking enterprise income tax.

- The foreign profit-seeking enterprise shareholders, without residence or with Taiwan agent, could engage a Taiwan resident or a local enterprise with fixed place of business as agent, to apply for verification of actual acquisition cost of the shares with the revenue service agency. After providing the verification document, shareholders could apply for tax return regarding the overpaid income tax.

The instruction above is for shareholders' reference purpose only, not for taxation advice or suggestion. Shareholder should consult with professional taxation experts for relevant tax issues.

12. Would shareholders participating in the tender offer need to pay tax in accordance with the amendment of Securities Transactions Tax Program passed in the Legislative Yuan on 2012/7/25?

The amendment of Securities Transactions Tax Program passed in the Legislative Yuan on 2012/7/25 would be implemented from 2013/1/1. However, this tender offer would be expired before 2013/1/1, the above amendment of tax program shall not be adopted.

13. Synopsys Taiwan's current shareholding in SpringSoft.

Synopsys Taiwan did not own any SpringSoft shares as of the announcement date of the tender offer.

14. Where can I get the tender offer prospectus and related announcement?

Investors could download soft copies from following websites:

- (1) M.O.P.S website: <http://mops.twse.com.tw/mops/web/t162sb01> (Tender offer section)
- (2) Yuanta Securities website: <http://www.yuanta.com.tw/>

or call Yuanta Securities through (02) 2586-5859(registrar services)

Process of participating tender offer

1. When and how will I receive payment for my shares?

Shareholders who participate in the tender offer will receive the tender offer consideration by check or remittance within 7 business days (inclusive) after the completion of the tender offer period, provided that the conditions to the tender offer have been satisfied.

2. How to tender my shares?

Shareholders should bring securities passbook and chop to the brokerage where they bought SpringSoft shares, and fill in Form 360 for processing and registration.

If shareholders hold physical shares, they will need to deposit them into their own book-entry accounts of Taiwan Depository & Clearing Corporation ("TDCC") and then follow the same tender instruction of depository shares.

The offeree shall own the shares to be tendered and the shares to be tendered must not be pledged or subject to any transfer restriction. Any shares that were purchased on margin must be settled before to be tendered.

3. Fees charged to tendering shareholders.

Tendering shareholders shall bear the following fees and charges: securities transaction tax (3% of proceeds), wire transfer fees (NT\$10) or check postage fees (NT\$25), and TDCC processing fees of NT\$40 per tender.

4. How to tender shares which are new issued and haven't drawn from agent?

Shareholders should draw new issued shares from SpringSoft's registrar service agent, deposit them into shareholders' own book-entry account of TDCC, and then follow the same tender instruction of depository shares. SpringSoft's registrar agent is Chinatrust Commercial Bank. TEL: (02)2181-1911

5. Is it possible to tender shares subject to a margin loan?

Any shares bought on margin loans cannot be tendered unless such loans have been fully repaid in advance.

6. Can I withdraw my participation after the tender offer's conditions have been satisfied?

Shareholders cannot withdraw their participation in the tender offer once the minimum acceptance threshold has been satisfied and all required approvals are obtained, unless there is a competing tender offer, extension of tender offer period, or other situation regulated.

7. Can I go to Yuanta Securities directly for tendering my shares?

Shareholders should contact the original securities house where they opened the securities account and bought the shares for applying for participating in the tender offer.

8. If I or someone I know am/ is traveling abroad or otherwise unable to deliver shares to my broker to be tendered, what should I do?

It is not possible to tender shares by post. You will need to give a power of attorney and your identity document to someone in Taiwan, who is able to show his/her identity document for verification and to take your securities passbook and chop to your broker for processing and registration.

9. How do investment trusts or foreign institutional investors participate in the tender offer?

- (1) If an investment trust's or foreign institutional investor's shares are deposited with their own securities broker, they will be able to tender their shares through such securities broker.
- (2) If an investment trust's or foreign institutional investor's shares are deposited at custodian banks, shares will need to be transferred back to the securities broker where those shares were purchased before tendering.

10. Can shareholders change their bank account?

After shareholders tender their shares, TDCC will take shareholders' bank account of the book-entry account as the settlement account once the tender offer complete successfully. Shareholders could not change the bank account.

Frequently Asked Questions

1. Any minimum requirement on the shares if I want to participate in the tender offer?

There is no minimum requirement on the tendered shares.

2. Can I tender physical shares?

No physical shares would be accepted in this tender offer. If you have physical shares, you will need to take your physical shares and chop to the securities broker and deposit the shares into your own book-entry account of TDCC first. Then you could follow the same tender instruction of depository shares.

3. When can I get my shares back if I withdraw my participation? Any fee charged if I withdraw?

If shareholders withdraw their participation before tender offer's conditions being satisfied, shareholders will receive their shares in the next business day and will not be charged any fee.

4. Should shareholders inform Yuanta before they withdraw the tendered shares?

It is not necessary for shareholders to inform Yuanta Securities to withdraw.

5. How to obtain Form 360?

Securities house could buy Form 360 from Taiwan Depository & Clearing Corporation ("TDCC"). As for shareholders, please contact the securities house where you bought the shares to obtain Form 360.