

Brogent Technologies Inc.

Operating Procedures for Prevention of Insider Trading

Article 1. Purpose

The Operating Procedures are established to prevent the Company or its internal personnel from unintentionally or intentionally violating related regulations on insider trading that may lead to litigation or damage the reputation of the Company or its internal personnel. The Operating Procedures are also adopted to prevent insider trading and protect the interests of investors and the Company.

Article 2. Applicable Scope

The regulations specified in these Operating Procedures shall be applicable to the Company's management procedures with regard to the prevention of insider trading except where otherwise stipulated by the law.

Article 3. Duties

- I. The Finance Department of the Company shall be responsible for the formulation and maintenance of the Operating Procedures.
- II. The Company's spokesperson or acting spokesperson shall be responsible for announcing critical company information to external parties.

Article 4. Content of Operations

I. Definition of insider trading:

According to the regulations stipulated in Article 157-1, Paragraph 1 of the Securities and Exchange Act, upon actually acquiring knowledge of any information that has material impact on the share price of the Company, individuals subject to these Procedures on insider trading shall not, prior to the public disclosure of such information or within 12 hours after its public disclosure, purchase or sell any shares or equity-type securities of the Company listed on an exchanges or traded by securities firms. Violation of such regulation shall constitute insider trading.

II. Individuals subject to insider trading regulations:

The following individuals of the Company are prohibited from engaging in insider trading under the applicable scope provided in Article 157-1, Paragraph 1 of the Securities and Exchange Act:

1. The Company's Directors, Supervisors, managerial officers, and natural persons assigned to represent the Company and exercise duties in accordance with Article 27, Paragraph 1 of the Company Act (according to Article 27, Paragraph 1 of the Company Act, where a government agency or a juristic person acts as a shareholder of a company, it may be elected as a director or supervisor of the company provided that it shall designate a natural person as its proxy to exercise, in its behalf, the duties of a shareholder).
2. Shareholders holding more than ten percent of Company shares.
3. Persons who acquire knowledge of the information by reason of occupational or controlling relationship.
4. Persons who, though no longer among those listed in the preceding three subparagraphs, have only lost such status within the last six months.
5. Persons who acquire knowledge of the information from any of the persons specified in the preceding four subparagraphs.
6. The Company's Directors, Supervisors, managerial officers and shareholders who hold

more than 10% of Company shares as well as their spouses, minor children and individuals holding the shares in the name of others according to Article 22-2 of the Securities and Exchange Act.

- III. The scope of information that has material impact on Company share price provided in Article 157-1, Paragraph 4 of the Securities and Exchange Act includes:
 1. Information relating to the finances or businesses of the company that will have a material impact on the price of the securities, or will have a material impact on the investment decision of a reasonably prudent investor;

2. Information relating to the supply and demand of the securities on the market that will have a material impact on the price of the Company's securities, or will have a material impact on the investment decision of a reasonably prudent investor.

IV. Information with material impact on share price and its means of disclosure:

According to regulations governing the scope of information with material impact and its method of announcement specified in Article 157-1, Paragraph 4 of the Securities and Exchange Act:

1. The method of announcement of information with material impact relating to the finances or businesses of the Company refers to the Company's announcement of such information on MOPS;
2. The methods of announcement of information with material impact relating to the supply and demand of market shares refer to the Company's announcements of such information on MOPS, in a basic market status report, on non-local pages of at least two (2) daily newspapers with national coverage, on national TV news channels, or in the electronic newspaper reports of the aforementioned media.

V. Operating procedures for material information:

1. The Company's processing and disclosure of internal material information shall be conducted in accordance with related laws, orders, and regulations of the Taiwan Stock Exchange or Taipei Exchange.
2. The Company's Directors, Supervisors, managerial officers, and employees shall fulfill their duties with the attention and loyalty of a prudent administrator based on the principle of good faith and shall be required to sign a confidentiality agreement.

Directors, Supervisors, managerial officers, and employees who have learned of internal material information of the Company may not leak such information to others.

The Company's Directors, Supervisors, managerial officers, and employees may not inquire the company's internal material information from others who have knowledge of such information, or collect unpublished internal material information of the Company that are irrelevant to their job duties. They are also prohibited from leaking the Company's unpublished internal material information to others.

3. The transmission of the Company's internal material information files and documents in written form shall be adequately protected. Transmission through email or other electronic forms shall require appropriate processing by security technologies such as encryption or electronic signatures. The Company's internal material information files and documents shall be backed up and stored in a secure location.
4. Individuals and entities outside the Company that are involved in the Company's mergers, important memos, strategic alliances, other business collaboration plans, or signing of important contracts shall be required to sign confidentiality agreements and may not leak such the Company's internal material information to others.
5. The Company's external disclosure of internal material information shall be conducted pursuant to the following principles:
 - (1) Information disclosure shall be accurate, complete and prompt.
 - (2) Information disclosure shall have factual basis.
 - (3) Information shall be fairly disclosed.
6. Unless otherwise provided in laws or regulations, the disclosure of the Company's internal material information shall be processed by the Company's spokesperson or acting spokesperson and the sequence for the performance of acting duties shall be verified.

Where necessary, the Company's person in charge shall be directly responsible for conducting information disclosure.

The content disclosed by the Company's spokesperson or acting spokesperson shall be restricted to the scope authorized by the Company. In addition, with the exception of the Company's person in charge, spokesperson or acting spokesperson, the Company's employees may not disclose internal material information to external parties without authorization.

7. The following records of information disclosed by the Company shall be retained:
 - (1) The personnel disclosing the information, date, and time.
 - (2) The method of information disclosure.
 - (3) Content of disclosed information.
 - (4) Content of delivered written information.
 - (5) Other related information.
8. If the content of a media report is inconsistent with the content disclosed by the Company, the Company shall immediately provide clarification on MOPS and request said media to make corrections.
9. If a Director, Supervisor, managerial officer, or employee of the Company learns of a leak of internal material information, he/she shall immediately report to the responsible unit and the internal auditing department.

The responsible unit shall formulate response strategies after receiving a report specified in the preceding paragraph. Where necessary, it may invite the internal auditing department etc. to discuss response measures and record the results for future reference. The internal auditing department shall also conduct investigations in accordance with its duties.

10. In the event of the following occurrences, the Company shall hold the relevant personnel responsible and take appropriate legal actions:
 - (1) Disclosure of internal material information without authorization or violation of the Operating Procedures or other laws and regulations by Company personnel.
 - (2) The content of information disclosed by Company's spokesperson or acting spokesperson exceeds the authorized scope or constitutes a violation of the Operating Procedures or other laws and regulations.

In the event that an individual outside the Company discloses internal material information of the Company which results in damages to the Company's properties or interest, the Company shall pursue related legal remedies for the individual's legal liabilities.

Article 5. The Company shall educate Directors, Supervisors, managerial officers, and employees on the Operating Procedures or related laws and regulations. The Company shall provide education for newly-appointed Directors, Supervisors, managerial officers, and employees in a timely manner.

Article 6. The Company shall establish and maintain files on the information of internal personnel and report to the competent authority in accordance with the required time period and methods.

Article 7. These Operating Procedures shall be implemented after approval by the Board of Directors. The same shall apply to all subsequent amendments.

Article 8. The Procedures were established on July 29, 2011.