

## **Brogent Technologies Inc.**

### **Guidelines for the Adoption of Codes of Ethical Conduct for Directors and Managers**

#### Article 1

##### Purpose of and basis for adoption

It assists the Company to establish codes of ethical conduct in order to act in line with ethical standards and to help interested parties better understand the ethical standards of the Company; that standards are adopted pursuant to Articles 1 of Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies.

#### Article 2

##### Applicable subjects

The Guidelines shall apply to the directors and managerial officers of the Company (including general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers and other persons authorized to manage affairs and sign documents on behalf of the company).

#### Article 3

##### Scope of application

The Guidelines are adopted for the purpose of encouraging directors and managerial officers of the Company to act in line with ethical standards and to help interested parties understand the ethical standards of the personnel of the Company when performing their duties; it prevent unethical conduct that may impair the interest of the Company and Stockholder.

#### Article 4

Content of the code: at least the following eight matters:

##### 1. Prevention of conflicts of interest

1). The directors and managerial officer of the company shall perform their duties in an objective and efficient manner; a person in such a position cannot take advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the second degree of kinship.

2). When loans of funds, provisions of guarantees, and major asset transactions involving the affiliated enterprise at which any person referred to in the preceding paragraph work, they shall voluntarily explain whether there is any potential conflict between them and the company; they shall perform their duties in compliance with laws and regulations required by the Company.

##### 2. Minimizing incentives to pursue personal gain

When the Company has an opportunity for profit, it is the responsibility of the directors and managerial officers to maximize the reasonable and proper benefits that can be obtained by the company.

The company shall prevent its directors, or managerial officers from engaging in any of

the following activities: 1) Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions. 2) Obtaining personal gain by using company property or information or taking advantage of their positions. 3) Competing with the company.

### 3. Confidentiality

The Company has a strict standard subject to consumers and employees' privacy and personal data protection.

The directors and managerial officers of the company shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the company or the suppliers and customers.

### 4. Fair trade

Directors and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

### 5. Safeguarding and proper use of company assets

All directors and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; to avoid any waste of the assets, negligence in care, or theft will all directly impact the company's profitability.

### 6. Legal compliance

Directors and managerial officers of the company shall perform their duties in compliance with all applicable laws and regulations. The directors and managerial officer of the company shall perform their duties in an objective, honest, fair and just manner; The company shall not only strengthen its compliance with the Securities and Exchange Act and other applicable laws and regulations but also shall prescribe adoption of codes of conduct for directors and employees of the Company.

### 7. Encouraging reporting on illegal or unethical activities

The company shall raise awareness of ethics internally and encourage employees to report to a company managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

## 8. Disciplinary measures

When a director or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies.

Unintentional violation of the code of ethical conduct shall explain the details; if which has been proved to be true, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS) based on its materiality.

## Article 5

### Procedures for exemption

The code of ethical conduct adopted by a company must require that any exemption for directors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution, and to safeguard the interests of the company.

## Article 6

### Method of disclosure

The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.

## Article 7

### Enforcement

A company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, and submitted to a shareholders meeting.

## Article 8

### Record of Amendment

Guidelines for the Adoption of Codes of Ethical Conduct for Directors and Managers were established on March 22, 2012.

The first amendment was made on March 9, 2020.