

Stock Code
5263



Brogent Technologies Inc.

2025

Annual Report

Notice to readers

This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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Brogent Technologies Inc. annual report at <https://www.brogent.com/en/statements.html>

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5. Name of overseas trading office of listed valuable securities and method of searching for information of valuable overseas securities : None.

6. Company website : www.brogent.com

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I. Letter to Shareholders

Dear Shareholders,

Thank you for your continued support of Brogent Technologies and for attending our 2026 Annual Meeting of Shareholders.

In 2025, Brogent achieved consolidated revenue of NT\$1.33 billion. While this represents a slight decrease of 4.3% from the previous year due to global currency fluctuations, effective project execution and cost management allowed the company to return to profitability in the second half of the year. The global theme park industry continued to rebound, with operators upgrading attractions to enhance visitor experiences, and Brogent maintained its commitment to expanding the immersive entertainment market through diversified products and integrated solutions.

Over the past year, Brogent achieved several milestones. “Niagara Takes Flight” at Niagara Parks, Canada, became the world’s first large-scale immersive attraction within a worldwide renowned natural park, delivered through a full turnkey solution including hardware, themed design, and film production in collaboration with international experts. In Asia, Huis Ten Bosch in Nagasaki, Japan, opened the “Air Cruise the Ride” flying theater featuring Japan’s largest 8K LED screen. At the end of the year, “Flying Over Saudi” in Riyadh, Saudi Arabia, launched as the Middle East’s first flying theater and the largest single-seat flying theater in the world.

At the same time, Brogent also advanced AI integration in content production and operations, improved high-resolution display and system integration, and introduced the compact o-Ride E flying theater, which enables rapid deployment and flexible application in commercial spaces, expanding the reach of immersive entertainment.

Looking ahead to 2026, Brogent has secured orders in Asia, South America, and the Middle East, positioning the company for strong growth. With diversified products, content production, global deployment, and deeper AI integration, Brogent will continue to expand immersive experiences worldwide and steadily drive operational growth, in gratitude for our shareholders’ ongoing trust and support.

We thank you for your trust and commitment to Brogent and look forward to a prosperous future with our shareholders.

Chairman, Chih-Hung Ouyang



1. Accomplishments

(1) Business Plan Implementation Outcomes

Unit : NT\$1,000

Item \ Year	2024	2025	Change (amount)	% Change
Sales revenue	1,391,843	1,338,793	(53,050)	(3.81)
Gross profit	597,529	560,898	(36,631)	(6.13)
Operating expenses	608,358	694,162	85,804	14.10
Operating loss	(10,829)	(133,264)	(122,435)	(1,130.62)
Net income (loss) before tax	101,632	(216,158)	(317,790)	(312.69)
Net income (loss)	73,402	(197,186)	(270,588)	(368.64)
Net income (loss) attributable to shareholders of the parent	73,402	(197,186)	(270,588)	(368.64)

(2) Budget Execution

According to the Regulations Governing the Publication of Financial Forecasts of Public Companies, the Company did not need to compile a financial forecast for 2025, and therefore this section is not disclosed.

(3) Analysis of Financial Gains and Losses and Profitability

Item \ Year	2024	2025	
Financial structure (%)	Debt-to-assets ratio (%)	26.62	37.88
	Long-term fund to property, plant and equipment (fixed assets) ratio (%)	616.13	394.34
Solvency (%)	Current ratio (%)	658.30	234.73
	Quick ratio (%)	594.09	209.46
	Times interest earned	410.98	(652.19)
Profitability (%)	Return on assets (%)	1.90	(3.05)
	Return on equity (%)	2.05	(5.12)
	Paid-in capital to income(loss) before tax (%)	14.40	(29.27)
	Net income(loss) ratio (%)	5.27	(14.73)
	Earnings (loss) per share (NT\$)	1.10	(2.87)

(4) Research and Development

To continuously enhance our competitiveness, the Company has always placed great emphasis on R&D investment. In 2024 and 2025, our R&D expenses amounted to NT\$138.06 million and NT\$210.39 million, accounting for 10% and 16% of net operating income, respectively. Innovation and R&D are the cornerstones of corporate competitiveness. To maintain the Company's

core strengths, Brogent will remain committed to developing cutting-edge technologies and innovative applications while strengthening product design research and systematic management to sustain the leadership in products and technology.

2. Business Plan

(1) Operational Goals and Crucial Product Marketing Policies

1. Continue to optimize the quality of immersive amusement park facilities and diversify product category.
2. Deepen the design and production of digital contents and heighten product added value.
3. Expand the international market and raise the global brand awareness.
4. Engage in industry–academic cooperation to actively cultivate high-quality specialists in digital content.

(2) Expected Sales Volume and Criteria

The Company's operational revenues mainly come from the sales of motion simulation entertainment facilities. According to the Regulations Governing the Publication of Financial Forecasts of Public Companies, the Company did not need to compile a financial forecast for 2026, and therefore this section is not disclosed.

3. Future Corporate Development Strategy

- (1) Product diversification
- (2) Market internationalization
- (3) Diversification of revenue models
- (4) Integration of strategic partner resources

4. Impact of External Competitive Environment, Regulatory Environment and the Overall Business Environment

The Company operates its business in accordance with domestic and foreign laws and regulations and periodically notes any changes in domestic and foreign policies and development trends, to facilitate immediate response. The Company's employees also receive training regularly to update them on current political and

economic changes and trends; therefore, changes to laws and regulations will not exert a material impact on the Company's business development.

Regarding external competition and the overall business environment, in light of the continued growth in global travel demand and the development of the theme park industry, the Company will continue to expand its overseas markets in 2026 in line by enhancing product optimization and technology integration, promoting diversified product strategies, and leveraging economies of scale in production, the Company aims to strengthen its competitive position and maintain a favorable market reputation. Brogent will continue to advance its capabilities in content development, system integration, and the application of artificial intelligence technologies, thereby enhancing the added value of its total solutions. The Company will also actively capture global market opportunities and steadily expand its international market presence.

II. Corporate Governance Report

1. Profile of Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, and Department and Branch Directors

(1) Directors and Supervisors

1. Directors and Supervisors

April 11, 2026; Unit: Shares; %

Job title	Name	Gender, age	Nationality	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Note
							No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Chairman & CEO	Chih-Hung Ouyang	Male 51-60	ROC	2023.05.31	3 years	2011.10.05	3,807,191	5.90%	3,967,191	5.37%	101,187	0.14%	-	-	1.Electrical Engineering, National Sun Yat-sen University 2.R&D Engineer, Acer Incorporated 3.Project Manager, Ai West Co. Ltd. 4.President, Micro Sova	1.President, Brogent Technologies Inc. 2.Chairman, Fu Wu Investment Ltd. 3.Chairman, Brogent Global Inc.	None.	None.	None.	Note
Director	Chang Quan Investment Co., Ltd.	-	ROC	2023.05.31	3 years	2016.05.31	2,150,271	3.33%	2,150,271	2.91%	-	-	-	-	1.M.B.A., National Taiwan University 2.Vice President, Investment Administration Division, Ruentex Group	1.Vice President, Investment Administration Division, Ruentex Group 2.Juridical Person Director Representative of MEGA GROWTH VENTURE CAPITAL CO., LTD. 3.Juridical Person Director Representative of Gogoro Inc 4.Juridical Person Director Representative of Diamond Biotechnology Investment Co., Ltd. 5.Juridical Person Director Representative of Diamond Capital Management Co., Ltd. 6.Juridical Person Director Representative of MIHO INTERNATIONAL COSMETIC CO., LTD	None.	None.	None.	-
	Representative Chih-Chuan Chen	Male 61-70					-	-	30,420	0.04%	-	-	-	-						

Job title	Name	Gender, age	Nationality	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Note
							No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Director	Chin-Huo Huang	Male 71-80	ROC	2023.05.31	3 years	2011.10.05	1,149,442	1.78%	1,194,359	1.62%	-	-	-	-	1.Chang Hua Industrial Vocational High School 2.Director, SANFU Motors Industrial Corp. 3.Director, Chun Ying Metal Industrial Co., Ltd.	1.Chairman, Fu Ying Metal Industrial Co., Ltd.	None.	None.	None.	-
Director	LARGO MORI CO., LTD.	-	ROC	2023.05.31	3 years	2022.05.27	1,724,888	2.67%	1,958,587	2.65%	-	-	-	-	1.The doctorate degree of Meiji University /Graduate School of Commerce. 2.LARGO MORI CO., LTD Chairman	1.Chairman, LARGO MORI CO., LTD(TW) 2. Chairman, LARGO MORI CO., LTD(JAPAN)	None.	None.	None.	-
	Representative: CHENG SHENH AO	Male 61-70		-	-	-	196,269	0.27%	1,576,059	2.13%	-	-								
Independent Director	Lewis Lee	Male 61-70	ROC	2023.05.31	3 years	2020.05.28	-	-	-	-	-	-	-	-	1.National Chengchi University, Department of Accounting. 2.Partner, PwC, Taiwan.	1.Vice director, ZHI CHENG Co-located CPA Firm. 2.Independent Director, ScinoPharm Taiwan, Ltd. 3.Independent Director, ALL RING TECH CO., LTD. 4.Independent Director, POYA International Co., Ltd.	None	None.	None.	-
Independent Director	Chih-Poung Liou	Male 61-70	ROC	2023.05.31	3 years	2020.05.28	-	-	-	-	-	-	-	-	1.LL. M., Graduate Schools for Law and Politics, The University of Tokyo (Japan) 2.Managing Partner, Stellex Law Firm.	1.Managing Partner, Stellex Law Firm. 2.Independent Director, Taiwan FamilyMart.Co., Ltd.	None.	None.	None.	-
Independent Director	Jih-Ching Chiu	Male 61-70	ROC	2023.05.31	3 years	2020.05.28	-	-	-	-	-	-	-	-	1.Ph.D., CSIE, National Chiao-Tung University 2.Associate Professor, National Sun Yat-sen University	1.Associate Professor, National Sun Yat-sen University	None.	None.	None.	-

Job title	Name	Gender, age	Nationality	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Note
							No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio	No. of shares	Shareholding ratio			Job title	Name	Relationship	
Independent Director	Keng-Shin Lin	Male 61-70	ROC	2023.05.31	3 years	2023.05.31	-	-	-	-	-	-	-	-	1.College of Medicine, Taipei Medical University 2.Chief Physician, Kaohsiung Municipal Kai-Syuan Psychiatric Hospital	1.Dean of Dr. Lin's Healing Clinic	None.	None.	None.	-

Note1 : Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (e.g. increase the positions of independent directors or there should be more than half of directors who are not employees or managers in the same time):

The reason why the company's chairperson and general manager is the same person is to improve operation efficiency and execution of decision making, however, in order to strengthen the independence of board of directors, we have been actively cultivating suitable personnel for this position. In addition, the chairperson works closely with each director on the communication of company operation status and policy to carry out the governance of the company. In the future, the company may plan to increase positions of independent directors to improve the competency of board of directors and strengthen function of supervision. Currently we have actual measures as below:

1. Since the Chairman of the Company also serves as the General Manager, the number of independent directors was increased from three to four in 2024.
2. Four of current independent directors have expertise in finance and accounting, legal and industry economy relatively, which allows efficient supervision competency.
3. The company will arrange training courses from Securities and Future Institute and other external facilities for each director to improve the operation efficiency of board of directors.
4. Independent directors can fully involve discussion and provide suggestions for reference on each functional committee to carry out the governance of the company.
5. No more than half members of the board of directors are employees or managers.

Note2 : The Company has established the Audit Committee to replace the Supervisors.

2. Major Shareholders of Corporate Shareholder

April 11, 2026

Name of corporate shareholder	Major shareholders of the corporate shareholder
Chang Quan Investment Co., Ltd.	Huei Hong Investment Co., Ltd. (48.00%) RUEN HUA DYEING & WEAVING CO., LTD. (33.00%) Ruentex Xing Co.,Ltd.(19.00%)

3. Major Shareholder Listed above is a Corporate/Juristic Person

April 11, 2026

Name of corporate/juristic person	Major shareholders of the corporate/juristic person
Huei Hong Investment Co., Ltd.	RUEN HUA DYEING & WEAVING CO., LTD.(63.50%) Ruentex Xing Co.,Ltd.(19.93%) Yi Tai Investment Co.,Ltd.(16.54%)
RUEN HUA DYEING & WEAVING CO., LTD.	Ruentex Xing Co.,Ltd. (19.55%) Ren Ying Industrial Co., Ltd. (19.14%) Chang Quan Investment Co., Ltd.(18.44%) Huei Hong Investment Co., Ltd.(17.96%) Samuel Yen-Liang Yin (13.70%) Yin Wong, Yee-Fan (6.55%) Yin Xun Ruo Education Foundation (4.40%) Lena Yin (0.26%)
Ruentex Xing Co.,Ltd.	Samuel Yen-Liang Yin (99.997%) Yin Wong, Yee-Fan (0.003%)

4. The Professional Qualifications and Experience of Directors and Supervisors and the Independence of Independent Directors

Qualification Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Chairman Chih-Hung Ouyang	Possesses five or more years of work experience required for the Company's business; the chairman and CEO of the Company	<p>(1)Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company.</p> <p>(2)Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company.</p> <p>(3)Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an "audit service" or a "non-audit service which total compensation within the recent two years exceeds NTD500,000".</p> <p>(4)Not having a marital relationship or a relative within the second degree of kinship to any other director of the company.</p> <p>(5)Not been a person of any conditions defined in Article 30 of the Company Law.</p> <p>(6)Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.</p>	None

Name \ Qualification	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
<p>Director Chang Quan Investment Co. Ltd. Representative: Chih-Chuan Chen</p>	<p>Possesses five or more years of work experience required for the Company's business</p>	<p>(1)Not an employee of the company or any of its affiliates. (2)Not a director or supervisor of the company or any of its affiliates. (3)Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders. (4)Not a spouse, relative within second degree of kinship, or lineal relative within third degree of kinship of any of the persons in the preceding three paragraphs. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or of any of the above persons in the preceding subparagraphs 2 and 3. (5)Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company. (6)Not a director, supervisor, or employee of a company of which the chairman or CEO (or equivalent) themselves or their spouse also serve as the company's chairman or CEO (or equivalent). (7)Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company. (8)Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an "audit service" or a "non-audit service which total compensation within the recent two years exceeds NTD500,000". (9)Not having a marital relationship or a relative within the second degree of kinship to any other director of the company. (10)Not been a person of any conditions defined in Article 30 of the Company Law.</p>	<p>None</p>
<p>Director Chin-Huo Huang</p>	<p>Possesses five or more years of work experience required for the Company's business</p>	<p>(1)Not an employee of the company or any of its affiliates. (2)Not a director or supervisor of the company or any of its affiliates.</p>	<p>None</p>
<p>Director LARGOU MORI CO., LTD Representative Cheng Shenhao</p>	<p>Possesses five or more years of work experience required for the Company's business</p>	<p>(3)Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders.</p>	<p>None</p>
<p>Independent director Lewis Lee</p>	<p>Possesses five or more years of work experience required for the Company's business accountant, who has passed a national examination and received a certificate therefor</p>	<p>(4)Not a spouse, relative within second degree of kinship, or lineal relative within third degree of kinship of any of the persons in the preceding three</p>	<p>3</p>

Name \ Qualification	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Independent director Chih-Poung Liou	Possesses five or more years of work experience required for the Company's business attorney, who has passed a national examination and received a certificate therefor	paragraphs. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or of any of the above persons in the preceding subparagraphs 2 and 3.	1
Independent director Jih-Ching Chiu	Possesses five or more years of work experience required for the Company's business Currently serving as a Associate Professor, National Sun Yat-sen University	(5)Not a director, supervisor, or employee of a corporate/institutional shareholder that directly holds five percent or more of the total number of issued shares of the company, ranks as of its top five shareholders, or has representative director(s) serving on the company's board based on Article 27 of the Company Law.	None
Independent director Keng-Shin Lin	Possesses five or more years of work experience required for the Company's business Physicians, who has passed a national examination and received a certificate therefor	(6)Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company. (7)Not a director, supervisor, or employee of a company of which the chairman or CEO (or equivalent) themselves or their spouse also serve as the company's chairman or CEO (or equivalent). (8)Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company. (9)Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an "audit service" or a "non-audit service which total compensation within the recent two years exceeds NTD500,000". (10)Not having a marital relationship or a relative within the second degree of kinship to any other director of the company. (11)Not been a person of any conditions defined in Article 30 of the Company Law. (12)Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.	None

Note: According to the Rules Governing Review of Securities Listings as well as the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, the Company has obtained the statement of independence for each independent director and confirms that all of them meet the independence requirements stipulated by laws and regulations.

5. Diversity and independence of the Board of Directors

(1) Diversity of the Board of Directors

The nomination of candidates for directors of the Company shall be adopted the candidate nomination system in accordance with the provisions of the Company's Articles of Incorporation. Each candidate's academic qualifications, work experience, professional background, integrity or relevant professional qualifications, and others are evaluated and considered. After the Board of Directors approved the resolution, the proposed nominees will be submitted to the Shareholders' Meeting for election.

Brogent has clearly stipulated in its "Corporate Governance Best Practice Principles" that the composition of the board of directors should take diversity into consideration and formulate appropriate diversity policies based on its own operations, business model and development needs, including but not limited to basic conditions and values (such as gender, age, nationality and culture) and professional knowledge and skills (such as operational judgment, accounting and financial analysis, business management, leadership decision-making, crisis management, industry knowledge and international market perspectives).

Brogent's current board is composed of eight directors. Its diversity policy and implementation are as follows:

- A. The number of independent director seats exceeds one-third of the board seats: The current board of directors consists of eight directors, four of whom are independent directors, accounting for 50%, and there is no situation where the number of seats is less than one-third.
- B. The number of directors who concurrently serve as managers of the Company should not exceed one-third of the board seats: Currently, one director also serves as manager of the Company, accounting for 12.5%, which does not exceed one-third.
- C. It is planned that the term of independent directors will not exceed three consecutive terms: the four independent directors have not yet reached the maximum term limit.
- D. Currently, all eight members are 51 years old or above; the age range of directors is one director is between the ages of 51 and 60 (12.5%), six directors are between the ages of 61 and 70 (75%), and one director is over 71 years old (12.5%).
- E. The Company focuses on the industry experience of the members of the Board of Directors. Two of the directors have a professional background in finance and accounting, accounting for 25% of all directors; six directors have a rich professional background in industry and technology, accounting for 75% of all directors; and one director has a professional background in law, accounting for 12.5% of all directors.
- F. The members of the Company's Board of Directors are selected based on professional background, industry experience, and the Company's development needs. Due to the difficulty in identifying suitable professional candidates, the current Board is composed entirely of male directors and does not meet the requirement that directors of any one gender account for at least one-third of the Board. To promote board diversity and gender balance, the Company has established target ratios for gender diversity among its directors. Going forward, priority will be given to identifying qualified female candidates with professional expertise and leadership experience, who will be considered in the 2026 board re-election. The Company aims to progressively increase the representation of either gender on the Board to at least one-third, thereby enhancing corporate governance and the diversity of decision-making.

(2) The implementation status of the board diversity policy is as follows:

Core of diversify Name		Basic composition						Professional background					Professional knowledge and capabilities						
		Nationality	Gender	Employee	Age			Seniority of independent directors (less than 3 years)	Accounting	Industry	Finance	Technology	Law	Operational judgment capability	Business management capability	Leadership and decision-making capability	Risk Management capability	Industry Knowledge	International Market outlook
					51 60	61 70	71 80												
Director	Chih-Hung Ouyang	ROC	Male	v	v				v			v	v	v	v	v	v	v	
	Chang Quan Investment Co. Ltd. Representative: Chih-Chuan Chen		Male			v			v	v	v		v	v	v	v	v	v	v
	Chin-Huo Huang		Male				v			v			v	v	v	v	v	v	v
	LARGOU MORI CO., LTD Representative CHENG SHENHAO		Male			v				v			v	v	v	v	v	v	v
Independent director	Lewis Lee	ROC	Male		v		v	v	v	v			v	v	v	v	v	v	v
	Chih-Poung Liou		Male			v		v				v	v	v	v	v	v	v	v
	Jih-Ching Chiu		Male			v		v		v			v	v	v	v	v	v	v
	Keng-Shin Lin		Male			v				v			v	v	v	v	v	v	v

(3) Independence of the Board of Directors: The Board of Directors of the Company consists of eight directors, of which four are independent directors (50% of all directors), as well as the independent directors are more than half of the board seats. As of 2025.12.31, In addition, all of independent directors comply with the regulations of the Securities and Futures Bureau and none of the circumstances prescribed in paragraph 3 and paragraph 4, Article 26-3 of the Securities Exchange Act exist among the directors and independent directors. The Board of Directors of the Company is independent (Please refer to page 9-11 of this Annual Report -Disclosure of information on professional qualifications of directors and independence of independent directors). The Experience(Education), Gender and Work Experience(Please refer to page 5-7 of this Annual Report - Information of directors).

(2) Profile of President, Vice Presidents, Assistant Vice Presidents, and Department Directors

April 11, 2026; Unit: Shares; %

Job title	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Principal work experience and academic qualifications	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					No. of shares	Share-holding ratio	No. of shares	Share-holding ratio	No. of shares	Share-holding ratio			Job title	Name	Relationship	
President	ROC	Chih-Hung Ouyang	Male	2011.10	3,967,191	5.37%	101,187	0.14%	-	-	Electrical Engineering, National Sun Yat-sen University R&D Engineer, Acer Incorporated Project Manager, Ai West Co. Ltd. President, Micro Sova	President, Brogent Technologies Inc. Chairman, Fu Wu Investment Ltd. Chairman, Brogent Global Inc.	-	-	-	Note
Chief Financial Officer	ROC	Sui-Chuan Lin	Female	2011.10	223,174	0.30%	29,569	0.04%	-	-	Master Graduate from the Department of Finance, National Sun Yat-sen University Finance Office at Chienmei Construction Development Corp. Finance Department Manager at Brogent Technology	Supervisor, Brogent Global Inc.	-	-	-	-
Vice President	ROC	Teng-Hung Lai	Male	2011.10	28,944	0.04%	-	-	-	-	Masters in the Department of Computer Science and Engineering at National Chung-Hsing University Technical Chief Officer at Meihsing Technology President of Liang Chuan Co. Ltd.	None	-	-	-	-
Sr. Director	ROC	Szu-Cheng Chen	Male	2020.04	6,830	0.01%	-	-	-	-	CAPCO, manager of HR and PR Fu Jen Catholic University, Institute of Chemistry	None	-	-	-	-

Job title	Nationality	Name	Gender	Date of appointment to position	Shares held		Shares held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Principal work experience and academic qualifications	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remarks
					No. of shares	Share-holding ratio	No. of shares	Share-holding ratio	No. of shares	Share-holding ratio			Job title	Name	Relationship	
Sr. Director	ROC	Chin-Wen Chuang	Male	2022.04	4,000	0.01%	-	-	-	-	The Doctorate Degree in Electrical Engineering from National Sun Yat-sen University. The Dean of Department of Electrical Engineering of I-SHOU University, the Acting Director of Product Center of Brogent Technologies Inc.	None	-	-	-	-

Note: Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (e.g. increase the positions of independent directors or there should be more than half of directors who are not employees or managers in the same time):

Please refer to page 5-7 of this Annual Report - Directors and Supervisors

2. Remunerations to Directors, Supervisors, President, and Vice Presidents in recent years

(1) Remunerations to Directors (including Independent Directors)

Unit: NT\$ 1,000

Job title	Name	Remuneration to directors								Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company		
		Base compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)		Sum of A+B+C+D and ratio to net income (%)		Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)						
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities		The Company	All consolidated entities
Chairman & CEO	Chih-Hung Ouyang	-	-	-	-	-	-	54	54	(0.03)	(0.03)	3,814	3,814	-	-	-	-	3,868	3,868	(1.96)	(1.96)	None.
Director	Chang Quan Investment Co., Ltd. Representative: Chih-Chuan Chen	-	-	-	-	-	-	48	48	(0.02)	(0.02)	-	-	-	-	-	-	48	48	(0.02)	(0.02)	None.
Director	Chin-Huo Huang	-	-	-	-	-	-	54	54	(0.03)	(0.03)	-	-	-	-	-	-	54	54	(0.03)	(0.03)	None.
Director	Largou mori Co. Ltd. Representative: Cheng Shen Hao	-	-	-	-	-	-	54	54	(0.03)	(0.03)	-	-	-	-	-	-	54	54	(0.03)	(0.03)	None.
Independent Director	Lewis Lee	744	744	-	-	-	-	244	244	(0.50)	(0.50)	-	-	-	-	-	-	988	988	(0.50)	(0.50)	None.
Independent Director	Chih-Poung Liou	744	744	-	-	-	-	244	244	(0.50)	(0.50)	-	-	-	-	-	-	988	988	(0.50)	(0.50)	None.
Independent Director	Jih-Ching Chiu	744	744	-	-	-	-	244	244	(0.50)	(0.50)	-	-	-	-	-	-	988	988	(0.50)	(0.50)	None.
Independent Director	Keng-Shin Lin	744	744	-	-	-	-	238	238	(0.50)	(0.50)	-	-	-	-	-	-	982	982	(0.50)	(0.50)	None.

Note: In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): None.

(2) Remunerations to President, and Vice Presidents

Unit: NT\$1,000

Job title	Name	Salary (A)		Retirement pay and pension (B)		Rewards and special disbursements (C)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Chairman & CEO	Chih-Hung Ouyang	3,120	3,120	-	-	694	694	-	-	-	-	3,814 (1.93)	3,814 (1.93)	None.
Vice President	Teng-Hung Lai	2,496	2,496	108	108	560	560	-	-	-	-	3,164 (1.60)	3,164 (1.60)	None.

(3) Remuneration to the Five Highest Remunerated Management Personnel of a TWSE or TPEx listed Company

Unit: NT\$1,000

Job title	Name	Salary (A)		Retirement pay and pension (B)		Rewards and special disbursements (C)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
Chairman & CEO	Chih-Hung Ouyang	3,120	3,120	-	-	694	694	-	-	-	-	3,814 (1.93)	3,814 (1.93)	None
Chief Financial Officer	Sui-Chuan Lin	2,520	2,520	108	108	496	496	-	-	-	-	3,124 (1.58)	3,124 (1.58)	None
Vice President	Teng-Hung Lai	2,496	2,496	108	108	560	560	-	-	-	-	3,164 (1.60)	3,164 (1.60)	None
Sr. Director	Szu-Cheng Chen	1,944	1,944	99	99	368	368	-	-	-	-	2,411 (1.22)	2,411 (1.22)	None
Sr. Director	Chin-Wen Chuang	1,956	1,956	108	108	385	385	-	-	-	-	2,449 (1.24)	2,449 (1.24)	None

(4) Manager name and distribution situation regarding employee bonus

December 31, 2025; Unit: NT\$1,000

	Title	Name	Stock bonus	Cash bonus	Total	Total amount as a percentage of earnings (%)
Managerial officer	Chairman & CEO	Chih-Hung Ouyang	-	-	-	-
	Vice President	Teng-Hung Lai				
	Chief Financial Officer	Sui-Chuan Lin				
	Sr. Director	Szu-Cheng Chen				
	Sr. Director	Chin-Wen Chuang				

(5) Comparison of Remuneration for Directors, Supervisors, President and Vice Presidents in the Most Recent Two Fiscal Years

Unit: NT\$1,000

Title	The company				All consolidated entities			
	2024		2025		2024		2025	
	Total	Ratio of total remuneration to net income (%)	Total	Ratio of total remuneration to net income (%)	Total	Ratio of total remuneration to net income (%)	Total	Ratio of total remuneration to net income (%)
Directors	4,968	6.77	4,156	(2.11)	4,968	6.77	4,156	(2.11)
Supervisors	-	-	-	-	-	-	-	-
President, and Vice Presidents	7,051	9.61	6,978	(3.54)	7,051	9.61	6,978	(3.54)

The directors' remuneration for 2025 decreased compared to 2024 due to the allocation of directors' remuneration based on pre-tax net profit in 2024. The remuneration of the General Manager and Deputy General Managers for 2025 remained the same as in 2024.

(6) The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration, and the correlation with risks and business performance

A. Independent Director	Regardless of the company's profit or loss, the company can pay monthly remuneration, and the remuneration committee will adjust it according to the degree of participation in the company's operations and the value of its contribution, and submit it to the board of directors for approval.
B. Director	According to the articles of association of the company, no more than 2% of the annual profit will be used as the remuneration for the directors. However, if the company has accumulated losses, it should reserve the compensation amount in advance. Their individual remuneration is authorized to the board of directors according to their degree of participation in the company's operations and contribution value, and are negotiated in accordance with the usual standards in the industry.
C. Manager	The compensation committee of the company may determine the content and amount of the manager's salary based on the manager's degree of participation in the company's operations, the value of his contribution, and the achievement of performance goals, and participate in the industry's salary level.
D. Employee	Refer to the usual payment levels of relevant peers and listed companies to formulate reasonable salary measures to maintain the company's internal fairness and external competitiveness. In addition, according to the company's articles of association, if the company makes a profit in the year, it should allocate 5% to 15% as employee remuneration. However, if the company still has accumulated losses, it shall reserve the compensation amount in advance.

3. Implementation of corporate governance

(1) Operations of the Board of Directors

1. In 2025, a total of 8 meetings of the Board of Directors were held in the most recent year. The attendance was as follows:

Title	Name	Attendance in person	By proxy	Attendance rate (%)	Note
Chairman	Chih-Hung Ouyang	8	-	100.00	Reelected on 2023.05.31 , Shall attend 8 tmies.
Director	Chang Quan Investment Co., Ltd. Representative: Chih-Chuan Chen	8	-	100.00	Reelected on 2023.05.31 , Shall attend 8 tmies.
Director	Chin-Huo Huang	8	-	100.00	Reelected on 2023.05.31 , Shall attend 8 tmies.
Director	LARGOU MORI CO., LTD. Representative: CHENG SHENHAO	8	-	100.00	Reelected on 2023.05.31 , Shall attend 8 tmies.
Independent Director	Lewis Lee	8	-	100.00	Reelected on 2023.05.31, Shall attend 8 tmies.
Independent Director	Chih-Poung Liou	8	-	100.00	Reelected on 2023.05.31, Shall attend 8 tmies.
Independent Director	Jih-Ching Chiu	8	-	100.00	Reelected on 2023.05.31, Shall attend 8 tmies.
Independent Director	Keng-Shin Lin	8	-	100.00	Elected on 2023.05.31, Shall attend 8 tmies.

Annotations:

1. Matters listed in the Securities and Exchange Act §14-3: The Securities and Exchange Act §14-3 is not be applicable because the Company has established the Audit Committee. For relevant information, please refer to the "Audit Committee Meeting Status" in this Annual Report.
2. There were no other written or otherwise recorded resolutions on which an independent director had an objection or reservation.
2. Regarding Directors who recuse themselves from discussion or voting on an agenda item in which they have an interest, their names, agenda items, reason for recusal, and voting on an agenda item shall be stated: Please refer to the Opinions from all the directors in the record of Board of Directors' Meetings:
 - i). The 8th Board of Directors' meeting of the 11th Session on January 17, 2025
 1. Name of director: Chih-Hung Ouyang
 2. Content of the proposal: 2024 Year-End bonus Recommendations for managers.
 3. Reasons for recusal and the participation in the voting :
Director Chih-Hung Ouyang recused the meeting due to conflict of interest and avoided the discussion and resolution. The proposal as proposed was unanimously approved by all attending directors.
 - ii). The 8th Board of Directors' meeting of the 12th Session on March 11, 2025
 1. Name of director: Chih-Hung Ouyang
 2. Content of the proposal: The Company's 2024 employee and director compensation distribution plan.
 3. Reasons for recusal and the participation in the voting :
Director Chih-Hung Ouyang recused the meeting due to conflict of interest and avoided the discussion and resolution. The proposal as proposed was unanimously approved by all attending directors.
3. For information on the evaluation cycle and period, scope, method and content of the board's self-evaluation (or peer evaluation), please refer to "Board Evaluation Implementation Status".
4. An evaluation of the goals set for strengthening the functions of the Board (e.g., setting up an auditing

Title	Name	Attendance in person	By proxy	Attendance rate (%)	Note
<p>committee and enhancing information transparency) and implementation status during the current and immediately preceding fiscal years:</p> <p>(1) The operation of the Board of the Company complies with laws and regulations, the Articles of Incorporation, and the Exercise of Powers of the resolutions in shareholders' meetings. All Directors adhere to the principle of good faith and duty of care in addition to possessing the expertise, skills, and literacy required for exercising their powers, in order to maximize benefits for all of their shareholders.</p> <p>(2) To establish a favorable governing system for the Company's Board of Directors, a sound supervision function, and strengthened management mechanism, the Company formulated the Board of Director Meeting Agenda Regulations in accordance with Article 26-3 of the Securities and Exchange Act, including agenda items, execution of operations, matters that should be recorded in meeting minutes, announcements, and other matters that should be adhered to, and the aforementioned shall be handled in accordance with the formulated regulations.</p> <p>(3) In addition to regularly conducting self-examination of the operation of the Board of Directors and reinforcing the functions of the Board, the Company requires its internal auditors to produce auditing reports that describe the Board operations in order to conform with government regulations.</p>					

2. Evaluation performance of Operations of the Board of Directors

Frequency of evaluation	Evaluation period	Scope of evaluation	Method of evaluation	Content of evaluation
Once a year	2025.01.01 ~ 2025.12.31	Board of Directors and individual board member	Self-evaluation / Remuneration committee	Including the situation of attending the board meeting, understanding and participating in the discussion of the proposal before the meeting, the situation of interacting with the management team, the situation of observing laws and codes of practice, the improvement of corporate governance, the continuous study of courses related to corporate governance, the situation of understanding the company and the management team and the industry, Other projects designated by the competent authority or the board of directors, etc.

Note : The Company's Rules for Performance Evaluation of Board of Directors was approved by the board of directors on March 12, 2019, and it was stipulated that an internal board of directors' performance evaluation should be conducted at least once a year. The Remuneration Committee is the review unit for the board of directors' performance evaluation. The evaluation results were reviewed by the Remuneration Committee and reported to the Board of Directors for approval on January 21, 2026.

(2)1. Audit Committee Meeting Status

The Audit Committee has held 8 meetings in the most recent year, the attendance of the independent directors is as follows:

Title	Name	Attendance in person	By proxy	Attendance rate (%)	Note
Independent director	Lewis Lee	8	-	100.00	Shall attended 8 times.
Independent director	Chih-Poung Liou	8	-	100.00	Shall attended 8 times.
Independent director	Jih-Ching Chiu	8	-	100.00	Shall attended 8 times.
Independent director	Keng-Shin Lin	8	-	100.00	Shall attended 8 times.

Other items to be recorded:

1. The operation of the Audit Committee shall state the board meeting's date, period, content of the proposal, resolution of Audit Committee and the company's opinion on resolution of Audit Committee if any of the following circumstances occurs.

(i). Matters listed in Article 14-5 of the Securities and Exchange Act

Audit Committee	Content of motion	Article 14-5 of the Securities and Exchange Act of the ROC	Minutes of Audit Committee	Company reaction base on the opinion of Audit Committee	Independent directors' objections, reservations or major suggestions
In the 2 nd session of the 11 th Audit Committee on Jan. 17, 2025	1. The evaluation plan of the independence of CPAs. 2. Approved the appointment of Deloitte & Touche to handle the 2025&2026 annual financial and tax report audit (review), certify and the audit and non-audit fees. 3. The Company's issuance of employee stock warrants.	V V V	All attendees Of Independent Directors have no objection	All attendees of Directors have no objection	None.
In the 2 nd session of the 12 th Audit Committee on Mar. 11, 2025	1. The 2024 statement on internal control. 2. The 2024 business report and financial statements. 3. The Company's uncollected accounts receivable within 3 months of the normal credit period in the fourth quarter of 2024 are not classified as capital loan cases. 4. The 2024 earnings distribution.	V V V V			
In the 2 nd session of the 13 th Audit Committee on April. 08, 2025	1. The amendment of some provisions of the Company's Regulations Governing Share Repurchase and Transfer to Employees. 2. The repurchase of the Company's shares for transfer to employees.	V V			
In the 2 nd session of the 14 th Audit Committee on May. 13,	1. The proposal for the pre-approval of non-assurance services provided by the Company's CPA, the CPA firm, and the firm's affiliated entities to the Company and its subsidiaries. 2. The 2025 First Quarter Financial Report. 3. The Company's uncollected accounts	V V V			

2025	receivable within 3 months of the normal credit period in the first quarter of 2025 are not classified as capital loan cases.				
In the 2 nd session of the 15 th Audit Committee on Jun. 26, 2025	1.The Company's 2025 cash capital increase.	V			
In the 2 nd session of the 16 th Audit Committee on Aug. 12, 2025	1.The 2025 Second Quarter Financial Report. 2.The Company's uncollected accounts receivable within 3 months of the normal credit period in the second quarter of 2025 are not classified as capital loan cases.	V V			
In the 2 nd session of the 17 th Audit Committee on Nov. 11, 2025	1.The 2025 Third Quarter Financial Report. 2.The Company's uncollected accounts receivable within 3 months of the normal credit period in the third quarter of 2025 are not classified as capital loan cases.	V V			
In the 2 nd session of the 18 th Audit Committee on Dec. 31, 2025	1.The 2026 operating budget plan. 2.The 2025 Audit Plan. 3.The amendments to the Company's "Internal Control System". 4. The "Information Security Policy" formulated by the Company.	V V V V			

(ii). Except the foregoing matters, other resolution not be approved by the audit committee but approved by more than two thirds of all directors: None.

2. For the Independent Director's recusal to the proposal with interest, the name of the independent director, the content of the proposal, the reasons for recusal and the participation in the voting shall be stated: None.

3. Communication between independent directors and internal audit supervisors and CPA (shall include important matters, methods and results of communication on the company's financial and business conditions)

(i). The audit supervisor submits an audit plan report to the independent directors in the month following the completion of the audit items. The independent directors have no objections.

(ii). The independent director has no objection to the audit report of the audit supervisor.

(iii). The audit supervisor will report the audit plan for the next year before the end of each fiscal year, and report it to the board of directors for resolution after being approved by the audit committee.

(iv). The Company has provided contact telephone numbers and email addresses between independent directors (members of the Audit Committee) and internal audit supervisors for direct contact and communication each other. The audit supervisors of the company shall sit in each audit report of the board of directors and consult the independent directors (members of the Audit Committee).

(v). The company's annual internal control effectiveness assessment and internal control statement shall

be submitted to the Audit Committee for review.

(vi). The company's annual and quarterly financial reports must be approved by more than half of all members of the Audit Committee before they can be submitted to the Board of Directors for resolution. Before reviewing the financial report, the Audit Committee will discuss and communicate with The CPA accountant on the audit results.

2. The Supervisor attendance was as follows

Not applied. The Company has established the Audit Committee to replace the Supervisors.

(3)Corporate governance implementation status and deviations from Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and reasons

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
1. Does the Company establish and disclose its corporate governance principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has complied with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies". The Company's "Corporate Governance Best Practice Principles" were approved by the Board of Directors on May 12, 2021, and have been disclosed in the Investor Relations section of the Company's website for stakeholders' reference (https://www.brogent.com/en/regulation.html).	No discrepancy.
2. Shareholding structure and shareholders' rights (1) Does the Company establish internal operating procedures for handling shareholder suggestions, questions, complaints, or litigation and handled related matters accordingly? (2) Does the Company have a list of major shareholders with actual control of the Company and a list of the ultimate controlling persons of major shareholders? (3) Does the Company establish and implement risk management and firewall mechanisms between the Company and its affiliates? (4) Does the company establish internal rules prohibiting insiders from trading securities based on non-public information?	V		(1) The Company has stock affairs specialists and an agent for stock affairs to assist in handling related matters. (2) The Company monitors its shareholding structure based on the shareholder register provided by the agent for stock affairs and regularly reports changes in shareholdings of its directors and managerial officers in accordance with applicable regulations. (3) The Company and its affiliated enterprises operate as independent business and financial entities. The Company has established the "Rules Governing Financial and Business Matters Between the Company and Its Related Parties / Group Enterprises," which have been incorporated into its internal control system. (4) To prevent the Company or its insiders from violating insider trading regulations, which could adversely affect the Company's reputation and expose it to litigation risks. The Company has established policies such as the "Ethical Corporate Management Best Practice Principles" and the "Operating Procedures for Prevention of Insider Trading", and has implemented internal control mechanisms to govern the avoidance of conflicts of interest and the management of material non-public information. These measures are designed	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>to prevent insider trading, protect stakeholders' rights and interests, and safeguard the Company's interests.</p> <p>In 2025, the Company conducted internal training programs to enhance employees' awareness of insider trading prevention. This course is mandatory for employees and requires completion of an assessment. A total of 293 participants attended during the year, the total training hours amounted to 293 hours. Directors and insiders are informed through required continuing education programs and monthly internal communications, emphasizing trading control measures applicable from the date they become aware of the Company's financial reports or related operating results. Such measures include a blackout period during which insiders are prohibited from trading the Company's shares, specifically within 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of each quarterly financial report.</p>	
<p>3. Composition and responsibilities of the Board of Directors</p> <p>(1) Does the Board of Directors establish a diversity policy with specific management objectives and implemented it?</p> <p>(2) Apart from the legally required Remuneration Committee and Audit Committee, has the Company voluntarily established any other functional committees?</p> <p>(3) Has the Company established a performance evaluation policy for the Board of Directors and its evaluation methods, conducted regular annual evaluations, submitted the results to the Board, and used the evaluation results as a</p>	V		<p>(1) The Company has explicitly established a board diversity policy in the "Corporate Governance Best Practice Principles." For details on the specific management objectives and its implementation, please refer to the relevant description of "Diversity and independence of the Board of Directors" in the section "II. Corporate Governance Report" of this Annual Report (pages 12-13).</p> <p>(2) The Company has established functional committees in accordance with the law, including the Remuneration Committee and the Audit Committee, each of which is composed entirely of independent directors. Currently, there are four independent directors serving on these committees. The Company is also planning to establish other types of functional committees.</p> <p>(3) The Company has established the "Rules for Performance Evaluation of Board of Directors" and its evaluation methods. An internal performance evaluation is conducted once annually at the end of each year. The evaluation results are reviewed by the Remuneration Committee and then submitted to the Board of Directors, and are used as a reference for directors' compensation and nomination for re-election. For details on the implementation results of the Board performance evaluation, please refer to the relevant description of</p>	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
reference for individual directors' remuneration and re-nomination? (4) Does the company regularly evaluate the independence of CPAs?			"Evaluation Performance of Operations of the Board of Directors" in the section "II. Corporate Governance Report" of this Annual Report (page 21) or visit the Company's website. (4) The Company evaluates its CPAs at least once a year in accordance with regulations. The appointment of the CPAs is approved by the Board of Directors. The CPAs have no conflicts of interest with the Company and strictly maintain their independence (Note).	
4. Has the TWSE/TPEX-listed companies appointed qualified and an adequate number of corporate governance personnel, and designated a Chief Corporate Governance Officer responsible for corporate governance matters (including, but not limited to, providing information necessary for directors and supervisors to perform their duties, assisting them in complying with applicable laws and regulations, duly handling board of directors and shareholders' meeting procedures, and preparing minutes of board and shareholders' meetings)?	V		Brogent established its corporate governance framework and carries out related tasks in accordance with the Company Act, Securities and Exchange Act, and other relevant securities management regulations, as well as the "Corporate Governance Best Practice Principles," "Sustainable Development Best Practice Principles," and "Ethical Corporate Management Best Practice Principles." We protect the rights and interests of investors, give full play to the functions of the Board of Directors and functional committees, and increase information transparency on this basis. The Company has assigned a sufficient number of qualified personnel responsible for corporate governance matters. Ms. Sui-Chuan Lin, Chief Financial Officer, serves as the Chief Corporate Governance Officer. Her main responsibilities are as follows: 1. Formulate and plan appropriate corporate systems and organizational structures to promote the independence of the Board of Directors, enhance the Company's transparency and compliance with laws and regulations, and ensure the implementation of internal auditing and internal controls. 2. Report on the status of corporate governance operations to the Board of Directors, directors, and functional committees. Ensure that the Company's shareholders meetings and Board meetings are being convened pursuant to relevant laws and regulations, as well as the Company's corporate governance best practices. 3. Consult directors' opinions before Board meetings to plan and draft the agenda, notify all directors to attend at least 7 days in advance, and provide sufficient meeting materials to help directors understand the content of related issues. Advance notice shall be provided to the relevant parties if any agenda items to be discussed constitute a conflict of interest and a recusal is required. 4. Set a date for the shareholders meeting each year within the legally-required period. A notice of meeting, meeting agenda handbook, and meeting minutes shall be prepared and submitted before this period, after any amendments to the	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>Articles of Incorporation or the re-election of directors.</p> <p>5. Review material information on important resolutions of the Board of Directors released after Board meetings and shareholders meetings, and ensure the legality and correctness of material information to ensure that investors have equal access to transaction information.</p> <p>6. Report to the Board of Directors on the latest developments and amendments in laws and regulations related to the Company's business operations and corporate governance.</p> <p>7. Based on the characteristics of the Company's industry and the educational and professional backgrounds of the directors, the Company plans the annual training program for directors and arranges the corresponding courses.</p> <p>8. Provide directors with the necessary company information and ensure smooth communication and interaction between directors and department heads.</p> <p>9. Assist in arranging for meetings and communication between independent directors and internal audit executive or certified public accountants, allowing independent directors to understand the Company's financial and operational matters.</p> <p>10. Other areas of responsibility as stipulated in the Company's Articles of Incorporation or contracts of the Company.</p> <p>The Company's Chief Corporate Governance Officer completed 12 hours of continuing education courses in 2025. The continuing education courses comprised 2025 Cathy sustainable finance and climate change summit organized by the Taiwan Stock Exchange Corporation, and Legal Responsibilities in Sustainability Reporting and Non-Routine Transactions and Related-Party Transactions organized by the Taiwan Corporate Governance Association.</p>	
5. Has the Company established communication channels with its stakeholders (including, but not limited to, shareholders, employees, customers, and suppliers), set up a dedicated stakeholder section on its website, and appropriately responded to material corporate	V		<p>The Company has designated a spokesperson and a deputy spokesperson to serve as the Company's channels of communication with external stakeholders. The Company communicates with different stakeholders through multiple channels and maintains good interactions. In addition to setting up a stakeholder section on the ESG page of the official website(https://www.brogent.com/en/csr-3.html), there are also the Company's Welfare Committee Facebook fan page, Hey Brogent Instagram page, and external communication mailbox (web@brogent.com). These serve as basic communication channels between Brogent and stakeholders. We look into</p>	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
social responsibility (CSR) issues of concern to its stakeholders?			topics of concern and feedback from various stakeholders, and formulate response strategies for material topics, adjust the Company's internal management methods, or disclose responses on this basis.	
6. Has the company appointed a professional stock transfer agent to handle shareholding affairs?	V		The Company appointed the stock affairs department of Taishin Securities Co., Ltd. to handle shareholder affairs.	No discrepancy.
7. Information disclosure (1) Does the Company establish a corporate website to disclose information regarding the Company's financial, business, and corporate governance status? (2) Does the Company have other information disclosure channels (e.g., maintaining an English-language website, appointing responsible people to handle information collection and disclosure, creating a spokesperson system, webcasting investor conference on the Company website)? (3) Does the Company announce and file the annual financial statements within two months after the end of the fiscal year, and announce and file the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline?	V		(1) The Company's official website is https://www.brogent.com/zh-tw . In addition, dedicated personnel are assigned according to their responsibilities to collect and manage company information, which is regularly disclosed in the "Investors" section. The disclosed information covers financial and business information (monthly, quarterly, and annually) as well as the status of corporate governance implementation, providing relevant stakeholders with access for reference. (2) The Company's official website is https://www.brogent.com/en . In addition, dedicated personnel are assigned according to their responsibilities to collect and disclose company information, and the spokesperson system is properly implemented. The Company's spokesperson is General Manager Chih-Hung Ouyang. Relevant contact information, financial and business information (monthly, quarterly, and annually), the status of corporate governance implementation, and materials from investor conferences (such as presentations and audio/video files) are all disclosed on the Market Observation Post System and in the "Investors" section of the Company's website for investors' reference. (3) The Company conducts all matters in accordance with relevant laws and regulations and completes the disclosure and filing of related information within the statutory deadlines.	No discrepancy.
8. Does the Company provide other important information that may help	V		(1) The Company's protection of employee rights and employee care measures: The Company provides equal employment opportunities and offers group insurance	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
stakeholders understand its corporate governance practices (including, but not limited to, employee rights, employee welfare, investor relations, supplier relations, rights of stakeholders, continuing education of Directors and Supervisors, the implementation of risk management policies and risk assessment standards, the implementation of customer policies, and the status of the Company's purchase of directors' and officers' liability insurance)?			<p>for employees, as well as regular health examinations. The Employee Welfare Committee has been established in accordance with applicable regulations to safeguard employee rights and interests. The Company also provides labor insurance and national health insurance for all employees as required by law and makes contributions to retirement reserve funds. In addition, the Company has established appropriate grievance channels and places emphasis on employee training to safeguard and enhance employees' rights, interests, and professional capabilities.</p> <p>(2) The Company's relationship with its investors: The Company convenes its shareholders' meeting annually in accordance with applicable laws and regulations, and adequately gives its shareholders the chance to raise questions and make proposals. In addition, we also have set up spokespersons and deputy spokesperson in accordance with law and designate them to handle matters between the Company and its investors. Moreover, the Company announces and files any information that should be disclosed as required by the competent authorities. Thus, information that potentially influences investor decisions is provided in real-time.</p> <p>(3) The Company's relationship with its suppliers: The Company has established supply chain management guidelines and related measures, covering supplier management principles, evaluation of new suppliers, risk classification, and assessment and coaching mechanisms. The Company and its suppliers jointly focus on quality and safety issues, continuously optimizing collaboration models to promote mutual growth. Suppliers are also required to comply with the Company's sustainability policies, respect human rights, prohibit child labor, and ensure non-discrimination and fair treatment in employment, compensation, and promotion. In addition, suppliers must comply with local occupational safety and health regulations and provide a safe and healthy working environment, thereby jointly fulfilling corporate social responsibility and promoting sustainable operations.</p> <p>The Company's supplier sustainability commitment can be found at: https://www.brogent.com/EN/csr-18.html.</p>	

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>(4) Stakeholders' rights: The Company values the rights and interests of all types of stakeholders, including banks, other creditors, employees, customers, investors, and suppliers, and has established smooth communication channels to respect and protect their legitimate rights. In addition, a dedicated Stakeholders section has been set up on the Company's website to disclose relevant information and provide channels for feedback and complaints, thereby enhancing two-way communication, promoting information transparency, and fostering positive interactions.</p> <p>(5) Continuing education of directors and supervisors: The members of the Company's Board of Directors possess professional industry backgrounds and practical management experience, and they participate in relevant continuing education courses from time to time. Details of these courses can be found in the table titled "The Continuing Education Status of Directors and Supervisors in 2025 and 2026 to the date of this Annual Report" in the section "II. Corporate Governance Report" of this Annual Report (page 34).</p> <p>(6) Implementation of risk management policies and risk assessment standards: To ensure the Company's sound operations and sustainable development, the Company has established the "Risk Management Policies and Operating Procedures". Risks are identified and assessed according to the characteristics of the business and operations. Each department, based on its responsibilities, continuously identifies and evaluates risks in actual operations and establishes control mechanisms and indicators. The Internal Audit Office regularly audits the implementation of risk management to ensure compliance and effectiveness, reduce operational risks, and enhance risk management awareness among all employees. The audit results were reviewed by the Audit Committee and reported to the Board of Directors on December 31, 2025 and March 12, 2026.</p> <p>(7) Implementation of customer policies: The Company has established a customer service unit and formulated the "Maintenance and Repair Management Regulation" to regulate various maintenance operations and enhance the quality</p>	

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>of after-sales service. The Company has designated dedicated contact persons for each customer to coordinate and manage various maintenance needs. In addition, multiple feedback channels have been established to analyze customer reports, and the relevant management and internal departments collaborate to implement improvements and track results, thereby continuously enhancing product quality and customer satisfaction.</p> <p>(8) Purchase directors' and officers' (D&O) liability insurance: The Company has purchased relevant liability insurance for its directors, supervisors, and managers.</p> <p>(9) Implementation of Intellectual Property Management: The Company has established internal "Intellectual Property Management Regulations" to invest in patent portfolio planning during the R&D phase of new products and regularly monitors patents related to the amusement equipment industry. In addition to the regular annual investment in intellectual property rights application and maintenance, as well as external consultancy services (including, but not limited to, engaging external consultants to provide risk analysis opinions), the Company reports on the implementation of its intellectual property management to the Board of Directors at least once a year. The above measures help the Company mitigate product-related intellectual property infringement risks and implement its policies on intellectual property evaluation, application, and maintenance, thereby generating positive benefits. In 2025, the Company conducted one patent-related training session, with a total of 65 participants and 97.5 training hours. The Company also completed an inventory of major patents and trademarks, and reported the results to the Board of Directors on December 31, 2025.</p>	
<p>9. Please provide explanations for the improvement made according to the results of the corporate governance evaluation by the Corporate Governance Center of Taiwan Stock Exchange during the most recent year, and details on the priority issues and measures for the areas yet to be improved (Companies not included in the evaluation are not required to fill out this section.)</p> <p>The Company has taken into reference the most recent Corporate Governance Evaluation results published by the Taiwan Stock Exchange, and has reviewed each evaluation indicator while continuously promoting improvements.</p> <p>With respect to improvements already implemented, the Company has continued to enhance the disclosure of corporate governance information, refine the structure</p>				

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles and Reasons
	Yes	No	Summary	
<p>and operation of the Board of Directors, and improve board functions as well as the quality of non-financial information disclosure. Relevant measures have been progressively implemented and are being further strengthened.</p> <p>Regarding areas requiring further enhancement, the Company will continue to plan and prioritize improvement initiatives, including strengthening the transparency of corporate governance information, optimizing the structure and operation mechanisms of the Board of Directors, enhancing board functions, and improving the quality of ESG-related information disclosure. The Company will also continue to review and refine its practices to comply with regulatory requirements and align with international sustainability trends, thereby further enhancing overall corporate governance performance.</p>				
<p>Note: The items in the CPA's suitability and independence assessment form are as follows:</p> <ol style="list-style-type: none"> 1. As of the latest audit, there have been no circumstances where no replacement had happened for seven years. 2. There is no material conflict of financial interests with the client. 3. To avoid having any inappropriate relationship with the client. 4. The CPA shall ensure that their assistants adhere to principles of integrity, objectivity, and independence. 5. The CPA shall not audit the financial statements for organizations they served for within two years before they took the job. 6. The CPA's name shall not be used by others. 7. The CPA does not hold any stocks of the Company or its affiliated enterprises. 8. The CPA has no instances of monetary lending with the Company or its affiliated enterprises. 9. The CPA has no joint investment or profit-sharing relationship with the Company or its affiliated enterprises. 10. The CPA does not concurrently hold a regular position in the Company or its affiliated enterprises and receive fixed salary. 11. The CPA does not involve the managerial decision-making of the Company or its affiliated enterprises. 12. The CPA has not engaged in any other business that could compromise their independence. 13. The CPA is not the spouse or a relative within second degree in kinship with the management personnel of the Company. 14. The CPA has not received any commission related to the business. 15. As for now, there have been no incidents of the CPA disciplinary action or damage to the principle of independence. <p>The Audit Committee and the Board of Directors of the Company approved that the CPAs meet the requirements of independent assessment, the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and AQIs on January 21, 2026.</p>				

The Continuing Education Status of Directors and Supervisors in 2025 and 2026 to the date of this Annual Report				
Title	Name	Organizer	Course name	Hours
Chairman	Chih-Hung Ouyang	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Director	Chang Quan Investment Co., Ltd. Representative: Chih-Chuang Chen	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Director	Chin-Huo Huang	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Director	LARGOU MORI CO., LTD Representative CHENG SHENHAO	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Independent Director	Lewis Lee	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Independent Director	Chih-Poung Liou	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Independent Director	Jih-Ching Chiu	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours
Independent Director	Keng-Shin Lin	Taiwan Corporate Governance Association	Legal Responsibilities in Sustainability Reporting	3 hours
			Non-Routine Transactions and Related-Party Transactions	3 hours

(4) If the company has established a remuneration committee, it shall disclose the composition, duties, and operation of the committee

1. Members of the Compensation Committee

April 11, 2026

Identity	Conditions Name	Professional qualifications and experience	Independent status	Number of other public companies in which the individual is concurrently serving as the Remuneration Committee member
Convenor and independent director	Chih-Poung Liou	Please refer to 4. Disclosure of information on professional qualifications of directors and independence of independent directors on page 9-11 for the relevant content.	(1) Not an employee of the Company or any of its affiliates. (2) Not a director or supervisor of the Company or any of its affiliates. (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the Company or ranking in the top 10 in holdings.	1
Independent Director	Lewis Lee		(4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs. (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Law.	3
Independent Director	Jih-Ching Chiu		(6) If a majority of the company's director seats or voting shares and those of any other company are controlled by the same person: not a director, supervisor, or employee of that other company. (7) If the chairman, general manager, or person holding an equivalent position of the company and a person in	NONE

Identity	Conditions Name	Professional qualifications and experience	Independent status	Number of other public companies in which the individual is concurrently serving as the Remuneration Committee member
Independent Director	Keng-Shin Lin		<p>any of those positions at another company or institution are the same person or are spouses: not a director (or governor), supervisor, or employee of that other company or institution.</p> <p>(8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company.</p> <p>(9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT\$500,000, or a spouse thereof.</p> <p>(10) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company.</p> <p>(11) Not been a person of any conditions defined in Article 30 of the Company Law.</p> <p>(12) Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.</p>	NONE

2. State of operations of the compensation committee

The Compensation Committee comprises 4 members.

Current term of office: June 27, 2023–May 30, 2026; a total of 3 meetings of the Compensation Committee were held in the most recent year. The members' qualifications and attendance were as follows:

Title	Name	Attendance in person	By proxy Frequency	Attendance rate (%)	Note
Convenor and Independent Director	Chih-Poung Liou	3	-	100.00	Shall attended 3 times.
Independent Director	Lewis Lee	3	-	100.00	Shall attended 3 times.
Independent Director	Jih-Ching Chiu	3	-	100.00	Shall attended 3 times.
Independent Director	Keng-Shin Lin	3	-	100.00	Shall attended 3 times.

Other matters that require reporting:

1. If the Board of Directors did not adopt or revised the recommendations of the compensation committee, describe the date of the board meeting, term of the board, agenda item, resolutions adopted by the board, and actions taken by the company in response to the opinion of the compensation committee (if the remunerations approved by the Board of Directors are better than those recommended by the compensation committee, describe the difference and reasons): None.
2. If with respect to any resolution of the compensation committee, any member has a dissenting or qualified opinion that is on record or stated in a written statement, describe the date of committee meeting, term of the committee, agenda item, opinions of all members, and actions taken by the company in response to the opinion of members: None.

(5) 1. Sustainable development implementation status and deviations from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
1. Does the Company have a governance structure for sustainability development and a dedicated (or ad-hoc) sustainable development organization with Board of Directors authorization for senior management, which is reviewed by the Board of Directors?	V		To implement sustainable development, the Company has designated the Office of the General Manager as a dedicated (or ad-hoc) unit. The Chairman serves as the chair of senior management meetings, where major strategic issues are discussed and monitored through biweekly group communication meetings, and relevant policies are communicated accordingly. The Board of Directors reviews on a quarterly basis the implementation status of the "Group Greenhouse Gas Inventory and Assurance Schedule", and reports are made to the Board at least once a year on the implementation of sustainable development initiatives, ethical corporate management, intellectual property management, and information security management, in order to ensure the effective execution of related systems.	No discrepancy.
2. Does the Company follow materiality principle to conduct risk assessment for environmental, social, and corporate governance issues related to company operation, and establish risk management related policy or strategy?	V		<p>The Company has established the "Sustainable Development Best Practice Principles" and the "Risk Management Policies and Operating Procedures". In addition, with reference to international sustainability standards and frameworks (such as GRI Standards, SASB, and the SDGs) as well as global development trends, the Company has compiled its sustainability-related issues.</p> <p>Furthermore, in accordance with the principle of materiality and the AA1000 SES stakeholder engagement principles, the Company collects feedback from both internal and external stakeholders through questionnaires to understand their level of concern regarding environmental, people and human rights, and corporate governance issues. Based on this, the Company identifies material topics relevant to its operations and assesses the significance of their impacts.</p> <p>For sustainability issues with high stakeholder concern and significant impact, the Chairman and relevant responsible units jointly review and confirm the identification of material topics and corresponding response measures. Based on this, management approaches, as well as short-, medium-, and long-term objectives and specific action plans, are formulated. The Company continuously promotes implementation, reviews performance, and conducts information disclosure to strengthen its sustainability governance and risk management mechanisms.</p> <p>For further details, please refer to the Company's Sustainability Report at the following website: https://www.brogent.com/EN/csr-report.html.</p>	No discrepancy.

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
<p>3. Environmental issue</p> <p>(1) Does the Company establish a proper environmental management system based on the characteristics of the industry?</p> <p>(2) Does the Company endeavor to improve energy efficiency and use recycled materials which have a low impact on the environment?</p>	V		<p>(1) The Company has established an environmental management system in accordance with industry characteristics and has formulated an "Environmental Policy". It ensures compliance with applicable regulations and promotes energy conservation, carbon reduction, and resource management measures. These include the gradual adoption of renewable energy, replacement of energy-efficient equipment and improvement of electricity efficiency, establishing a structured approach to energy and carbon management, and enhancement of greenhouse gas management capabilities through training. The Company also conducts regular monitoring and reviews for continuous improvement to reduce the environmental impact of its operations and to fulfill its commitment to sustainable development. In 2025, there were no violations of environmental protection regulations.</p> <p>(2) The Company endeavors to improve energy efficiency. In addition to the Second Phase of R&D and Experience Center, which has obtained the Green Building Label from the Ministry of the Interior, the Company continues to implement various energy-saving measures, including the adoption of LED lighting and the replacement of air-conditioning systems. In 2025, the Company implemented a replacement of high-energy-consumption air-conditioning equipment in the Kaohsiung headquarters office area, with a new investment in water-cooled variable-frequency air-conditioning systems. The procurement cost for the energy-saving equipment amounted to NT\$ 10.320 million, achieving an energy-saving rate of 41.22%. Moreover, this project complies with the Energy Administration's 2025 Energy Saving Performance Contract (ESPC) Demonstration Project and has received subsidies from the Energy Administration, Ministry of Economic Affairs, R.O.C..</p> <p>In terms of renewable energy application, the Company continues to promote the installation of solar power generation systems. In addition to existing facilities, the Company also plans to introduce such systems at new factories and evaluate the gradual adoption of self-generation for self-consumption in the future, in order to reduce reliance on externally purchased electricity and decrease dependence on conventional energy sources.</p> <p>In terms of resource management, the Company implements waste reduction</p>	No discrepancy.

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
(3) Does the Company evaluate current and future climate change potential risks and opportunities and take measures related to climate related topics?			<p>measures by recycling discarded paper and sending it to pulp mills for reuse, and by prioritizing the use of environmentally friendly materials to minimize environmental impact.</p> <p>(3) The Company identifies climate-related risks and opportunities in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations issued by the Financial Stability Board (FSB) and the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" established by the Taiwan Stock Exchange Corporation. The assessment results are integrated into the Company's overall risk management framework and serve as an important basis for its sustainable development strategies.</p> <p>From a risk perspective, the Company assesses climate-related physical risks (such as average temperature rise) and transition risks (such as facing the risk of litigation and strengthening supervision of current products and services) and implements corresponding mitigation measures. These measures include purchasing water damage insurance, closely monitoring regulatory changes, optimizing procurement strategies, and improving resource use efficiency.</p> <p>From an opportunity perspective, the Company evaluates opportunities arising from climate change, including low-carbon products and services, business diversification, and enhancement of operational resilience. The Company actively engages in sustainable product design, promotes the application of low-carbon technologies, and implements solar power generation systems to strengthen corporate competitiveness and sustainability capabilities.</p> <p>For further details, please refer to the TCFD section of the Sustainability Report (https://www.brogent.com/en/csr-report.html) and the Comparison Table of Climate-related Disclosures.</p>	
(4) Does the Company collect data for greenhouse gas emissions, water consumption and total waste generated over the past two years, and establish policies for reducing greenhouse gas emissions, water usage, or other waste management?			<p>(4) Regarding greenhouse gas (GHG) emission management, the Company has designated the year 2024 as the baseline year for GHG reduction. In that year, the total Scope 1 and Scope 2 GHG emissions amounted to 889.6617 metric tons of CO₂e. The Company has set to achieve a 20% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030. To reach this goal, the Company is implementing multiple carbon reduction strategies, including the gradual adoption of renewable energy (e.g., the installation of solar power systems), replacement of energy-consuming equipment (e.g., air conditioning</p>	

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>equipment) and improvement of electricity efficiency (e.g., adoption of LED lighting), institutionalization of energy and carbon management practices, establishment of electric vehicle charging stations, and training programs to enhance all employees' awareness and management capabilities regarding greenhouse gas emissions.</p> <p>Regarding water resource management, the Company implements various water-saving measures and promotes the reuse of water resources to manage and utilize water efficiently. Measures include the installation of faucets, urinals, and toilets with water-saving certification throughout the facilities. In addition, a rainwater harvesting and storage system has been established, and the collected rainwater is used for irrigation of plants to improve overall water use efficiency.</p> <p>Regarding waste management, the Company actively cooperates with government policies to set up general waste and recycling collection points on each floor, and implements waste sorting operations through all employees and cleaning staffs to improve recycling efficiency. In addition, the Company's Kaohsiung headquarters actively contributes to social welfare by donating recyclable items free of charge to Non-Governmental Organizations for further processing and reuse. Its waste recycling unit is the Kaohsiung Branch of the Buddhist Compassion Relief Tzu Chi Foundation.</p> <p>The Company has compiled data on greenhouse gas emissions, water consumption, and total waste generated over the past two years. For detailed information, please refer to the Sustainability Report (https://www.brogent.com/en/csr-report.html).</p>	
<p>4. Social issue</p> <p>(1) Does the Company establish policies and procedures in compliance with regulations and international human rights conventions?</p>	V		<p>(1) The Company formulated the "Human Rights Policy," which was approved and announced by the chairman, in accordance with international principles, such as the "Universal Declaration of Human Rights", "United Nations Guiding Principles on Business and Human Rights", "United Nations Global Compact", and "International Labour Organization". The Company continues to shape a diverse and inclusive corporate culture. Whether it is hiring or promotion, it is not affected by personal gender, religion, race, or political inclination, creating a workplace of mutual respect and no harassment. The policy is applicable to the Company's all employees and relevant stakeholders.</p>	No discrepancy.

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
<p>(2) Does the Company establish and implement reasonable employee benefit measures (including compensation, leave, and other benefits), and appropriately reflect its operating performance or results in employee compensation?</p> <p>(3) Does the Company provide a safe and healthy working environment for employees and conduct regular safety and health training for employees?</p>			<p>The Company also invites all business partners, including suppliers and joint ventures, to jointly draw attention to human rights issues, in order to implement the Human Rights Policy and mitigate human rights risks.</p> <p>(2) The Company regards its employees as its most valuable assets and provides competitive salaries and comprehensive benefits. It complies with statutory labor insurance, health insurance, and retirement fund contributions, and has established a sound compensation and performance management system. By linking company operations with individual performance, the Company fairly evaluates employees' work performance, provides opportunities for promotion and rewards, and supports employees in finding the right roles to develop their potential and enhance their personal growth.</p> <p>The Company upholds the principle of pay equity and implements equal pay for equal work between men and women. Year-end bonuses and employee remuneration are awarded based on performance, ensuring that compensation is fair and supportive of career development. At the same time, the Company provides diverse and flexible benefits covering insurance, bonuses, training, and various aspects of daily life, helping employees achieve a healthy work-life balance. The Company collects employee feedback through the Welfare Committee and labor-management meetings to continuously improve the benefits system, promote a friendly workplace and mental and physical health initiatives, and provide support programs such as Employee Assistance Programs (EAPs) to comprehensively address employees' needs.</p> <p>For more information on the Company's employee benefits and compensation policies, please refer to the Sustainability Report at the following website: https://www.brogent.com/en/csr-report.html.</p> <p>(3) The Company is committed to creating a safe and healthy workplace by providing comprehensive facilities, including comfortable office spaces, recreational and fitness centers, health management equipment, lactation rooms, and gender-friendly restrooms. The Company also organizes a variety of wellness activities and health management seminars from time to time to promote employees' physical and mental well-being and stress management. In addition, the Company fully subsidizes biennial health check-ups for employees and provides on-site monthly medical services, offering professional health consultations and immediate assistance.</p>	

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
<p>(4) Does the Company establish an effective career development training program for employees?</p> <p>(5) Regarding issues such as customer health and safety, customer privacy, marketing, and product labeling in relation to its products and services, does the Company comply with relevant laws and international</p>			<p>To systematically manage workplace safety and health, prevent occupational accidents, and safeguard employees' rights, the Company has established an "Occupational Safety and Health Committee" in accordance with applicable regulations. The Committee convenes on a quarterly basis to monitor and improve related matters. In addition, the Company regularly conducts occupational safety training for employees and contractors to ensure workplace and personnel safety.</p> <p>In 2025, the Company conducted a total of eight occupational safety training sessions for employees (e.g., fire safety training and evacuation drills), with 556 participant attendances recorded. In addition, eight contractor safety and management training sessions were held, with a total of 39 participants. The Company had no occurrences of occupational accidents, occupational diseases, or fire incidents during the year, and there were no casualties, nor were there any violations of labor-related laws or regulations resulting in penalties.</p> <p>(4) The Company promotes talent development through diverse learning channels and encourages employees to participate in both internal and external training programs. Relevant expenses are fully subsidized by the Company to strengthen professional knowledge and competencies, thereby enhancing workplace competitiveness. The Company has also established dual career development tracks for both professional and managerial roles, supporting employees' continuous growth and enhancing their adaptability, professional capabilities, and sustainability mindset, thereby promoting the Company's sustainable development. The training framework covers four major dimensions: management, professional, general education, and new employee training. It systematically plans employees' career development and extends it to lifelong learning. In 2025, the total employee training hours reached 13,479 hours, with an average of 50 hours per employee.</p> <p>(5) The Company believes that sound customer relationship management is closely related to customer loyalty and profitability. Therefore, it places great importance on customer health and safety, customer privacy, and compliance in marketing and product labeling, and complies with relevant laws and international standards. The Company has also established comprehensive policies and procedures to safeguard customer rights and interests. The main</p>	

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
standards, and establish policies and complaint procedures to protect consumer or customer rights and interests?			<p>measures are as follows:</p> <ol style="list-style-type: none"> 1. Customer Health and Safety / Marketing and Product Labeling: To ensure that products meet quality requirements and safety standards at every stage of production, all hardware equipment undergoes major international certifications, including ASTM, UL, GB, and EN. Software is subject to rigorous testing and quality control at each development stage to ensure technical stability and safety. 2. Customer Privacy and Data Protection: The Company has established the "Personal Data Protection Management Regulations" and regularly reviews the personal data collected to ensure that its collection, processing, and use comply with applicable laws and regulations. In addition, personal data that is no longer necessary for retention is securely destroyed on an annual basis to mitigate information-related risks. Moreover, the Company continuously reinforces employees' awareness of customer privacy and confidential information protection through annual internal training. Customer data is properly used and safeguarded in accordance with the contractual agreements signed with clients. Before any marketing or promotional activities involving customer information are conducted externally, the legal department reviews the contract terms and the scope of information disclosure, providing legal opinions and assisting the marketing team in appropriately disclosing relevant information. If customers suspect that their privacy or confidential information has been compromised, they may submit complaints or reports through the "Contact Us" section on the Company's official website. In 2025, the Company did not receive any complaints regarding violations of customer privacy or the disclosure of confidential information. 3. Diverse Customer Service and Feedback Mechanisms: The Company has a dedicated customer service unit and assigns specialized service representatives according to different customer segments. In collaboration with management and relevant internal departments, customer feedback is analyzed to identify root causes, develop improvement measures, and track results, ensuring continuous enhancement of service quality. In addition, the Company has established diverse feedback channels, including a 24-hour online customer service system, customer satisfaction 	

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
(6) Does the Company establish supplier management policy and request suppliers to comply with related regulations on the issues of environmental protection, occupational safety and health or labor right, and their implementation status?			<p>surveys, and a 24-hour paid customer support hotline, enabling customers to report issues and requests at any time, thereby continuously improving product quality and enhancing overall customer satisfaction.</p> <p>(6) To strengthen supply chain management and mitigate operational risks, the Company has established the "Supplier Management Policy" as the basis for supplier selection, evaluation, and management. The Company incorporates Brogent Group suppliers' sustainability commitments into the evaluation and contractual terms, requiring adherence to human rights principles, prohibition of child labor, and non-discrimination or unfair treatment in employment, compensation, and promotion. Suppliers are also required to comply with local occupational health and safety regulations. Furthermore, to ensure operational safety and prevent occupational hazards, suppliers must sign an Occupational Safety and Health Management Agreement to maintain a safe and healthy working environment. The Company upholds the principle of integrity in business and establishes long-term partnerships with suppliers to jointly promote sustainable development and mutually beneficial growth. In 2025, 100% of suppliers signed the "Occupational Safety and Health Management Agreement" and the "Supplier Sustainability Commitment." The risk of forced or compulsory labor incidents among suppliers at all of the Company's operational sites is considered very low.</p>	
5. Does the Company refer to international generally accepted reporting standards or guidelines to publish Sustainability Report to disclose non-financial information of the Company? Has the such report obtained assurance or verification opinions from third-party assurance providers?	V		<p>1. The Company's sustainability report has been prepared in accordance with the 2021 GRI Standards issued by the Global Reporting Initiative (GRI). It also incorporates disclosures in accordance with the "Sustainability Accounting Standards for the Software & IT Services" issued by the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD) published by the Financial Stability Board (FSB). Additionally, it has been compiled with reference to the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies" of Taipei Exchange (TPEX) and the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies."</p> <p>2. Deloitte & Touche (Taiwan) was commissioned to issue a limited assurance report in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation.</p>	No discrepancy.

Initiatives	Implementation Status			Deviations from the Sustainable Development Best Practice Principles and Reasons
	Yes	No	Summary	
			Please refer to the sustainability report for information on the assurance scope and conclusion. Please refer to the following URL for the Brogent's Sustainability Report: https://www.brogent.com/en/csr-report.html .	
6. If the Company has established its own sustainability development principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," please describe any differences between their implementation and the prescribed principles: No discrepancy.				
7. Other important information to facilitate a better understanding of the Company's implementation of sustainable development: The Company discloses relevant information regarding its sustainable development on its website, annual report, the prospectuses, and sustainability report.				

2. Climate-Related Information of TWSE/TPEX Listed Company

(1) Implementation of Climate-Related Information

Item	Implementation Status
<p>1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</p>	<p>As the highest governance body on climate change, the Board of Directors is responsible for guiding the Company's response and decision-making on climate change, and approving the scope, specifications, and approval levels of climate risk management, and is responsible for ensuring and supervising the effective implementation of the overall risk management system. Brogent's chairman of the Board serves as the chairperson of the senior management meetings, discusses and makes climate change-related decisions of the Company with senior managers of each department. Climate change-related implementation results are reported to the Board of Directors every year. The chairman attends group-level communication meetings every two weeks, and irregularly participates in ESG courses to discuss potential climate risks and preventive measures, in order to ensure the implementation of sustainable development-related work.</p>
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<p>Impacts of Climate Risk <u>Medium-term:</u></p> <ol style="list-style-type: none"> 1. Higher requirements set forth in government regulations will increase the operating costs of response measures. 2. If regulations stipulate administrative penalties for companies that fail to meet carbon reduction targets, the Company might face fines if it fails to reach the targets and cause operating costs to increase. <p><u>Long-term:</u></p> <ol style="list-style-type: none"> 1. Rising temperatures can easily cause equipment to overheat and shut down, further affecting related information services or causing service interruptions, which will cause operating costs to increase. 2. As the temperature rises, it is necessary to strengthen the management of electricity consumption, such as affecting the frequency of air conditioning use, which will cause operating costs to increase. <p>Impacts of Climate Opportunity <u>Short-term:</u></p> <ol style="list-style-type: none"> 1. Develop low-carbon products and services through diverse innovative designs, use renewable energy and materials to reduce energy costs. 2. Develop new products to attract clients, shorten the cycle for closing deals, and thereby increase revenue. 3. Introduce entertainment systems into multiple fields to increase revenue through diversified development. 4. The services and products provided are combined with the theme of sustainability to create

Item	Implementation Status
	<p>more diverse services, thereby increasing revenue.</p> <p><u>Medium-term:</u></p> <ol style="list-style-type: none"> 1. Renewable energy power generation and energy conservation plans will reduce energy costs and increase income by obtaining profits from electricity sales and carbon credits.
<p>3. Describe the financial impact of extreme weather events and transformative actions.</p>	<ol style="list-style-type: none"> 1. Regarding the financial impact of extreme weather and transition actions, details are as explained in item 2 above. 2. Brogent will continue to purchase water damage insurance; each responsible unit continues to pay attention to and track changes in relevant laws and regulations; stay up-to-date on the situation of the raw materials market each month, and communicate closely with suppliers in order to understand the reasons for higher material prices; respond to price changes through measures such as preemptive purchases of raw materials, or changing the quantities purchased; reuse items displayed during exhibitions and optimize assembly procedures to reduce costs of consumables. These strategies mitigate the impact of climate risk factors on Brogent's value. In addition, Brogent regularly conducts scenario analysis to update climate risk capacity and the financial impact caused by extreme weather risks. 3. In order to properly manage average temperature rise in the long term, litigation risks related to policies and regulations, and strengthen supervision of risks related to existing products and services, Brogent incorporates climate change risks into operational decisions, identifies and manages risks, and at the same time faces the crisis of global warming and resource depletion, responds to the trend of energy conservation and carbon reduction, and takes mitigation and adaptation actions.
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p>	<p>Brogent's climate risk management process is mainly divided into four major steps, which are described as follows:</p> <p>Brogent discusses climate change, summarizes information, and assesses risks and opportunities during meetings that look into climate change risks and opportunities, including:</p> <ol style="list-style-type: none"> 1. Set climate change scenarios: Includes two climate change scenarios. 2. Assess the impact of operating environment: Assess the impact of climate change on the operating environment and stakeholders. 3. Identify climate risks and opportunities: Establish a risk and opportunity matrix to identify climate change risks and opportunities. 4. In order to monitor risk exposure and resilience, we discuss potential climate risks and preventive measures through biweekly group communication meeting and participate in ESG courses from time to time, and report climate change-related implementation results to the board of directors every year.
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>Climate change risk simulation is conducted using 2 scenarios: SSP5-8.5: Temperature rises by 6°C and SSP1-2.6: Temperature rises by 2°C in the Sixth Assessment Report (AR6) of the United Nations Intergovernmental Panel on Climate Change (IPCC). In the future, we will conduct dynamic analysis and assessment based on the impact of climate change on the Company.</p>

Item	Implementation Status
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<ol style="list-style-type: none"> 1. Based on current internal target management, short-term targets are for within 3 years, medium-term targets are for the next 3-5 years, and long-term targets are for more than 5 years in the future. We continue to identify and evaluate potential climate change risks and opportunities. 2. Continuously improve the Company's system and conduct self-examinations to strengthen employees' awareness and management of climate change risks. 3. For management of climate change response, please refer to 4.3 Climate Change Response and Management in the 2025 Sustainability Report.
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>Brogent has not yet formally implemented an internal carbon pricing mechanism; however, planning and evaluation are currently in progress. In the future, the Company will establish an appropriate internal carbon pricing mechanism in line with international trends, carbon market developments, and regulatory requirements, to serve as a reference for climate change-related risk management and investment decision-making.</p>
<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>Brogent has set 2024 as the base year and aims to achieve a 20% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030. Progress toward the annual reduction target is regularly monitored, and performance is reviewed and managed based on greenhouse gas inventory results. In addition, Brogent continues to enhance its internal management systems and has implemented the following carbon reduction measures:</p> <ol style="list-style-type: none"> 1. By replacing high-energy-consuming air conditioning equipment and installing LED lighting, we have effectively reduced electricity consumption year by year. 2. The Company plans to install solar power generation facilities at the new plant site to reduce purchased electricity demand through self-generation and self-consumption. 3. Company vehicles (including motorcycles) prioritize the adoption of fully electric or hybrid models to reduce gasoline consumption. 4. Charging stations for electric vehicles have been installed to encourage employees to switch to fully electric vehicles, thereby contributing to local carbon emission reductions.
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).</p>	<p>Please refer to Sections 1-1 and 1-2 for details.</p>

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years:

Brogent, with a paid-in capital of less than NT\$5 billion, has completed the individual greenhouse gas inventory of the parent company for fiscal years 2024 and 2025 in accordance with the ISO 14064-1:2018 standard. However, the inventory has not yet been assured (verified). Please refer to the table below for relevant greenhouse gas emissions inventory information. In addition, the Company plans to commence the greenhouse gas inventory of subsidiaries included in the consolidated financial statements starting from 2026.

Greenhouse Gas Emissions Inventory Information

2024		
GHG Scope	Total Emissions (metric tons CO ₂ e)	Intensity (metric tons of CO ₂ e /million NTD)
Scope 1	77.3992	0.0594
Scope 2	812.2625	0.6238
Scope 3	269.6919	0.2071
Total	1,159.3536	0.8903
2025		
GHG Scope	Total Emissions (metric tons CO ₂ e)	Intensity (metric tons of CO ₂ e /million NTD)
Scope 1	84.8893	0.0684
Scope 2	786.0911	0.6333
Scope 3	292.2831	0.2355
Total	1,163.2635	0.9372

Note: The scope of data for fiscal years 2024 and 2025 covers the parent company's operations in Taiwan, including the Kaohsiung headquarters, Manufacturing Center (Taoyuan plant), and Taipei office, and is based on the audited individual financial statements.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion:

Brogent has not yet conducted formal assurance (verification) of its greenhouse gas emissions; however, relevant planning efforts are currently underway. The Company expects to complete assurance of the parent company's individual emissions for fiscal year 2027, commencing in fiscal year 2028. Assurance for subsidiaries included in the consolidated financial statements is planned to be conducted in fiscal year 2029. Going forward, the Company will evaluate the engagement of qualified third-party assurance providers to enhance the credibility and transparency of its disclosures.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets:

For Brogent's greenhouse gas reduction base year, relevant data, reduction targets, strategies, and specific action plans, please refer to Item 8 of the table "Implementation of Climate-Related Information" under the section "Climate-Related Information of TWSE/TPEX Listed Company" in this Annual Report, as well as "1-1-1 Greenhouse Gas Inventory Information." With respect to the achievement of reduction targets, the Company is currently in the inventory and planning stage. Going forward, the Company will regularly review and monitor the effectiveness of various measures and adjust its reduction strategies accordingly, with the aim of progressively achieving its established reduction targets.

(6) Implementation of ethical corporate management and deviations from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and reasons

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles and Reasons
	Yes	No	Summary	
<p>1. Establishment of ethical corporate management policy and approaches</p> <p>(1) Whether the Company has formulated an ethical corporate management policy approved by the Board of Directors, and clearly stated its ethical management policies and practices in internal regulations and external documents, as well as the commitment from the Board of Directors and senior management to actively implement such policies.</p> <p>(2) Whether the Company has established a risk assessment mechanism for unethical conduct to periodically analyze and evaluate business activities with a higher</p>	V		<p>(1) The Company's Board of Directors has approved the adoption of the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct for Directors and Managerial Officers," which encompass key principles such as the prohibition of corruption and bribery, the avoidance of conflicts of interest, and the transparency of information disclosure. The Company adheres to the Company Act, the Securities and Exchange Act, the Business Accounting Act, and all other relevant laws and regulations applicable to listed and OTC companies, in order to foster a culture of ethical corporate management, ensure the Company's sound development, and provide a governing framework for proper business conduct.</p> <p>The Board of Directors and senior management attach great importance to ethical corporate management, discharge their duty of care as good administrators, supervise the Company's prevention of unethical conduct, and periodically review the effectiveness of policy implementation while continuously refining the relevant mechanisms. The Company has also established an internal control system and set up an internal audit unit in accordance with applicable regulations to ensure the effective execution of all operations and to uphold ethical corporate management.</p> <p>Detailed information on the relevant policies and their implementation has been disclosed on the Company's website and in its Sustainability Report for stakeholders' reference.</p> <p>(2) The Company has formulated its "Ethical Corporate Management Best Practice Principles" in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies." These Principles incorporate preventive measures for</p>	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles and Reasons
	Yes	No	Summary	
<p>risk of unethical behavior within its scope of operations, and has formulated programs to prevent unethical conduct accordingly, which cover, at a minimum, preventive measures against the behaviors listed in each subparagraph of Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"?</p> <p>(3) Whether the Company has established operating procedures, conduct guidelines, and disciplinary and grievance systems within its programs to prevent unethical conduct, and whether such programs are effectively implemented and subject to regular review and revision?</p>			<p>the behaviors set forth in Article 7, Paragraph 2, including the prohibition of bribery and acceptance of bribes, the provision or receipt of improper benefits, illegal political contributions, inappropriate charitable donations or sponsorships, and violations of fair trade practices. The Company has also established a sound corporate governance framework and risk management mechanism to foster an ethical and transparent operating environment and promote sustainable corporate development. Moreover, the Company conducts regular training programs to communicate its core values and ethical corporate management policies to all employees, strengthen employees' awareness of legal and regulatory compliance, and reinforce a culture of ethical corporate management.</p> <p>In addition, the Legal & IP Dept. provides monthly updates on regulatory developments. Each unit conducts its operations in accordance with the "Legal Compliance Management Guidelines" and ensures adherence to applicable laws and regulations, and performs annual self-assessments based on the "Self-Evaluation Form on Legal Compliance" to ensure the effective operation of the compliance mechanism.</p> <p>(3) The Company has established relevant policies, including the "Ethical Corporate Management Best Practice Principles," "Code of Ethical Conduct for Directors and Managerial Officers," "Employee Code of Conduct," "Rules of Procedure for Board of Directors Meetings," "Operating Procedure for the Prevention of Insider Trading," and the "Unlawful and Unethical Behavior Reporting System," which clearly set forth operating procedures and codes of conduct. The Company has also established disciplinary and grievance mechanisms to regulate the conduct of directors, managerial officers, employees, and ultimate controllers. These systems are implemented through training programs and internal communications, and are subject to periodic review and revision to meet regulatory requirements and practical operational needs,</p>	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>thereby ensuring the continued effectiveness of mechanisms for preventing unethical conduct.</p> <p>In 2025, the Company reported no violations of ethical corporate management regulations or incidents of corruption, and completed the relevant risk assessments, with no material risks identified.</p>	
<p>2. Implementation of ethical corporate management</p> <p>(1) Whether the Company has assessed the integrity records of its business partners and explicitly stipulated integrity clauses in the contracts entered into with such counterparties?</p> <p>(2) Whether the Company has established a dedicated unit under the Board of Directors to promote corporate integrity management, and periodically (at least once a year) reports to the Board on its ethical management policies, programs to prevent unethical conduct, and the oversight of their implementation?</p> <p>(3) Whether the Company has established policies to prevent conflicts of interest, provided appropriate reporting channels,</p>	V		<p>(1) Prior to establishing business relationships, the Company prudently evaluates the counterparties' capital, operational status, production capacity, and track record, and incorporates such assessments into its supplier management and transaction review mechanisms. In addition to entering into cooperation agreements, the Company requires all suppliers to sign a "Supplier Commitment" prior to engaging in transactions, which explicitly sets forth ethical conduct clauses covering anti-corruption, anti-bribery, legal compliance, prohibition of improper transactions, and adherence to Brogent Group's Commitment of Suppliers to Sustainable Development, thereby strengthening the implementation of ethical corporate management and sustainable development.</p> <p>(2) To strengthen the management of ethical corporate management, the Company has designated the President Office as the dedicated unit responsible for promoting ethical corporate management, overseeing the implementation of relevant policies, and planning and executing programs to prevent unethical conduct, with the internal audit unit responsible for supervision. The implementation status and supervisory results are regularly reported to the Board of Directors (at least once a year) to ensure the effective implementation of the system. The implementation status and results of the ethical corporate management policy for 2025 were reported to the Board of Directors on December 31, 2025.</p> <p>(3) The Company has established relevant policies, including the "Ethical Corporate Management Best Practice Principles," "Code of Ethical Conduct for Directors and Managerial Officers," "Employee</p>	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles and Reasons
	Yes	No	Summary	
<p>and effectively implemented such policies?</p> <p>(4) Whether the Company has established effective accounting and internal control systems to implement ethical corporate management; and whether the internal audit unit has formulated relevant audit plans based on the risk assessment of unethical conduct and audited the compliance of programs to prevent unethical conduct accordingly, or engaged CPAs to conduct such audits?</p> <p>(5) Whether the Company regularly organizes internal and external training programs on integrity management?</p>			<p>Code of Conduct," "Rules of Procedure for Board of Directors Meetings," "Operating Procedure for the Prevention of Insider Trading," and the "Unlawful and Unethical Behavior Reporting System," These policies clearly require directors, managerial officers, and employees to avoid conflicts of interest, and the Company has also established mechanisms for the declaration and recusal of conflicts of interest. In addition, reporting and whistleblowing channels have been established, with a designated unit responsible for receiving and handling related matters.</p> <p>The Company further enhances relevant awareness through training programs and internal communications, while the internal audit unit periodically audits compliance with the system to ensure the effective implementation of the mechanism.</p> <p>(4) To implement ethical corporate management, the Company has established sound and effective accounting and internal control systems, which are continuously reviewed and enhanced in accordance with relevant laws and regulations to ensure their effective operation. Based on the results of risk assessments of unethical conduct, the internal audit unit formulates and implements an annual audit plan. The audit scope covers the Company and its subsidiaries to assess compliance with the internal control system and relevant preventive measures, and the audit results are reported to the independent directors and the Board of Directors. In addition, the Company periodically reviews the internal control system self-assessment reports and the status of deficiency improvements, which serve as a basis for the Board of Directors and the President to evaluate the effectiveness of the internal control system and issue the internal control statement.</p> <p>(5) The Company regularly conducts internal training programs on ethical corporate management and, where necessary, invites external instructors to provide related awareness sessions, in order to enhance employees' and directors' understanding of ethical corporate management, legal compliance, and corporate ethics. Employees are</p>	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles and Reasons
	Yes	No	Summary	
			<p>continuously reinforced through Code of Conduct training programs, whereas directors are provided with relevant courses through director education and training programs.</p> <p>In 2025, two employee Code of Conduct training sessions were conducted and designated as mandatory courses for all employees, with 271 attendances recorded and a total of 542 training hours completed. Post-training assessments were also conducted to ensure training effectiveness.</p>	
<p>3. Operation of the whistleblowing system</p> <p>(1) Whether the Company has established specific whistleblowing and reward systems, provided convenient reporting channels, and designated appropriate dedicated personnel to handle reports concerning the reported subjects?</p> <p>(2) Whether the Company has established standard operating procedures for investigating reported matters, follow-up measures to be taken after the completion of investigations, and relevant confidentiality mechanisms?</p>	V		<p>(1) The Company has established the "Unlawful and Unethical Behavior Reporting System," which clearly stipulates the procedures for case acceptance, investigation, and handling. Multiple and accessible reporting channels have been established, including a reporting section on the Company's official website and a dedicated whistleblowing email address, to facilitate reporting by employees and stakeholders. The Company has not currently established a whistleblower reward system; however, it continues to encourage both internal and external parties to report any illegal or improper conduct, and ensures the confidentiality of whistleblowers' identities as well as the protection of their relevant rights and interests. Meanwhile, reported cases are handled and investigated by a designated unit to ensure the fairness and professionalism of case management.</p> <p>For detailed information on the whistleblowing system, please refer to the Company's official website. https://www.brogent.com/en/regulation.html</p> <p>(2) The Company has established the "Unlawful and Unethical Behavior Reporting System," which clearly stipulates the standard operating procedures for the acceptance and investigation of reported cases, including case intake, investigation processes, responsible units, and post-investigation handling mechanisms. In addition, a reporting channel has been set up on the Company's official website, with a dedicated whistleblowing section under "Contact Us" providing</p>	No discrepancy.

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles and Reasons
	Yes	No	Summary	
(3) Whether the Company has adopted measures to protect whistleblowers from improper treatment or retaliation due to their reporting?			<p>channels for reporting business conduct and an independent whistleblowing email address legal@brogent.com, thereby enhancing the accessibility and convenience of reporting channels. Meanwhile, the Company has established a comprehensive confidentiality mechanism to strictly protect the identity of whistleblowers and the content of reports, and has implemented measures to prevent any form of retaliation, thereby ensuring the protection of whistleblowers' rights and interests.</p> <p>(3) The Company has established the "Unlawful and Unethical Behavior Reporting System" and a comprehensive whistleblower protection mechanism, and is committed to promptly investigating and handling all reported cases while strictly maintaining the confidentiality of whistleblower identities. Meanwhile, the Company adopts necessary protective measures against any adverse impacts or detriment that whistleblowers may suffer as a result of reporting, in order to prevent retaliation and mitigate the risks of corruption and fraud.</p>	
4. Enhancing Information Disclosure Whether the Company discloses the content of its Ethical Corporate Management Best Practice Principles and the results of their implementation on its website and the Market Observation Post System?	V		The Company has disclosed its "Ethical Corporate Management Best Practice Principles" on its official website and the Market Observation Post System, and regularly updates the relevant information. In addition, relevant information regarding ethical corporate management is disclosed in the annual report and Sustainability Report to enhance corporate governance and ensure the implementation of ethical corporate management.	No discrepancy.
5. If the Company has established its own ethical corporate management best practice principles based on the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," please describe any discrepancies between their operation and the established principles: None.				
6. Other important information that may help understand the Company's implementation of integrity management (e.g., any review or revision of its Ethical Corporate Management Best Practice Principles): None.				

(7) Other significant information which may improve the understanding of corporate governance and operation: None.

(8) The following matters pertaining to the implementation status of internal control systems should be disclosed:

1. Statement on Internal Control: (Please refer to Appendix 1).
2. The Company engages an accountant to examine its internal control system, disclose the CPA examination report: None.

(9) Important resolutions adopted in shareholders meeting and Board of Directors' meeting in the past year and up to the date of report.

1. Shareholder's Meeting

Date	Key issues in summary	Outcome of resolution	Facts of implementation
2025.06.10 (Share holders' regular meeting)	<p>Reporting Items</p> <p>(1) 2024 Business Report.</p> <p>(2) 2024 Audit Committee Audit Report.</p> <p>(3) The 2024 Employees and Directors' Distribution of Remunerations Report</p> <p>(4) The 2024 Directors' Remuneration Report is hereby submitted</p> <p>(5) The status of 2024 cash dividends of earnings distribution report</p> <p>(6) The issuance status of convertible corporate bonds.</p> <p>(7) The execution status of the business plan for improvement.</p> <p>(8) The execution status of the 2025 treasury shares.</p>	All items passed and executed as scheduled.	
	<p>Passed Items</p> <p>(1) 2024 Business Report and Financial Statements</p>	<p>The balloting outcome including votes exercised through electronic voting: 37,540,138 pro votes , accounting for 92.01% of the aggregate total votes; 18,415 con votes, 0 invalid vote, abstention/ Non-voting votes: 3,240,780 votes.</p> <p>The present issue is duly resolved exactly as proposed.</p>	Reports and statements distributed to shareholders according to relevant laws and regulations
	<p>(2) The 2024 Earnings Distribution Proposal is hereby submitted for ratification.</p>	<p>The balloting outcome including votes exercised through electronic voting: 37,538,142 pro votes , accounting for 92.00% of the aggregate total votes; 21,414 con votes, 0 invalid vote, abstention/ Non-voting votes: 3,239,777 votes.</p> <p>The present issue is duly resolved exactly as proposed.</p>	Reports and statements distributed to shareholders according to relevant laws and regulations

Date	Key issues in summary	Outcome of resolution	Facts of implementation
	<p>Matters for Discussion</p> <p>(1) The amendment of clauses of the "Articles of Incorporation" is hereby submitted for discussion.</p>	<p>The balloting outcome including votes exercised through electronic voting: 37,538,142 pro votes , accounting for 92.00% of the aggregate total votes; 18,424 con votes, 0 invalid vote, abstention/ Non-voting votes: 3,242,767 votes.</p> <p>The present issue is duly resolved exactly as proposed.</p>	

2. Board of Directors' Meeting

Date	Proposal	Opinions from all the independent directors and the company's response to such opinions
2025.01.17	Approved the standard and structure of the manager remuneration.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the assessment system of the manager.	
	Approved the year-end bonus payment standards and manager year-end bonus.	
	Approved the attendance fee for the directors attending the board of directors or shareholders' meeting.	
	Approved the Company's independent director's the remuneration of directors, the attendance fee of the Audit Committee and the Remuneration Committee.	
	Approved the evaluation plan of the independence of CPAs.	
	Approved the appointment of Deloitte & Touche to handle the 2025&2026 annual financial and tax report audit (review), certify and the audit and non-audit fees.	
	Approved the Company's distribution list of issuance of employee stock warrants.	
	Approved the "third and fifth domestic secured convertible bonds" by base date of capital increase for issuance of new shares from November 1st to December 31st, 2024.	
	Approved the progress report on the greenhouse gas inventory and verification schedule for our Company and its group subsidiaries.	
	Approved the financing application plan.	
	The letter of support issued by the Company's 100% reinvestment company, Brogent Global Inc. to CTBC Bank for credit line is still valid.	
	2025.03.11	
Approved of the Company's 2024 employee and director compensation distribution plan.		
Approved the 2024 business report and financial statements.		
Approved the Company's uncollected accounts receivable within 3 months of the normal credit period in the fourth quarter of 2024 are not classified as capital loan cases.		
Approved the 2024 earnings distribution.		
Approved the Company's 2024 cash dividends of earnings distribution.		
Approved the Company's definition of rank-and-file employees.		
Approved the amendment of some provisions of Article of Incorporation.		
Approved the loan renewal proposal of capital loans limit set by the Company for subsidiaries.		
Approved the liability insurance renewal plan for the directors and managers.		
Approved the Company's greenhouse gas inventory and verification schedule progress report and the group subsidiary's greenhouse gas inventory and verification schedule progress plan.		
Approved the Proposed Calling of 2025 General Shareholders' Meeting.		
2025.04.08	Approved the amendment of some provisions of the Company's Regulations Governing Share Repurchase and Transfer to Employees.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the repurchase of the Company's shares for transfer to employees.	

Date	Proposal	Opinions from all the independent directors and the company's response to such opinions
2025.05.13	Approved the proposal for the pre-approval of non-assurance services provided by the Company's CPA, the CPA firm, and the firm's affiliated entities to the Company and its subsidiaries.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the 2025 First Quarter Financial Report.	
	Approved the Company's uncollected accounts receivable within 3 months of the normal credit period in the first quarter of 2025 are not classified as capital loan cases.	
	Approved the Company's investment in the establishment of a subsidiary.	
	Approved the Company's greenhouse gas inventory and verification schedule progress report and the group subsidiary's greenhouse gas inventory and verification schedule progress plan.	
2025.06.26	Approved the Company's 2025 cash capital increase.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the Company's application for financing line from the financial institutions.	
2025.08.12	Approved the 2025 Second Quarter Financial Report.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the Company's uncollected accounts receivable within 3 months of the normal credit period in the second quarter of 2025 are not classified as capital loan cases.	
	Approved the distribution of employee and director remuneration, and employee remuneration for managers of the Company for 2024.	
	Approved the 2024 Sustainability Report.	
	Approved the correction of the Board resolution dated March 11, 2025, regarding the renewal of the credit facility for fund lending from the Company to its subsidiary.	
	Approved the Company's application for financing line from the financial institutions.	
	Approved the change of the Company's Logo. Approved the Company's greenhouse gas inventory and verification schedule progress report and the group subsidiary's greenhouse gas inventory and verification schedule progress plan.	
2025.11.11	Approved the 2025 Third Quarter Financial Report.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the Company's uncollected accounts receivable within 3 months of the normal credit period in the third quarter of 2025 are not classified as capital loan cases.	
	Approved the Company's application for financing line from the financial institutions.	
	Approved the Company and group's subsidiaries' subsidiaries' greenhouse gas inventory and verification schedule progress report.	
2025.12.31	Approved the 2026 Operating Budget Plan.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
	Approved the 2026 Audit Plan.	
	Approved the amendments to the Company's "Internal Control System". Approved the "Information Security Policy" formulated by the Company.	
	Approved the Company's application for financing line from the financial institutions.	
2026.01.21	Approved the standard and structure of the manager remuneration.	Opinion from independent

Date	Proposal	Opinions from all the independent directors and the company's response to such opinions
	Approved the assessment system of the manager. Approved the year-end bonus payment standards and manager year-end bonus. Approved the attendance fee for the directors attending the board of directors or shareholders' meeting. Approved the Company's independent director's the remuneration of directors, the attendance fee of the Audit Committee and the Remuneration Committee. Approved the evaluation plan of the independence of CPAs. Approved the Company's long-term equity investment project.	directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
2026.01.22	Approved the proposal for the Company to establish a subsidiary through investment. Approved the Company's provision of endorsement and guarantee for an investee company.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present
2026.03.12	Approved the 2025 statement on internal control. Approved the 2025 business report and financial statements. Approved the Company's uncollected accounts receivable within 3 months of the normal credit period in the fourth quarter of 2025 are not classified as capital loan cases. Approved the 2025 deficit compensation proposal. Approved the change of the Company's signing CPA in coordination with CPA firm's internal rotation policy and the independence assessment. Approved the proposal of authorized amount of loans by the Company to its subsidiaries. Approved the liability insurance renewal plan for the directors and managers. Approved the amendment of some provisions of Article of Incorporation. Approved the establishment of Brogent Technologies Inc.'s Chiaotou Science Park Branch Office. Approved the Company's a full re-election of the Board of Directors. Approved the "fifth domestic secured convertible bonds" by base date of capital increase for issuance of new shares from January 1st to February 28th, 2026. Approved the Company's application for financing line from the financial institutions. Approved the progress report on the greenhouse gas inventory and verification schedule for our Company and its group subsidiaries. Approved the proposed calling of 2026 general shareholders' meeting.	Opinion from independent directors: none The company's response to such opinions: none Resolution: unanimous consent from all the directors present

(10) Dissenting or qualified opinion of Directors or Supervisors against an important resolution passed by the Board of Directors that is on record or stated in a written statement in the past year and up to the date of report: None.

4. Information on fees to CPA

(1) Audit Fee

Unit: NT\$1,000

Name of accounting firm	CPA	Period Covered by CPA's Audit	Audit Fee	Non-audit Fee					Total	Remarks
				System of Design	Company Registration	audit of tax returns	Others	Subtotal		
Deloitte & Touche Certified Public Accountants Taiwan	Chiu-Yen Wu	2025.01.01 ~	5,440	-	38	330	2,794	3,162	8,602	Other Fees include: sustainability report assurance, transfer pricing report, tax advisory services for investment structuring, cash capital increase and others.
	Lee-Yuan Kuo	2025.12.31								

(2) If the company changes accounting firm and the amount of audit fee paid in the year of change is less than that in the year before: None.

(3) If the audit fee is more than 10% less than that paid in the previous year: None.

5. Changes to CPA information

(1) Information regarding the former CPAs

Date of replacement	Approved by the Board of Directors on March 12, 2026.		
Reason for replacement and explanation	In accordance with the internal personnel adjustment of Deloitte & Touche (Deloitte Taiwan), which is responsible for our audit and certification, starting from the first quarter of Year 2026, the certifying CPA, Lee-Yuan Kuo, will be replaced by CPA TENG-WEI Wang. CPA Chiu-Yen Wu will remain unchanged.		
Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	Parties	CPAs	The Company
	Circumstances		
	Terminated the engagement	-	-
	No longer accepted (discontinued) the engagement	-	-
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	No such circumstance.		
Disagreement with the Company?	Yes	<input type="checkbox"/>	Accounting principles or practices
		<input type="checkbox"/>	Disclosure of financial reports
		<input type="checkbox"/>	Audit scope or steps
		<input type="checkbox"/>	Other
	No	V	
	Specify details: None.		
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.6.A)	None.		

(2) Information Regarding the Successor CPAs

Name of accounting firm	Deloitte & Touche
Names of CPAs	Chiu-Yen Wu TENG-WEI Wang
Date of engagement	Approved by the Board of Directors on March 12, 2026.
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	No such circumstance.
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	No such circumstance.

(3) The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.6.A and 10.6.B(c) of the Regulations.

None.

6. The Chairman, President, financial or accounting manager of the company who had worked for the certifying accounting firm or its affiliated enterprise in the past year

None.

7. Share transfer by Directors, Supervisors, managers and shareholders holding more than 10% interests and changes to share pledging by them in the past year and up to the date of report

(1) Changes to the share rights of Directors, Supervisors, managerial officers, and major shareholders

Title	Name	2025		Current year up to April 11	
		Increase (decrease) in shares held	Increase (decrease) in pledged shares	Increase (decrease) in shares held	Increase (decrease) in pledged shares
Chairman & CEO	Chih-Hung Ouyang	60,000	687,000	-	-
Director	Chang Quan Investment Co., Ltd.	-	-	-	-
Director Representative	Chih-Chuan Chen	-	-	-	-
Director	Chin-Huo Huang	44,917	-	-	-
Director	LARGOU MORI CO., LTD.	74,658	-	-	-
Director Representative	CHENG SHENHAO	7,381	-	-	-
Independent Director	Lewis Lee	-	-	-	-
Independent Director	Chih-Poung Liou	-	-	-	-
Independent Director	Jih-Ching Chiu	-	-	-	-
Independent Director	Keng-Shin Lin	-	-	-	-
Vice President	Teng-Hung Lai	1,088	-	-	-
Chief Financial Officer	Sui-Chuan Lin	8,393	-	-	-
Sr. Director	Szu-Cheng Chen	-	-	-	-
Sr. Director	Chin-Wen Chuang	-	-	-	-

(2) Information on relative person of share transfer as related party: None.

(3) Information on relative person of share pledging as related party: None.

8. Information on relationship between any of the top ten shareholders (related party, spouse, or kinship within the second degree)

April 11, 2026; Unit: Shares; %

Name	Shareholding		Shares held by spouse and children		Total shareholding by nominee arrangement		Titles, names and relationships between top 10 shareholders (related party, spouse, or kinship within the second degree).		Note
	Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding Percentage	Name	Relationship	
Chih-Hung Ouyang	3,967,191	5.37%	101,187	0.14%	-	-	-	-	-
Ruentex Industries Ltd. Representative: Yin Wong, Yee-Fan	3,356,542	4.54%	-	-	-	-	-	-	-
Profit Power Management Consulting Limited	3,091,400	4.18%	-	-	-	-	-	-	-
Ruentex Development Co. Ltd. Representative: Chang-Cheng Chien	2,918,830	3.95%	-	-	-	-	-	-	-
Gear Capital Limited	2,595,514	3.51%	-	-	-	-	-	-	-
TU, SHUI-CHENG	2,204,000	2.98%	-	-	-	-	-	-	-
Chang Quan Investment Co., Ltd. Representative: Samuel Yen-Liang Yin	2,150,271	2.91%	-	-	-	-	-	-	-
LARGOU MORI Co., Ltd. Representative: Sen-Hao Cheng	1,958,587	2.65%	-	-	-	-	-	-	-
Shu-Huei Liang	1,576,059	2.13%	196,269	0.27%	-	-	-	-	-
CHEN-YANG LIN	1,447,000	1.96%	-	-	-	-	-	-	-

9. The shareholding of the Company, Director, Supervisor, management and an enterprise that is directly or indirectly controlled by the Company in the invested company, and consolidate the shareholding percentage:

Unit: Shares; %

Investee Company	Investor Company		Director, Supervisor, Manger anddirector indirect investment		Total	
	Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding Percentage
Brogent Global Inc.	36,214,332	100%	-	-	36,214,332	100%
Brogent Hong Kong Limited	-	100%	-	-	-	100%
Dili Jie Holdings Limited	-	100%	-	-	-	100%
Brogent Rides (Shanghai) Limited	-	-	-	100%	-	100%
Brogent Creative (Shanghai) Limited	-	-	-	100%	-	100%
Brogent Japan Entertainment Joint-Stock Corporation	-	-	1,950	100%	1,950	100%
Jetway Holdings Limited	-	-	-	100%	-	100%
Garlay Holdings Limited	-	-	-	100%	-	100%
Holey Holdings Limited	-	-	-	100%	-	100%
Jetmay Holdings Limited	-	-	-	100%	-	100%
Hai Wei Culture Creative and Development (Shanghai) Limited	-	-	-	100%	-	100%
Starlite Design & Planning Limited	-	-	-	100%	-	100%
Scroll Application Technology Co., LTD.	2,000,000	48.78%	-	-	2,000,000	48.78%
Chang'an Above Litimed	-	-	-	25.00%	-	25.00%
Zhicheng Boyuan (TianJin)Amusement Equipment Manufacturing Co., LTD	-	-	-	46.15%	-	46.15%

Note1 : Investments accounted for using the equity method.

III. Placement Situation

1. Company capital and share capital

(1) Sources of capital property other than cash is paid by subscribers

1. Type of stock

April 11, 2026; Unit: Shares

Type of stock	Authorized capital				Note
	Shares issued and outstanding	Treasury shares	Unissued shares	Total	
Ordinary shares	73,936,891	3,000,000	13,063,109	90,000,000	OTC shares

Note: Shares approved by Ministry of Economic Affairs.

2. Sources of capital

April 11, 2026; Unit: 1,000 shares; NT\$1,000

Year/month	Issue price (NTD)	Authorized capital		Paid-in capital		Note		
		Shares	Amount	Shares	Amount	Sources of capital property other than cash is paid by subscribers	Subscriptions paid with property other than cash	Others
2001.10	10	5,000	50,000	1,500	15,000	Cash set up	None.	Approval by Kaoshifu Jianergongzi Letter No. 09007412400
2002.07	10	5,000	50,000	5,000	50,000	Capital increase of NT\$35,000,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09109112601
2003.10	10	6,000	60,000	6,000	60,000	Capital increase of NT\$10,000,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09205920530
2004.09	10	12,000	120,000	8,106	81,060	Capital increase of NT\$21,060,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09300940610
2005.03	10	12,000	120,000	9,610	96,100	Capital increase of NT\$15,040,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09400391490
2005.05	10	12,896	128,960	12,896	128,960	Capital increase of NT\$32,860,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09400469250

Year/month	Issue price (NTD)	Authorized capital		Paid-in capital		Note		
		Shares	Amount	Shares	Amount	Sources of capital property other than cash is paid by subscribers	Subscriptions paid with property other than cash	Others
2006.08	10	20,000	200,000	17,442	174,420	Capital increase of NT\$45,460,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09500652270
2010.03	10	20,000	200,000	19,612	196,120	Capital increase of NT\$21,700,000	None.	Approval by Kaoshifu Jianergongzi Letter No. 09900452210
2011.06	10	30,000	300,000	21,356	213,560	Stock option conversion of NT\$17,440,000	None.	Approval by Kaoshifu Siweijingshanggongzi Letter No. 10001224680
2011.09	10	30,000	300,000	22,626	226,260	Capital increase of NT\$12,700,000	None.	Approval by Kaoshifu Siweijingshanggongzi Letter No. 10001356410
2012.10	10	30,000	300,000	25,455	254,550	Capital increase of NT\$28,290,000	None.	Approval by Jingguangzhengfazi Letter No. 1010048593
2013.10	10	30,000	300,000	26,728	267,277	Dividends and bonuses of NT\$12,727,500	None.	Approval by Jingjiasanshangzi Letter No. 10200112100
2014.02	10	30,000	300,000	27,470	274,700	First domestic conversion of convertible corporate bond of NT\$1,274,400 Second domestic conversion of convertible corporate bond of NT\$6,148,300	None.	Approval by Jingjiasanshangzi Letter No. 10300015650
2014.05	10	30,000	300,000	29,013	290,134	First domestic conversion of convertible corporate bond of NT\$9,103,500 Second domestic conversion of convertible corporate bond of NT\$6,660,500	None.	Approval by Jingjiasanshangzi Letter No. 10300054610
2014.07	10	50,000	500,000	30,889	308,887	First domestic conversion of convertible corporate bond of NT\$10,350,100 Second domestic conversion of convertible corporate bond of NT\$8,403,400	None.	Approval by Jingjiasanshangzi Letter No. 10300090820
2014.09	10	50,000	500,000	33,636	336,357	Capital reserve transfer increase NT\$27,470,000	None.	Approval by Jingjiasanshangzi Letter No. 10300104170
2014.10	10	50,000	500,000	33,680	336,799	First domestic conversion of convertible corporate bond of	None.	Approval by Jingjiasanshangzi Letter No. 10300137580

Year/month	Issue price (NTD)	Authorized capital		Paid-in capital		Note		
		Shares	Amount	Shares	Amount	Sources of capital property other than cash is paid by subscribers	Subscriptions paid with property other than cash	Others
						NT\$442,100		
2015.01	10	50,000	500,000	39,680	396,799	Capital increase of NT\$60,000,000	None.	Approval by Jingjiasanshangzi Letter No. 1040008080
2015.06	10	50,000	500,000	40,710	407,099	Capital increase of NT\$10,300,000	None	Approval by Jingjiasanshangzi Letter No. 10400066620
2015.07	10	50,000	500,000	44,678	446,779	Stock dividends NT\$39,680,000	None	Approval by Jingjiasanshangzi Letter No. 10400074690
2018.08	10	90,000	900,000	53,527	535,267	Stock dividends NT\$88,487,000	None	Approval by Jingjiasanshangzi Letter No. 1070008434
2018.09	10	90,000	900,000	53,093	530,928	Retirement of treasury shares NT\$4,340,000	None	Approval by Jingjiasanshangzi Letter No. 1070009969
2019.08	10	90,000	900,000	55,747	557,474	Capital reserve transfer increase NT\$26,546,000	None	Approval by Jingjiasanshangzi Letter No. 1080008464
2021.05	10	90,000	900,000	56,832	568,318	Third domestic conversion of convertible corporate bond of NT\$6,609,270 Fourth domestic conversion of convertible corporate bond of NT\$4,234,600	None	Approval by Jingjiasanshangzi Letter No. 1100005595
2021.08	10	90,000	900,000	57,364	573,641	Third domestic conversion of convertible corporate bond of NT\$1,942,730 Fourth domestic conversion of convertible corporate bond of NT\$3,380,050	None	Approval by Jingjiasanshangzi Letter No. 1100008817
2022.02	10	90,000	900,000	60,964	609,644	Third domestic conversion of convertible corporate bond of NT\$26,932,890 Fourth domestic conversion of convertible corporate bond of NT\$9,069,940	None	Approval by Jingjiasanshangzi Letter No. 1110001275
2022/08	10	90,000	900,000	60,984	609,844	Third domestic conversion of convertible corporate bond of NT\$200,000	None	Approval by Jingjiasanshangzi Letter No. 1110008994

Year/month	Issue price (NTD)	Authorized capital		Paid-in capital		Note		
		Shares	Amount	Shares	Amount	Sources of capital property other than cash is paid by subscribers	Subscriptions paid with property other than cash	Others
2022/11	10	90,000	900,000	61,443	614,431	Third domestic conversion of convertible corporate bond of NT\$2,428,470 Fourth domestic conversion of convertible corporate bond of NT\$2,159,460	None	Approval by Jingjiasanshangzi Letter No. 1110012690
2023/01	10	90,000	900,000	62,517	625,174	Third domestic conversion of convertible corporate bond of NT\$7,428,390 Fourth domestic conversion of convertible corporate bond of NT\$3,314,270	None	Approval by Jingjiasanshangzi Letter No. 1120001016
2023/03	10	90,000	900,000	64,077	640,771	Third domestic conversion of convertible corporate bond of NT\$9,447,170 Fourth domestic conversion of convertible corporate bond of NT\$6,149,690	None	Approval by Jingjiasanshangzi Letter No. 1120003116
2023/05	10	90,000	900,000	64,530	645,302	Third domestic conversion of convertible corporate bond of NT\$2,371,310 Fourth domestic conversion of convertible corporate bond of NT\$2,159,420	None	Approval by Jingjiasanshangzi Letter No. 1120005487
2023/08	10	90,000	900,000	64,706	647,063	Third domestic conversion of convertible corporate bond of NT\$1,657,020 Fourth domestic conversion of convertible corporate bond of NT\$104,010	None	Approval by Jingjiasanshangzi Letter No. 1120009352
2023/11	10	90,000	900,000	64,779	647,785	Third domestic conversion of convertible corporate bond of NT\$57,790 Fourth domestic conversion of convertible corporate bond of	None	Approval by Jingyuan Investment and Innovation Letter No. 1120015055

Year/month	Issue price (NTD)	Authorized capital		Paid-in capital		Note		
		Shares	Amount	Shares	Amount	Sources of capital property other than cash is paid by subscribers	Subscriptions paid with property other than cash	Others
						NT\$664,760		
2024/02	10	90,000	900,000	64,836	648,356	Third domestic conversion of convertible corporate bond of NT\$96,320 Fourth domestic conversion of convertible corporate bond of NT\$474,810	None	Approval by Jingyuan Investment and Innovation Letter No. 1130002923
2024/05	10	90,000	900,000	64,864	648,641	Fourth domestic conversion of convertible corporate bond of NT\$284.90	None	Approved by Jingyuan Investment and Innovation Letter No. 1130010425
2024/08	10	90,000	900,000	66,696	666,955	Third domestic conversion of convertible corporate bond of NT\$5,510.02 Fourth domestic conversion of convertible corporate bond of NT\$5,374.86 Fifth domestic conversion of convertible corporate bond of NT\$7,428.40	None	Approved by Jingyuan Investment and Innovation Letter No. 1130017142
2024/11	10	90,000	900,000	70,132	701,317	Third domestic conversion of convertible corporate bond of NT\$886.30 Fourth domestic conversion of convertible corporate bond of NT\$9,723.08 Fifth domestic conversion of convertible corporate bond of NT\$23,753.40	None	Approved by Jingyuan Investment and Innovation Letter No. 1130023514
2025/02	10	90,000	900,000	70,558	705,581	Third domestic conversion of convertible corporate bond of NT\$28.98 Fifth domestic conversion of convertible corporate bond of NT\$4,234.47	None	Approved by Jingyuan Investment and Promotion Letter No. 1140002253

Year/month	Issue price (NTD)	Authorized capital		Paid-in capital		Note		
		Shares	Amount	Shares	Amount	Sources of capital property other than cash is paid by subscribers	Subscriptions paid with property other than cash	Others
2025/12	10	90,000	900,000	73,858	738,581	Capital increase of NT\$33,000,000	None	Approved by Jingyuan Investment and Promotion Letter No. 1140026846
2026/03	10	90,000	900,000	73,903	739,033	Fifth domestic conversion of convertible corporate bond of NT\$453	None	Approved by Jingyuan Investment and Innovation Letter No. 1150006682
2026/04	10	90,000	900,000	73,937	739,368	As of April 11, 2026, CB 5 had converted 33,514 shares, and the change registration has not yet been processed.		

(2) List of major shareholder (shareholders holding more than 5% of shares or top ten shareholders)

April 11, 2026

Name of major shareholder	Shares	No. of shares held	Shareholding percentage (%)
Chih-Hung Ouyang		3,967,191	5.37%
Ruentex Industries Ltd.		3,356,542	4.54%
Profit Power Management Consulting Limited		3,091,400	4.18%
Ruentex Development Co. Ltd.		2,918,830	3.95%
Gear Capital Limited		2,595,514	3.51%
TU, SHUI-CHENG		2,204,000	2.98%
Chang Quan Investment Co., Ltd.		2,150,271	2.91%
LARGOU MORI Co., Ltd.		1,958,587	2.65%
Shu-Huei Liang		1,576,059	2.13%
CHEN-YANG LIN		1,447,000	1.96%

(3) Dividend policy and implementation status

1. Dividend policy

In accordance with the Company's Articles of Incorporation, when allocating the net profits for each fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years. Where there is still balance, the Corporation shall set aside as a legal reserve 10% of the sum of said profit in balance and the amount of profit (of loss) items adjusted to the current year's undistributed earnings other than the said profit until the legal reserve equals the Corporation's paid-in capital. The accumulated distributable earnings be set aside or reversed as a special reserve in accordance with the laws or regulations, and may be retained at the discretion of the Corporation in accordance with its business needs, in addition to the payment of dividends, the remaining balance, if any, shall be distributed as dividends to shareholders by resolution of the shareholders' meeting. In accordance with the Articles as amended in May 2022, the board of directors is authorized to resolve that all or part of the dividends and bonuses, capital surplus or legal reserve be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds or more of the total number of directors, and a report of such distribution shall be submitted to the shareholders in their meeting.

The Company is situated in a changing industrial environment, wherein the corporate life cycle is at a stable growth stage. Considering the Company's capital requirement for continuous expansion and business operations, as well as long-term financial planning to satisfy shareholders needs for cash flow, the Company's dividend policy was formulated based on the residual dividend policy in the relevant laws and regulations of the Company Act. Future capital requirements are measured according to the future capital budget plan of the Company; capital required for earnings financing shall be retained, and the remaining earnings shall be distributed by way of cash or stock dividend. Particularly, cash dividend may not be less than 10% of the total dividend.

2. The dividend distribution is to be proposed at the shareholders' meeting:

On March 12, 2026, the Company's Board of Directors approved the 2025 deficit compensation proposal, which is subject to approval at the shareholders' meeting.

(4) Effect of the proposed stock dividends (to be adopted by the Shareholders' Meeting) on the operating performance and earnings per share: N/A.

(5) Employee bonus and remuneration to Directors

1. Pursuant to Article 21 of the Company's Articles of Incorporation, if the Company makes a profit in the year, it should set aside 5% to 15% as employees' remuneration, and directors' remuneration should not exceed 2%. However, if the Company still has accumulated deficit, it should reserve the amount to make up for it in advance. The company suffered a loss in 2025, so the amount of remuneration for employees and directors has not been estimated.

2. The basis for estimating the amount of remuneration of employees and directors, the basis for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount, for the current period: N/A.

3. Earnings distribution proposal has passed the Board of Directors but not the resolution of the shareholders' meeting:

(1) On March 12, 2026, the Company's Board of Directors approved the 2025 deficit compensation proposal.

(2) The amount of employee remuneration distributed in stocks, and the amount as a percentage of net income after

tax stated in the standalone or individual financial reports for the current period and the total amount of employee remuneration: N/A.

4. The actual distribution of employee and director remuneration in the previous year (including the number of shares, the monetary amount, and the face value of shares distributed); if there is any discrepancy between the actual employee remuneration and the director remuneration, the amount of the discrepancy, the reasons for the difference and the handling approach shall be stated: N/A.

(6) Buyback of Treasury Stock:

1. Execution of buyback is completed

April 11, 2026

Treasury stocks: Batch Order	1st Batch
Purpose of buy-back	Transfer to employees
Timeframe of buy-back	2015.07.23 to 2015.09.01
Price range	NTD 170.00 to NTD 488.00
Class, quantity of shares bought back	1,000,000 Ordinary Shares
Value of shares bought-back	266,071,991
Number of Shares Bought Back as a Percentage of the Approved Number of Shares to be Bought Back (%)	100%
Shares sold/transferred	1,000,000 Ordinary Shares
Accumulated number of company shares held	-
Percentage of total company shares held (%)	-

2. Execution of buyback has not been completed:

April 11, 2026

Treasury stocks: Batch Order	2nd Batch
Purpose of buy-back	Transfer to employees
Timeframe of buy-back	2025.04.09~2025.06.08
Price range	60.00~173.00
Class, quantity of shares bought back	3,000,000 Ordinary Shares
Value of shares bought-back	309,122,694
Number of Shares Bought Back as a Percentage of the Approved Number of Shares to be Bought Back (%)	100%
Shares sold/transferred	-
Accumulated number of company shares held	3,000,000 Ordinary Shares
Percentage of total company shares held (%)	4.00%

2. Corporate bond

(1) Issued exchanged corporate bond:

Type	Fifth domestic secured convertible bonds	
Issue date	2024.03.04	
Par value	NTD\$100,000	
Issue and deal location	TPEX	
Issue price	Issued by par value	
Total value	NTD\$800,000,000	
Interest rate	0%	
Expiration date	3 year Expiration date : 2027.03.04	
Assurance institution	TAICHUNG COMMERCIAL BANK Co., Ltd.	
Trustee	Yuanta Commercial Bank Co.,Ltd.	
Underwriting institution	Taishin Securities Co., Ltd	
Certificated lawyer	Lawyer, Chiu Lifei	
Certificated CPA	Deloitte Taiwan CPA, Chiu-Yen Wu / Lee-Yuan Kuo	
Repayment	Except for the repayment by the company, sell of the bond holders or person who convert, when it comes to expiration, the company will repay by cash.	
Outstanding principal	NTD\$398,700,000	
Redemption or prepayment clauses	Please refer to Article 18 and 19 of “Regulations for fifth domestic secured convertible bonds”	
Limitation Clauses	Please refer of “Regulations for fifth domestic secured convertible bonds”	
Name of credit evaluation institution, date and evaluation result of bonds	None	
Other rights	The number of ordinary shares, overseas depository receipts or other Marketable securities converted (exchange or subscription) as of the date of publication of the annual report	As of April 11, 2026, the amount of NTD\$401,300,000. Of the convertible bond has been converted into 3,586,916 ordinary shares
	Issuance and conversion(exchange or subscription) method	Please refer of “Regulations for fifth domestic secured convertible bonds”
Regulation for issuing, converting, exchanging or stock subscription, possibility of dilution of equity under the terms and conditions of issuance, and effect on shareholder equity.	No Significant impact	
Name of the entrusted custodian institution to exchange the subject	N/A	

(2) Information of corporate bond conversion:

Convertible Corporate Bonds Information

Type		Fifth domestic unsecured convertible bonds	
Year		2025	As a date of Apr. 11, 2026
Item			
Market price of the convertible Corporate bonds	Highest	134.75	123.15
	Lowest	101.00	104.20
	Average	107.49	118.24
Price of conversion		110.40	
Date of issued and issued price of conversion		March 4, 2024 112.00	
Way to execute obligation of conversion		Issue new share	

(3) Exchangeable Bond:

None.

(4) Shelf Registration in Taiwan:

None.

(5) Bond with Warrants

None.

3. Preferred Shares

(1) Preferred Shares:

None.

(2) Preferred Shares with Warrants:

None.

4. Issuance of American Depositary Shares

None.

5. Status of Employee Stock Option Plan

(1) Issuance of Employee Stock Options:

April 11, 2026

Type of employee share subscription warrants	The 1st of employee share subscription warrants	The 2nd of employee share subscription warrants
Effective registration date and total number of units	April 16, 2024 2,000 units	April 16, 2024 2,000 units
Issue (handling) date	April 17, 2024	January 20, 2025
Number of units issued	1,000 units	1,000 units
Number of units still available for issuance	0	0
Ratio of the number of issued subscribable shares to the total number of issued shares	1.35%	1.35%
Duration	Five years	Five years
Exercise method	Issuance of new shares	Issuance of new shares
Vesting period and percentage (%)	After 2 years 50% After 3 years 75% After 4 years 100%	After 2 years 50% After 3 years 75% After 4 years 100%
Number of shares subscribed through exercise of the warrants	0	0
Amount of the shares subscribed through exercise of the warrants (NT\$)	0	0
Number of unexercised shares	1,000	1,000
Subscription price per share of the unexercised shares	115.00	141.50
Ratio of the number of unexercised shares to the total number of issued shares (%)	1.35%	1.35%
The effect on shareholders' equity	Optionees may exercise their stock options only after two years from the date of grant, in accordance with the vesting schedule outlined in the Company's Issuance of Employee Stock Warrants and Stock Subscription Regulations. Therefore, there will be no actual material dilution of shareholders' equity within two years after issuance.	Optionees may exercise their stock options only after two years from the date of grant, in accordance with the vesting schedule outlined in the Company's Issuance of Employee Stock Warrants and Stock Subscription Regulations. Therefore, there will be no actual material dilution of shareholders' equity within two years after issuance.

(2) Employee Stock Options Granted to Management Team and to top 10 Employees:

A. The 1st of employee share subscription warrants

Date: April 11, 2026 Unit: share; NT\$1,000; %

Job title	Name	Number of shares subscribable from exercise of warrants granted	Ratio of the number of shares subscribable from the exercise of warrants granted to the total number of issued shares	Exercised				Unexercised			
				Number of shares	Exercise price	Total exercise	Ratio of the number of exercised shares to the total number of issued shares	Number of shares	Exercise price	Total exercise	Ratio of the number of unexercised shares to the total number of issued shares
Managerial officers	Vice President	Teng-Hung Lai	164,000	0	0	0	0	164,000	115.00	18,860	0.0022
	Chief Financial Officer	Sui-Chuan Lin									
	Sr. Director	Szu-Cheng Chen									
	Sr. Director	Chin-Wen Chuang									
	Sr. Director	Yan-Lun Peng									
Employees	Employee	Pei-Chi Ho	292,000	0	0	0	0	292,000	115.00	33,580	0.0039
	Employee	HSU FEI HSIU									
	Employee	Yi-Chung Huang									
	Employee	I-Chun Liu									
	Employee	Roger Sun									
	Employee	Jyh-Jong Hwang									
	Employee	Stefan Rothaug									
	Employee	FANG YEN-HSIANG									
	Employee	LIN CHIEN LE									
	Employee	Ching-Che Yang									
	Employee	Hsiung Yung Kun									
	Employee	TANG WEI-CHING									
Employee	YI SHIUAN, WU										

B. The 2nd of employee share subscription warrants

Date: April 11, 2026 Unit: share; NT\$1,000; %

Job title	Name	Number of shares subscribable from exercise of warrants granted	Ratio of the number of shares subscribable from the exercise of warrants granted to the total number of issued shares	Exercised				Unexercised			
				Number of shares	Exercise price	Total exercise	Ratio of the number of exercised shares to the total number of issued shares	Number of shares	Exercise price	Total exercise price	Ratio of the number of unexercised shares to the total number of issued shares
Managerial officers	Vice President	Teng-Hung Lai	108,000	0	0	0	0	108,000	141.50	15,282	0.0015
	Chief Financial Officer	Sui-Chuan Lin									
	Sr. Director	Szu-Cheng Chen									
	Sr. Director	Chin-Wen Chuang									
	Sr. Director	Yan-Lun Peng									
Employees	Employee	Pei-Chi Ho	152,000	0	0	0	0	152,000	141.50	21,508	0.0021
	Employee	Roger Sun									
	Employee	Ching-Che Yang									
	Employee	Stefan Rothaug									
	Employee	YI SHIUAN, WU									
	Employee	HSU FEI HSIU									
	Employee	Jyh-Jong Hwang									
	Employee	Yi-Chung Huang									
	Employee	Jeng Shan-Chuan									
	Employee	Chao, chia-chien									
	Employee	TANG WEI-CHING									
	Employee	TSAI, SHENG-YUN									

6. Status of Employee Restricted Stock

(1) Status of Employee Restricted Stock:

None.

(2) Employee Restricted Stock Granted to Management Team and to Top 10 Employees:

None.

7. Status of New Share Issuance in Connection with Mergers and Acquisitions

None.

8. Implementation of capital allocation plan

Unit: NT\$1,000

Plan	Implementation status		Ahead of schedule, behind in progress, reasons, and improvement plans	
Bank loan	Expenditure	Expected	297,000	As of the first quarter of 2026, due to repayment being made in accordance with the project progress, the repayment date was extended to early April of 2026. As of March 31, 2026, the execution progress was 0%. However, the Company has completed the repayment in full on April 8, 2026.
		Actual	0	
	Accumulated implementation progress	Expected	100.00%	
		Actual	0%	

Note: As of the printing date of this annual report, the financial statements for the first quarter of fiscal year 2026 have not yet been reviewed by the CPA.

IV. Business Overview

1. Business Activities

(1) Business Scope

i. Company's primary business activity

Information software retailer	Electronic material retailer	Computer installation
Information software wholesaler	Electronic material wholesaler	Information software service
Information processing service	Electronic information supply service	Arts service
General advertising service	Sound publishing	Arts performance activity
Automated control equipment engineering	Machinery installation	Wholesale of cultural education, musical instrument, and educational entertainment necessities
Machinery wholesaler	Computer and business machinery wholesaler	Retailer of cultural education, musical instrument, and educational entertainment necessities
Electronic retailer	Computer and business machinery retailer	International trade
Intellectual property	Product design	Landscape and interior design
Machinery retailer	Other machinery retailer	Except for approved business activities, may engage in activities that are not prohibited or restricted by law

ii. Company's primary products and their operating weight

Unit: NT\$1,000

Product Category	2024		2025	
	Net revenue	Operating weight(%)	Net revenue	Operating weight(%)
Construction contract revenue	1,182,855	84.98	1,157,170	86.43
Licensing revenue	47,587	3.42	20,027	1.50
Service revenue	70,001	5.03	97,656	7.29
Sales of tickets and merchandise	85,261	6.13	57,543	4.30
Rental revenue	6,139	0.44	6,397	0.48
Net revenue	1,391,843	100.00	1,338,793	100.00

iii. The Company's products

Since the opening of Brogent's very first flying theater in 2010, the Company has gradually placed its business focus on the media-based attraction (MBA) industry, meaning that the Company combined previously developed 3D real-time imaging and audiovisual multimedia technologies with the Stewart six-axis motion platform and other dynamic simulation techniques. Subsequently, the Company successfully completed the FlyOver Canada project in Vancouver, becoming the leader of the flying theater industry. This path has led to installations of over 100 motion simulator systems across five continents worldwide.

In recent years, Brogent has expanded the core product line beyond the classic "Flying Theater (i-Ride)" into a diversified portfolio of motion-based attractions, including small- and medium-sized simulators, immersive experience venues, content production and licensing. The company also offers turnkey solutions, delivering end-to-end services while adopting a product strategy that spans installations of various scales and provides customized solutions tailored to different budgets and theme park requirements.



(Source: Brogent Technologies Inc.)

In September 2025, an 8K LED Flying Theater developed by Brogent officially opened at Huis Ten Bosch. The attraction is Japan's first flying theater to feature an LED dome screen and currently the largest LED spherical screen in Japan. Brogent delivered a fully integrated solution covering system planning, hardware and software design, as well as film production and licensing. The project enables the park to create an immersive attraction that balances technological innovation with operational value, showcasing the advancement and potential of LED-based flying theater experiences.



(Source: Brogent Technologies Inc.)

2025 was the opening year of “Niagara Takes Flight” a turnkey project where Brogent supplied not only the o-Ride flying theater technology but the whole experience including preshow concept and pre show and main show media. The project has been very well received by the public and helped to further establish Brogent as the leading flying theater supplier.

In addition, Brogent has actively developed a diversified product lineup, launching two new flying theater models: o-Ride X and o-Ride E. o-Ride X Flying Theater integrates a motion-based system with two viewing modes, allowing guests to experience both a 4D theater and a flying theater in a single ride. This dual-format design enhances visual transitions and storytelling. o-Ride E Flying Theater features a modular design that enables quick installation, minimal space requirements, and efficient return on investment. The system can be easily deployed in various venues such as shopping districts, zoos, and museums. Despite its compact and flexible setup, it retains the thrilling sensation and immersive experience of a flying theater.

Brogent keeps expanding in the new market of racing industry related installation by delivering the miRide racing simulators to Hockenheimring Race circuit in Germany, thereby successfully entering the e-sports and motorsports markets. This means a further breakthrough for this new kind of realtime interactive game based product and is only the first step for this technology to enter not only the entertainment market of theme and amusement parks, but also more sports related or educational marketplaces like well-known racing circuit and racing museums. Brogent also successfully supplied racing simulators to Qatar in 2023, and further expanded into a premier supercar experience center in Canada in 2025, gradually opening up a diversified market footprint.

Since October 2013, the Company cooperates with Japan's Kodansha in integrating Kodansha's comic characters into simulator ride products. Since then the library of IP

driven content steadily grew. IP's like "Attack on Titan" and "Ghost in the Shell" are very popular not only in Asia but also in the US and the Middle East and in 2025 the Company announced a distribution partnership for a Godzilla movie.

Apart from the IP based content market, Brogent is constantly working on extending the library of panoramic flying movies. The Africa flying movie had been successfully licensed to multiple locations worldwide in 2024/25 and more films are scheduled to be released in the near future. High resolution content no matter if IP or panoramic will drive the transition from traditional projection driven flying theaters to LED based technology. Media Based Attractions using LED technologies are a growing segment and will bring big change and quality gains to market. With the opening of a flying theater with LED dome screen at "Huis Ten Bosch" in Japan, Brogent is well positioned to be one of the major players in this field.


The flying theater from Brogent has officially passed the certification of UL in the United States and TUV in Europe. Brogent is also the only large-scale motion equipment supplier in Asia to pass European and American certifications. More importantly, Brogent has won the top theme park awards in Europe for four consecutive years, once again proving that products from Brogent, manufactured in Taiwan, can meet the safety requirements of top European and American markets, which will also contribute to the promotion of Brogent's products in the global market.

An introduction to our products :

Product name	Description	Images
<p>i-Ride</p>	<p>The i-Ride, featuring a suspended seat platform, is the only dynamic flying theater on the market built on a six degrees of freedom (6DOF) motion platform. It not only delivers super realism and fantastic entertainment effects, but is also the most representative device among all extant indoor gaming devices.</p> <p>Riders' feet hang freely, to deliver the true sensation of flying through the air. The sweeping bird's eye perspective delivers unobstructed realism with no blind spots. Wind, sound, light, water, and aromas heighten the sensation of conquering the air.</p>	
<p>o-Ride</p>	<p>o-Ride is the most economical flying theater, which can rotate 180 degrees with 3 DOF for performances. Never before offered such a compact flying theater as such agile and smooth motion integration. With Brogent's somatosensory simulation technology, the two-axis hardware platform simulates a flying theater with more than four axes. Especially the newly designed Double Bench o-Ride can improve operational capacity and efficiency.</p>	
<p>o-Ride X</p>	<p>o-Ride X Flying Theater integrates a motion-based system with two viewing modes, allowing guests to experience both a 4D theater and a flying theater in a single ride. This dual-format design enhances visual transitions and storytelling. With double seating capacity, o-Ride X supports diverse operations while balancing immersion and operational efficiency.</p>	
<p>o-Ride E</p>	<p>o-Ride E Flying Theater features a modular design that enables quick installation, minimal space requirements, and efficient return on investment. Despite its compact and flexible setup, it retains the thrilling sensation and immersive experience of a flying theater. The system can be easily deployed in various venues such as shopping districts, zoos, and museums.</p>	

Product name	Description	Images
<p>s-Ride</p>	<p>s-Ride is Brogent's flying theater with astride seating position. The best way to simulate a dragon ride. It was launched at IAAPA trade show in Orlando in November 2024.</p>	
<p>d-Ride</p>	<ol style="list-style-type: none"> 1) Unlimited story topics Themes are diverse and highly variable. 2) Trackless or track bound and noiseless design for self-driving cars 3) Flexible plan scenes according to actual needs onsite 4) Combined with interactive game design, with touch, shoot, and hand gesture control operating methods 	
<p>v-Ride 360</p>	<ol style="list-style-type: none"> 1) The 360° massive cylinder screen delivers heightened realism and an unobstructed panoramic view with no blind spots 2) Passengers can walk safely and freely, selecting their favorite perspective 3) Suitable for various themes; with special 4D effects, users can immerse into the video content 	
<p>v-Ride basic</p>	<p>The modern version of the classic 4D cinema. The electrical motion base together with a wide range of special effects delivers a great experience.</p> <ol style="list-style-type: none"> 1) High G-Force: Uses large-scale motion platform that creates effects that simulate high g-forces 2) 16:9 screen suitable for a diversity of video topics; with special 4D effects, a realistic experience is created 	

Product name	Description	Images
<p>v-Ride Vessel</p>	<p>This record breaking boat simulator features massive water and wind effects to simulate the voyage on the open sea.</p>	 <p>V-RIDE VESSEL Guinness World Record The World's Highest Capacity Seated Motion Simulator</p>
<p>v-Ride Explorer Plus</p>	<p>1) A 360° giant circular screen delivers a highly immersive visual experience.</p> <p>2) Each vehicle integrates a 360° rotating platform, creating dynamic, multi-directional motion.</p> <p>3) Each vehicle features an independent motion base, providing greater flexibility for dynamic performance and operational scheduling.</p>	
<p>t-Ride</p>	<p>The most advanced immersive tunnel experience in the market with a vehicle that can move with six degrees of freedom.</p> <p>1) Two-sided curved screen design, increasing visual sense of realism and excitement</p> <p>2) Vehicle can be changed depending on the theme, such as traveling on the same car, and with special 4D effects, it's as if you're there in person</p>	 <p>T-RIDE</p>
<p>GestureMagic</p>	<p>The multi-participatory interactivity experience products: Gesture based 3D experience that let's guests fight virtual monsters and scenes.</p> <p>Walk-through experience New generation 4D effect experience Muti-interactive immersive Personalized magic-course Real-time muti-person game</p>	 <p>GestureMagic</p>

Product name	Description	Images
<p>Esports Mobility Container</p>	<p>The latest metaverse (disambiguation) product of Brogent. Lightning Wings is a full-body motion virtual reality gaming system, six-degree of freedom motion base; coupled with specially-designed VR helmets and pilot consoles. Once the game starts, players in their virtual cockpits heave feel every maneuver in the combat. All players commented the experience is “so real” and “beyond their imagination”.</p>	
<p>miRide</p>	<p>This product introduced as a concept IAAPA Expo 2019 has now officially been launched as miRide. The first project has been delivered to Vietnam theme park in 2021. In 2022 won the contract with Hockenheim Ring racing center in Germany. Players can enter well-known professional racing circuits around the world and enjoy the thrill of galloping on the realistic track. A new 2DOF version is available now and has officially opened in 2025 at a premier supercar experience center in Canada.</p>	
<p>VR Airship Ride</p>	<p>This product introduced at IAAPA Expo 2021. Board the VR airship and fly around the world. Rider can enjoy stunning views of the most famous landmarks. The maximum capacity of this compact VR experience to 16 riders. One of the metaverse rides with immersive 4D effects.</p>	

iv. Future Products and Services

Brogent is active in multiple product segments and introduce new technology like LED screens to upgrade existing products and enhance overall motion effects and immersive experiences.

The company will further strengthen the integration of hardware, software, digital content, and themed design, while expanding the product portfolio to provide customers with more comprehensive and diverse customized integrated solutions.

The custom designed simulator platform for the “Bermuda Adventure” Attraction at Chimelong Spaceship in China, which opened in 2023, is the first fully custom designed project delivered by Brogent based on the client’s creative vision. Building on this foundation, Brogent has further developed a new product line, advancing the diversification of its product

portfolio.

Niagara Takes Flight in Canada, opened in August 2025, was delivered by Brogent as a turnkey project, including system integration, themed design, and media content production. This project demonstrates that, in addition to Brogent's expertise in equipment manufacturing, the company has successfully expanded its capabilities in integrated solutions and project planning.

In 2025, Brogent continued to expand its product lineup with a range of innovative attractions. v-Ride Explorer Plus combines 360° rotating vehicles with a giant 360° circular screen and special effects system to simulate desert off-road adventures, delivering an enhanced immersive and dynamic experience. o-Ride X Flying Theater features dual-direction seating, allowing guests to enjoy both a 4D theater and flying theater experience in a single ride, while also providing operators with double the seating capacity. o-Ride E Flying Theater utilizes a modular design for quick installation and minimal space requirements, retaining the immersive flying theater experience and offering flexible deployment across a variety of venues.

The content licensing business for existing rides keeps also been growing steadily. The live action panoramic flying film featuring Africa has further expanded its licensing to five countries, and a CGI movie "Attack on Titan" Episode 4 has continued to perform strongly this year and remains a focus of market attention.

Maintenance and Repair plays an increasingly important role in the overall portfolio and has reached new record revenue in 2025.

(2) Industry overview

i. Industry's current trends and future outlook

In 2025, the location based entertainment industry remained stable, with healthy market growth supported by ongoing capital investment in theme parks and attractions. The Middle East and Southeast Asia markets have demonstrated emerging development momentum and are expected to become key growth regions in the future.

ii. Relationship between up-, mid-, and down-stream suppliers in the industry's supply chain

Upstream industry	Midstream industry	Downstream industry
Hardware: <ol style="list-style-type: none"> 1. Precision machining industry and metal manufacturing industry 2. Power and electronic parts and components 3. Spherical or curved screen and multimedia equipment Software: <ol style="list-style-type: none"> 1. Wireless embedded control system 2. Screen playback control system 3. Digital video or audio content 	Integrated hardware and software technologies	Global theme parks Exhibition Shopping mall Tourist attractions Urban experience center, zoo and aquarium

The upstream industries associated with the simulator ride equipment comprise the hardware section, including precision machining and metal manufacturing industry and manufacturers of spherical screens, power and electronic parts and spherical or curved screen and multimedia equipment, and the software section, including wireless embedded control system, screen playback control systems, and digital video or audio contents. The Company designs and integrates various software and hardware technologies according to customer needs, and then sells the products to downstream industries such as theme parks, museums, shopping mall, urban experience centers as well as zoos and aquariums.

iii. Product development trends

Traditionally amusement parks had been mainly equipped with mechanical and simple electronic facilities such as the Ferris wheel, bumper cars, carousels, and roller coasters. Generally, in bad weather, these theme parks must cease their operation, substantially impacting business operations. By comparison, multimedia simulator ride facilities can be installed indoors free from environmental influences; thus, the usage rate of theme park equipment can be enhanced, increasing the economic benefits of theme parks. Europa-Park in Germany celebrated the opening of Brogent i-Ride “Voletarium” attraction in June 2017, which welcomed an estimated 20 million riders until end of the 2025 season. And received again the European Star Award in 2025 even after 8 years of operation and after having been called best new ride in 2017. The m-Ride offering has allowed the Legoland parks to introduce a kind of attraction that was previously out of reach for those more regionally oriented parks. Four Legoland parks offer the flying experience with different movies on display. In 2025 it was announced that the new o-Ride will be part of the opening portfolio for Cacau-Park in Brazil. Further market expansion into new geographic areas for Brogent’s flying theater line-up.

Moreover, simulator ride facilities have become the options for updating theme parks in European and American countries and for planning and constructing theme parks in emerging countries. 2025 saw the opening of the well received turnkey “Niagara Takes Flight” attraction in the visitor center at Niagara Falls and new flying theaters in Japan, China and Saudi Arabia. Strong attendance in the location based entertainment industry in 2025 will further fuel investments in both emerging and established markets in 2026 and beyond. In recent years, under the influence of mature digital video technologies and Hollywood films, traditional mechanical amusement facilities are no longer the first choice for attracting new-generation tourists. To satisfy tourists' entertainment needs and novelty, new amusement parks have successively incorporated digital video technologies with electromechanical equipment. Thus, tourists can not only enjoy the excitement of conventional outdoor facilities, but also experience indoor facilities with excellent sound and lighting effects without being influenced by weather conditions. Furthermore, the Company's simulator rides that stimulate both sensory experiences and thrilling sensations, which are in line with the current trend of experience economy. With the opening of and LED dome flying theater in Japan, Brogent launched it’s third ride with LED technology after a racing simulator in Germany and a simulator cinema in South Korea.

This arrival of LED technology in the out-of-home entertainment industry makes a new technology leap forward for giant screen resolution, brightness and contrast, this technology will raise the experience quality of media based attractions to a new level. 2025 was the year where Brogent brought this technology to the flying theater market.

iv. Product competition

Media based simulator attractions deliver an immersive experience that fulfills guests needs of all senses, that's why they are generally accepted by a wider target audience than roller coasters, free fall towers, swinging ships etc. Because the traditional mechanical rides are comparably simple in their experience quality and often have physical limits for riders, setup costs are high and the climate is a big impact factor.

Traditional cinemas on the other side are not exciting enough to catch the full attention of younger crowds. Media based simulator attractions like the flying theater are situated in the middle between those offerings: Like in a cinema content can be switched easily, while still offering the physical excitement of a mechanical ride in a weatherproof environment. This approach contributes to the success of Brogent's products, with the installed base of attractions worldwide expanding every year. In the premium flying theater segment, Brogent holds an estimated 90% market share, further demonstrating its leading position in the industry.

In terms of product strategy, Brogent continues to strengthen its market position and widen its competitive lead through a complete and diversified product lineup. o-Ride E Flying Theater, launched in 2025, addresses the needs of small- and medium-sized venues, providing solutions that span from flagship large-scale installations to more compact commercial spaces. This full-scale offering enhances market coverage and reinforces Brogent's competitive advantage.

At the same time, Brogent leverages the core technologies across diverse themes and attractions, creating versatile, customizable products. Successful projects such as the v-Ride Vessel at Chimelong Spaceship – Bermuda Adventure (2023) and the v-Ride Explorer at Hyundai Motorstudio (2024) demonstrate Brogent's maturity in cross-venue applications, commercial viability, and market recognition, further supporting a diversified product portfolio and strengthened market presence.

Beyond the attractions themselves, Brogent provides comprehensive solutions covering themed design, IP integration, media production, and operational planning. A flagship example is Niagara Takes Flight in Canada, which opened in August 2025 under a turnkey solution. By offering full system integration and project management, Brogent not only strengthens client relationships but also raises industry entry barriers, helping maintain a differentiated competitive advantage in the flying theater market.

(3) Overview of Technology and R&D

i. R&D investments in recent years to the date of the annual report

Unit: NT\$1,000

Year	2024	2025	April 11, 2026
R&D expenses	138,062	210,394	Note

Note: As of the priting date of this annual report, the financial statements for the first quarter of fiscal year 2026 have not yet been reviewed by the CPA.

ii. Successfully developed technologies and products in recent years

Year	R&D Accomplishments
2011	Novel modularized suspension spherical theater based on a vertical six-axis actuating platform Ski simulator Tablet 3D man-machine interface (Android 3.2) 9s series software downloading tool (Android platform) Commercial electronic games – The Legend of a Golden City
2012	Novel special drive method Web-shaped seat design mold Seat cover design and production Actuator cantilever turning gate Suspension two-axis actuator platform stress analysis Smart TV man-machine interface (Android 2.3) Tablet 3D man-machine interface (Android 4.0) 9s series software downloading tool (iOS platform)
2013	Smart TV software Electrical gas six-axis platform design Suspension two-axis actuator platform design and production Completely dark ride (d-Ride) design Balloon Ride design
2014	Media Free Fall Design Interactive walking theater Joey's Aquarium (sketch-type aquarium) Track d-Ride system
2015	Flying Film Series: ATTACK ON TITAN - THE RETAKE BATTLE
2016	Q-Ride i-FUN HUB
2017	m-Ride
2018	Lightning Wings
2019	V-Ride dome 304s Flying Film Series: Discover Taiwan
2020	miRide game based attraction Flying Film Series: Discover Taiwan - Return to the South VR Film: The Scroll of Taiwan Scenery VR360

Year	R&D Accomplishments
2021	RiseUp VR airship attraction
2022	o-Ride VR Film: People’s Super Heroes – Air Combat (Chinese and International Version)
2023	The heat dissipation research project about the LED dome screen 2 DOF motion base with economical and easy installation type zombie cage and zombie chariot Turnkey Flying Theater & LED Dome VR Film: Discover Taiwan VR360 LED Billboard: Keelung Cat Edition Flying Film Series: Around The World Everest
2024	v-Ride 3s motion base with seat cabin for 4D Theater t-Ride 12s immersive motion theater Genii Remote Monitor System for Ride Facility o-Ride Performance Update 2 DOF Racing Simulator Professional Flying Simulator Flying Film Series: ATTACK ON TITAN - DECLARATION OF WAR Flying Film Series: Volare Over Earth film series with Episode I: Africa
2025	o-Ride E – 8-seat Mini Flying Theater o-Ride X Prototype v-Ride – 25-seat 4D Theater F1 Launch Ride Automatic Guiding Ride Vehicle Prototype 8K LED Dome and Display System Enhanced Accessibility Platform 2s / 3s / 4s / 5s Modular 4D Theater Motion Seating System s-Ride Ride-On Motion Platform r-Ride Rotational Motion Platform Flying Film Series: ChangAn Above

(4) Business plan - long-term and short-term

i. Short-term development plan

A. Marketing and product plan

a. Commitment to on-going projects is essential, as successful project delivery is the most effective marketing tool for the company. Brogent maintained a full project pipeline, and 2025 saw multiple project openings, including Niagara Takes Flight in Canada, Air Cruise The Ride at Huis Ten Bosch in Japan, Flying over Saudi in Saudi Arabia and Vuela Mexico in Mexico. Meanwhile, Brogent continues to strengthen digital content development capacity to satisfy future market demands for ride films. Following their releases in 2024, It’s Africa expanded its licensing to five countries in 2025, while Attack on Titan IV has continued to attract strong market interest.

b. Develop highly modularized projects designs, provide cost-effective modular system, and strengthen competitive advantage. Taking o-Ride as an example, it combines

agile motion performance with efficient space utilization and has become the company's leading flying theater product in recent years. In 2025, several projects featuring o-Ride system were successfully launched, including Niagara Takes Flight in Canada, Air Cruise The Ride at Huis Ten Bosch in Japan, and Xi'an Qu Jiang Flying Theater in China, demonstrating the flexibility of its modular design and strong international market acceptance.

- c. Our equipment has commenced the application process for TUV certification. We regulate outsourced vendors' production operation so that the products meet international standards; and continue to design products conforming to international environmental regulations to become a benchmark of green enterprises. Our equipment is already EN and ASTM certified and in operation on five continents.
- d. Given the relatively closed nature of its sales channels, the Company plans to further strengthen strategic alliances with agents, taking into account the market dynamics in each region. New agents have joined the network in 2025.
- e. Participate in international exhibitions (e.g., IAAPA), keep increasing the visibility of the company's product, and expand the range of regional buyers.
- f. Further increasing the effort to offer one-stop-shop turnkey solutions from attractions design to grand opening (including movie licensing, aftersales support and operations consulting) , the Niagara Takes Flight project, opened in August 2025, is the first result of implementing this strategy.
- g. The Company actively produces ride film content to ensure high quality in storytelling, experience, and technical execution. The rise of advanced digital ride and AV systems, including high-resolution LED screens, requires top-quality content, exemplified by the Huis Ten Bosch project in Japan with its 8K LED dome. In terms of movie licensing, in 2025 Brogent announced a collaboration with Toho Co., Ltd. to produce Godzilla: The Ride, further expanding its IP-based ride film licensing portfolio.

B. R&D plan

- a. Apply the ability to integrate actuator and servo motor motion control technology with multimedia and AV technologies and apply that expertise to further expand on game based solutions to expand the Company's product line, and satisfy customers' diversified needs. In a first step AI has already been introduced in the design process and will see more and more usage in product technology and aftersales support.
- b. Reinforce knowledge management and integrate existing data, so that technological resources can be shared to enhance technological capacities.

C. Human resources and digital transformation initiatives

- a. Professional Development & Innovation: Strengthen professional competency

training to continuously enhance the expertise and innovative capacity of R&D personnel, ensuring that employee growth aligns seamlessly with corporate development.

- b. Operational Excellence: Integrate internal resources to optimize operational efficiency and organizational performance
- c. AI-Driven Digital Transformation: Promote the adoption of AI management solutions to enhance daily operational efficiency and leverage HR data analytics to derive actionable insights and strategic value.

D. Financial Plan

- a. Use appropriate financial instruments and formulate contract-based sales plan to avoid risk of currency fluctuations.
- b. Strengthen project management and reduce receivables to increase the turnover rate of receivables.

ii. Mid- and Long-term development plan

A. Marketing and product plan

- a. Target the future demand market of Asian and Middle East regions where economic growth is high and then advance toward the global market, thereby becoming internationally recognized primary supplier of simulator rides.
- b. Seize business opportunities in replacing, renewing, or adding construction projects in the future European and US markets and jointly work with strategic alliance partners in market expansion.

B. R&D plan

- a. Cooperate with international, domestic research institutes and academic units to acquire leading technologies.
- b. Continue to develop new technologies and acquire patents.

C. Human resources and digital transformation initiatives

- a. Talent Cultivation & Knowledge Transfer: Strengthen professional competency training and enhance employee skill sets through Brogent Internal Internship Programs, fostering cross-disciplinary learning and the seamless transfer of organizational experience.
- b. Management Excellence & Performance Growth: Reinforce management leadership training to drive operational efficiency, thereby further elevating the company's overall business performance and competitive advantage.
- c. Digital HR Ecosystem: Implement advanced information systems and digital tools to optimize human resource management workflows and establish a robust, data-driven

digital management framework.

D. Financial plan

- a. Use various fund-sourcing channels to create optimal financial structures that maximize company value.
- b. Issue financial instruments in a timely manner for the company to acquire minimum capital cost.
- c. Properly use financial instruments to reduce currency risks.

2. Market, production and sales

(1) Market analysis

i. Product sales region

Unit: NT\$1,000

Year		2024		2025	
Sales Region		Net revenue	%	Net revenue	%
Domestic	Taiwan	311,252	22.36	244,995	18.30
	Asia	538,968	38.72	835,737	62.42
Exports	Americas	519,168	37.30	230,880	17.25
	Europe	9,719	0.70	14,102	1.05
	Oceania	12,736	0.92	13,079	0.98
	Subtotal	1,080,591	77.64	1,093,798	81.70
Total		1,391,843	100.00	1,338,793	100.00

ii. Market Share

In the market for premium flying theater solutions Brogent has a market share of around 90%. Internationally Disney operates four similar theaters, but doesn't sell the solution to interested operators. Other suppliers offer flying theaters as well, but are only approaching the market as a mechanical ride supplier. They are not in the position to act as a system integrator or even turnkey supplier and provide the complete package that a real media based attraction consists of. Apart from that the platform movement is limited to two degrees of freedom (compared to 6 DOF for the i-Ride and 4DOF for o-Ride). Besides the ride technology, Brogent can also provide media content, and now even turnkey design including building design and preshow.

iii. Future market demand and supply and growth potential

The Company implemented the Content-Channel (CC) Strategy in recent years, transforming from being merely a supplier of amusement facilities to an operator of entertainment businesses. To achieve this goal, the Company recruited strategic investors over the past years, while adopting diversified management strategies that integrate profit distribution models to replace the model where devices are just sold once. "i-Ride Kaohsiung" that opened in Kaohsiung in 2017 was the very first standalone flying theater in Taiwan and in 2019 Brogent opened a second standalone flying theater in Taipei Breeze Nanshan shopping center, the "i-Ride Taipei". A third location show casing the latest media based attractions technology with LED powered interactive attractions is the "Aniverse" in Keelung. In addition to outright selling its equipment, Brogent has not only delivered technology but also creatively planned an experience center exhibit, in the hopes of educating children through fun, thereby bringing parents and children closer together. In fact that people cannot visit large theme parks in remote areas whenever they desire, the Company has endeavored to build the experience center in the city where transport is

convenient. The goal is to make fun more accessible.

The company has successfully introduced new products and related project references in 2024/25 and this momentum will last into 2026 and beyond over all product categories: Large and small rides as well as content licensing and design services.

The Company is also present with projects now around the world with multiple projects in Asia, Europe and the Americas and one installation in Australia.

iv. Competitive Niches

A. Globally Recognized Technology

In 2024, Brogent delivered the ride hardware for the 5th Flyover location in Chicago and the first location in Canada reaches its 12th successful year of operation. The expertise gathered over the past decade in the flying theater and motion base attractions fields enables the company to launch new products at the right time and respond rapidly to customer demand. After successfully conquering the niche of flying theater attractions as one of the market leaders, the Company is now entering new markets through o-Ride E flying theater system. o-Ride E is easy to install, adaptable to various venues, and delivers an engaging ride experience, making it suitable for shopping malls and small- to medium-sized entertainment spaces. It is expected to be a key starting point for the Company's market expansion and product line extension.

2025 has seen more mile stone in Brogent's award history:



2017 European Star Award for Best New Ride

2018 Park World Award for Best Indoor Ride

2019 European Star Award Best Dark Ride

2019 Best Flying Theater Supplier in China

2020 26th Annual Thea Awards

- 2021 UK Theme Parks Awards Best Attraction**
- 2021 Parkscout Award Europe’s Best New Rides**
- 2021 European Star Award Best New Rides**
- 2022 European Star Award Europe’s Best Dark Rides**
- 2022 Golden Crown Outstanding Family Ride**
- 2023 European Star Award Europe’s best Dark Ride**
- 2023 Golden Crown Award for “Outstanding Motion/Flying Theaters Supplier”**
- 2024 Thea Awards for Outstanding Achievement (Bermuda Adventure at Chimelong Spaceship)**
- 2025 Power 10 of the blooloop 50 Immersive Influencer List 2025 (Brogent Chairman: Mr. Chih-Hung Ouyang)**
- 2025 IAAPA Brass Ring Excellence Awards Best New Concept Award, Major Ride (o-Ride X)**
- 2025 European Star Award Europe’s Best Indoor Rides**
- 2025 Golden Crown Award Top 10 Motion/Flight Theaters of 2025 (Xi’an Qu Jiang Flying Theater)**

B. Premium Brand Equity

Theme Parks, Museums, Exhibitions Centers and Zoos are markets with high entry barriers. Brogent works with established partners in the amusement industry to create multiple distribution channels. All those partners rely on the technological know how in system integration and certified technology that Brogent is steadily advancing based on ongoing projects. Currently Brogent rides can be found four continents.



Worldwide more than 100 media-based attractions in operation or under installation

C. Product modularization lowers cost and increases competitiveness

Simulator ride facilities involve a wide range of technical aspects, covering hardware systems (motion platform, screens with audiovisual systems) and software technologies (projector, LED, playback, wireless embedded control, and high-definition digital content). Therefore, the technical teams of the Company performed high modularization engineering analysis and planning of large complex system frameworks based on the existing platform technologies. In addition, our design, production, transportation, and assembly processes are all designed and modularized in accordance with international standard regulations. Such modularization enables saving large amount of construction time and manpower, which considerably lowers construction cost and raises the Company's competitiveness.

D. Collaboration with international strategic partners in digital content development

Brogent is working with several partners to supply the best solutions and technology in the media based simulator attractions field. For content development the company started a cooperation with Japanese publisher Kodansha back in 2015 and has already developed ride films based on Kodansha IP like “Attack on Titan” and “Ghost in the Shell”. The latest flying theater film for “Attack on Titan” successfully launched in 2024. In 2025, Brogent announced a collaboration with Toho Co., Ltd. to produce “Godzilla: The Ride” for flying theaters, further enhancing the capabilities and influence in international strategic partnerships and digital content development.

Meanwhile, Brogent continues to advance the “Volare Over Earth” film series, with filming initiatives underway in Japan and Brazil to further showcase its content development capabilities and expand the global licensing of digital media. Looking ahead, Brogent will introduce highly recognizable flying theater brands, integrating them with its proprietary film content to gradually build a comprehensive global flying theater network and reinforce the long-term stability of its revenue structure.

Brogent is also advancing its content production technologies, including AI upscaling resolution, which is planned to be integrated into production workflows by 2026. While leveraging AI to accelerate development, reduce production costs, and expand Brogent’s film library.

At the same time, Brogent continues to strengthen its expertise in narrative development and themed engineering integration. By combining immersive environments, visual media, sound and lighting design, and interactive technologies, Brogent delivers integrated experience solutions that elevate project value and strengthen market competitiveness.

v. Competitive Edge, Favorable and Adverse Factors for Long-term Growth and Response Strategy

A. Favorable factors

a. Needs of emerging countries and reconstruction business opportunities in Europe and the US

As the economy of emerging countries develop and the middle class grows, these countries have gradually focused on the construction and development of leisure entertainment industries, specifically large theme parks, the existence of which can not only create domestic demand and employment opportunities, but also promote urban tourism development. Low income level in emerging countries render the entrance fees to theme parks in these countries incomparable to those in developed countries (e.g., European countries, North America, and Japan). To effectively increase the economic benefits of amusement parks, governments of emerging countries strictly regulated the benefits generated by amusement facilities. In addition, because indoor amusement facilities allow customers to still enjoy themselves during bad weather, and because of the rapid development of digital audiovisual technologies in recent years, traditional mechanical amusement facilities are less and less effective for attracting the attention of new-generation tourists, who are now growing up with internet and social media. Therefore, when planning and constructing theme parks, emerging countries typically prioritize indoor amusement facilities that feature 3D sound and lighting effects and stimulate a sense of excitement in users. To reconstruct their tourism industries and boost their economy, European countries and the US have successively initiated tourist attraction reform projects, building leisure facilities by existing buildings and movie theaters. These leisure facilities are based on a composite business model comprising department stores and hotels to attract visitors. Designed to fit the height limitations of existing buildings, simulator rides offer a fresh entertainment experience and have become a primary focus of amusement facility redevelopment in Europe and the US. Building on this trend, the o-Ride E, launched this year by Brogent, is easy to install and versatile, and is expected to significantly increase the Company's product penetration while generating additional opportunities in ride film licensing and content development.

b. Construction and formation of industry supply chain

Before the Company entered the simulator ride market, there were no vendors investing in similar products in Taiwan. Since undertaking the "Taiwan Formosa" project for E-DA Theme Park, the Company has adequately leveraged Taiwan's strong

R&D and production capabilities of information hardware and precision machinery industries. With the efforts devoted by the Company's R&D personnel and domestic vendors, Taiwan has become one of the few countries worldwide capable of constructing simulator ride bases. Not only were the production costs of amusement facilities lowered, but the quality of these facilities reached international standard. Subsequently, a complete and tight supply chain in the simulator ride industry was established. Because simulator rides are completely customized according to customer needs, the Company's supply chain system enable the design, motion control, or digital content of such rides to be adjusted whenever required depending on customer needs. Thus, customer demand can be satisfied, thereby increasing the overall competitiveness of the Company.

c. Establishing word of mouth facilitates business promotion

Distinct from general consumer electronic products, simulator rides feature long life cycle, high degree of customization, high technical threshold, and high cost; therefore, customer repurchase and loyalty increased after establishing the word of mouth for the technology and quality of this product. Since completing “Taiwan Formosa” and “FlyOver Canada” projects, the Company has accumulated considerable experience, word of mouth brand equity, and popularity in the simulator ride market. Project openings like additional “FlyOver” projects in the US and Europe, a signature attraction at Germany’s Europa-Park and delivery of m-Ride flying theaters to Legoland parks around the world created additional brand awareness. Similarly, Brogent’s o-Ride flying theaters are now installed at Niagara Falls in Canada, Huis Ten Bosch in Japan, and Xi’an Qu Jiang in China, with plans to enter a theme park in Brazil in 2026. In addition, by forming strategic alliance with internationally well-known amusement facility suppliers, Brogent has further raised its competitive advantage over the last decade.

d. Supported by strong technology

Since its inception in 2001, Brogent has endeavored to develop audiovisual multimedia technologies, accumulating considerable experiences in technological development. Thus, Brogent has established partnerships with multiple international mobile phone factories, and received Small Business Innovation Research (SBIR) subsidies from the Ministry of Economic Affairs (MOEA) multiple times. In 2007, Brogent was honored with the award of excellence in SBIR from the Department of Industrial Technology, MOEA. Regarding simulator ride facilities, Brogent has received the European Star Award eight years in a row starting 2017 a recognition not only for its technological capability but also for the experience value that it prove to provide since the successful implementation of the “Beautiful

Formosa” and “FlyOver Canada “projects. In addition, Brogent received recognition from the Themed Entertainment Association (TEA), whose Thea Awards are among the most prestigious honors in the location-based entertainment industry. Brogent won the Best Outstanding Themed Entertainment Facility award in 2020 and the Outstanding Achievement award in 2024. For example, the unique fish eye lens designed by Brogent can achieve the projection effects of a spherical screen simply by installing them with a single projector. Thus, the cost and space required for projector installation are substantially reduced, and the stability and image quality of the projector system are considerably enhanced. A unique selling proposition that brings operating cost advantages until today. Brogent's self-developed automated control technology can integrate motion platforms with video systems with increased precision. This way, riders can perceive the experience of an immersive flight. Furthermore, Brogent also possesses the capacity to develop digital content, and customize it according to customer needs, thereby providing multiple choices to our customers. Therefore, Brogent enhances the technological capacity of its research team, and therefore has substantial room for improvement.

B. Unfavorable factors and their response strategies

a. Closed sales channel for simulator rides, impeding business expansion

Simulator rides are installed at location based entertainment venues like theme parks, museums, or zoos. Unlike general daily necessities, the sales channel of simulator rides is relatively closed, and suppliers specializing in this market are mostly business operators who have established their status for a long time. Thus, new vendors cannot easily directly enter this supply chain system and expand their businesses.

Response strategies:

The Company fully understands the characteristics of this industry. To expand its market and increase its market share, the Company has run a dual strategy. On the one hand, the Company formed strategic alliances with internationally known suppliers of amusement facilities who have had a history of more than 60 years in the industry. These suppliers assist the Company in expanding its market channel to successfully enter the supply chain of the theme park industry and facilitate its expansion into the global market. As a consequence, Brogent has already entered the international theme park market (i.e., Europa-Park in Germany, Legoland parks around the world, Dreamworld in Australia, Chimelong in China and Huis Ten Bosch in Japan). On the other hand, the Company has established its own sales team over the last decade that is building on the brand awareness. Products are well received by

the general public and the positive feedback creates good references and a strong brand reputation.

b. Shortage of professional talent, hindering talent recruitment

Because information electronic related industries remain the dominant of the domestic market, and domestic vendors have already established a complete supply chain in the information hardware industry, general graduates still prefer to enter industries relevant to information electronics. Furthermore, domestic universities and colleges have established faculty departments associated with software design or amusement facilities in recent years. However, talent still require additional training, and simulator ride technologies encompass a wide variety of aspects, thus making R&D talent recruitment and cultivation difficult.

Response measures:

Engage in industry-academia cooperation with National Pingtung University, National Kaohsiung Normal University, National Sun Yat-sen University, National Chung Hsing University, Wenzao Ursuline University of Languages, National Cheng Kung University, National Kaohsiung University of Hospitality and Tourism, The National Kaohsiung University of Science and Technology, Ming Chuan University, Shu-Te University, Providence University, Kaohsiung American School, Cheng Shiu University and Fooyin University. Established a research center in National Sun Yat-sen University to cultivate high-quality experts of digital content development and foster technological talent that industries require; provide employees with favorable working environment, perfect employee welfare systems, and formulate reward/punishment systems as well as employee training programs; and establish job positions according to employees' expertise and characteristics and provide employees with the opportunity to become a shareholder of the Company so that they could share business outcomes with the Company, thereby cohering their efforts and reducing turnover rate.

c. Raw material price and supply stability

The hardware system of the Company's simulator rides comprises the following: The raw materials of carriers, six-axis platform, and steel structures are mostly steel and iron. The prices of these raw materials may vary according to market supply and demand, causing price fluctuations, thereby influencing the Company's purchasing cost and profitability.

Response strategies:

In addition to having maintained a positive and long-term cooperative relationship with its suppliers, the Company appropriately adjusts its sources of

procurement and disperses different purchasing vendors to seek the most optimal price quotation. Thus, over-concentration in purchasing, thereby increasing operating risks can be avoided.

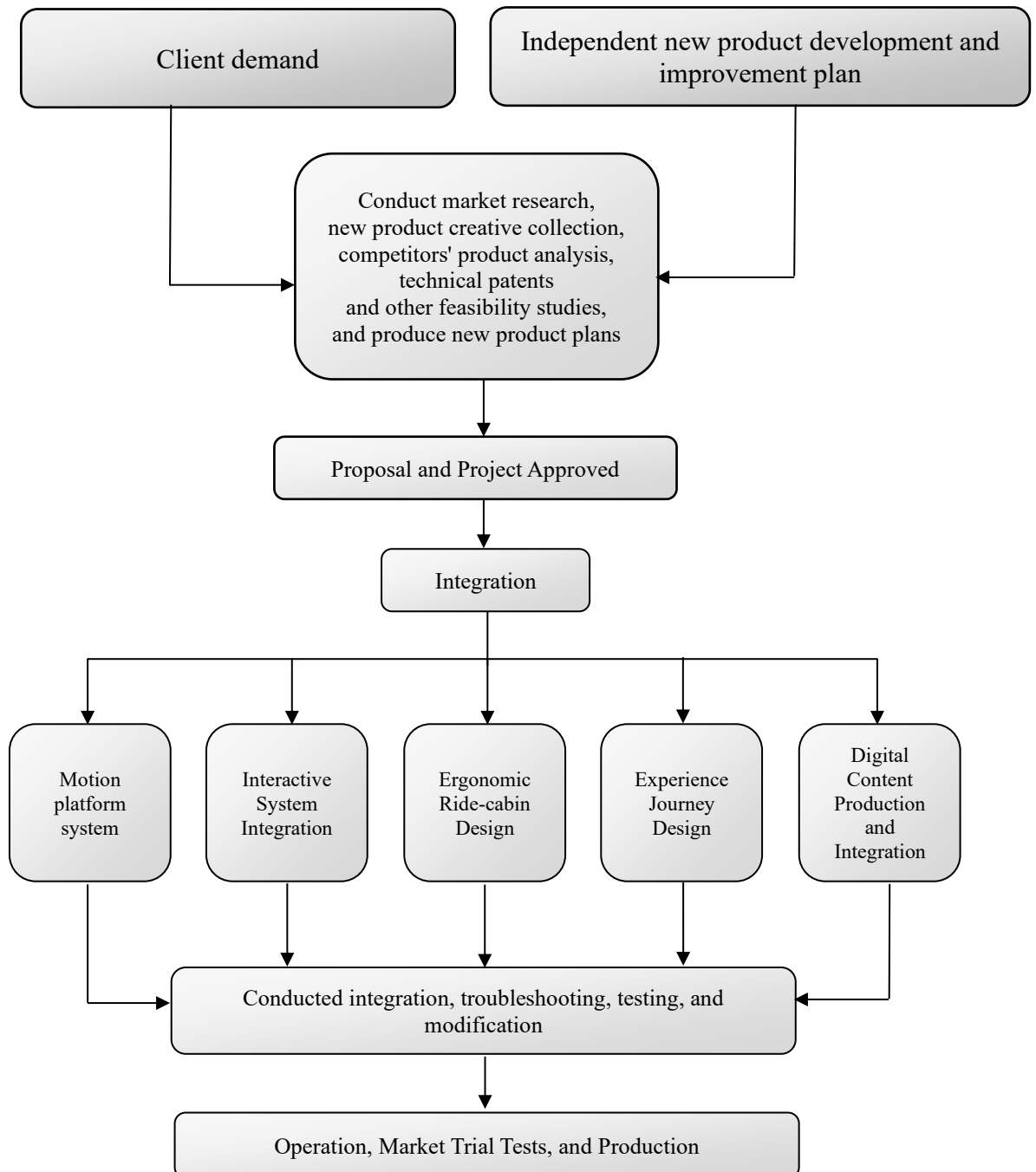
(2) Major product usage and manufacturing processes

i. Main purposes

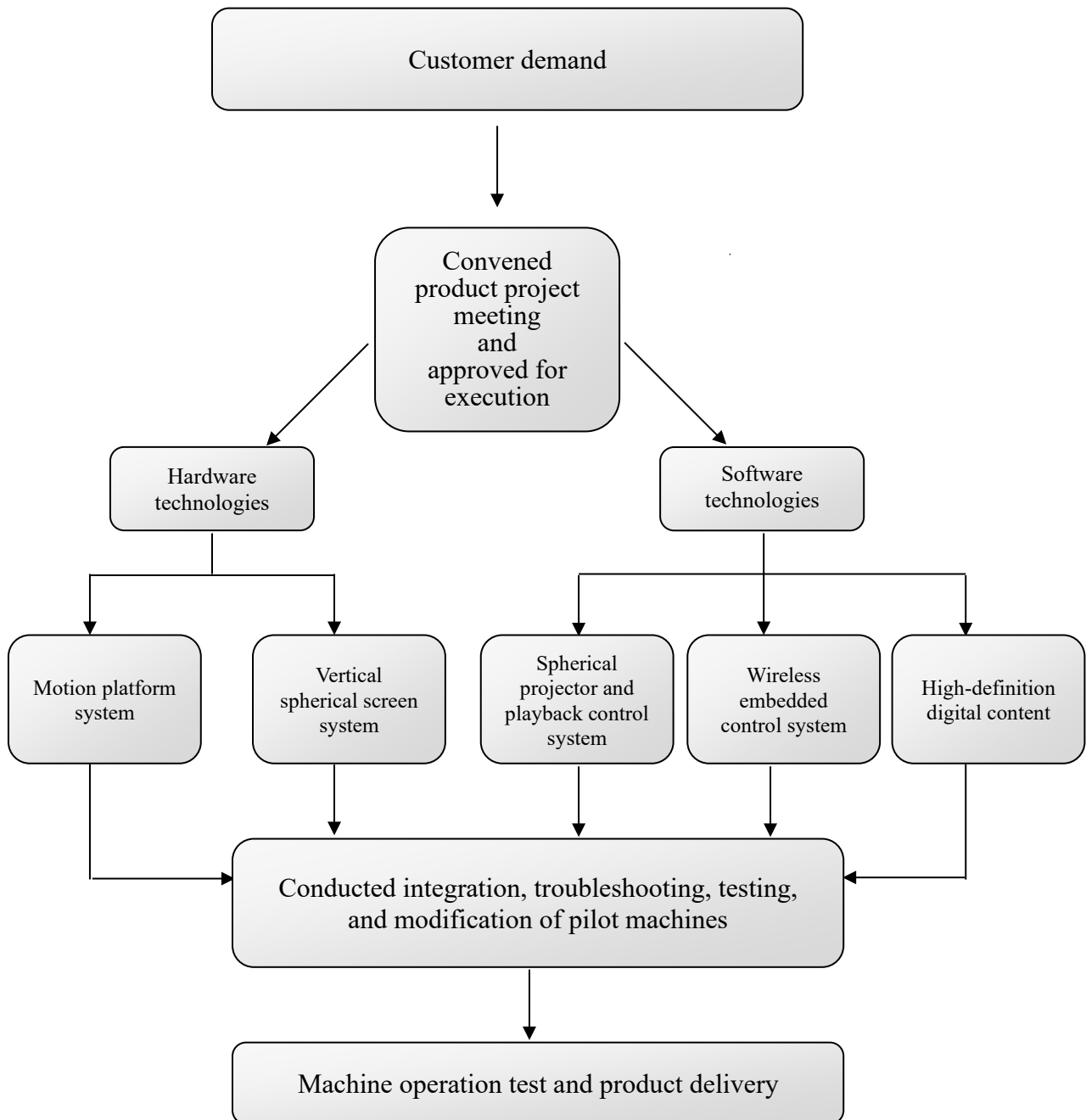
Theme park, museum, exhibition hall, shopping center, and indoor professional experience center afford entertainment and educational training functions to diversify Brogent's client base, provide adventurous experiences, and elicit sense of excitement.

ii. Manufacturing process

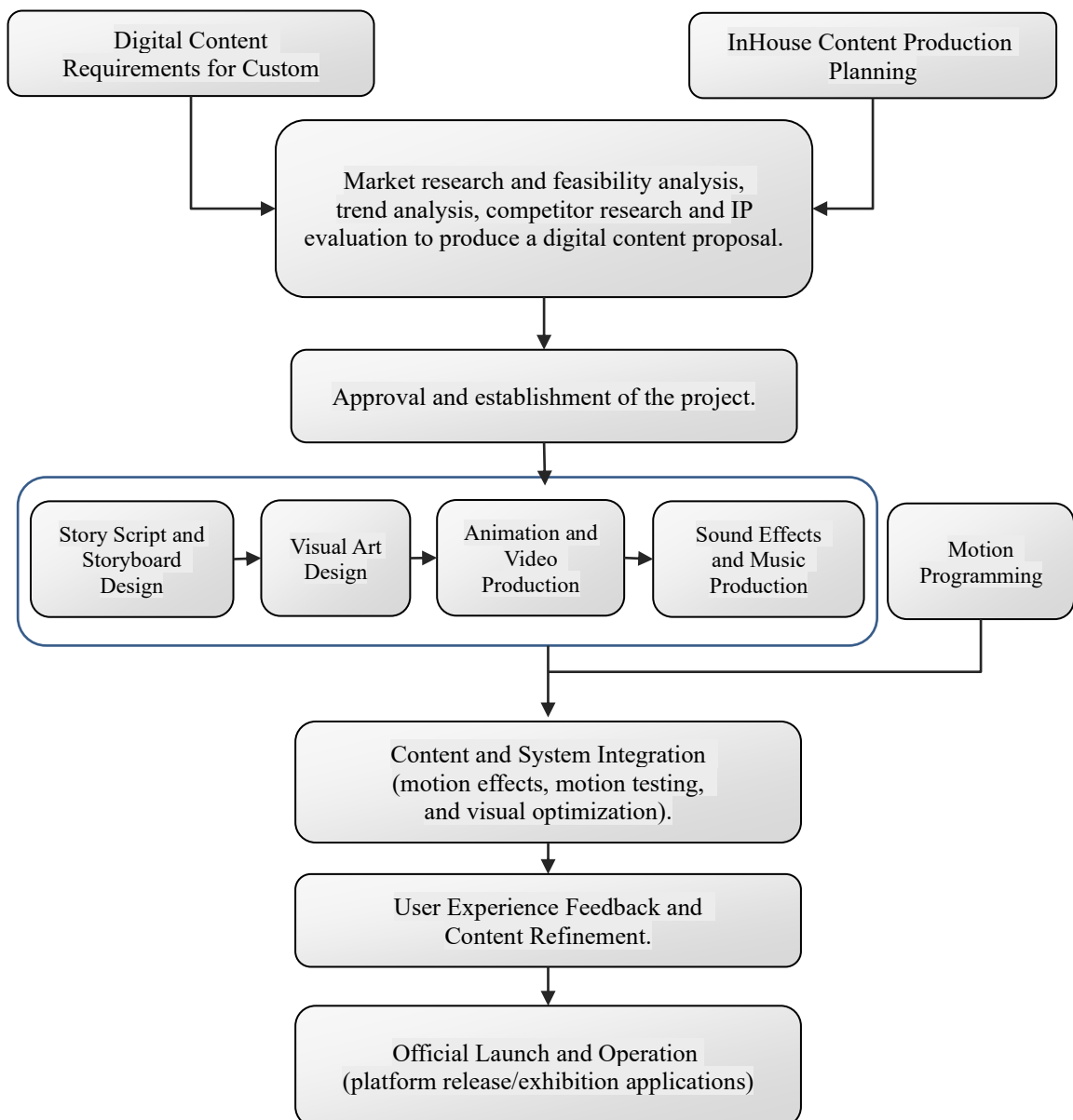
A. Small-sized Rides:



B. Simulator rides:



C. Content :



iii. State of supply of chief raw materials

Primary spare parts	Supply condition
1.Stewart six-axis platform	Good, stable
2.Structure of ride carriers	Good, stable
3.Spherical screen	Good, stable
4.Projector	Good, stable
5.Acoustic equipment	Good, stable
6.Digital content contractor	Good, stable
7.LED module	Good, stable
8.Electronic control chassis contractor	Good, stable

The hardware and software systems of the simulator rides are designed and developed by the Company. Regarding the mechanical hardware parts, the Company cooperates with its vendor and commissions contractors for assistance. The Company and its suppliers have a stable cooperative relationship, facilitating the stable material supply. Therefore, there were no incidences of supply interruption.

iv. Major buying and selling vendors/customer information

A. Names of customers who accounted for more than 10% of the sales in the last two years, sales as a percentage of total sales, and reasons of change.

Unit: NT\$ 1,000

Item	2024				2025			
	Name	Amount	Percentage of net sales (%)	Relationship with issuer	Name	Amount	Percentage of net sales (%)	Relationship with issuer
1	CAN0006	400,383	28.77	None	CAN0006	99,146	7.41	None
2	SAU0002	184,976	13.29	None	SAU0002	129,930	9.70	None
3	TWN0042	177,199	12.73	None	TWN0042	165,294	12.34	None
4	JPN0008	143,835	10.33	None	JPN0008	28,740	2.15	None
5	CHN0035	41,118	2.96	None	CHN0035	266,901	19.94	None
	Others	444,332	31.92		Others	648,782	48.46	
	Net sales	1,391,843	100.00		Net sales	1,338,793	7.41	

Note: As of the printing date of this annual report, the financial statements for the first quarter of fiscal year 2026 have not yet been reviewed by the CPA.

Reasons for changes:

Our company primarily sells products related to sensory simulation amusement equipment, with the main target customers being in the cultural and entertainment industries. In fiscal year 2025, more than 10% of our net sales were from customers who are major global integrated operators in the cultural and entertainment industry. These customers are key partners with whom we continue to maintain ongoing business and

cooperation. The locations of our equipment align with the potential future market and business growth expectations.

Our company is continuously increasing its global market share by engaging with renowned international giants and Taiwanese manufacturers, actively seeking cooperation opportunities, and focusing on developing new customer sources to diversify customer orders and maintain steady growth. By establishing good relationships with customers and partners in different regions, we ensure our position and competitive advantage on the international stage.

B. Names vendors who accounted for more than 10% of the purchases in the last two years, purchases as a percentage of total purchase, and reasons of change

Unit: NT\$ 1,000

Item	2024				2025			
	Name	Amount	Percentage of total purchase (%)	Relationship with issuer	Name	Amount	Percentage of total purchase (%)	Relationship with issuer
1	A0000012	18,341	12.22	None	A0000012	12,997	5.13	None
2	A0000072	14,816	9.87	None	A0000072	45,494	17.94	None
3	A0000945	10,160	6.77	None	A0000945	39,500	15.57	None
4	A0000008	6,549	4.36	None	A0000008	26,789	10.56	None
	Others	100,259	66.78		Others	128,861	50.80	
	Net purchases	150,125	100.00		Net purchases	253,641	100.00	

Note: As of the priting date of this annual report, the financial statements for the first quarter of fiscal year 2026 have not yet been reviewed by the CPA.

Reasons for changes:

To develop simulator rides, the Company adequately uses the technical strength, flexibility, and willingness of small and medium enterprises to cooperate. In addition, the Company plans, designs, and collects the various technical and production information of international companies, commissioning contractors to manufacture our products. Furthermore, the Company cooperates with small and medium enterprises to construct the supply chain system of simulator ride facilities. The Company primarily procures six-axis platform, ride carriers, spherical screens, servo valve, and projector and acoustic equipment. Except for when customers designate their preferred suppliers, the Company's suppliers are selected according to their quality, stability, delivery date, and price.

Overall, over the past two years have mainly been based on project scale and completion status, without any significant anomalies.

3. Employee Information in the Past 2 Years to the Date of the Annual Report

Year		End of 2024	End of 2025	Up to April 11, 2026
Number of employees	Managerial officer	25	24	24
	R&D personnel	133	127	123
	General employee	114	120	114
	Total	272	271	261
Average age		40	40.6	41
Average years of service (year)		6.85	7.26	7.27
Education distribution (%)	Ph.D.	1.5	1.5	1.5
	Master's degree	38.8	39.7	40.7
	College	56.7	55.2	55.1
	Senior high school	3	3.6	2.7
	Below senior high school	-	-	-

4. Environmental protection expenditure information

(1) The Company primarily engages digital content development and selling of simulator rides, the production of which is entirely outsourced to external contractors. Therefore, the Company is not associated with pollution concerns.

1. According to laws and regulations if it is required to apply for a permit for installing anti-pollution facilities, or permit of pollution drainage, or to pay anti-pollution fees, or to organize and set up an exclusively responsible unit/office for environmental issues, the description of the status of such applications, payment or establishment shall be made: Not applicable.

2. Disclose an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimation cannot be made, provide the explanation: None.

(2) The 2nd stage of R&D and experience center was completed in 2016 and awarded the green building certificate issued by Ministry of the Interior (Certification No. GB-BC-01-00164 on 105.12.16) The related green power arrangement is explained as

followings:

1. Installation of solar power-Using the roof space to install solar electric power generation can output electricity without any pollution, noise and danger ; Besides, the solar panels are able to beautify the roof, resist the irradiation of sun, and reduce indoor temperature in summer for energy saving and carbon reduction.
 2. Installation of central air-conditioning control system-The air-conditioning is operated by the central air-conditioning control system. It can monitor the situation of all air-conditionings for avoiding unnecessary waste.
 3. Installation of all heat exchangers-All heat exchangers, as a part of the central air-conditioning control system, it achieves increasing the air convection, improving indoor air quality (reduce CO2 concentration), decreasing the electricity fee and energy loss made by air exchange.
 4. Build up rain storage and recycle irrigation systems-We recycle rain and store it after filtering, in order to irrigate the plants. In this way, we can reuse the resource and cut down the waste of water resource.
 5. Use LED lightening system-All of office area and the test area of factory building are equipped with LED lighting. Additionally, we have the switch schedule to every illumination area for energy saving and carbon reduction.
 6. Set up indoor air quality supervisory system-We regularly supervise the indoor pollutants, and ensure air quality with the current National and International Standards.
 7. On November 25, 2021, the original certification authority, Taiwan Architecture Center, conducted an on-site inspection and confirmed that the current status was consistent with the original design, and agreed to extend the certification for five years until December 16, 2026.
- (3) Brogent is a general office building instead of the manufacturing industry in Kaohsiung Software Technology Park. Since 2020, we collaborated with government policy in promoting the energy saving measures.
- (4) Actively promote and develop various energy-saving and carbon-reduction initiatives, including conserving water and electricity, using office supplies with energy-saving labels,

enhancing waste classification management to improve reuse rates, and increasing indoor greenery to enhance natural ventilation and improve indoor air quality.

- (5) Since 2020, we have been donating our company's recycled materials (including waste packaging materials) to the Environmental Protection Station of the Kaohsiung Branch of Tzu Chi Foundation, in order to implement the concept of environmental protection and resource reuse, and inject infinite vitality into the materials.
- (6) Brogent technologies INC. belongs to cultural and creative industry and our products are mostly made by subcontractors. We enact the safe policy and irregularly execute the training of labor safety. Our security system and environment maintenance are both responsible by the professional subcontractors. All of the fire equipments are regurly maintained and declared by the related departments; In addition, the access control is restricted by the identification card. For safety, everyone has to swipe the identification card to get in each entrance.

5. Labor Relations

1. Set forth all employee benefits, continuing education, training, retirement systems, and the status of their implementation, as well as the status of agreements between labor and management, and all measures aimed at preserving the rights and interests of employees:

(1) Employee welfare measures and implementation status

The Company offers the following welfare to its employees: labor and health insurance, employee group insurance, business travel accident insurance, employee health examination, three-festival bonuses (Dragon Boat Festival, Moon Festival, and Chinese New Year), employee stock ownership trust, and allowances for marriage, funeral, sick leave, bereavement, maternal leave subsidies, maternity as well as year-end party, snack bar and free coffee, on-site medical personnel services, and the provision of breastfeeding rooms and childcare facilities.

In addition, the Company has also set up an Employee Welfare Committee that handles employees' various welfare affairs, including Designated Discount Store, annual employee travel subsidies, birthday bonus, seasonal gatherings, family days, sports day, club activities, ball games, Christmas party and emergency relief.

(2) Employee training & development, and status of their implementation

To enhance employees' career development needs, working efficiency and quality, the Company requires all its new recruits to receive orientation training to create a smoother transition into this company and their new position. During their period of employment, the

Company integrates internal / external resources and designs diversified development programs based on business objectives and the nature of the individual's job, including online courses offer flexibility; Internal training courses entail exchanging internal professional technologies and improving employee productivity; external courses depend on company requirements. Employees may be dispatched to attend external seminars and courses. Thus, the Company's employees are provided with opportunities to receive professional training. Training attendance is registered and managed with the hope of fostering professional talent and effectively nurture and utilize talent by multiple programs, such as career development survey and internal internship program.

(3) Employee recognition and status of implementation

The Company sponsors various internal award programs to recognize both individual and at a team level. Such as “Bo Le” team competition is designed for encouraging those teams who demonstrate the value of teamwork; “idea proposal” award is consistent with the Company’s value “Creativeness: To innovate by boundless thinking, create brand new immersive and emotive experiences”; Excellent Instructor Award: praises the outstanding performance and contribution of internal instructors in training courses for employees.; Service Award: recognition and appreciation of senior employees and their long-term commitment and dedication; Bravo! Brogenter Recognition Program: to honor those employees who demonstrated the behavior of Brogent core competencies.

Apart from corporate-wide awards, employees continued to be recognized as the Model Labor Award at Bureau of Industrial Parks since 2019.

(4) Employee pension system and status of implementation

The Company regulates employee pension system according to the Labor Standard Act and Labor Pension Act, in 2021, The Company regulates employee pension system according to the Labor Pension Act. Since there is no applicable employee, the old pension system of Labor Standard has been closed in May. As of July 1, 2005, when the new labor pension system was implemented by the government, employees who prefer the new pension system shall have 6% of their monthly salary contributed to their personal pension account and shall retain their seniority status as required by the Labor Standard Act, to ensure their living needs after they retire.

(5) Labor negotiations

The Company is subject to the Labor Standard Act, operating its business in accordance with the Labor Standard Act. Generally, the Company emphasizes the importance of employee welfares and communication with its employees; therefore, it has maintained a harmonious relation with its employees. In addition, to maintain positive labor

relation, the Company attaches increased importance on employee opinions, which can be communicated by the employees via email or other communication channels. Since its establishment, the Company has not been involved in labor disputes. Moreover, the Company will still set up multiple communication channels for its employees so that a more harmonious labor relationship can be sustained and creates a win-win situation for the Company and employees.

(6) Measures for protecting employee rights and interests

The Company has a complete document management system that specifies various management regulations, employee rights and obligations and their welfares, to protect employee rights and interests.

(7) Preventive measures taken to ensure a safe working environment and maintain employees' personal safety:

The Company hires designated personnel to plant flowers and trees in vacant spaces surrounding the Company. By applying the practice of landscape greening, the Company creates a comfortable, set up an employee gym and relaxation center on the company's sky bridge, providing fitness equipment, weight training facilities, foosball tables, video game consoles, and massage chairs for employees to relieve physical and mental stress, safe working environment and plans an effective parking space. The Company constructs a safe, healthy working environment and regularly provides employee health examination to maintain employee physical and mental health. In addition, a Labor Safety and Health Committee is established to engage in promotion efforts for environmental protection and labor safety and health. The Company also offers employee safety and health training programs to help employees enhance their health and safety related knowledge and skills.

2. Describe the loss suffered by the company due to labor disputes occurring in the most recent 2 fiscal years and up to the annual report publishing date, and disclose the estimated amount expected to be incurred for the present and future as well as the preventive measures:

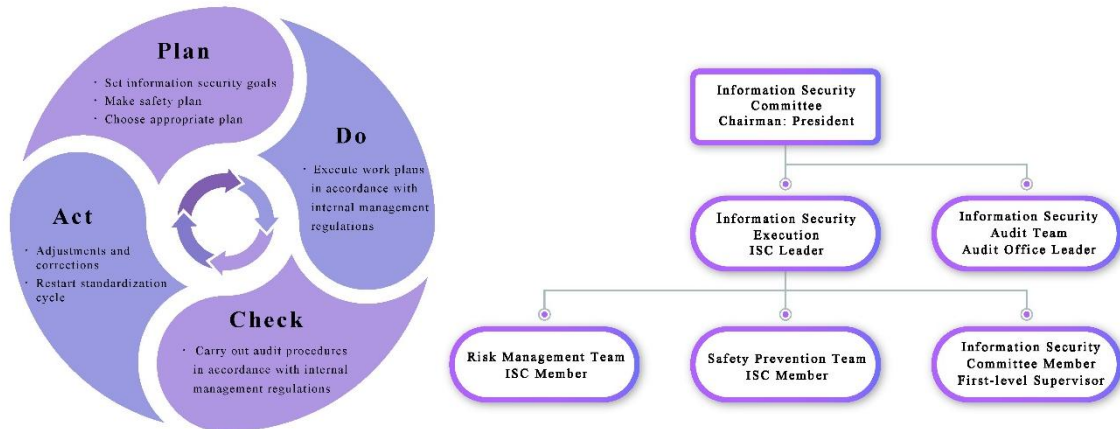
The Company maintains a harmonious relationship with its employees. There were no losses incurred from incidences of labor disputes during the most recent 2 years up to the publishing date of the annual report. The Company upholds the principle of maintaining a reciprocal relationship and sharing profits with its employees. There is minimum likelihood of losses due to labor disputes occurring in the future.

6. Cyber security management

1. Describe the cyber security risk management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management.

(1) Cyber security risk management framework

To reduce the likelihood and impact of cybersecurity threats and to enhance the Company's operational resilience, the Company has established an Information Security Committee, chaired by the President. The Committee convenes regularly on an annual basis and is responsible for reviewing the Company's information security strategies, objectives, and implementation results, thereby strengthening the governance and oversight mechanism. The Company's information security authority is the Intelligent Systems Center, which includes one Chief Information Security Officer (CISO) and several information security engineers. This unit is responsible for formulating information security policies, planning relevant protective measures, and promoting the implementation and execution of various information security operations. In addition, with reference to the principles of the ISO 27001 Information Security Management System (ISMS), the Company adopts the PDCA (Plan-Do-Check-Act) continuous improvement cycle to ensure the achievement of information security management objectives and ongoing enhancement.



(2) Cyber security policies

The Company's information security management objectives are to ensure the confidentiality, integrity, availability, and compliance of its core business systems. Based on the criticality of information assets, the Company identifies and assesses related qualitative and quantitative risks. Through appropriate control measures and continuous review mechanisms, the effectiveness of information security management is verified to ensure the achievement of established objectives.

- i. Confidentiality: Ensure that the Company's sensitive information is adequately protected to prevent unauthorized access or disclosure.

- ii. Integrity: Ensure the accuracy and consistency of the Company's critical data and prevent unauthorized modification or tampering.
- iii. Availability: Ensure that key systems and important data are supported by backup and recovery mechanisms to maintain business continuity.
- iv. Compliance: Comply with relevant laws and regulations in Taiwan to safeguard the rights and interests of the Company and its stakeholders.

(3) Concrete management programs

- i. Management policies and regulations: Establish information security policies and operational procedures to define the information security code of conduct that all employees must follow. The Company also periodically reviews the suitability of these policies and internal processes and conducts rolling revisions and optimizations in accordance with actual operational needs.
- ii. System implementation: To prevent various internal and external cybersecurity threats, the Company deploys and integrates relevant information security systems based on risk assessment results to strengthen the overall protection of its information environment. In addition, annual emergency response drills are conducted to verify the effectiveness of system operations.
- iii. Internal education and training: The Company regularly organizes information security education and awareness programs. Through cybersecurity drills and assessment mechanisms, the effectiveness of these initiatives is evaluated, thereby continuously enhancing employees' information security awareness and risk identification capabilities.

(4) Investments in resources for cyber security management

The Company continues to invest resources in information security management and allocates a dedicated annual budget to support the enhancement and optimization of information infrastructure and security systems, as well as education and training programs and external professional services.

The outcomes of these investments in 2025 are as follows:

- Information security committee: In 2025, the Information Security Committee consisted of 14 members and convened one meeting to review the Company's information security strategy, risk assessment results, and improvement plans.
- Annual investment: Total investment in information security for the year amounted to NT\$11.57 million, covering items such as deployment of security protection equipment, system maintenance and operations, vulnerability scanning, information security education and training, and external consulting services.

- Orientation training: A total of 38 sessions of information security policy briefings were conducted for new employees, ensuring 100% completion of information security education for all new hires.
- Employee training: One information security training session was conducted for all employees to strengthen organization-wide cybersecurity awareness.
- Vulnerability scanning: Two vulnerability scanning services (initial scan and re-scan) were carried out to continuously identify and remediate potential risks.
- Security drills: One social engineering drill and one information security incident reporting drill were conducted to verify employees' response capabilities.
- CVE Patch Management Meetings: 19 meetings were held to address Common Vulnerabilities and Exposures (CVE) patching, accelerating vulnerability remediation and risk control.

Through systematic resource allocation, the Company strengthens its risk management capabilities, enhances its overall cybersecurity protection level, and improves organizational operational resilience.

2. List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

Since 2025 and up to the date of publication of this annual report, the Company has not experienced any major cybersecurity incidents, nor has it suffered any significant adverse impact on its business and operations as a result. In addition, the Company has not been involved in any related legal proceedings or regulatory investigations.

Going forward, the Company will continue to regularly review and assess its information security policies and procedures to ensure their adequacy and effectiveness. At the same time, it will strengthen cybersecurity measures, including information asset risk assessments, virus protection, vulnerability scanning, and patch management. Through these efforts, the Company aims to establish a secure information environment and ensure the stability and continuity of its core business operations, including operational and financial management.

7. Important contracts

Nature of contract	Contracting parties	Beginning and end dates of contract	Major content	Restriction clauses
Sales	India IND0002	2025.05.23~May terminate the contract according to agreement	Simulator rides	None
	Saudi Arabia SAU0005	2025.08.13~May terminate the contract according to agreement	2 sets of Simulator rides	None
	Saudi Arabia SAU0005	2025.08.13~May terminate the contract according to agreement	Simulator rides	None
	Vietnam VNM0003	2025.10.14~May terminate the contract according to agreement	2 sets of Simulator rides	None
	Brazil BRA0002	2025.11.25~May terminate the contract according to agreement	Film Production	None
	Taiwan TWN0042	2025.12.03~ May terminate the contract according to agreement	Theme-Based Engineering Design and Construction	None
	Vietnam VNM0003	2025.12.23~May terminate the contract according to agreement	3 sets of Simulator rides	None
Equity Purchase	Pursuit Attractions and Hospitality, Inc., Pursuit Investment Holdings, Inc., and Brewster Inc.	2026.01.21~May terminate the contract according to agreement	Equity Purchase	None
Construction	Taiwan Tai Jhou Construction Co., Ltd.	2024.08.01~Construction completion or may terminate the contract according to agreement	Commissioned construction of a new office building	None
Equipment Rental	Brogent Global Inc.	2019.01.10~2029.01.09	Simulator rides	None
Land Rental	Export Processing Zone Administration, MOEA	2012.03.14~2032.03.13	Renting of Kaohsiung Software Park Land	None
	Reychen Steel Co., Ltd.	2022.09.01~2026.04.30	Renting of Taoyuan premises	None
	Southern Taiwan Science Park Bureau, National Science and Technology Council	2023.07.26~2053.07.31	Renting of Ciaotou Science Park Land	None
Loan	Taiwan Cooperative Bank	2016.04.11~2031.10.13	Long-term collateral-based loan application	None
Guarantee	Taichung Commercial Bank Co., Ltd.	2023.12.15~2027.03.04	Appointment of guarantee for the issue of convertible bonds	None

V. Precautions of Review and Analysis of Financial Status and Business Performance

1. Financial status (1) Consolidated

Unit: NT\$ 1,000

Item	Year	2024	2025	Variation	
				Amount	%
Current assets		3,008,631	2,964,613	(44,018)	(1.46)
Property, plant and equipment		810,193	1,192,446	382,253	47.18
Intangible assets		312,600	396,226	83,626	26.75
Other assets		1,317,468	1,411,982	94,514	7.17
Total Assets		5,448,892	5,965,267	516,375	9.48
Current liabilities		457,033	1,262,978	805,945	176.34
Non-current liabilities		993,685	996,770	3,085	0.31
Total liabilities		1,450,718	2,259,748	809,030	55.77
Capital Stock		705,581	738,581	33,000	4.68
Capital Surplus		3,179,313	3,453,326	274,013	8.62
Retained earnings		73,402	(188,409)	(261,811)	(356.68)
Other equity		39,878	11,143	(28,735)	(72.06)
Treasury Stock		-	(309,122)	(309,122)	100.00
Non-controlling interests		-	-	-	-
Total Equity		3,998,174	3,705,519	(292,655)	(7.32)
Analysis and explanation of changes:					
(1) The increase in property, plant and equipment was mainly attributable to construction payments for the new project of Ciaotou Science Park.					
(2) The increase in intangible assets was mainly attributable to the acquisition of video content and related materials.					
(3) The increase in current liabilities was mainly attributable to CB (V) being reclassified as current liabilities starting from March 2025.					
(4) The increase in liabilities was mainly attributable to new borrowings for the plant construction project of Ciaotou Science Park.					
(5) The decrease in retained earnings was mainly attributable to the net loss for the period.					
(6) The decrease in other equity was mainly attributable to foreign currency translation losses arising from the financial statements of overseas operations.					
(7) The increase in treasury stock was primarily attributable to the repurchase of the Company's shares for subsequent transfer to employees.					
Major Impact on Financial Performance: The above deviations had no major impact on financial performance.					
Future Plan on Financial Performance: Not applicable.					

(2) Individual

Unit: NT\$ 1,000

Item	Year	2024	2025	Variation	
				Amount	%
Current assets		2,465,427	2,550,826	85,399	3.46
Property, plant and equipment		802,250	1,186,897	384,647	47.95
Intangible assets		200,060	298,860	98,800	49.39
Other assets		1,764,741	1,709,675	(55,066)	(3.12)
Total Assets		5,232,478	5,746,258	513,780	9.82
Current liabilities		350,456	1,116,641	766,185	218.63
Non-current liabilities		883,848	924,098	40,250	4.55
Total liabilities		1,234,304	2,040,739	806,435	65.34
Capital Stock		705,581	738,581	33,000	4.68
Capital Surplus		3,179,313	3,453,326	274,013	8.62
Retained earnings		73,402	(188,409)	(261,811)	(356.68)
Other equity		39,878	11,143	(28,735)	(72.06)
Treasury Stock		-	(309,122)	(309,122)	100.00
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Analysis and explanation of changes:					
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(7) The increase in treasury stock was primarily attributable to the repurchase of the Company's shares for subsequent transfer to employees.					
Major Impact on Financial Performance: The above deviations had no major impact on financial performance.					
Future Plan on Financial Performance: Not applicable.					

2. Financial performance

(1) Comparative analysis of business performance- Consolidate

Unit: NT\$ 1,000

Item	Year		Change (amount)	Variation as a percentage (%)
	2024	2025		
Sales revenue	1,391,843	1,338,793	(53,050)	(3.81)
Operating cost	794,314	777,895	(16,419)	(2.07)
Unrealized Gross Profit on Sales to Associates	-			
Gross profit	597,529	560,898	(36,631)	(6.13)
Operating expenses	608,358	694,162	85,804	14.10
Operating loss	(10,829)	(133,264)	(122,435)	(1,130.62)
Non-operating income (loss) and expense	112,461	(82,894)	(195,355)	(173.71)
Income(loss) before tax	101,632	(216,158)	(317,790)	(312.69)
Income Tax loss (benefit)	28,230	(18,972)	(47,202)	(167.21)
Continuing operations Net income(loss)	73,402	(197,186)	(270,588)	(368.64)
Other comprehensive loss (net of income Tax)	44,216	(28,735)	(72,951)	(164.99)
Total comprehensive loss	117,618	(225,921)	(343,539)	(292.08)
Net income(loss) belongs to the parent company	73,402	(197,186)	(270,588)	(368.64)
Total comprehensive loss belongs to the parent company	117,618	(225,921)	(343,539)	(292.08)
Analysis and explanation of changes:				
(1) The increase in operating expenses was mainly attributable to research and development expenditures.				
(2) The increase in operating loss was mainly attributable to the rise in operating expenses.				
(3) The increase in non-operating expenses was mainly attributable to unrealized foreign exchange losses.				
(4) The increase in income tax benefit was mainly attributable to deferred tax benefits arising from the loss carryforward for the period.				
(5) The decreases in net profit for the period, total comprehensive income, net profit attributable to the parent company, and comprehensive income attributable to the parent company were mainly attributable to foreign exchange losses in non-operating activities.				
(6) The decrease in other comprehensive income was mainly attributable to foreign currency translation losses arising from the financial statements of overseas operations.				
Major Impact on Financial Performance: The above deviations had no major impact on financial performance.				
Future Plan on Financial Performance: Not applicable.				

(2) Comparative analysis of business performance- Individual

Unit: NT\$ 1,000

Item	Year		Change (amount)	Variation as a percentage (%)
	2024	2025		
Sales revenue	1,302,159	1,241,205	(60,954)	(4.68)
Operating cost	703,948	671,080	(32,868)	(4.67)
Unrealized Gross Profit on Sales to Associates	-	-	-	-
Gross profit	598,211	570,125	(28,086)	(4.69)
Operating expenses	566,822	662,350	95,528	16.85
Operating loss	31,389	(92,225)	(123,614)	(393.81)
Non-operating income (loss) and expense	68,279	(130,914)	(199,193)	(291.73)
Income(loss) before tax	99,668	(223,139)	(322,807)	(323.88)
Income Tax loss (benefit)	26,266	(25,953)	(52,219)	(198.81)
Continuing operations Net income(loss)	73,402	(197,186)	(270,588)	(368.64)
Other comprehensive loss (net of income Tax)	44,216	(28,735)	(72,951)	(164.99)
Total comprehensive loss	117,618	(225,921)	(343,539)	(292.08)
Net income(loss) belongs to the parent company	73,402	(197,186)	(270,588)	(368.64)
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Analysis and explanation of changes:				
(1) The increase in operating expenses was mainly attributable to research and development expenditures.				
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(6) The decrease in other comprehensive income was mainly attributable to foreign currency translation losses arising from the financial statements of overseas operations.				
Major Impact on Financial Performance: The above deviations had no major impact on financial performance.				
Future Plan on Financial Performance: Not applicable.				

(3) Expected Sales Volume and Criteria

On the basis of current industrial environment and future market supply and demand, as well as information relevant to R&D schedule and business development, the Company expects its business to growth steadily in 2026.

3. Cash flows

(1) Analysis on the cash flow changes - Consolidated

Unit: NT\$ 1,000

Item	2024	2025	Changes (increase/decrease)
Net cash inflow (outflow) from operating activities	210,633	425,530	214,897
Net cash inflow (outflow) from investing activities	(502,764)	(944,949)	(442,185)
Net cash inflow (outflow) from financing activities	203,812	606,856	403,044
Analysis and explanation of changes:			
(1) The increase in net cash inflow from operating activities was mainly attributable to the collection of receivables during the period.			
(2) The increase in net cash outflow from investing activities was mainly attributable to payments for the new construction project of Ciaotou Science Park.			
(3) The increase in net cash inflow from financing activities was mainly attributable to new borrowings for the plant construction project of Ciaotou Science Park.			

(2) Analysis on the cash flow changes - Individual

Unit: NT\$ 1,000

Item	2024	2025	Changes (increase/decrease)
Net cash inflow (outflow) from operating activities	83,639	316,817	233,178
Net cash inflow (outflow) from investing activities	(348,011)	(788,168)	(440,157)
Net cash inflow (outflow) from financing activities	18,938	671,439	652,501
Analysis on the cash flow changes of in these two years:			
(1) The increase in net cash inflow from operating activities was mainly attributable to the collection of receivables during the period.			
(2) The increase in net cash outflow from investing activities was mainly attributable to payments for the new construction project of the Ciaotou Science Park.			
(3) The increase in net cash inflow from financing activities was mainly attributable to new borrowings for the plant construction project of Ciaotou Science Park.			

(3) Improvement plan for inadequate liquidity: None.

(4) Cash flow analysis for the coming year

Unit: NT\$ 1,000

Cash balance, beginning	Expected cash flow from operating activities	Expected cash flow from investment and financing activities	Expected cash surplus (deficit) + -	Remedial measures for expected cash deficit	
				Investment plan	Financing plan
851,758	531,287	(303,665)	1,079,380	-	-
<p>Analysis on the cash flow for the coming year:</p> <p>(1) Operating activities: The main reason is the generation of cash inflows from operating net profit.</p> <p>(2) Investment and financing activities: The increase is primarily due to the acquisition of property, plant, and equipment.</p> <p>(3) Remedial measures for expected cash deficit: N/A</p>					

4. Effect of major capital spending on financial position and business operation

(1) Major capital spending and sources of funds

Unit: NT\$ 1,000

Project	Source of funds	Estimated completion date	Total funding need	Actual or expected status of spending		
				2024	2025	2026
Construction of the factory in Ciaotou Science Park	Bank loan and own funds	The second quarter of 2026	745,000	163,900	402,300	178,800

(2) Anticipated benefit

To construct a factory to expand production capacity and meet future operational development needs:

- (A) Increase equipment capacity to secure more contract manufacturing opportunities.
- (B) Strengthen R&D and testing capabilities to enhance market competitiveness.
- (C) Develop manufacturing capacity and increase in-house production to reduce outsourcing costs and markups.
- (D) Centralize storage management to reduce costs and risks while increasing flexibility.

5. Investment policy in the past year, profit/loss analysis, improvement plan, and investment plan for the coming year

(1) Investment transfer policy

The Company currently focuses its investment transfer policy on business investment related targets and does not invest in other businesses. Related executing department handles affairs according to the Investment Circulation regulations of its internal control system and Procedure for Processing the Acquisition and Disposal of Assets, both of which have been reviewed and approved by the Board of Directors.

(2) Reasons for investment profit or loss in recent years

The company invests in subsidiaries to meet the needs of business expansion and future development. In 2025, the Company's Operational Highlights of Subsidiaries, please item VI. Important Notices (2) Operational Highlights of Subsidiaries.

(3) Investment plan for the next year

The Company will prudently evaluate investment opportunities from a long-term strategic perspective, with a focus on diversifying its channel and content capabilities to strengthen its global competitiveness.

With respect to a significant investment initiative, the Company, through its Dutch subsidiary Flyover Attractions B.V., is in the process of acquiring all issued and outstanding shares of Flyover Attractions for a total consideration of approximately USD 78.4 million. As of the date of this annual report, the transaction remains in the pre-closing stage, pending satisfaction of customary closing conditions and requisite regulatory approvals. Upon completion, this acquisition is expected to transform the Company's business model from one primarily focused on immersive entertainment equipment and system delivery, to a fully integrated platform encompassing equipment manufacturing, content production, brand licensing, and fixed-venue operations, thereby enhancing the Company's channel network and diversifying its revenue base.

6. Analysis of risks in recent years up to the publishing date of the annual report

(1) Impact of interest rate and exchange rate changes and inflation on Company's profit and response measures:

(A) Impact of interest rate on Company's profit and response measures

The Company uses its funds conservatively and steadily; the operation-generated funds are stored as time deposits and current deposits. The interests earned in 2024 and 2025 were respectively NT\$10,946 thousand and NT\$5,888 thousand. The bank loan interest expenses were respectively NT\$11,514 thousand and NT\$20,504 thousand. The interest earned and ratio of expenditure as a percentage of operating income and net income before tax was low. Because the Company is increasing its business scale and building the R&D Testing and Experience Center, it is expected that the Company will need more loans in NTD. The Company will remain vigilant at changes in the banks' interest rate and maintain a good relationship with its cooperating banks so that the Company can acquire preferential interest rate to reduce the effects of interest rate variations on the Company operation.

(B) During recent years up to the annual report publishing date, the effects of exchange rate variations on the Company's profit and its future response measures

The business focus of the Company is simulator rides; the downstream customers are major as well as developers of theme parks. The simulator rides are priced in either NTD or foreign currency depending on the region of sale. Therefore, foreign currency assets are generated. The net foreign exchange gain in 2024 and 2025 were respectively NT\$104,855 thousand and NT\$(72,523) thousand, accounting for 7.53%、(5.42)%、103.17% and 33.55% of the operating income and net profit margin before tax of 2024 and 2025. Because exchange rate changes influence the profits of the Company, the Company's management authorities pay close attention to the exchange rate trends and reinforce the management of risks in exchange rate fluctuations. The corresponding measures adopted are as follows:

- ① Because of the gradual increase in export sales, the Company attempts to mitigate the effects of exchange rate changes by setting up a foreign currency savings account to manage foreign currencies. The Company assigns designated personnel from the finance department to sell excess foreign currencies under optimal conditions

according to the daily foreign currency balance and monthly fund estimates, to reduce the impact of exchange rate changes on the profit.

- ② When giving quotes to foreign customers, the business department considers the effects of exchange rate variations on product prices and refers to the prices adjusted according to the changing exchange rates, or negotiates a new price in NTD with the customer, thereby mitigating the effects of exchange rate variations on the profit of the Company.
- ③ Our finance department personnel maintains a close contact with the foreign exchange departments of frequent interacting banks to adequately acquire market information and use such information to forecast the long- and short-term trends of the exchange rate and sell or buy in foreign currencies in a timely manner. Thus, the effects of exchange rate variations on the profitability of the Company can be reduced.
- ④ At the appropriate timing, the Company will have its finance department personnel to review the changes in the foreign exchange market and consider foreign exchange fund requirements and balances to determine whether hedging derivative financial instrument operating strategies should be used in accordance with the Procedure for Processing the Acquisition and Disposal of Assets, such as buying forwards in advance to avert exchange rate risks, thereby minimizing the effects of exchange rate variations on the profit of the Company.

(C) During recent years up to the annual report publishing date, the effects of inflation on the Company's profit and its future response measures:

The Company profits have not experienced material influence from inflation; it is predicted that such effect remains limited on the Company's profits. The Company will continue to monitor the inflation situation and adequately adjust its product prices accordingly.

(2) Policies of engaging in high-risk, high-leverage investments, lending to others, providing endorsement and guarantee, and derivatives transactions, profit/loss analysis, and future response measures:

(A) The Company has always focused on its main business activities and upheld the practical principle of managing a business. Our financial policy is based on the principle of robustness and conservativeness, and thus the Company does not engage in high-risk, high-leveraging investment as well as derivative instrument transactions.

(B) From 2024 to 2025 of the annual report, the Company has not engaged in providing endorsement and guarantee, lending to others, and derivatives transactions. If such engagements are required in the future, it shall be executed in accordance with the "Operating Procedure for Endorsements and Guarantees," "Operating Procedure for Fund Lending," and "Procedure for Acquisition or Disposal of Assets" and relevant transaction information shall be announced in accordance with laws and regulations.

(3) Future R&D projects and estimated R&D expenditure:

To continuously enhance the Company's competitiveness, the Company has always actively invested in R&D efforts. In 2024 and 2025, it has expended a total of NT\$138,062 thousand and NT\$210,394 thousand in R&D, respectively accounting for 10% and 16% of the net operating income. It is expected that a total of NT\$159,965 thousand will be expended in R&D in 2026, and the Company's future R&D projects are as follows:

Future R&D projects
<p>A.Product</p> <p>(1) AI-generated immersive experience</p> <p>(2) AI-guided equipment</p> <p>(3) v-Ride Vessel – 60-Seat and 100-Seat Large Motion Platform Development of large-scale motion platform systems capable of accommodating multiple riders simultaneously, delivering immersive group entertainment experiences suitable for major theme parks.</p> <p>(4) Small LED Dome Display and System Development Development of 4.1 m and 5 m compact LED dome display systems to meet the needs of small- to medium-sized immersive theaters and Family Entertainment Centers (FECs), providing a visual solution that balances high-resolution display quality with spatial efficiency.</p> <p>(5) Seismic-Resistant LED Display and Display System Development Development of a vibration-resistant LED display system designed for integration with motion-based amusement rides. Through reinforced structural design and optimized display modules, the system maintains stable image quality even under high-speed motion conditions.</p> <p>(6) Trackless Ride Vehicle Productization Productization of a trackless ride vehicle system integrating in-house developed hardware, software, and navigation technologies. The system balances experience flexibility, operational safety, and operational efficiency, offering a solution with strong long-term development potential.</p> <p>(7) o-Ride X Productization Development of an immersive flying theater system with increased passenger capacity and lower average cost per seat, enabling operators to improve overall profitability.</p> <p>(8) v- Ride Explorer Plus Development of a new 4D theater platform module featuring rotational motion as the primary experience, combined with motion platform-assisted effects.</p> <p>(9) s-Ride Theater Productization.</p> <p>(10) r-Ride Theater Productization.</p> <p>(11) Integrated 4D Motion Theater Solution</p> <p>(12) Interactive XR Walk-Through Multimedia Theater</p> <p>(13) Volare Over Earth Series Through high-quality series films, Brogent flying theaters introduce world heritages to global</p>

Future R&D projects

audiences without the boundaries of time and space. Through digital technologies, the series could be a part of preserving memories of the great nature, cultural heritages and human civilizations as what they are right at the moment.

(14) IP Contents – Development of Popular and Original IP Films

Keep cooperating with international popular IP owners, including Anime, movies and games, to provide amazing immersive experience to the fans.

(15) Rapidly expand the film library

Shorten producing time and lower production budget. Utilize the existed raw materials in the company and create new story. Shorten the development and production process to enhance video output efficiency.

(16) Immersive Themed Environment

Create immersive themed environment with AI technology. Enhance audience engagement and immersion.

(17) Expanding with Highly Recognizable Flying Theater Brands

Integrating these brands with proprietary film content to build a global flying theater network and strengthen long-term revenue stability.

B. Technology

(1) AI-based prompt technology for the entertainment industry

(2) AI Safety Monitor System

(3) AI intelligent predictive maintenance

(4) 130-Ton-Class Electric Actuator Design and Development

(5) Hot Air Special Effects Optimization

(6) Lap Bar Unlocking System Optimization

(7) Autonomous Ride Vehicle Charging System Development

(8) Universal Real-Time Motion Control Technology

(9) Drone Flight Control Integrated Guidance Technology

(10) Single-Screen Multi-User Multi-View Display Technology

(11) AI Vision Recognition and Interactive Integration Technology

(12) AI image processing technology to Enhance the quality of film resolution

Using AI-driven resolution enhancement technology to restore and improve film quality, enhancing the visual performance of legacy films and low-quality footage while comprehensively optimizing original source materials.

(13) AI Content Generation and Interactive Experience Integration

Apply AI generation technology in interactive content design. Audiences will not only interactive with the story, but also creating the story.

(14) Unreal Engine (UE) Accelerates Video Development

Using Unreal Engine (UE) technology in film producing. Develop more efficient workflow to reduce time and rendering cost.

(15) Achieving High Output at Low Cost with AI Technology

Applying AI to accelerate development, reduce production costs, and enrich the film portfolio.

(4) Major changes in government policies and laws at home and broad and the impact on Company finance and business and response measures:

During recent years up to the annual report publishing date, major changes in government policies and laws at home and broad exerted no material effect on Company finance and business. The Company will acquire relevant information in a timely manner

and formulate necessary response measures to meet company operation requirements.

(5) Impact of recent technological (Information Security Risks) and market changes during recent years up to the annual report publishing date on the Company's finance and business, and response measures:

The Company continues to monitor industry developments and technological advancements, and actively invests in the research, development, and application of artificial intelligence (AI). It also gathers relevant technological and trend information as a reference for business decision-making. Based on these insights, the Company adjusts its operational strategies and formulates responsive measures in a timely manner to ensure strategic foresight and flexibility, thereby strengthening its market competitiveness and reinforcing its industry leadership.

Since 2025 and up to the date of publication of this annual report, the Company has not experienced any major cybersecurity incidents, nor has it suffered any significant adverse impact on its business and operations as a result. In addition, the Company has not been involved in any related legal proceedings or regulatory investigations.

Going forward, the Company will continue to regularly review and assess its information security policies and procedures to ensure their adequacy and effectiveness. At the same time, it will strengthen cybersecurity measures, including information asset risk assessments, virus protection, vulnerability scanning, and patch management. Through these efforts, the Company aims to establish a secure information environment and ensure the stability and continuity of its core business operations, including operational and financial management.

Therefore, in the most recent fiscal year, technological or industry changes have not had any material impact on the Company's financial position or business operations.

(6) Impact of corporate image change on risk management and response measures:

Since its inception, the Company actively strengthens its internal management, focusing on the management of its main business activities. In addition, it endeavors to maintain corporate image and compliance with relevant laws and regulations. To date, there have been no changes to the Company's image that would cause risks to company operation. In future, the Company will continue to comply with and implement corporate governance requirement, and consult relevant experts in a timely manner, to reduce the effects of such risk on the Company's finance and business.

(7) Expected benefits and potential risks of merger and acquisition and response measures:

(A) Expected Benefits

The Company approaches this acquisition as a strategic investor, with the primary objective of achieving a structural upgrade to its business model rather than pursuing purely financial returns.

Flyover Attractions has established a recognized fixed-venue immersive flight theatre brand across Vancouver, Chicago, Las Vegas, and Reykjavik, having welcomed over 9 million visitors to date. Its operational model and brand assets have been validated through years of actual operations. Upon completion of the acquisition, the Company will evolve from a business model centered on immersive entertainment solution and system delivery, into a fully integrated platform encompassing equipment manufacturing, content production, brand licensing, and fixed-venue operations — creating a vertically integrated competitive advantage across the value chain.

This transformation positions the Company to simultaneously serve as both an equipment supplier and a venue operator in the global immersive entertainment market, strengthening its channel network, diversifying its revenue streams, and laying the foundation for future brand replication and new venue expansion.

(B) Potential Risks and Response Measures

① Cross-border Integration Risk

This acquisition involves cross-border organizational integration, including management structure realignment, corporate culture alignment, and operational process harmonization, which carries a degree of integration uncertainty.

To address this risk, the Company has established Flyover Attractions B.V. in the Netherlands as the holding entity, creating a clear governance framework and management interface between the Company and the acquired business. In addition, the existing Flyover management team will be retained to oversee day-to-day operations, thereby maintaining operational continuity and mitigating the risk of personnel disruption or business interruption during the integration period.

② Foreign Exchange Risk

Flyover's operating revenues are primarily denominated in U.S. dollars and Canadian dollars. Fluctuations in exchange rates may have an impact on the Company's consolidated financial statements.

The Company will implement appropriate foreign exchange hedging measures as needed to mitigate the impact of currency volatility on financial performance.

③ Other Operational Risks

The operating performance of fixed-venue entertainment attractions is subject to factors including consumer travel sentiment, broader macroeconomic conditions, and local market competition, which may result in a degree of revenue variability. The Company will continuously monitor operational metrics across all venues and adjust its operating strategy in response to market conditions as appropriate.

(8) Expected benefits and potential risks of capacity expansion and response measures:

To enhance the company's research and development capabilities, expand production scale, concentrate research resources, and increase capacity to meet the company's future growth needs and achieve sustainable operation goals, the company has leased land in Ciaotou Science Park and planned to invest in the construction of a new factory to expand research, manufacturing, and testing facilities. The project commenced construction in July 31 2024 and expected to be completed by the second quarter of 2026. The company has prudently assessed the funding requirements for the expansion and properly planned the utilization of operating funds, thus the company does not face the risk of insufficient funds due to the expansion of the factory.

(9) Risks associated with over-concentration in purchase or sale and response measures:

(A) Purchases

The Company is a professional manufacturer of simulator rides, purchasing stocks according to the project designs of various simulator rides. The Company also commissions manufacturers to undergo hardware processing. To build a supply chain system of motion-sensing simulation amusement equipment jointly with small and medium-sized enterprises in Taiwan, the main suppliers have not changed much, and the proportion of the amount of manufacturers will increase or decrease due to the different supply of materials required by the process progress.

(B) Sales

According to customer demand, the Company designs and integrates upstream software and hardware systems and technologies, selling them to downstream operators, including theme parks, museums, shopping malls, and urban experience center. With the increasing popularity and word of mouth of the Company as well as partnering with internationally well-known companies, the Company has expanded from the domestic market to China, North American regions, and Euroasian regions, effectively reducing its reliance on a single customer, thereby mitigating the risk of sales concentration. The upstream industries associated with the simulator ride equipment comprise the hardware

section, including precision machinery industry and manufacturers of spherical screens and projectors, and the software section, including wireless embedded control system, spherical projector and playback control systems, and digital contents.

(10) Impact of mass transfer of equity by or change of directors, supervisors, or shareholders holding more than 10% interests on the Company, associated risks and response measures:

During recent years up to the annual report publishing date, there were no mass transfers of equity by or change of directors, supervisors, or shareholders holding more than 10% interests on the Company.

(11) Impact of change of management rights on the Company, associated risk and response measures:

In 2024 and 2025 of the annual report publishing date, there were no negative impacts from changes in management rights.

(12) Litigation or non-litigation events

(A) Disclose the litigation facts, target amount, litigation start date, main parties involved, and current progress regarding concluded or pending litigious, non-litigious, or administrative litigation events, the potential effects of the outcomes on shareholder equity or security prices during the recent two years up to the annual report publishing date: None.

(B) The outcome of concluded or pending litigious, non-litigious, or administrative litigation events involving the director, supervisor, president, de facto responsible person, major shareholders holding more than 10% interest, or subsidiary of the Company during the recent two years up to the annual report publishing date: None.

(C) The involvement of the director, supervisor, president, and major shareholders holding more than 10% interest in events regulated in Article 157 of the Securities and Exchange Act during the recent two years up to the annual report publishing date, and the Company's current progress in handling such events: None.

(13) Other significant risks and response measures: None.

7. Other important events: None.

VI. Important Notices

1. Profile on affiliates and subsidiaries

- (1) Subsidiaries Operation Report: Which is available at the MOPS.
(<http://mops.twse.com.tw>)
- (2) Consolidated Financial Statements: Which is available at the MOPS.
(<http://mops.twse.com.tw>)
- (3) Consolidated Report: N/A.

2. Private placement of corporate bonds in the past years to the date of the annual report: N/A.

3. Other supplemental information

Items of Commitment: The Company has executed or signed letter of understanding regarding items of commitment to listing and trading over the counter.

VII. Items of impact of interests of shareholders or stock price

If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.

Appendix

Appendix 1 : Statement of Internal Control System

Brogent Technologies Inc.

Statement of Internal Control System

Date: March 12, 2026

Based on the findings of a self-assessment, Brogent Technologies Inc. (Brogent) states the following with regard to its internal control system during the year of 2025 :

1. Brogent's Board of Directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. Internal control system is designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance, and safeguarding of assets), reliability, timeliness, transparency and regulatory compliance of our reporting, and compliance with applicable rulings, laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and Brogent takes immediate remedial actions in response to any identified deficiencies.
3. Brogent evaluates the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the "Regulations"). The criteria adopted by the Regulations identify five key components of managerial internal control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities. Each component also includes several items which can be found in the Regulations.
4. Brogent has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.
5. Based on the findings of such evaluation, Brogent believes that, on December 31, 2025, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of

our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency and regulatory compliance of reporting, and compliance with applicable rulings, laws and regulations.

6. This Statement is an integral part of Brogent's annual report and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
7. This Statement was passed by the Board of Directors in their meeting held on March 12, 2026, with none of the eight attending directors expressing dissenting opinions, and the remainder all affirming the content of this Statement.

Brogent Technologies Inc.

Chairman : Chih-Hung Ouyang

President : Chih-Hung Ouyang



Brogent Technologies Inc.



Chairman, Chih-Hung Ouyang

