



Brogent Technologies Inc. 2023 Sustainability Report




Brogent Technologies Inc.

2023 Sustainability Report

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Welcome to the 2023 Sustainability Report of Brogent Technologies Inc. (hereinafter referred to as “Brogent”). This report fully discloses Brogent's sustainable development strategies and ESG implementation results with respect to the economy, environment, and human rights, and responds to stakeholders' concern about Brogent's sustainability issues. This report allows stakeholders to understand Brogent's philosophy and actions to fulfill its corporate social responsibility (CSR) through public and transparent information. We hope external entities understand and trust Brogent's products and services. Brogent is not merely focused on profitability. We sincerely hope that we can provide joy and fun of business with Brogent products and create a positive impact on the world and the society.

Scope and Boundaries

The contents disclosed in this report are from January 1, 2023 to December 31, 2023. The scope of non-financial performance indicators disclosed in this year's report covers the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office. Subsidiaries are not included in the scope of disclosure. In addition, the scope of financial performance provided in this report is the consolidated financial statements. The financial data is compliant with the International Financial Reporting Standards (IFRSs) and is denominated in New Taiwan Dollars.

Writing Principles

This report has been prepared in accordance with the 2021 GRI Standards published by the Global Sustainability Standards Board (GSSB) and the Guidelines for Software & Information Technology (IT) Services of the Sustainability Accounting Standards Board (SASB). It was compiled by referencing 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.”

Release Information

The 2023 Sustainability Report is disclosed on the Company's website.

Reporting Period	January 1, 2023 to December 31, 2023
Last Issue	August 2023
Reporting Cycle	Annually
The effect of any restatements of information given in previous reports, and the reasons for such restatements.	No restatements of information
Significant changes from previous reporting periods in the list of material topics and topic Boundaries	There are no significant changes to the material topics and topic boundaries in 2023 compared with 2022.
Current Issue	Published in August 2024
Next Issue	Scheduled to be published in August 2025

Verification of this Report

The data or information disclosed in this report was provided by each department. Upon the completion of its compilation, the Sustainability Report was verified by each departmental head and approved by the Chairman.



External Assurance of the Report

Deloitte Taiwan was commissioned to issue a limited assurance report in accordance with TWSAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Accounting Research and Development Foundation. The assurance report for this report is provided as an appendix.

Contact Information

Please do not hesitate to contact us if you have any comments on this report, or have any suggestions or questions regarding issues related to the CSR and the sustainable development of Brogent Technologies Inc. Our contact information is provided below:

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Company website: <https://www.brogent.com/en>



The demand of theme park operators for equipment has increased following the tourism industry's recovery. Brogent further expanded production capacity for the sales and production of simulator rides, and optimized supply chain management based on the concept of green energy, energy conservation, and carbon reduction. Business sustainability is not only a priority for Brogent, but also the top priority for companies around the world. In terms of global risk strategy planning, we have long paid attention to potential risks, such as geopolitical changes and the natural environment, and have formed alliances with long-term partners overseas, adjusting production plans whenever appropriate to ensure the stability of global supply.

Innovation is the core value of Brogent. We encourage employees to explore new opportunities in daily operations through innovative thinking. At the same time, Brogent is committed to creating a friendly working environment with equality, and views employees as our most important partners. The friendly office has a high ceiling, gym with a sea view, and is pet friendly. We provide internal and external professional skills training and physical and mental health-related courses under the complete career planning for employees. We also support employees in visiting theme park-related industries and sharing their experiences, in order to pass on knowledge and skills, cultivate inter-disciplinary application talent, and drive the sustainable development of Taiwan's simulation technology industry.

As the leading brand of flying theaters worldwide, Brogent leads the market with innovative technology. To prepare for theme parks around the world transitioning from traditional mechanical rides to immersive interactive experiences, Brogent combined simulator rides with AI and 5G technologies to develop simulator rides that cross over land, sea, and air, such as the flagship product flying theater, large simulators with the capacity of a hundred passengers, and racing simulators. We use technology to break through people's imagination of the theme park experience, and create wonderful and unforgettable memories for visitors.

This year, we released the flight video series "Soaring Earth," which records beautiful scenery around the world that will soon disappear, hoping that the unique perspective of flying theater will make audiences around the world attach importance to the beauty of Earth and environmental protection. The first episode "It's Africa" was filmed using multiple cameras at 10K resolution, using the most advanced equipment and technology to preserve the wonders of the Nile River, Mount Kilimanjaro, and the African Animal Migration. "It's Africa" is Brogent's first step in exerting social influence through flying videos. We hope to set off the butterfly effect and inspire people to shoulder the responsibility of protecting the environment.

Brogent adheres to the principle of being good and honest. As the only amusement ride company in Asia to pass all safety certifications, we insist on designing and developing high-quality products with specifications that exceed safety standards, so as to create happy experiences around the world. As the amusement industry continues to flourish, we will continue to use simulation technology to create a positive cycle of environmental sustainability and education through entertainment, using technology to bring joy to the world based on the concept of "Fun is Our Business."

Chairman

2023 Sustainability Key Performance and Recognitions

Governance

- 101 simulator rides worldwide in 2023 (market share reaching 90%)
- Ranked in the top 6%-20% of TPEX-listed companies in the 10th Corporate Governance Evaluation
- Increased the global market penetration of "BROGENT" products (entered South America's market for the first time with the sale of the new product o-Ride in Brazil)
- Worked with SMEs in establishing a supply chain system for simulator rides
- Established a trade secret protection and management system to comprehensively protect the Company's R&D results (obtained a total of 24 patents and 8 trademarks in various countries in 2023)
- Average customer satisfaction of 4.75 points (5 points in total)
- All employees passed the Employee Code of Conduct training and test
- Designed information security awareness test items to test the effectiveness of training, and 100% of employees received a full score on the test after training in 2023



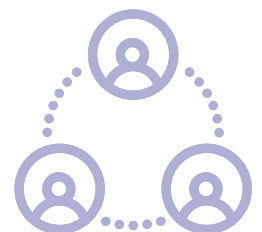
Environment

- Brogent's R&D Testing and Experience Center received the Green Building EEWH-BC Certification
- Used energy-saving LED lamps in the factory, reducing energy consumption by 50% and above compared with traditional light bulbs
- Suppliers installed solar panels for energy conservation and carbon reduction, and the cumulative electricity generation was approximately 1,339,000 kWh in 2023
- Adopted subtractive design and selected parts aligned with the concept of sustainable products to launch two new products with the goal of energy conservation and carbon reduction
- Engaged in environmental protection and climate change response management, and achieved zero climate disaster damage to products and equipment, and zero environmental violations at the Company's factory
- The solar power system has an installed capacity of 9.8 kW and generated 13,916 kWh



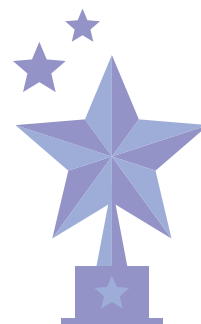
Society

- Brogent, together with artist Pan Chen-Hao and Lexuezhai Publishing House, launched the "Sending Books to Rural Areas" campaign, sending picture books to more than 900 schools in rural areas across Taiwan
- Participated in the initiative of "TALENT, in Taiwan," "MasterCheers," "Cheers," and 200+ alliance partners in 2023
- The reinstatement rate after unpaid parental leave was 100% in 2023 (2 male/2 female employees)
- Brogent raised salaries twice in 2023 for talent retention
- The number of employees with disabilities is higher than required by law
- Brogent's i-Ride flying theater received 1,100 diplomats in 2023



Honors and Recognitions

Brogent's 2022 Sustainability Report won the Corporate Sustainability Report Gold Award in the 2023 Taiwan Corporate Sustainability Awards (TCSA)



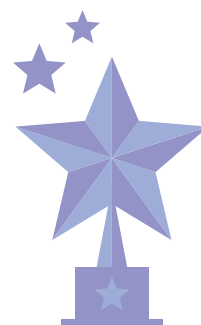
Won the 1111 Job Bank Happy Enterprise Silver Award



Recognized with the "2023 Science and Technology Industrial Park Public-spirited Award"



Recognized by the Sports Administration with the iSports Taiwan certification in 2023 (valid from 2023/11/1 to 2026/10/31), this is the second consecutive time that Brogent has obtained the certification



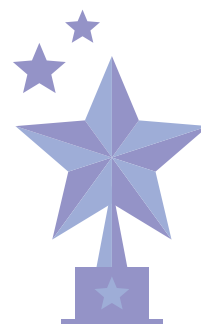
Brogent received the "2023 Chinese Outstanding Motion/Flying Theater Supplier" of Asia Attraction Gold Crown Award



Brogent's flying theater won "Europe's Best Dark Ride in the European Star Awards" First place (the only Asian company to win the award)



Brogent participated in DigiWave (digital technology art exhibition) and won the highest level platinum award in the Immersive Exhibition category of the MUSE Design Awards in the United States



Brogent has built a super-large simulator ride that can accommodate 304 people at the same time, which has been certified by Guinness World Records as the world's largest simulator ride in terms of rider capacity



The "Flying Theater" m-Ride developed by Brogent's technical team consisting of Wei-Ching Tang, Ke-Cheng Chien, and Tian-Ni Cheng won the silver medal in the Invention Awards of the 2023 National Invention and Creation Award



Column



Immerse in an Adventure Soaring
Through the Skies Through
Advanced Simulation Technology

"Bring every glider's dream to life - Flying theater"

Won the National Invention and Creation Award for a simulator ride that provides a more immersive experience with suspension seats, which has not only obtained certifications around the world, but also received praises from the international industry.

The National Invention and Creation Award is an award established by the government to encourage creators to obtain utility model and design patents for innovations. It is the highest honor related to patents. The "Flying Theater" m-Ride developed by Brogent's technical team consisting of Tang Wei-Ching, Chien Ke-Cheng, and Cheng Tian-Ni won the silver medal in the 2022 National Invention and Creation Award.

m-Ride incorporates advanced simulation technology and uses patented immersive simulation technology to allow visitors to immerse themselves in an adventure soaring through the skies. The wonderful experience has made it popular among well-known theme parks around the world. This award not only shows the outstanding technical capabilities of Brogent's team, but also shows that Brogent actively engages in product innovation and has set high standards for itself. Brogent will continue to engage in R&D to create more extraordinary amusement experiences.



[Special Issue on Awards](#)



This invention is a flying theater (the corresponding product name is m-Ride). Its patented design uses one or two sets of actuating mechanisms to replace the six-axis mechanism of the Stewart Platform, and perfectly simulates what it feels like when flying.

The present invention is a flying theater that provides steady heave with a swing unit, effectively simulating the ascent or descent when flying in an airplane. It then uses a tilting unit to provide the pitch, which can enhance the sense of suspension when flying and gliding. The structure is relatively simple and easy to maintain. It allows riders to fully enjoy an immersive experience within a limited space, and can save space in amusement parks or theaters to obtain greater operating benefits. The flying theater m-Ride uses a simple structure to effectively reduce costs. The simulator ride of this invention has three advantages over the traditionally used Stewart Platform:

- 01 **Simplified structure and simple control**
- 02 **Accurately simulates what it feels like when flying**
- 03 **Reduces costs and significantly increases gross margin**

Characteristics of technological innovation

Simulator with suspension seats

Creates a surprisingly realistic simulation with only a two-axis mechanism

Achieves multiple complex movements with a design that has fewer mechanisms

Reduces the complexity, cost, and shortens the time of installation

Can be used with flight or motion videos to enjoy rich immersive experiences

Able to effectively set up a feasible layout in smaller spaces

Significantly lower maintenance costs of equipment due to fewer actuating mechanisms

Obtained certifications for large simulator rides in Asia, Europe, and America

The simplified structure completely overcomes the shortcomings of the traditional Stewart Platform

Value of invention patent

The modular design is easy to maintain and reduces operating costs

Reduces implementation cost by 35%-50% compared with the Stewart Platform

The gross margin is significantly increased by 40% to 60% compared with the Stewart platform.

Able to simulate the feeling of flying by controlling the swing and tilt unit

Creates fantastic experiences

Flying theater products focusing on the mid-level market are highly competitive

Obtained invention patents in 28 countries/regions, including Taiwan, the United States, the European Union, China, Hong Kong, Macau, Germany, France, the United Kingdom, Switzerland, Denmark, the Czech Republic, Finland, Sweden, Greece, Iceland, Italy, Ireland, Spain, Portugal, Hungary, Monaco, the Netherlands, Norway, Poland, Austria, Belgium, and Turkey



Column

BROGENT Maintenance and Servicing Tour of the Maintenance Team in Europe


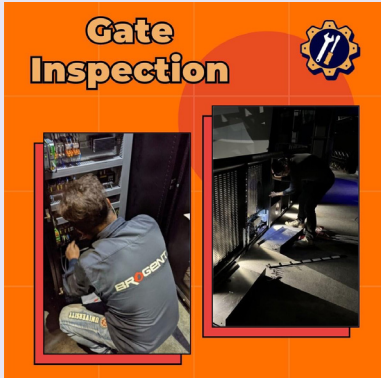

Brogent maintains good relationships with customers through two-way interaction

Brogent's maintenance team embarked on a maintenance and servicing tour in Europe in 2023, providing after-sales services for flying theater products to increase customers' trust in Brogent's brand and ensure consumer safety.

Brogent's maintenance and servicing tour in Europe visited the flying theaters "Flight of the Sky Lion" at Legoland Windsor Resort in the UK, "Flying Experience" in the theme park in Spain, and "THIS IS HOLLAND 5D" in Amsterdam, the Netherlands. In addition to conducting an overall inspection of the equipment, our team provided face-to-face explanations or solutions to the problems raised by the operators, gaining high recognition and appreciation from the operators. We also provided the Company's optimization plans for the simulator rides during the tour, such as: the new version seat belt, UV germicidal lamps, and information on new videos that were completed, such as "It's Africa," allowing operators to continue optimizing the rides to increase their value. This also generates new income from maintenance and creates a win-win situation.

Brogent attaches great importance to each customer and is committed to providing customers with long-term and stable after-sales service, ensuring that all flying theaters built by Brogent around the world are in perfect and safe condition. We gain a complete understanding of customers' needs and thoughts through each and every exchange, and explore different solutions during discussions. We maintain strict standards in the maintenance of equipment.

The maintenance and servicing tour in Europe created many wonderful memories with customers. Every smile in the amusement parks was great affirmation and encouragement to us. Brogent will continue to create more exciting and fantastic experiences for tourists around the world, and hopes to continue to bring them more laughter in the future.

Flying theater	Short story sharing
	<p>Legoland Windsor Resort "Flight of the Sky Lion"</p> <ul style="list-style-type: none">• Brogent built the first flying theater in the UK in Legoland Windsor Resort• Won Europe's Best Dark Ride in the European Star Awards
	<p>Theme park in Spain "Flying Experience"</p> <ul style="list-style-type: none">• The world's first supercar-themed flying theater
	<p>Amsterdam, Netherlands "THIS IS HOLLAND 5D" Flying theater</p> <ul style="list-style-type: none">• THIS IS HOLLAND is the first and only flying theater authorized by UNESCO to photograph numerous world heritage sites in the Netherlands from the air



Column

**ANIVERSE KEELUNG Practices
ESG with Immersive Experiences!**

ANIVERSE
KEELUNG

Travel through reality to wherever your heart desires!

Simulation technology turns dreams into reality, reducing carbon footprint and increasing exchanges between cities and people.

Brogent and Keelung City Government worked together in developing the old Keelung train station into ANIVERSE KEELUNG, a simulation entertainment venue that combines dark technology and space jump technology, which was officially opened in early 2023. Brogent has positioned ANIVERSE KEELUNG as a display space for the latest equipment, in hopes of utilizing the coastal city characteristics of Keelung to not only give simulation technology the opportunity to reach domestic tourists, but also extend its reach to travelers from around the world and VIPs on international cruise ships, so that they can experience entertainment not available in everyday life.

ANIVERSE KEELUNG has various simulator rides named using Greek numerals, including "Delta Airship," a hot air balloon simulator ride that can take riders to see the beautiful scenery of the world; "Epsilon Course," which simulates the take-off and landing procedures of an F16; "Omega Fighter Jet," which uses a VR helmet and six-axis simulation technology to simulate air and sea combat; "Gamma Speedboat" for super-realistic island racing. The construction of ANIVERSE KEELUNG has not only attracted international amusement park customers to visit Keelung to get a glimpse of the latest simulator rides, but also satisfies the curiosity and imagination of audiences about the world, and realizes their dreams through the immersive experiences at the venue.

ANIVERSE KEELUNG has many pioneering work in the field of ESG, including building the largest naked-eye 3D curved advertising wall in Taiwan, and replacing old static print advertisements with digital and vivid 3D advertisements. It provides better effects and can replace the latest advertising information at any time through the back end. This is different from the old-style advertising that requires constant replacement of canvas and other printed materials in response to customer needs. Every replacement will cause the consumption of printing supplies, manpower, and material resources. The general public can satisfy their desire to go on an adventure and explore the world through the equipment, reducing the carbon footprint of actually traveling overseas. The most important thing is that this venue injects technological elements into the coastal city of Keelung, attracting tourists to travel to Keelung, and facilitating exchanges between people, technology, and the city.



What does ANIVERSE mean?

"ANIVERSE" is a name that combines the words "Any" and "Metaverse". It symbolizes breaking through the barrier between virtual and real world, and the ability to travel through the multiverse at will.

Introduction to "ANIVERSE KEELUNG"

"The largest naked-eye 3D curved advertising wall in Taiwan" uses technology to connect with local culture

The largest naked-eye 3D curved advertising wall in Taiwan was officially completed and opened in September 2023. Brogent created a new IP, an "alien" fat orange cat living on the rooftop of Aniverse. The naked-eye 3D animation of a fat orange cat jumping out of the frame successfully attracted the attention of tourists and local residents, and has become a new landmark in Keelung for tourists to check in on social media. In addition, the public voted to name the fat orange cat "Jigula" after Keelung cuisine. The name allows the IP to pay tribute to local culture, and visitors here can also better understand Keelung cuisine, driving tourism development that links together entertainment and cuisine.



The Rise Up Airship Ride "Delta Airship" lets people see the beautiful scenery of the world with the smallest carbon footprint!

Delta Airship was jointly developed by Brogent Group and AUO. It uses a curved LED screen and six-axis motion control technology to create a steam punk-style hot air balloon simulator. Riders experience rising to an altitude of 3,000 meters, overlooking thousands of beautiful scenery from God's perspective, passing by the Statue of Liberty in New York that shines on the world, the magnificent coastal desert of Dubai, the palette-like Russian palace architecture, and the mysterious pyramids in Egypt, allowing the audience to travel around the world in the most immersive way! The development of "Delta Airship" provides a novel cultural experience. Riders can see the world's classic landmarks without going abroad, reducing carbon footprint while providing people with new perspectives and inspiration.



Read 3D picture books and learn about environmental protection in the deep Arctic Ocean in the 4D theater "Alpha Cabin"

The most popular films of Alpha Cabin includes the French classic literature "The Little Prince" and the story of three small flying insects landing on the moon "Take Me to the Moon." Adults and children who put on the 3D glasses here can join the plot and experience the adventure from a third-person perspective. The films are very popular among adults and children due to the extraordinary detail and seats that slightly vibrate. The latest 4D film "Discover Arctic Wonder" released at the end of last year instantly became a new favorite among parents and children, and takes everyone to explore the mysteries of the Arctic seabed! You can see glowing krill and flapping snails in front of your eyes. As the viewing angle changes, you can even swim with belugas and sperm whales. Works like this also remind everyone that Arctic ecology is crucial to the Earth's life, and everyone has the responsibility to protect the Earth.



"Beta Dimensioneer" takes viewers on an underwater tour to raise awareness of marine protection

Putting on a VR headset and boarding the 360-degree-surround Beta Dimensioneer is like boarding a small boat at sea, embarking on an unprecedented deep-sea voyage! What will you encounter on the natural and pleasant seabed? Before your eyes are waterweeds floating in the ocean, a swarm of stingrays leisurely swim pass over your head, small fish scuttle in front of you. Finally, you follow the current into the trench and meet a sperm whale greeting you. Beta Dimensioneer's underwater tour lets people deeply connect with the ocean through an ultra-delicate immersive experience. You can feel the subtle currents and sounds of water, and experience the beauty of the ocean's movement from the pulse of life on the seabed.

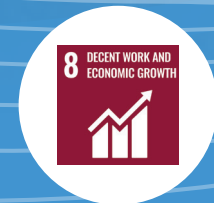


Headquartered in Taiwan Global Presence

01

Brogent complies with the sustainable development policy, brings people fun through the power of technology, has deep roots in Kaohsiung, and is looking towards international markets based in Taiwan

Sustainable Brogent



1.1 Sustainability Vision and Outlook

★Customized topics

Major Issues	Sustainability Vision and Outlook
Material Topics	Sustainability Vision and Outlook★
Policy/Commitment	<ul style="list-style-type: none"> • With roots in Kaohsiung and a foothold in Taiwan, Brogent now aims towards a greater market share in the global market. • Observe guidelines for sustainable operations and assist local manufacturers in establishing an immersive simulation industry chain in Kaohsiung. • Bring people fun by the power of technology.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> • Continue to master core technologies for immersive simulation, expand different businesses, develop new equipment, provide customers with diverse options, and increase overall market penetration. • Continue to expand the media content database and drive the Company's sales of simulator rides
Practical Management Actions	<ul style="list-style-type: none"> • Continue to invest resources in product development to create a more diverse product line for immersive simulation rides. • Enrich the media database, create excitement, and further increase the willingness of visitors to return and generate revenue from video licensing and services for matching videos to motion.
Goals Achieved in 2023	<ul style="list-style-type: none"> • Participated in 8 international exhibitions (such as the IAAPA), organized 3 institutional investor conferences, and held 25 online/offline forums in 2023. These communication channels allow all stakeholders to gain a certain level of understanding of Brogent's products or future plans. • Continue to invest large amounts of resources into product development, jointly develop small LED screens with domestic companies, continue to develop immersive experiences in the metaverse, and develop more product lines for simulator rides.
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> • Have a role to play in the global entertainment industry by merging or acquiring the content production industry, establishing a strategic alliance, and using other business models. • Establish a link between simulation technology and the real environment. In the future, the market will cross over to other fields from the entertainment industry, such as the high-risk training field, achieving education through entertainment. • Adopt "product design = unlimited shelf life" for the design of sustainable products. Increase the shelf life of products via proper use and maintenance.

★Customized topics

Major Issues	Sustainability Vision and Outlook
Material Topics	Sustainability Vision and Outlook★
Responsible Unit	<ul style="list-style-type: none">• Board of Directors: Supervises the Company's implementation of sustainable development.
Resources Investment	<ul style="list-style-type: none">• Human resources: Nearly 17 executives will conduct discussions on major strategies and issues on an irregular basis.
Claim Procedures	<ul style="list-style-type: none">• A reporting system has been set up on Brogent's website, where channels for reporting grievances related to major topics are available.
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none">• Group-level communication meetings: Material topics are discussed every two weeks, and issues management and tracking are periodically carried out. Related policies are also announced during the meetings.
Evaluation Follow-Up	<ul style="list-style-type: none">• 17 executives will conduct discussions on major strategies and issues on an irregular basis.



Brogent's core values of "Perseverance," "Creativeness," "People," and "Excellence"

We successfully built an international reputation for our brand "BROGENT" through honest operations based on sound corporate governance and our risk management framework, as well as our commitment to technology R&D and product innovation, becoming a world-class simulator rides manufacturer.

In the future, we will continue to utilize our resources and superior expertise in simulation technology to exert positive influence. We will utilize our digital and technical expertise to create new experiences, create value through ESG, meet the needs and expectations of stakeholders, and fulfill our commitment to sustainable development.

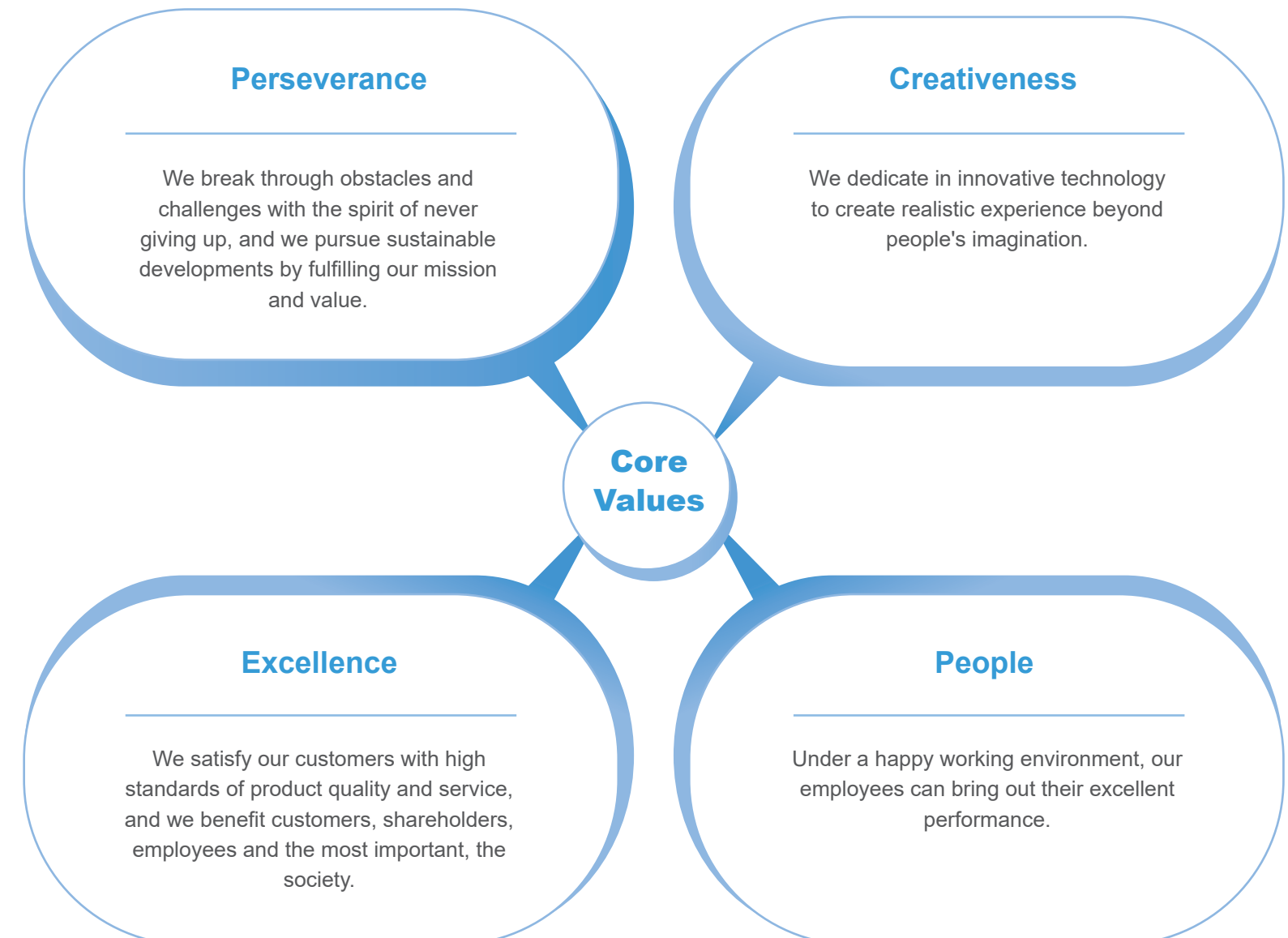
Our Vision

- Use digital and technical expertise to create experiences that will make Brogent a leader in the global simulation industry
- Build a Brogent theme park with Asian cultural heritage

Our Mission

- Create joy, embody dreams, benefit mankind, and open up the future

Core Values



Sustainable actions/contributions of each department

President Office	Audit Office		Finance Center
<ul style="list-style-type: none"> Overall management of the Company's economic, social, and environmental management performance 	<ul style="list-style-type: none"> Provide value in three areas in internal audits, namely assurance, recommendations, and projections Provide early warning for material risks and formulate preventive measures in response Establish control operations, compliance, and key audit matters for non-financial issues Effectively communicate with management and the Board of Directors, confirm materiality principles, and expand confirmatory services and consulting services Provide recommendations for improvement and optimize compliance management 		<ul style="list-style-type: none"> Overall implementation of Brogent's sustainable development work with respect to the environment, society, economy, and governance Transparently disclose ESG-related information Continue to optimize internal processes Implement sound corporate governance mechanisms
Sales & Marketing Center	Product Center	Attraction Operation Center	Information Technology Dept.
<ul style="list-style-type: none"> Expand markets and attract public attention Carry out and coordinate product after-sales maintenance services 	<ul style="list-style-type: none"> Provide recommendations for improvement and simplify compliance management Develop simulation platform applications and interactive technologies to maintain and gain a technological advantage in the simulation industry Integrate new 5G and AIoT technologies to create a low-carbon product ecosystem that provides smart and diverse experiences Incorporate energy conservation and environmental protection into product design and planning 	<ul style="list-style-type: none"> Display the Company's R&D results using the business model of "front shop, back factory" Improve operating efficiency and directly understand needs of the consumer market 	<ul style="list-style-type: none"> Continue to monitor international development trends in information security and emerging digital risks Strengthen information security resilience and system flexibility, ensuring that the Company can rapidly respond to unexpected challenges
Engineering Management Center	Content and Design Center	Technology Center	Manufacturing Center
<ul style="list-style-type: none"> Search for ways to optimize project implementation Engineers that create managerial positions become a technical manager Pass on management philosophies and knowledge 	<ul style="list-style-type: none"> Integrate software and hardware equipment through "theme-based design" Provide customers with the best equipment solutions Create issues and uniqueness for sustainable development 	<ul style="list-style-type: none"> Build a complete product line by continuous R&D in order to meet the needs of low, medium and high-end markets Manage certifications and safety standards for system planning and design 	<ul style="list-style-type: none"> Maintain core competitive advantages related to products, quality, and environment
Administration Center - Human Resources Department	Administration Center - Purchasing Dept.	Administration Center - Legal & IP Dept.	Dept. of Global Marketing
<ul style="list-style-type: none"> Continue to engage in open two-way communication with employees Create a healthy and happy workplace environment with integrity, fairness, and values human rights Increase employee engagement so that Brogent becomes a company that employees are proud of Comply with laws and regulations, implement occupational safety management, and provide a safe and healthy workplace environment for all employees and contractors. Comply with the government's environmental protection and energy laws and regulations, continue to implement energy management, water resource management, and effective resource management 	<ul style="list-style-type: none"> Work with suppliers/contractors in jointly developing technologies, improving quality, and attach importance to EHS standards and code of ethics Continue to deepen cooperation to realize supply chain sustainability management models 	<ul style="list-style-type: none"> Commitment to corporate governance and management in compliance with the law and regulations Periodically carry out law promotion Establish risk assessment mechanisms for contracts, legal issues, patents, trademarks, and intellectual property rights, in order to lower operational and management risks 	<ul style="list-style-type: none"> Establish BROGENT as a leading global brand Improve the Company's reputation and image in the global market through promotional and communication activities that emphasize the Company's efforts and achievements in sustainability

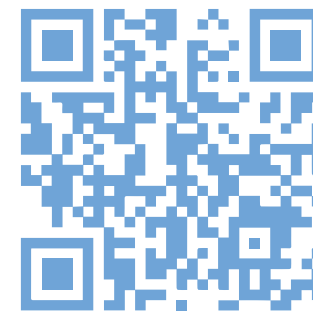
1.2 Materiality Analysis and Stakeholder Communication

(Including Material Topics Management Table)

Stakeholder Identification and Analysis of Material Topics

Stakeholder Engagement

Brogent 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, there are also the Brogent 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 topics of concern and feedback from various stakeholders, and formulate response strategies for material topics, adjust Brogent's internal management methods, or disclose responses on this basis.



Brogent Welfare Committee
Facebook fan page

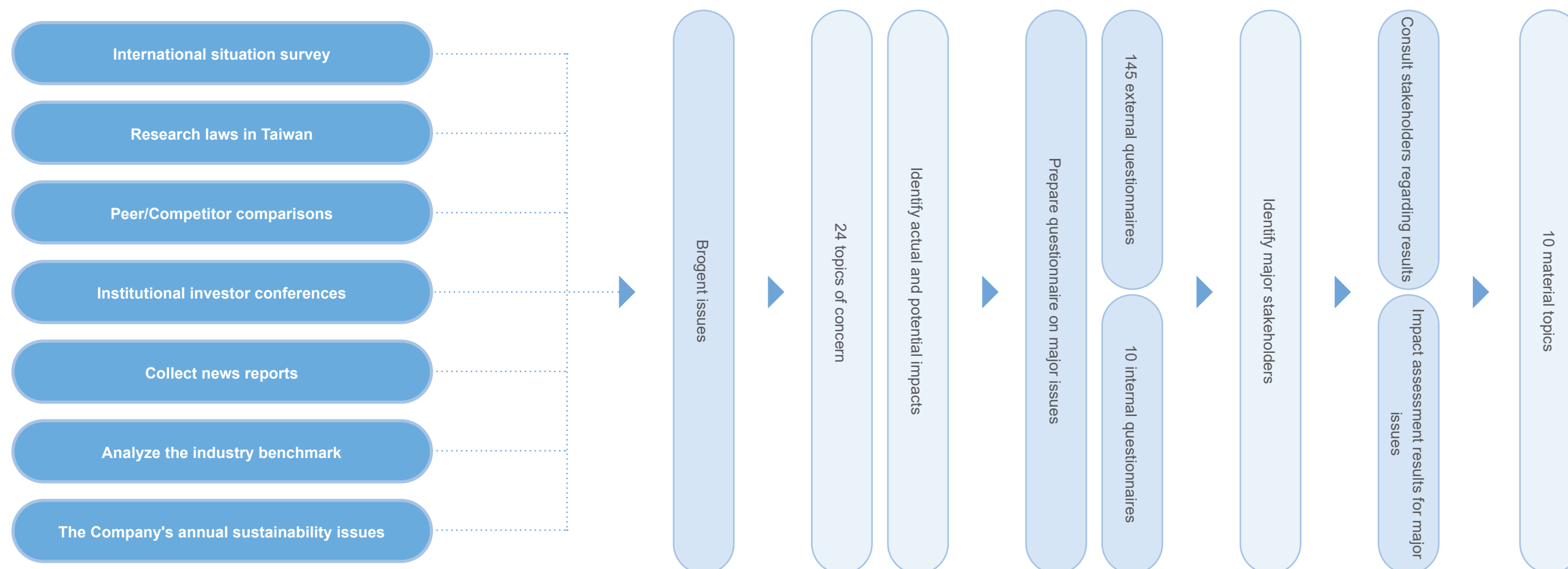


Brogent's official website
ESG Stakeholders Section



Hey Brogent
Instagram page

Procedures for evaluating material topics



1. Collect information on sustainability issues, organizing this information into a database of topics relevant to Brogent

Establish Brogent issues and collect sustainability issues by referencing international sustainability regulations and standards (GRI Standards, SASB, SDGs), the international situation, relevant news and laws, peer/competitor comparisons, investor conferences, industry benchmarks, and Brogent's annual sustainability issues.

2. Identify the actual and potential impact of these 24 issues of focus

Organize and list 24 sustainability issues, which in total address the 23 GRI topics and 5 SASB topics. Understand in-depth the boundaries of how sustainability issues impact the value chain, and identify the actual/potential positive or negative impact of each topic across three main areas (economic, environmental, and social). The total number of issues increased from 22 in 2021 to 24. The two topics of Product Quality and Product Safety were combined into Product Quality and Safety, and three new environmental topics were added: Climate Change Response and Management, Protecting Biodiversity and Conservation, and Sustainable (Green) Products.

3. Bring together the ten major departments internally to analyze business impact

Brogent issued the Questionnaire for Identifying Material Topics to the supervisor or employees of each of the ten major departments, investigating the level of the positive or negative impact that the Company's operations and actions on certain issues have had across three major areas: economy, environment, and people. All 10 questionnaires were completed and returned.

4. Collect information on the level of concern that 145 stakeholders have on the impact of the Company's activities

A Material Topics Questionnaire was issued to investigate the concerns of 10 different categories of stakeholders with regard to the 24 sustainability issues identified, with the goal of finding out how concerned each stakeholder is, what their concerns are, and how deeply they are impacted by the topic. 145 replies to our questionnaire were received.

5. Determine the 5 categories of stakeholders that the Company should prioritize responding to

Based on the five aspects described in the AA1000 Stakeholder Engagement Standard: Tension, Responsibility, Dependency, Influence, and Diverse Perspectives, the stakeholders that Brogent has influenced due to our business operations include our customers, employees, government agencies, suppliers/contractors, shareholders/investors, news media, business partners, banks and insurance companies, non-profit/non-government organizations, and communities in the local neighborhood, 10 groups in total. The 5 major stakeholder groups identified are our: employees, customers, shareholders/investors, government agencies, and suppliers/contractors.

6. Confirm material topics and scope of disclosure

Brogent carries out procedures for evaluating material topics every two years, and the evaluation will be in 2024. The same procedures for evaluating material topics in 2022 were used to select 10 sustainability issues that are of high concern and have significant impact for the Sustainability Report this year. The sustainability issues include product quality and safety, innovative technologies, customer service management and satisfaction, integrity management, information security, legal compliance, risk and crisis management, product intellectual property management, sustainability vision and outlook, and promoting occupational safety and health. This report will disclose in-depth information on the ten material topics listed above.

Brogent 2023 Matrix of Material Topics



Sustainability Issues

Environmental Topics

- 1 Sustainable Products
- 2 Sustainable Supply Chain Management
- 3 Energy and Greenhouse Gas Emissions
- 4 Water Resource Management
- 5 Waste Management
- 6 Climate-related risks
- 7 Biodiversity Conservation

People and Human Rights Topics

- 8 Product Quality and Safety
- 9 Customer Service Management and Satisfaction
- 10 Promoting Occupational Safety and Health
- 11 Education, Training, and Career Development
- 12 Talent Recruitment and Salaries and Benefits
- 13 Labor Communication
- 14 Human Rights Protection and Tolerance
- 15 Social Impact and Inputs in Charity

Corporate Governance Topics

- 16 Sustainability Vision and Outlook
- 17 Innovative Technologies
- 18 Integrity Management
- 19 Risk and Crisis Management
- 20 Legal Compliance
- 21 Product Intellectual Property Management
- 22 Operational Performance
- 23 Information Security
- 24 Corporate Governance (including information disclosure)

7. Analysis and comparison of material topic significance

Compared with the material topics in 2021, the importance of topics related to safety, customers, integrity, and information security has increased with the development of new product and technology trends. Since corporate governance-related disclosures have become required disclosure items in the revised GRI Standards, they are regarded as basic response items and we have thus shifted our focus to other topics. Brogent has a certain level of understanding of trends in the talent market, and has thus been able to maintain the development and growth of the Company's human resources despite the impact of the pandemic in recent years. Hence, the degree of impact of labor relations significantly decreased in the identification results this year.

8. Approve material topics

Chairman and responsible units approve the material topics identified in the report, and the response measures proposed

Ranking of material topics by impact in 2023

● Impact of Corporate Governance Topics ● Impact of People and Human Rights Topics ● Impact of Environmental Topics



Material Topics Management Table

Direct impact
 Indirect impact
 Environment
 People and human rights
 Governance

Material Topics	Meaning and Significance	Corresponding specific GRI topic	SASB	Boundary of Impact to Value Chain ^{note}			Type of Impact		Corresponding Page
				Upstream	Brogent	Downstream	Positive	Negative	
Product Quality and Safety	Achieving customer satisfaction through high quality, safety, and efficiency standards, and generating benefits for customers, shareholders, employees, and society, are at the core of Brogent's pursuit of excellence.	416 417							73~74
Innovative Technologies	Technological innovation is the core of Brogent's soft competencies, and innovative design is the essence of Brogent's sustainable development.	Customized topics							59~60
Customer Service Management and Satisfaction	Brogent believes that good customer service management is vital for customer loyalty and provides mutual benefits. Thus, we listen to our customers to identify their needs, providing them with comprehensive products and services.	Customized topics							78~79
Integrity Management	Brogent believes in conducting its business operations with integrity, establishing a basis upon which long-term relationships of trust can be built with employees, shareholders, customers, suppliers, and other business partners.	205 206							107~108
Information Security	Robust information security and customer privacy protection have allowed us to earn the trust and recognition of our customers, and is crucial to improving the long-term working relationships between Brogent and our customers.	418	TC-SI-220a.1 TC-SI-220a.2 TC-SI-220a.3 TC-SI-220a.4 TC-SI-220a.5						120~121
Legal Compliance	The Company's business operations and governance should be compliant with relevant laws and regulations in order to reduce operational sustainability risks.	General Disclosures 2-27							109~110
Risk and Crisis Management	To achieve its objective of business operational sustainability, Brogent recognizes the importance of risks and crisis that will affect its operation.	Customized topics	TC-SI-230a.2 TC-SI-550a.1 TC-SI-550a.2						113~114
Product Intellectual Property Management	Product intellectual property rights is the key of Brogent competitiveness.	Customized topics	TC-SI-520a.1						70~71
Sustainability Vision and Outlook	Brogent is a leading brand in the simulator rides industry. Brogent's sustainable development strategy focuses on ESG issues. Sustainable development is the common goal and focus of Brogent and all stakeholders.	Customized topics							17~18
Promoting Occupational Safety and Health	The Company attaches great importance to "workplace health and safety," which reduces employee turnover and sick leave rates, improves production volume and product quality, and increases employee engagement, and indirectly improves the Company's image and enhances its competitiveness.	403							100~101

Note: The impact boundary and impact scope are identified based on Brogent's value chain. Brogent and Brogent employees sit at the core of the supply chain, with the upstream value chain being our raw materials and equipment suppliers, and the downstream value chain being our customers.

Stakeholder Communication Results in 2023


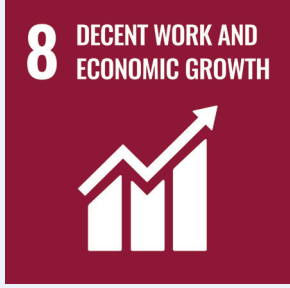

Stakeholder	Importance to Brogent	Ways of Communication and Frequency	Communication Results in 2023	Objectives	Issues of Concern
Customers	Stakeholders who have the most influence on Brogent's product or technology development and design are not only the Company's counterparties, but also important partners who grow together with Brogent.	<ul style="list-style-type: none"> Participation in international exhibitions (irregular) E-mail (irregular) Online meetings (irregular) Social media (irregular) 	<ul style="list-style-type: none"> Participated in 8 international exhibitions in 2023 and successfully increased customer trust through exhibition participation each year. Expanded operations on social media Facebook, LinkedIn, Instagram, and WeChat. Besides establishing a professional brand image, we also provided customers with more diverse channels to interact with Brogent; 2-3 social media posts per week in 2023. 	<ul style="list-style-type: none"> Continue to provide products and services with stable quality and a professional attitude, and implement quality management and environmental protection based on the principle of integrity management to meet customers' expectations. 	<ul style="list-style-type: none"> Product Quality and Safety Innovative Technologies Customer Service Management and Satisfaction
Employees	Brogent treat our employees as the most important partners for Brogent's sustainable development, we strive to keep employees' working rights and provide a competitive compensation and benefit, those are the key of Brogent's growth.	<ul style="list-style-type: none"> Labor management meeting (periodically) Complaint e-mail (Irregular) Management Policy Advocacy Meetings (Irregular) Employee assembly (periodically) Social media management (Irregular) Editor of internal promotional materials (Irregular) 	<ul style="list-style-type: none"> Subscribed to the "LawBank e-Newsletter" <news@lawbank.com.tw> of the Ministry of Justice to learn about the latest amendments to laws and regulations, and sent regulatory updates to relevant supervisors or department contact persons every month, in order to assist each unit in adjusting management or implementation methods in response to the amendments Added a dedicated complaint mailbox legal@brogent.com Held communication meetings on management policies, discussing issues with employees directly face-to-face in order to facilitate effective communications and avoid misunderstandings. Held a total of 4 labor-management meetings Held a total of 5 management policy advocacy meetings Number of Facebook fan page followers grew by 10% Number of Facebook fan page posts increased by 20% Added an Instagram fan page 	<ul style="list-style-type: none"> Legal information is shared pursuant to legally compliant management methods, with the hope that our employees would adapt alongside new laws and regulations. Support our employees' work life balance, increase our productivity; provide better benefit programs and more convenient working environment. 	<ul style="list-style-type: none"> Sustainability Vision and Outlook Operational Performance Labor Communication Promoting Occupational Safety and Health Education, Training, and Career Development Recruitment, Salary and Benefits Human Rights Protection and Tolerance




Stakeholder Communication Results in 2023

Stakeholder	Importance to Brogent	Ways of Communication and Frequency	Communication Results in 2023	Objectives	Issues of Concern
Government Agencies	When government agencies implement various policies or formulate/revise regulations, it might affect Brogent's business direction and decision-making.	<ul style="list-style-type: none"> Participate in seminars on laws and regulations held by competent authorities (non-scheduled). 	<ul style="list-style-type: none"> Attend information sessions on laws and regulations held by competent authorities. Actively stay updated on amendments to labor laws and regulations, amending our own policies in response based on our amendment process. 	<ul style="list-style-type: none"> Identify laws and regulations while observing them to avoid disciplinary action because of committing a violation. 	<ul style="list-style-type: none"> Sustainability Vision and Outlook Legal Compliance Labor Communication Promoting Occupational Safety and Health Recruitment, Salary and Benefits Human Rights Protection and Tolerance Energy and Greenhouse Gas Emissions
Suppliers/ Contractors	Good suppliers/contractors provide Brogent with the manufacturing of high-quality simulator rides, and further make Brogent's products more stable and excellent, creating the best business performance.	<ul style="list-style-type: none"> Supplier assessment (periodically) Quality supervision meeting (irregular) Supplier's Commitment (irregular) 	<ul style="list-style-type: none"> Conducted assessments of 8 suppliers Invited suppliers to attend irregular meetings to discuss product quality, work progress, and production issues. 99.3% of suppliers we do business with signed the Supplier's Commitment 	<ul style="list-style-type: none"> Through our supplier evaluation mechanism and close technical communications, we hope that our suppliers can deliver ordered equipment or materials on time and with the expected quality. Confirmed that provided products were of stable quality, and able to meet customer expectations. Understand the process capabilities and personnel qualifications of new suppliers through the supplier profile Sign the Supplier's Commitment 	<ul style="list-style-type: none"> Sustainability Vision and Outlook Corporate Governance (including information disclosure) Operational Performance Sustainable Supply Chain Management
Shareholders/ Investors	Opinions and suggestions from our shareholders/ investors serve as an important reference for Brogent management when making major operational decisions.	<ul style="list-style-type: none"> Annual general meeting (periodically) Information sessions on domestic and international corporations, along with investment forums (non-scheduled) Financial statements and operational information (scheduled) Investor relations mailbox and investor service hotline (non-scheduled) 	<ul style="list-style-type: none"> Held the annual shareholder meeting to explain Brogent's operational status and development trends. Held an online earnings call where our business operations, financial situation, and sales were discussed. Invited institutional investors to visit Brogent's Kaohsiung Headquarters or operation locations in Taipei and Keelung, and held meetings to explain Brogent's operations, growth strategies, and future prospects. Issued a sustainability report, annual report, quarterly reports, and monthly revenue information, and uploaded them to the Company's investor relations page and ESG section in a timely manner. Collect investors' suggestions, compile them, and report them to the management team on a regular basis. Conduct corporate governance accreditation annually in cooperation with the relevant authority. 	<ul style="list-style-type: none"> Besides continuing to improve our business and pursuing ideal operational performance, Brogent is also committed to making information transparent and observing the laws and code of ethics in business to protect our investors' rights. 	<ul style="list-style-type: none"> Sustainability Vision and Outlook Corporate Governance (including information disclosure) Risk and Crisis Management Operational Performance Innovative Technologies Product Quality and Safety

1.3 Brogent's Sustainable Development Goals

Brogent incorporated the Sustainable Development Goals (SDGs) announced by the United Nations in 2015 into its sustainable development strategy, using it as the goals for the blueprint of future sustainable development strategies and the direction for actions.

SDGs			
Sustainability strategies	<p>Help every employee with self-growth and ability improvement through diverse learning channels and abundant resources, combined with the dual-track development system of professional and managerial positions.</p>	<p>Expand self-operated centers around the world for simulator rides of a Taiwanese brand, drive innovation in the AR/VR simulation technology industry, and support local production and employment growth.</p>	<p>Lead innovative research based on the needs of theme parks or various types of leisure and entertainment centers, and step up the development of related technologies for "simulator rides that provide joy."</p>
Action plans	<ul style="list-style-type: none"> • Help new employees become familiar with and understand the Company's products, culture, and systems through new employee training, and help new employees assimilate into Brogent. • Complete the employee learning map through target setting and planning of professional training hours for each unit. • Cultivate outstanding talents and improve management skills through intensive management training every year. 	<ul style="list-style-type: none"> • Attract outstanding talents from all over the world through multiple channels, such as industry-academia collaboration and recommendations for recruitment. • Establish a complete training system for employees, provide resources, incentives, and benefits, and ensure occupational safety, so that employees are all able to receive proper healthcare. 	<ul style="list-style-type: none"> • Carry out software and hardware R&D, manufacturing, and system integration, and innovative design, planning, and construction of new-media immersive simulation theater through core technology combined with 5D immersive simulation technology. • Apply products to field training and operations in high-risk industries, such as disaster prevention and relief and acquisition of scientific research data.
Performance indicators	<ul style="list-style-type: none"> • Increase the number of training hours each year • Introduce the Talent Quality Management System (TTQS) 	<ul style="list-style-type: none"> • Improve Brogent's reputation and representativeness in the field of simulation technology 	<ul style="list-style-type: none"> • "Extended simulation" technological innovation and R&D results

SDGs			
Sustainability strategies	<p>Use a low pollution production model to develop eco-friendly products and market products around the world.</p>	<p>Reduce the negative impact of company operations on global warming through daily energy conservation, water resources planning, and supply chain management.</p>	<p>Build partnerships with cross-disciplinary designers, developers, and film directors around the world based on diverse creative capabilities and immersive technological capabilities, and bring joyful experiences to people around the world through Brogent and make their imaginations come true.</p>
Action plans	<ul style="list-style-type: none"> • Brogent collaborates with suppliers through the R&D of technology, implementing the operating strategy of responsible procurement. • Think about sustainability solutions for society and the environment starting from the design end. 	<ul style="list-style-type: none"> • Use low energy consumption equipment for the production, assembly, and testing of rides. • Reduce carbon emissions through energy-saving measures, green energy installations, and green building designs for new factories to reduce water consumption. 	<ul style="list-style-type: none"> • Support sustainability-related global initiatives by manufacturing simulator rides using products or raw materials with safety certifications, and sell the simulator rides around the world.
Performance indicators	<ul style="list-style-type: none"> • Reduce consumption of raw materials • Results of product energy saving design 	<ul style="list-style-type: none"> • Reduction in GHG emissions and energy consumption 	<ul style="list-style-type: none"> • Results of direct or indirect economic actions around the world

1.4 Social Impact and Inputs in Charity

Brogent's purpose is to "create joy, embody dreams, benefit mankind, and open up the future," and provides technological education and joy, using simulation technology to create experiences that will bring people closer together. Brogent hopes to use technology to bring joyful and surprising moments to society, enhance exchanges and interaction among users, bring them closer together through touching experiences, and inspire a more dynamic future.

In view of this, Brogent has combined its core business to provide immersive experience technology that leads the world for disadvantaged groups, technology and environmental education, and cultural and social exchanges. Each Operation location continues to receive visits from disadvantaged groups free of charge from time to time, including the Eden Social Welfare Foundation. In addition, after the opening of our Keelung location, we have cooperated with educational units to let students visit for outdoor teaching with high technological content, allowing students to learn new knowledge in entertaining ways. In 2023, Brogent invested a total of NT\$251,040 to invite charity foundations, disadvantaged groups, and the elderly to experience the joy of flying, soar through the beautiful natural landscapes and urban alleys, and see Taiwan from a new perspective.

In addition, Brogent also supports local development and environmental protection within the scope of its operations, or uses its core competencies to develop and participate in projects that are beneficial to society, and integrates resources to actively participate in lectures held by agencies, organizations, and associations. We provide event assistance, provide a platform for exchanges in development trends and professional skills, and have been invited to give lectures on industry-related knowledge during public welfare activities in different fields.

Brogent jointly launched the "Sending Books to Rural Areas" campaign together with artist Chen-Hao Pan and Lexuezhai Publishing House, sending picture books to more than 900 schools in rural areas across Taiwan

The "Sending Books to Rural Areas" campaign jointly launched with driftwood artist Chen-Hao Pan sent two picture books: "Marine Connection" and "Finding and Sharing Love" to more than 900 schools in rural areas of Hualien, Taitung, and Pingtung. The campaign encourages students to find the power of life, keep their imagination and dare to realize them, and have the spirit of not being afraid to fail. The picture books allow everyone to see wonderful things and arouse their creativity and curiosity.



Brogent displays Marine Connection driftwood artworks at the National Museum of Marine Biology & Aquarium in Pingtung to raise public awareness of animal conservation and environmental protection

Brogent created a marine art corridor to display underwater scenery in different forms. We collaborated with Chen Hao Woodworking Studio in Taiwan and used driftwood to create fantastic marine creatures, creating vivid wood carvings of blue whales and narwhals as if they were swimming in the endless deep sea. The warm-style illustrations by illustrator Yu-Chieh Pan from the same studio tell the story of a whale and little girl the lights and shadows. Each picture is a blend of soul and color. The over 20 vivid marine works deeply touched the hearts of every visitor, drew attention to the marine environment, and raised awareness of biological conservation.



Co-organizing a flying theater experience camp with Boyo Social Welfare Foundation to give every child the wings of their dreams

Brogent collaborated with the Boyo Social Welfare Foundation to offer a course on knowledge related simulation technology to 40 students in rural areas of Pingtung. The students were also able to experience the flying theater i-Ride and a variety of small and medium-sized simulator rides. A volunteer team formed by Brogent employees organized popular science classes and interesting challenge activities related to flying theater and simulation technology. They not only accompany children in developing thinking and communication abilities, but also learning how to work as a team and living as part of a group.



Round-island bike tour of Boyo Social Welfare Foundation's Shalu Center stops at Kaohsiung Station, and sees the view around the island from the skies in i-Ride

The Boyo Social Welfare Foundation's Shalu Center arranges a round-island bike tour challenge for students who are about to graduate from junior high school every year. Every day's itinerary is carefully planned by the children, who encourage each other and overcome various difficulties together. When the team arrived in Kaohsiung that day, Brogent's employees led the children on a bicycle ride to gain an in-depth understanding of Kaohsiung, a vibrant seaport city. In addition, the Boyo Social Welfare Foundation invited Brogent employees with the same background growing up in a rural area to serve as lecturers during the sharing event. Brogent employees shared stories of how they grew up and encouraged the children to explore themselves and learn to appreciate the good things around them in daily life. Finally, children are invited to take a ride on the flying theater i-Ride to see the beautiful scenery of Taiwan from the skies, stimulating children's imagination and confidence through different perspectives around the island.



Collaborating with Hondao Senior Citizen's Welfare Foundation to inject energy into the elderly and show the spirit of being ageless

Hondao Senior Citizen's Welfare Foundation organizes the "Ageless Rider" round-island motorcycle tour every year. Many people register for the event, but it is a pity that some elderly people are unable to participate due to health reasons. Brogent collaborated with the Hondao Senior Citizen's Welfare Foundation to invite the elderly to experience "Fly High Over Taiwan" at i-Ride KAOHSIUNG, traveling around the island in the most comfortable way. The moving seats let riders soar in the air and enjoy a bird's-eye view of Taiwan.

Taking students in rural areas to experience i-Ride, see beautiful scenery and cultures from a unique perspective from the skies, and fill their childhood with more wonderful memories

Students from Pingtung Laiyi Township and Pingtung Wanlong Elementary School visited i-Ride KAOHSIUNG in Brogent's headquarters. The students took a ride "Along the River During the Qingming Festival" to appreciate the famous classic painting from a different perspective and learn about the history, daily life, and culture of the Northern Song Dynasty. They then took a ride on "Fly High Over Taiwan" to become more familiar with the land they stand on. We also arranged for student to experience the flight simulator, Rise Up VR Airship Ride, and Q-Ride to travel around the world and roam through the ocean world. Experiencing i-Ride and simulator rides give children wonderful memories of their childhood, and the extraordinary moments in everyday life inspire children's creativity and imagination.

Joint Special Topic Competition and Exhibition with the College of Engineering, National Sun Yat-sen University

The National Sun Yat-sen University College of Engineering's Joint Special Topic Competition and Exhibition Project develops the special topic course into general course for multiple parties. By supporting this project, students with in-depth practical R&D experience can interact with and learn from students of different departments. In addition, the project also invites industry experts from outside the university to serve as judges and connect the industry with the campus. High school students in Southern Taiwan were invited to observe during the exhibition period and gain a better understanding for department selection in the future.



Students Visit Brogent and Learn About the New Realm of Science and Technology

Students from National Kaohsiung University of Science and Technology (on May 3, 2023) and National Pingtung University (on December 8, 2023) visited Brogent's Kaohsiung headquarters to experience i-Ride flying theater and E-sport center, which offers an immersive flight experience and introduces VR technology applications. After experiencing the rides, Szu-Cheng Chen, Director of the Administration Center, introduced Brogent and shared its locations worldwide and human resources management systems, in hopes of inspiring and broadening the horizons of the students through the visit.



Locations of operations transformed into a venue for citizen diplomacy by receiving diplomatic groups

The film "Fly High Over Taiwan" featured at the flying theater i-Ride is based on Taiwan's rich landscapes and festivals. The diplomatic groups gain an in-depth understanding of Taiwan's cultural landscape, local characteristics, and industrial development through the film, thereby facilitating cooperation with domestic and overseas industries or deepening relationships with friendly countries in different fields.

In 2023, the number of diplomatic group visitors at the Taipei and Kaohsiung locations was approximately 1,100 in total, nearly double the number in 2022.





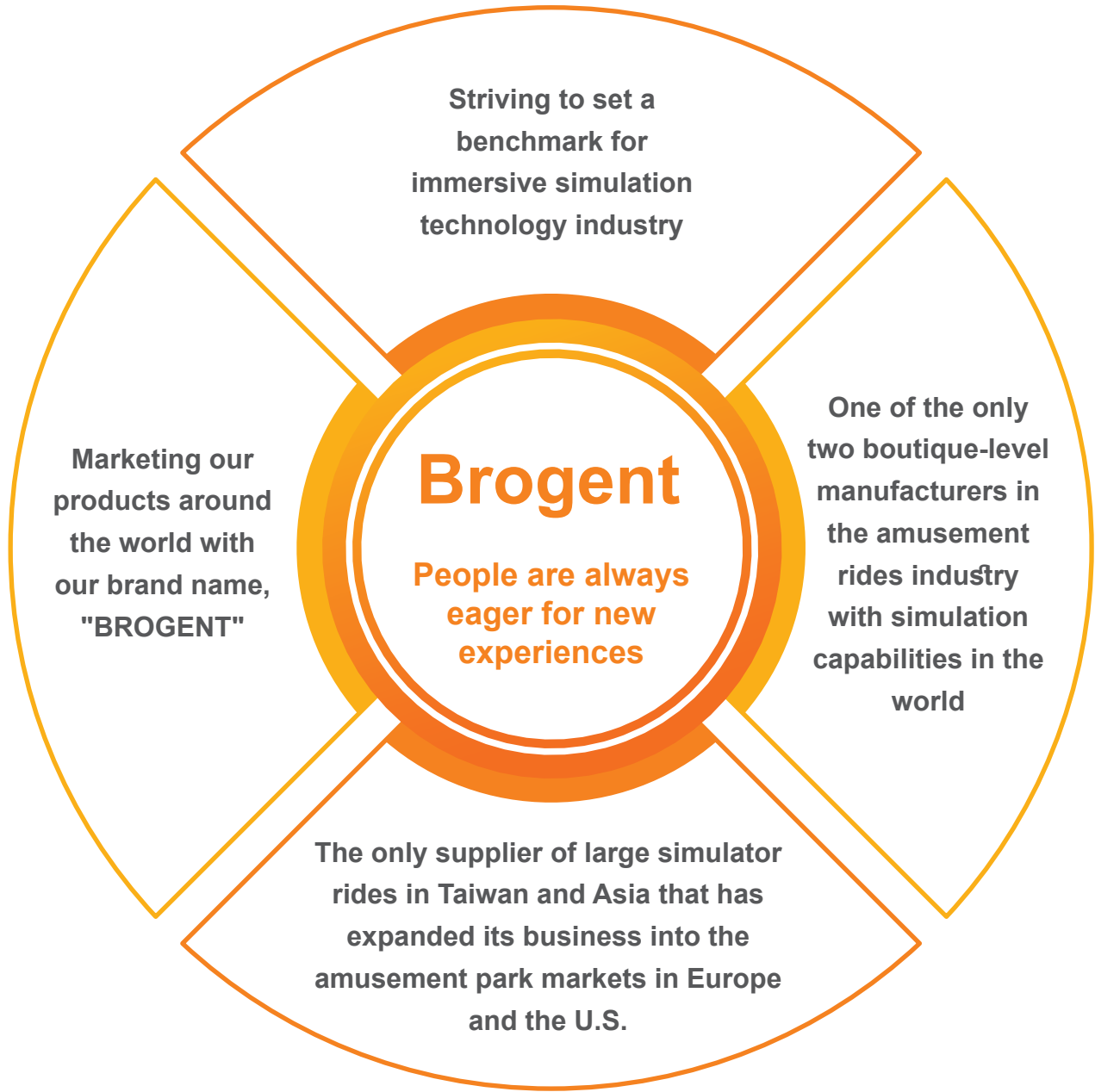
02

Our goal is to become the global leading brand of media based attraction, and bring our products to theme parks around the world!

Perseverance



Brogent was founded in 2001 and is headquartered in Kaohsiung, Taiwan. It is a technology company with diverse and rich experience in digital content creation. Its main business includes software and hardware R&D and manufacturing, system integration, the design, planning, and construction of simulator rides, and digital content production. Brogent's scope of services covers single component systems to complete projects. After accumulating years of R&D experience, Brogent uses core technologies combined with new 5D immersive simulation technology to create a variety of new-generation new media amusement rides, which are marketed globally under the "BROGENT" brand, becoming a world-class provider of new media entertainment.

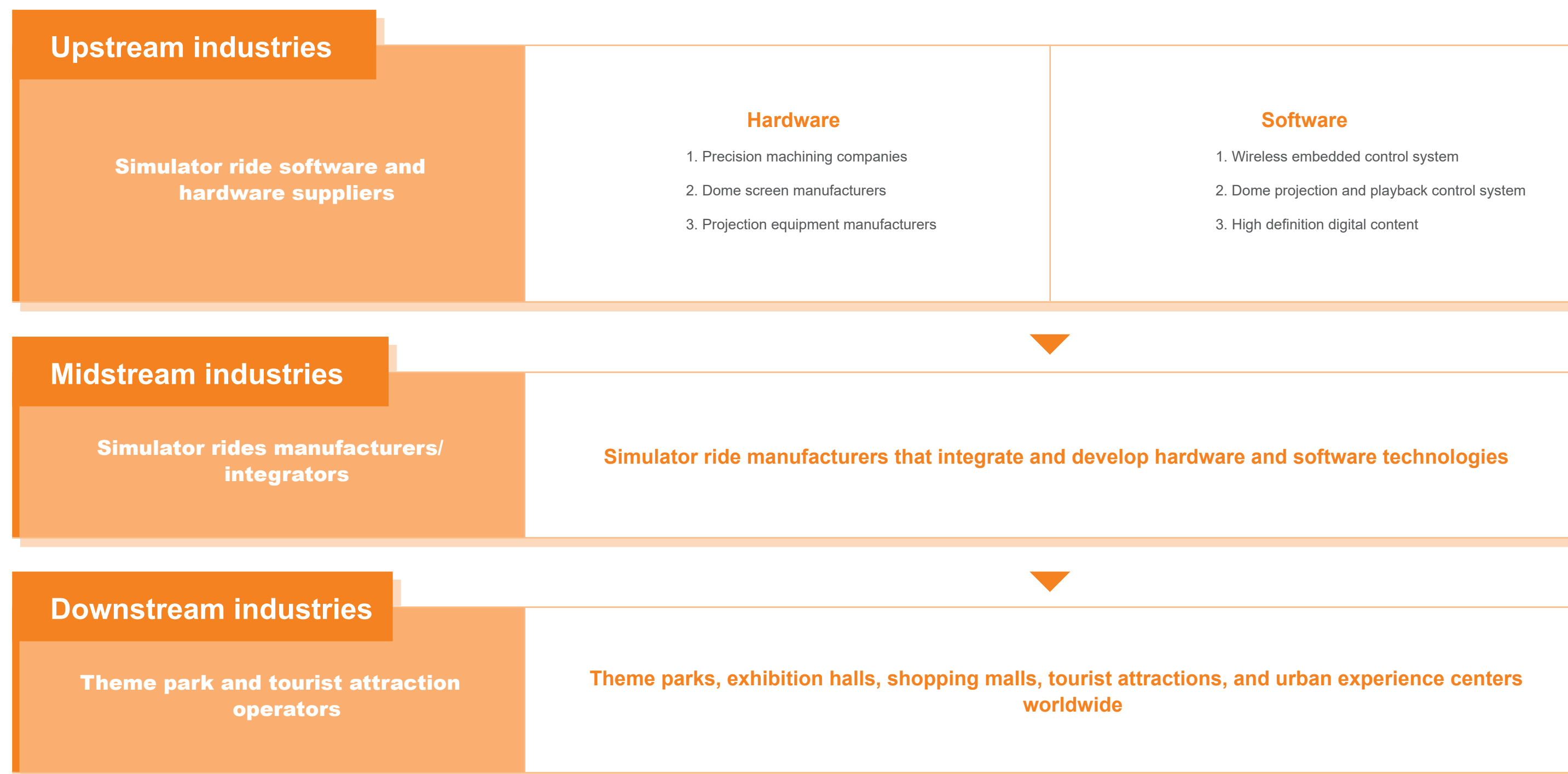


Basic information of Brogent in 2023

Company Name	Brogent Technologies Inc.
Established	October 2001
Listing Date for OTC	December 18, 2012 (Stock code: 5263)
Business Administration No.	13158496
Location of headquarters	No. 9, Fuxing 4th Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)
Capital	NT\$648,641 thousand (as of May 2024)
Revenue	NT\$862,703 thousand
Shareholding structure	The Company does not have any shareholders holding more than 10% of shares
Government shareholding percentage	0%
Industry Category	Cultural and creative industry
No. of Employees	271 employees (as of December 31, 2023)
Markets of Products and Services	Taiwan, Asia, U.S.A, Europe, and Australia
Main Products & Services	Simulator rides
Industries & Types of Client	Theme parks, museums, shopping malls, urban experience centers, etc.
Location of operations	Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office

The Role Brogent Plays in the Immersive Simulation Technology Industry Chain

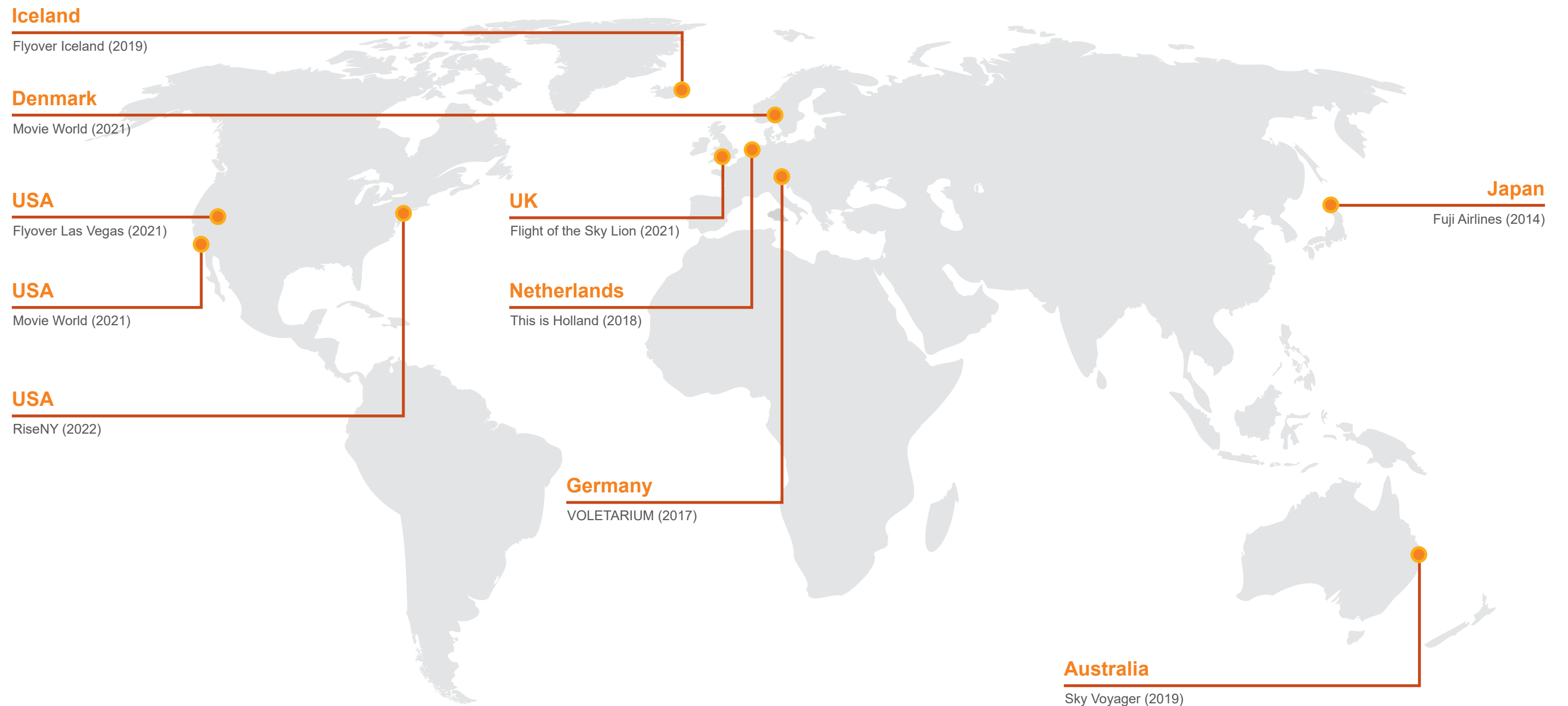
Brogent has the ability to integrate upstream, midstream, and downstream in the simulation technology industry chain. Upstream industries of simulator rides can be divided into hardware, including precision machining industry, dome screens, and projection equipment manufacturers, and software, including wireless embedded control systems, dome projection and playback control systems, and digital content. Brogent designs and integrates upstream software and hardware equipment and technologies according to customer needs, and then sells them to downstream theme parks, museums, shopping malls, and urban experience centers.



Brogent believes that quality of life can be improved through technology and with this technology people can have beautiful experiences. When humans are happy at the spiritual level, they will be attracted to good things, and will then protect or perpetuate them. With strong R&D capabilities and innovative product designs, Brogent built a well-known international brand as a media-based entertainment supplier. The Company combines hardware and software technology, as well as art and culture, to turn dreams into reality.

Brogent received purchase orders and began shipments of the latest economical flying theater o-Ride in 2023. Combined with the existing flying theaters i-Ride and m-Ride, it completes Brogent's mix of low-end to high-end products in the flying theater market. Operators of major theme parks, leisure and entertainment centers, small and medium-sized local amusement parks, educational exploration venues, and exhibition halls around the world can all choose flying theater products that suit their own operating conditions, marketing Taiwan's own brand "BROGENT" around the world.

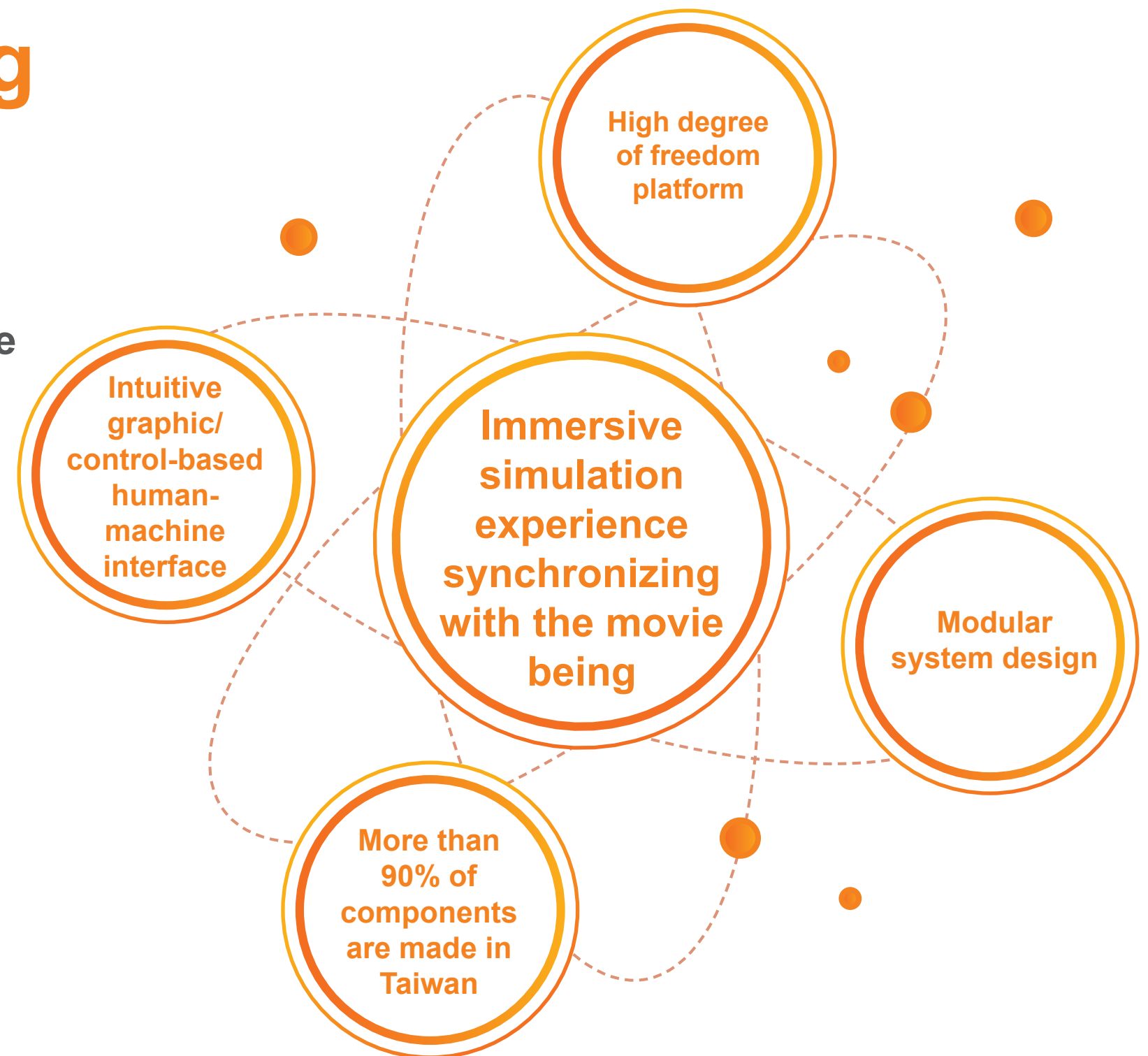
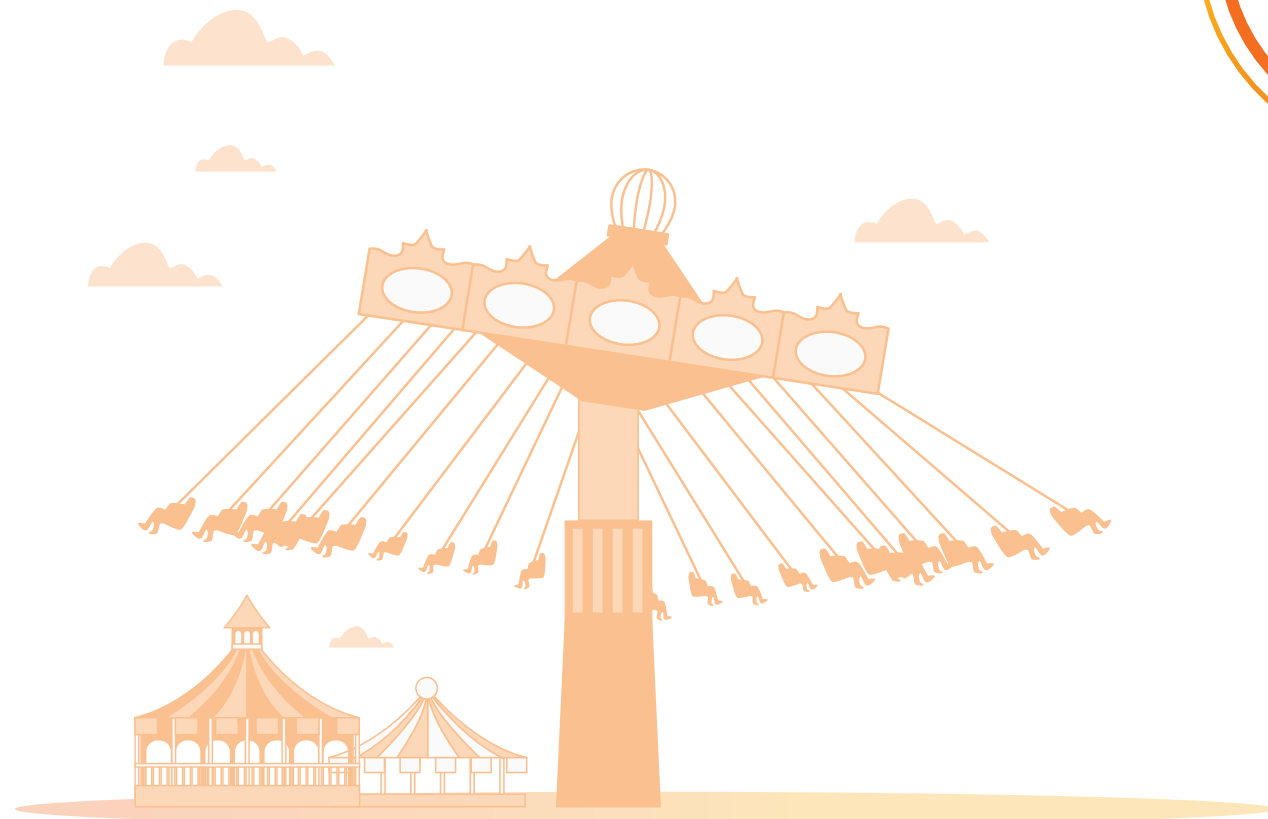
Brogent plans to expand its operating market from the entertainment field to the work field (such as high-risk training venues), hoping to provide a moderate training environment, reduce training and operation risks, and hope to achieve the brand concept of "BROGENT" to improve human life in the future.



Flying theater realizes your dream of soaring through the skies

The only supplier of large simulator rides in Taiwan

that has expanded its business into the amusement park markets in Europe and the U.S.



**Global market share
reaching 90%**

101 simulator rides worldwide in 2023

20 countries across four continents



Introductory video for i-Ride

Product Introduction

i-Ride / m-Ride / miRide

i-Ride

The flying theater i-Ride is designed with a vertical seats on a motion platform. It is the only flying theater on the market equipped with a motion platform with six degrees of freedom. It is not only highly realistic and highly entertaining, but is also the most iconic indoor amusement ride. Riders' feet dangle in the air as they enjoy the unrestrained feeling of flying in the air. Immersive bird's-eye view with no obstruction and no blind spots during flight. It combines special effects, such as wind, sound, light, water, and smell to create an immersive and thrilling experience of conquering the sky.



m-Ride

This new type of flying theater gives riders a new flying experience with 180-degree rotation. The m-Ride uses rotations, tilt angles, and swinging movements create surprising immersive simulations.



miRide

Different from popular racing games, Brogent has transplanted large-scale simulation technology to simulator rides for individuals. Brogent's patented simulator ride for individuals combined with a multiple player sim racing game allows players to enter well-known racing tracks around the world, so that they can enjoy the thrill of racing on a realistic track.



Product Introduction

Rise Up VR Airship Ride / o-Ride

Rise Up VR Airship Ride

Brogent uses the most advanced VR display technology and high-resolution real-time image processing to provide the best immersive flight experience combined with special effects, such as wind, sound, and lights. The ride has a capacity of 16 people and can be customized with different theme designs to enjoy different journeys in the air.



o-Ride

o-Ride is Brogent's latest and most economical flying theater. It features lightweight and agility while maintaining the same capacity. The newly designed Double Bench product further improves capacity and efficiency. The flying theater only has a two-axis hardware platform, but is able to simulate three or more axes with 180-degree rotation combined with Brogent's immersive simulation technology.



To learn more about Brogent's products

Please scan the QR code to see the product list on the company website

Operation Development Strategy

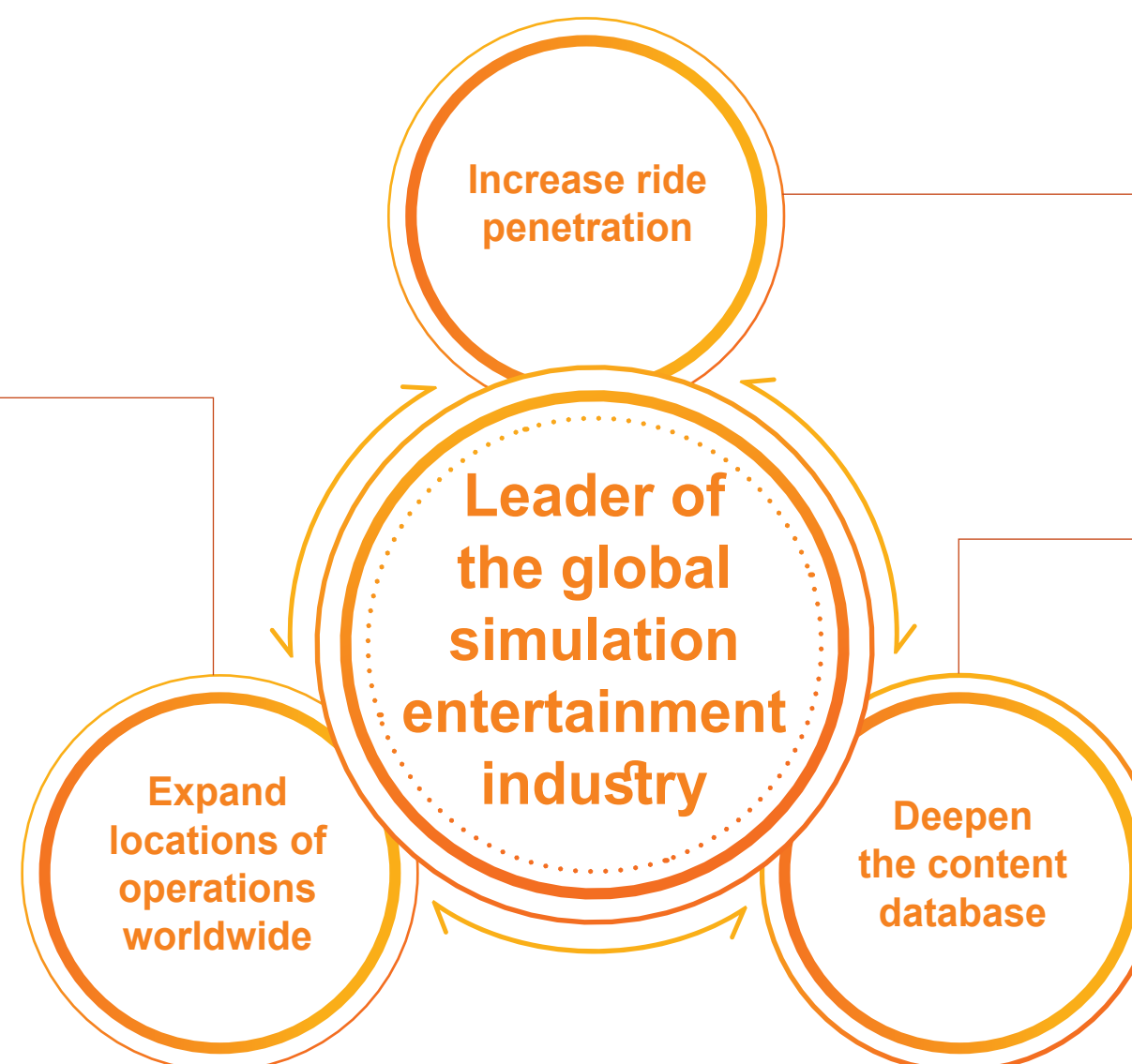
Brogent has enjoyed the advantage of technological leadership in media based attractions in the simulator rides market over the years, and has a total of 101 simulator rides worldwide as of 2023. We continue to invest in R&D to optimize and expand product lines, such as the development of o-Ride completed in 2023. Turnkey o-Ride is a new type of flying theater that can be built and complete within three months. We expect that its high construction efficiency and lower investment costs will allow it to be quickly deployed around the world. Brogent has consolidated its market leadership with a complete flying theater product line, and is actively developing new simulator rides that offer rich immersive experiences with innovative technologies to provide customers with diverse products and services.

As we sell our rides and expand locations of operations around the world, we have also picked up the pace of expanding our digital content video database. We not only use filming technologies with the highest specifications to create high-quality videos, but also improve video production efficiency through software, such as Unreal Engine and AIGC. Brogent continues to provide total solutions and expand the scope of services through different business models, including amusement ride design and manufacturing, venue theme design, digital content production, content licensing, on-site operations, and equipment maintenance services. In the future, we will continue to create new entertainment experiences by integrating AI, VR, and immersive image production.

Brogent's three major business strategies for the future

Strategy 3

Immersive experience has become the mainstream of the market. We are optimistic about the growth potential of the leisure travel market after the pandemic, and will expand locations of operations around the world to generate stable cash flow.



Strategy 1

The increase in ride penetration will drive demand for content licensing, i.e., driving demand for software through hardware.

Strategy 2

The abundance of innovative content can be licensed to meet customers' needs to flexibly change videos for holidays or specific themes, thereby generating steady revenue.

The leader in industrial upgrade

In the past, the immersive simulation technology industry was not available in Taiwan. Thus, when Brogent first entered the industry, it actively sought collaboration with local Taiwanese manufacturers, while assisting them in transforming their businesses for the immersive technology industry. To develop simulator rides, Brogent leverages the technical strength, flexibility, and willingness of small and medium enterprises to cooperate. In addition, Brogent plans, designs, and collects the various technical and production information of international companies, commissioning contractors to manufacture our products and helping them with transformation and upgrade. Brogent collaborated with more than 30 SMEs, including Unigin Interfield, Ea-Hwa Enterprise Industrial, and Cheng Day Machinery Works to develop a MIT flying theater and apply for patents, jointly building a supply chain system for simulator rides with SMEs.

Collaborating with SMEs to build a MIT sustainable supply chain

Unigin Interfield	The metal factory originally took on steel sculpture projects. It built the steel structure of the dome from scratch. All welding personnel are required to obtain professional certificates. The company implemented an ERP system to manage projects. Its performance in dome production has attracted planetariums overseas to discuss cooperation.
Ea-Hwa Enterprise Industrial	Ea-Hwa Enterprise Industrial Co., Ltd., a welding company manufacturing server racks and chassis', has been contracted to manufacture seats and roof panels for flying theaters. Its production line must pass international certifications, while its technical capabilities must continually be upgraded.
Cheng Day Machinery Works	Originally a major crane manufacturer, the company is responsible for the production and construction of the entire six-axis platform. It completed the traceability of equipment production, documenting everything from the selection of materials to welding personnel.

Participation in Public Associations

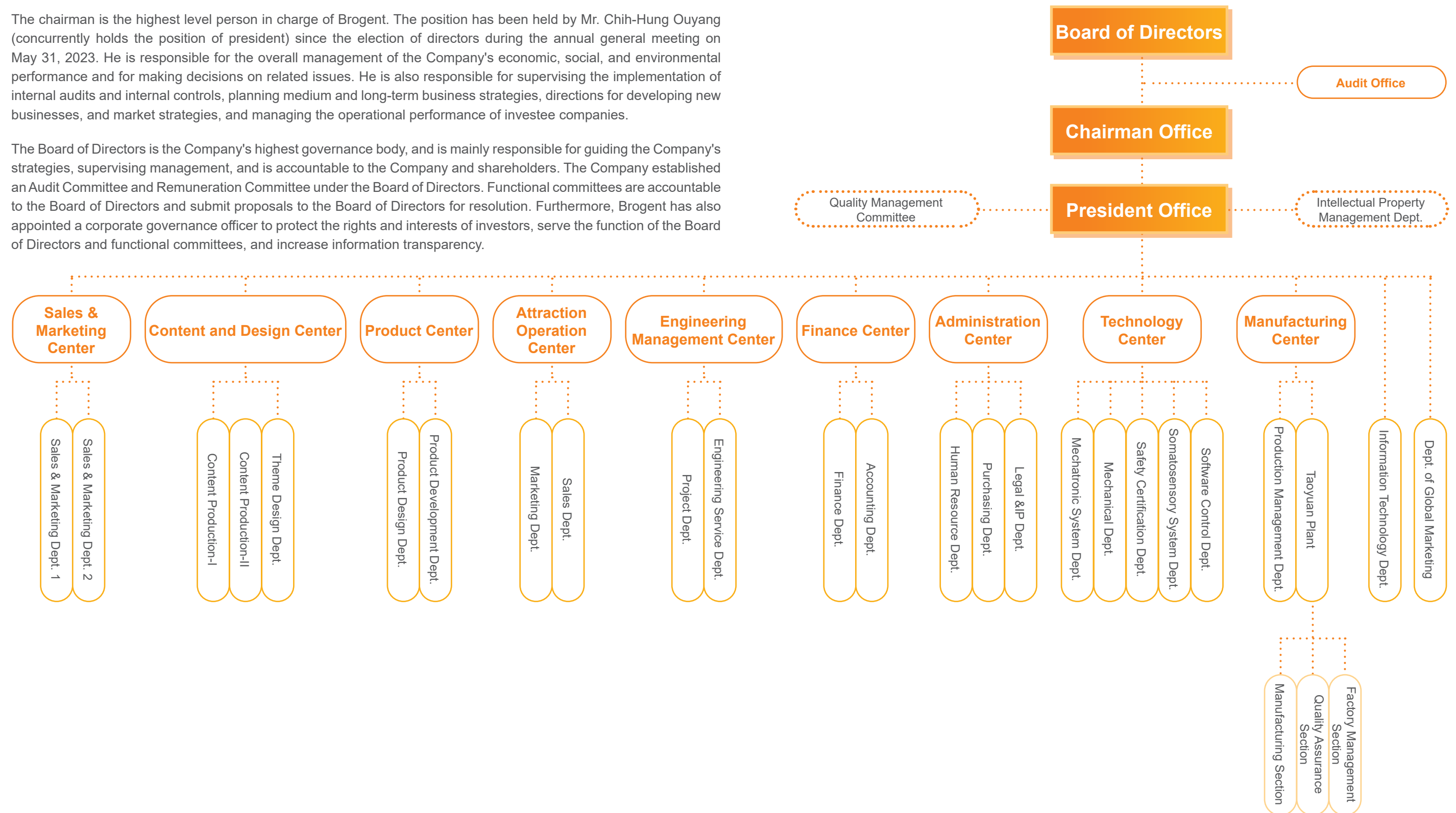
Name of association, alliance, and initiative	Role/Participation method
Taiwan Export Processing Zone Electrical and Electronic Manufactures Association	Serve as Member Representative
Taiwan Academia Industry Consortium	Serve as Executive Director and Supervisor
Taiwan Ciaotou Science and Technology Park Academia Industry Consortium	Serve as Director and Supervisor
2023 Talent, in Taiwan	Join the petition
International Association of Amusement Parks and Attractions (IAAPA)	Member
Themed Entertainment Association (TEA)	Member

2.3 Corporate Governance

Company Organizational Chart

The chairman is the highest level person in charge of Brogent. The position has been held by Mr. Chih-Hung Ouyang (concurrently holds the position of president) since the election of directors during the annual general meeting on May 31, 2023. He is responsible for the overall management of the Company's economic, social, and environmental performance and for making decisions on related issues. He is also responsible for supervising the implementation of internal audits and internal controls, planning medium and long-term business strategies, directions for developing new businesses, and market strategies, and managing the operational performance of investee companies.

The Board of Directors is the Company's highest governance body, and is mainly responsible for guiding the Company's strategies, supervising management, and is accountable to the Company and shareholders. The Company established an Audit Committee and Remuneration Committee under the Board of Directors. Functional committees are accountable to the Board of Directors and submit proposals to the Board of Directors for resolution. Furthermore, Brogent has also appointed a corporate governance officer to protect the rights and interests of investors, serve the function of the Board of Directors and functional committees, and increase information transparency.



Composition of Brogent's Board of Directors

Title	Name/Corporate Name	Gender	Professional background related to finance, corporate governance, people and human rights, and environment	Attendance at the Board Meetings	Remuneration/Audit Committee	Remark
Chairman	Chih-Hung Ouyang	Male	Chairman, Brogent Technologies Inc.	100%		Reelected on 2023/05/31
Director	Changchun Investment Co. Ltd. Representative Chih-Chuan Chen	Male	Vice President, Investment Administration Division, RT-Mart International	87.5%		Reelected on 2023/05/31
Director	Chin-Huo Huang	Male	Chairman, Fu Ying Metal Industrial Co., Ltd.	100%		Reelected on 2023/05/31
Director	LARGOU MORI Co., Ltd. Representative Shen-Hao Cheng	Male	Chairman, LARGOU MORI Co., Ltd.	100%		Reelected on 2023/05/31
Independent Director	Lewis Lee	Male	Vice director, ZHI CHENG Co-located CPA Firm.	87.5%	V (Chair of the Audit Committee)	Reelected on 2023/05/31
Independent Director	Chih-Poung Liou	Male	Managing Partner, Stellex Law Firm.	100%	V (Chair of the Remuneration Committee)	Reelected on 2023/05/31
Independent Director	Jih-Ching Chiu	Male	Associate Professor, National Sun Yat-sen University	100%	V	Reelected on 2023/05/31
Independent Director	Keng-Shin Lin	Male	Superintendent, Dr. Lin's Healing Clinic	100%	V	Newly elected on 2023/05/31

Note 1: A directors election was held during the annual general meeting on May 31, 2023 and one independent director was added.

Note 2: There is 1 director concurrently serving as a manager of the Company, accounting for 12.5%.

Operation of the Board of Directors

Brogent's Board of Directors supervises the Company's operations, formulates company strategies and policies, identifies operational risks, and plans the development direction of corporate social responsibility by exercising the powers conferred by the Company Act, Articles of Incorporation, and resolutions of the shareholders meeting. The Board of Directors convenes at least one regular meeting every quarter, and convened a total of 8 meetings in 2023 with an attendance rate of 97%.

Meetings were convened between independent directors, chief internal auditor, and CPAs to communicate corporate governance affairs, and major key events were communicated with the highest governance body 2 times. The scope included: responsibilities of governance units, the quality management system of Deloitte Taiwan, audit scope and methods, significant accounting policies, significant accounting estimates and major events or transactions, assessment of significant risks and key audit matters in 2023, independence, risk results of the internal control process, International Financial Reporting Standards (IFRS), IFRS Sustainability Disclosure Standards, identification and assessment of risks of material misrepresentation (or uncorrected material misrepresentation), material uncertainties that cast doubt on the ability to continue as a going concern, disagreements with the opinions of management, and formulation of the 2024 annual audit plan.

Director Nomination and Election

The nomination and selection of Board members are based on the fair, impartial, and open "Rule for Election of Directors." The candidate nomination system is used in accordance with Article 192-1 of the Company Act. Directors are elected by the shareholders meeting from the list of candidates. The directors shall be elected using the single-registration cumulative vote method. The Board of Directors shall have seven to nine directors, including at least three independent directors, serving a three-year term and eligible for re-election. Brogent requires managers and directors to meet the highest ethical standards of ethical corporate management, and sets forth the duties of a good administrator in the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct for Directors and Managerial Officers, and Operating Procedure for Prevention of Insider Trading.

Diversity and Independence of Board Members

Brogent clearly stipulates in the "Corporate Governance Best Practice Principles" that the diversity of Board members must be taken into consideration, and that there are no restrictions on gender, age, nationality, and culture. In 2023, the Board of Directors consisted of 8 members, all of whom were 51 years old and above. The Board members all had an expertise in operational identification, business management, leadership and decision-making, crisis management, knowledge of the industry, and an understanding of international markets. They had practical and academic backgrounds in different aspects of ESG, including accounting, industry, finance, technology, and law. Seven directors (accounting for approximately 87.5%) did not concurrently hold managerial positions in the Company, showing that the Board of Directors had a sound composition. The Board of Directors is also independent. Among the 8 directors, 4 are independent directors (accounting for 50%), and there are no spouses or relatives within the second degree of kinship among the directors.



Diversity and Independence of Board Members

The core of diversity		Composition						Professional background				
		Nationality	Gender	Employee status	Age			Accounting	Industry	Finance	Technology	Law
					51-60 years old	61-70 years old	71-80 years old					
Director	Chih-Hung Ouyang	Republic of China	Male	v	v				v		v	
	Chih-Chuan Chen, Representative of Changchun Investment Co. Ltd.		Male			v		v	v	v	v	
	Chin-Huo Huang		Male				v		v		v	
	Shen-Hao Cheng, Representative of LARGOU MORI Co., Ltd.		Male			v			v		v	
Independent Director	Lewis Lee		Male			v		v	v	v		
	Chih-Poung Liou		Male			v						v
	Jih-Ching Chiu		Male			v			v		v	
	Keng-Shin Lin		Male			v			v		v	

Note 1: All directors explained the reason for recusal for agenda items of Board meetings and functional committee meetings in which they were an interested party, and they recused themselves from discussion and voting on the agenda items, in order to ensure that they avoid and mitigate any conflicts of interest. Please see page 25 of the Company's 2023 annual report for details.

Note 2: For more information about the Board of Directors, please refer to the Company's [2023 Annual Report \(III. Corporate Governance Report\)](#).

Continuing Education of Directors

Brogent handles continuing education of the Board of Directors in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies." Directors received a total of 54 hours of continuing education in 2023, on average each director received 6.75 hours of continuing education, which continues to improve the Board's understanding of regulatory changes and emerging issues, strengthens directors' overall competencies, and improves corporate governance results.

Courses taken in 2023	Total hours of courses taken by all board members
Legal Issues Relating to ESG for Consideration by the Board of Directors	
Integrity Management, Anti-corruption and Corporate Governance	
Insider Equity Publicity Briefing of the TPEX/ESB Listing Companies	
ESG Development Trends and Digital Transformation Strategies	
How the Board of Directors Formulate ESG Sustainable Governance Strategies	
Corporate Governance and Securities Regulations	
Trends and Challenges in Information Security Governance	

Operations of Functional Committees

Remuneration Committee

The Remuneration Committee and its Charter were established in accordance with the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange." The Remuneration Committee supervises the Company's remuneration system for directors and managers, faithfully performs its duties, and submits proposals to the Board of Directors for review. Meetings are held at least twice a year and whenever necessary.

The remuneration standards for Board members or senior management of Brogent are based on the "Administrative Measures for the Remuneration of Directors and Managers." The Company's annual performance evaluation for managers is based on their contribution to financial indicators, quality and risk management, and leadership and management performance. Raises and variable salaries of managers are linked to business performance. Information on remuneration is disclosed in the annual report for review by all Brogent stakeholders. Furthermore, the remuneration of Brogent's directors and senior management is determined and supervised by the Remuneration Committee, and submitted to the Board of Directors for approval, so as to prevent directors and senior management from engaging in behavior that exceeds the Company's risk appetite.

Brogent's Audit Committee and Remuneration Committee are formed by all independent directors and are independent. Brogent does not have a clawback mechanism. For information on the remuneration of directors, president and vice presidents, please refer to [pages 22 to 24 of Brogent's 2023 Annual Report](#).

Audit Committee

Brogent established an Audit Committee to strengthen corporate governance and operations, effectively supervise internal controls, inspect financial statements, and evaluate and guide the Company's audit work. The committee convenes at least six meetings a year, and may convene meetings whenever necessary. The Audit Committee convenes two communication meetings with the chief internal auditor and CPAs every year to discuss the fair presentation of the Company's financial statements, the independence of the CPAs, the effective implementation of the Company's internal controls, the Company's compliance with relevant laws and regulations, and the management of existing or potential risks.

Attendance of Remuneration Committee members

Name	Should Attend	Actually Attended	Delegates Attended	Actual Attendance Rate
Lewis Lee	4	3	1	75%
Chih-Poung Liou	4	4	0	100%
Jih-Ching Chiu	4	4	0	100%
Keng-Shin Lin	2	2	0	100%

Note: The term of office is from June 27, 2023 to May 30, 2026. (Appointed by resolution of the Board of Directors)

Attendance of Audit Committee members

Name	Should Attend	Actually Attended	Delegates Attended	Actual Attendance Rate
Lewis Lee	7	6	1	85.71%
Chih-Poung Liou	7	7	0	100.00%
Jih-Ching Chiu	7	7	0	100.00%
Keng-Shin Lin	4	4	0	100.00%

Note: The term of office is from May 31, 2023 to May 30, 2026.

Board of Directors and functional committee performance evaluations

Internal self-evaluations are conducted for the performance of the Board of Directors and functional committees (Audit Committee and Remuneration Committee). The self-evaluation results were "exceeds standards" and "excellent," which shows that Brogent's Board of Directors and functional committees are functioning properly and operating efficiently, and the results were reported to the Board of Directors on January 13, 2023 and January 23, 2024. Details of the performance evaluations are described below:

1. Performance evaluation of the Board of Directors

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method
Once a year	January 1, 2023 to December 31, 2023	Board of Directors Individual Board members	Annual Self-Assessment Questionnaire for Directors Remuneration Committee
Evaluation items		Evaluation results	Date reported to the Board of Directors
Includes attendance in Board meetings, understanding before meetings and participation in discussions of proposals during meetings, interaction with the management team, compliance with laws and best practice principles, continuing education of corporate governance-related courses, understanding of the Company, management team, and industry, and other items designated by the competent authority or Board of Directors.		Exceeds standards	January 13, 2023 and January 23, 2024

Note: The Company's Regulations Governing Board Performance Evaluations was approved by the Board of Directors on March 12, 2019, and stipulates that an internal Board performance evaluation must be conducted at least once a year. Board performance evaluations are reviewed by the Remuneration Committee.

2. Functional committee performance evaluation

(1) Audit Committee performance evaluation

Title/Name	Evaluation period	Evaluation method	Evaluation standards	Evaluation results	Date reported to the Board of Directors
Convener Lewis Lee	January 1, 2023 to December 31, 2023	Self-evaluation by internal members	1. Degree of participation in the Company's operations 2. Understanding of the duties and responsibilities of functional committees 3. Improvement to the decision-making and quality of functional committees 4. Composition of functional committees and election of members 5. Internal Control	Excellent	January 13, 2023 and January 23, 2024
Committee Member Chih-Poung Liou				Excellent	
Committee Member Jih-Ching Chiu				Excellent	
Committee Member Keng-Shin Lin				Excellent	

Note: Internal performance evaluations must be conducted at least once a year and submitted to the Board of Directors for approval.

(2) Remuneration Committee performance evaluation

Title/Name	Evaluation period	Evaluation method	Evaluation standards	Evaluation results	Date reported to the Board of Directors
Convener Chih-Poung Liou	January 1, 2023 to December 31, 2023	Self-evaluation by internal members	1. Degree of participation in the Company's operations 2. Understanding of the duties and responsibilities of functional committees 3. Improvement to the decision-making and quality of functional committees 4. Composition of functional committees and election of members 5. Internal Control	Excellent	January 13, 2023 and January 23, 2024
Committee Member Lewis Lee				Excellent	
Committee Member Jih-Ching Chiu				Excellent	
Committee Member Keng-Shin Lin				Excellent	

Note: Internal performance evaluations must be conducted at least once a year and submitted to the Board of Directors for approval.

Implementation of Corporate Governance

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's Chief Financial Officer Sui-Chuan Lin serves as the corporate governance officer, and her main duties include:

1. Develop company policies and an organizational framework able to effectively ensure the independence of the Board of Directors, company transparency and regulatory compliance, and effective implementation of internal audits and 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 Articles of Incorporation or an election of directors.
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.
6. Report new amendments to regulations relevant to the Company's business operations or corporate governance to directors.
7. Plan and arrange for annual director training relevant to the industry in which the Company does business and based on each director's educational and professional background.
8. Provide required company information to directors, and maintain smooth communication between directors and executives in charge of each company department.
9. Assist in arranging for meetings and communication between independent directors and executives responsible for internal audits or certified public accountants, allowing independent directors to understand the Company's financial affairs.
10. Other areas of responsibility as defined in the Company's Articles of Incorporation or company contracts.

Continuing Education of the Corporate Governance Officer

Courses taken in 2023	Total hours
Seminar on Corporate Governance for Directors and Supervisors	 <p>12 hours</p>
Insider Equity Publicity Briefing of the TPEX/ESB Listing Companies	
Legal Issues Relating to ESG for Consideration by the Board of Directors	
Integrity Management, Anti-corruption and Corporate Governance	

Results of Governance

In 2023, Brogent focused on improving protection for shareholders' rights and interests with respect to corporate governance, and ranked in the top 6%-20% of TPEX-listed companies in the 10th Corporate Governance Evaluation. In the future, we will continue to work hard to strengthen the structure and operations of the Board of Directors, enhance Board functions, and improve the quality of non-financial information disclosure to improve corporate governance information.

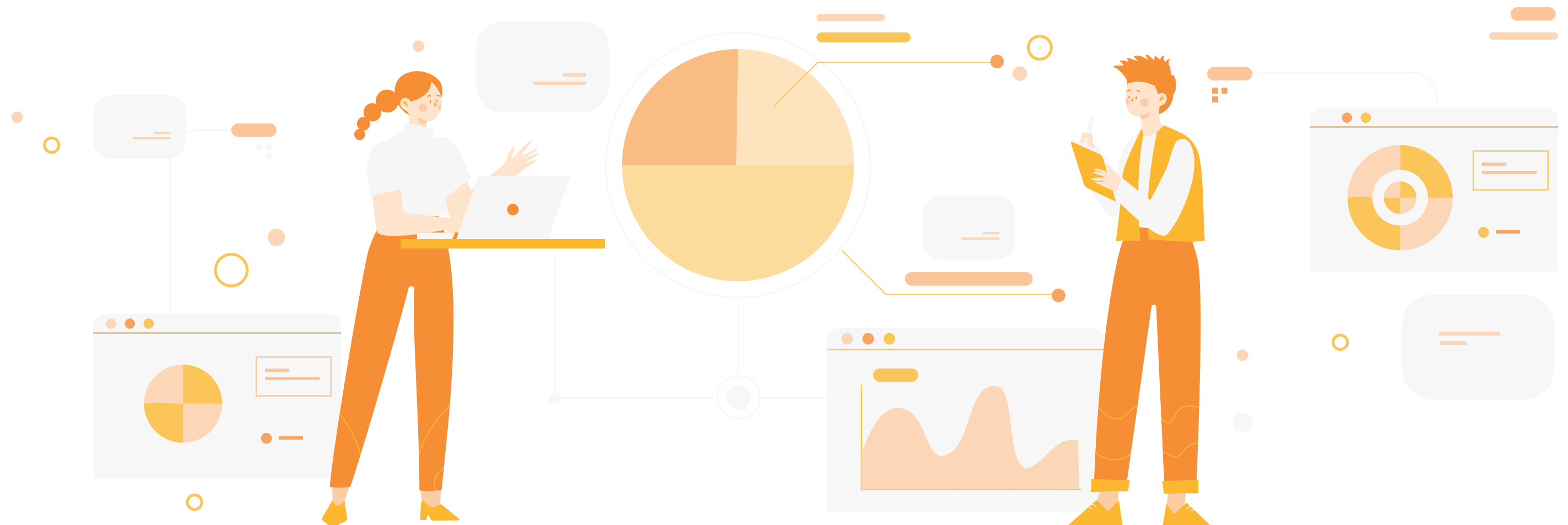
2.4 Operational Performance

In the post-pandemic era, customers have delayed their opening day due to global labor shortages and economic instability. Coupled with theme park operators busy receiving the large influx of tourists, the progress of Brogent's projects around the world has slowed down. However, Brogent's R&D team did not stop in 2023, and invested a considerable amount resources and R&D capabilities into product development, using innovative technologies to develop a wide variety of simulator rides to meet customers' diverse needs, providing customers with a full range of products and services. Brogent has launched o-Ride, a new rotating flying theater covering a small floor area, small and medium-sized simulator rides, such as the Racing Simulator, speedboat racing, and Super Hornet; collaborated with domestic manufacturers in building an LED dome screen, continued to create immersive experiences in the Metaverse, comprehensively increased market penetration, and consolidated the leadership of our brand.

Brogent not only focuses on the R&D of hardware equipment, but also actively invested resources in software development in 2023 in response to the growing demand of the entertainment market to replace digital content. We

continue to enrich the digital media database and provide high-spec content for the flying theater film market. We also expanded the licensing of video themes to solve the problem of high production costs for customers. In addition, Brogent's animation team has adopted a high performance real-time processing gaming engine to reduce the production cost of video content, improving the efficiency of expanding the video database, and accelerating content licensing. Therefore, Brogent's strategy to generate long-term revenue is to combine software and hardware.

In addition to the diverse business models mentioned above, Brogent continues to pay attention to the international situation and attaches even greater importance to risk assessment and management, so that it will be able to respond to the uncertainty of changes in the global economy and markets, as well as the potential impact of exchange rate and interest rate fluctuations on the Company's financial performance. We continued to strengthen hedging using foreign currencies in 2023, and carried out natural hedging under appropriate risk regulations, which further assisted the management of interest rates and exchange rates.



Financial data in the past three years

Item	Statistics prepared by	Year		
		2021	2022	2023
Sales revenue	Million NTD	787.75	803.77	862.70
Non-operating income (expenses)	Million NTD	26.35	163.31	2.09
Direct economic value generated (A)	Million NTD	814.10	967.08	864.79
Operating costs	Million NTD	411.24	473.25	500.89
Employee salaries and welfare expenses (labor costs)	Million NTD	227.44	223.99	214.78
Payment to investors	Million NTD	21.09	18.78	114.86
Payment to governments	Million NTD	17.02	11.68	8.73
Community investment	Million NTD	1.09	0.13	0.33
Direct economic value distributed (B)	Million NTD	677.88	727.83	839.59
Economic value retained (A-B)	Million NTD	136.22	239.25	25.20
Operating Income (Loss)	Million NTD	(180.14)	(247.26)	(224.37)
Net profit before tax	Million NTD	(153.78)	(83.96)	(222.28)
Net profit (loss) after tax	Million NTD	(133.32)	(62.40)	(179.98)
Earnings per share	NTD	(2.31)	(0.99)	(2.79)
Dividend expense	NTD	0.00	0.00	94.00
R&D expenditures	Million NTD	207.75	189.45	106.89
Expenses for other benefits	Million NTD	12.95	13.73	12.28

Note 1: Since Brogent's operating costs already include data on some employee salaries, only data related to operating expenses are included in "Employee salaries and welfare expenses (labor costs)."

Note 2: The year of data disclosure is the same as the consolidated financial statements after audit.

Breakdown of sales revenue by region

Sales Region	2021		2022		2023	
	Amount	Proportion (%)	Amount	Proportion (%)	Amount	Proportion (%)
Taiwan	27,785	3.53	53,378	6.64	83,439	9.67
America	137,601	17.47	396,005	49.27	298,563	34.61
Europe	5,546	0.70	19,011	2.37	13,945	1.61
Asia	609,496	77.37	299,665	37.28	322,023	37.33
Other	7,321	0.93	35,707	4.44	144,733	16.78
Total	787,749	100.00	803,766	100.00	862,703	100.00

Note: The year of data disclosure is the same as the consolidated financial statements after audit.

The principles of Brogent's tax governance policy and transfer pricing policy are in accordance with the Income Tax Act and Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing. Transactions between affiliated enterprises are handled in accordance with the principles of arm's length transactions, and the internationally recognized transfer pricing guidelines announced by the Organization for Economic Cooperation and Development (OECD). We do not use tax havens for tax planning for the purpose of tax avoidance.

Brogent mainly operates and expands business in Taiwan and Asia. At the same time, we comply with the tax laws and regulations of the countries we operate in, and assesses potential tax risks. Under tax governance risk management, we actively respond to international trends in tax governance, support the government in implementing preferential tax policies, adhere to the principle of honest tax payment, and fulfill our obligations as a corporate citizen, in order to implement sustainable development and increase value for shareholders.

Area	Tax category	Contents of risks
Taiwan Asia Region	Corporate income tax	<ol style="list-style-type: none"> 1. Ambiguity of tax laws 2. Flaws in the implementation of tax management strategies will result in incomplete handover of work between tax personnel 3. Changes in tax law or incentive measures may cause a negative impact
	VAT	
	Other	

Brogent's board of directors is the highest decision-making unit for an effective tax risk management mechanism; The Finance Center is responsible for tax governance and implements the five principles of the tax policy. It also regularly reviews the implementation of tax management, and reports on relevant tax management to the board of directors every six months.

1. Compliance	Observe local tax laws and regulations, and file and pay taxes within the specified deadline.
2. Information transparency	Disclose information on taxes in the financial statements and annual report according to the law, so that stakeholders can access said information, while information transparency can be ensured.
3. Risk management	Effects of taxes must be taken into consideration and financial risks evaluated when making important decisions. Appropriate countermeasures should also be taken and strategies adjusted.
4. Reasonable tax mitigation	Enjoy tax incentives and mitigation based on reasonable business grounds and economic substance according to local tax laws and regulations, as well as taxation agreements. Don't adopt methods violating the law for tax reduction and exemption, such as tax evasion and avoidance.
5. Communication based on mutual trust	Establish a relationship based on mutual respect with national taxation bureaus via communication based on mutual trust and information transparency.

03

We dedicate in innovative technology
to create realistic experience beyond
people's imagination.

Green Innovation



3.1 Innovative Technologies

★Customized topics

Major Issues	Innovative Technologies
Material Topics	Innovative Technologies★
Policy/Commitment	<ul style="list-style-type: none"> • Uphold the spirit of "creative intelligence, innovative breakthroughs" to innovating with unlimited thinking. • Continue to research and develop innovative technologies in accordance with company policies and Brogent's core competencies to meet the technological trends of the era.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> • Continue to optimize high-end, mid-end, and low-end products and expand product lines. • Respond to global supply chain restructuring and material shortage, and establish multiple sources of supply for key parts and components.
Practical Management Actions	<ul style="list-style-type: none"> • Increase the diversity of raw materials selection and design from the R&D stage in order to respond to supply chain/supplier changes. • Develop small immersive simulation rides with high cost-performance ratio.
Goals Achieved in 2023	<ul style="list-style-type: none"> • Introduced new analysis techniques into mechanical structure fatigue analysis procedures, which can improve equipment performance while controlling manufacturing costs. • For small platform products that are not clearly regulated by regulations on amusement rides, we conducted market surveys and research on relevant regulations to establish Brogent's quality and certification requirements for such products. • We gained the ability to combine components (e.g., motors, drivers, encoders, etc.) from different brands through in-depth research on motor safety control systems, and are no longer bound by a single supplier.
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> • Continue to optimize the functions of top-selling products and develop new products that meet market demand. • Extend and expand the mid to small-scale simulator rides based on the core technology of immersive simulation with the aim of promoting the application to education and skill training. • Technical cooperating with domestic research institutions and academic units to obtained leading innovative technologies. • Continue to obtain government-industry-academia cooperation project. • Develop a wide variety of small-sized simulator rides and effectively utilize 5G/AIoT technologies

★Customized topics

Major Issues	Innovative Technologies
Material Topics	Innovative Technologies*
Responsible Unit	<p>Technology center:</p> <ul style="list-style-type: none"> Build a complete product line through R&D in order to meet the needs of low, medium, and high-end markets, and maintain the Company's position and competitiveness in simulator rides. <p>Product Center:</p> <ul style="list-style-type: none"> Continues to develop motion platforms and interactive technologies to create new types of products, secure the Company's leading position, and incorporate energy saving and environmental protection concepts into product design to achieve the goal of sustainable products.
Resources Investment	<p>Human resources:</p> <ul style="list-style-type: none"> The technology, product, manufacturing, and engineering management centers each provided 1 technical document management personnel for innovation management and document quality control, and introduced the product data management (PDM) system to assist with product development and knowledge management. 30% of R&D manpower is used to carry out R&D and technological innovation work. <p>Appropriation budget:</p> <ul style="list-style-type: none"> Every year, 5%-10% of the estimated annual revenue is allocated as the R&D budget for the following year, and the R&D goals and direction for the following year are set in the product R&D meeting.
Claim Procedures	<ul style="list-style-type: none"> Search for relevant information on Brogent's official website and file a complaint, such as: Submit questions and complaints on the "Contact Us" page Consumers can contact Brogent's customer service personnel through the official account on social media (IG, Facebook, etc.).
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> Performance management system: Evaluate the achievement of goals every quarter and link with performance. Improvement proposal regulation: Based on creative or improvement proposals of employees. Periodically evaluate and publicly commend and reward excellent proposals. Patent application and management regulation: selection and reward the excellent patent project proposals and applications. The audit office regularly examines the implementation of innovative technology research and development programs.
Evaluation Follow-Up	<ul style="list-style-type: none"> Interdepartmental management meetings held by the CEO to regularly communicate and review execution performance.

Innovative Development Strategies

Compared with traditional mechanical equipment, such as roller coasters, immersive experiences are less likely to cause physical injury and social burden due to the pursuit of excitement. Brogent uses simulation technology to create a variety of products that integrate software and hardware, and aims to develop products that improve human life. and it is also expected to be able to solve and improve human health and safety problems through the innovative application of immersive simulation technology. Achieving higher social responsibility with years of immersive simulation technological achievement is the original intention of Brogent's continuous technology innovation.

Brogent's R&D team needs to continuously engage in innovation and development, and combine technology and diverse applications to launch products that meet market needs. Therefore, the key to designing products that are both entertaining and safe is to let experts in mechanics, electrical control, and audiovisual simulation to work closely together, understanding market demand to maximize revenue for customers.

Developing Cross-Field Integration Capabilities

- In addition to talents in specialized fields, Brogent specially focuses on cross-field integration abilities. For the Technology Center, we have cultivated technology managers and electromechanical integration engineers. In addition to their own expertise, they also work with other professionals in the R&D process, training their system analysis, electromechanical software interface definition, and empathy.
- Share knowledge across domains, such as: the R&D Department issues e-newsletters, updates its latest technological progress, and encourages R&D personnel to participate in training not related to their own expertise.

Obtaining the Latest Immersive Simulation Technologies

- We provide R&D personnel with the latest knowledge and technologies of academia through industry-academia collaboration. We also commission academia to carry out projects that require in-depth theoretical research. If the projects produce results, the technology is transferred for commercial product development, thereby maximizing the Company's R&D efficiency. In addition, we can also attract new talents to join the Brogent team in the collaboration process.
- We periodically send R&D personnel to participate in immersive simulation technology related seminars or exhibitions, and visit the latest immersive simulation facilities that are opened.

Regular Exchanges between Business and R&D Personnel

- The "R&D and Product Focus Meetings" convened by the President Office each month put the CEO, sales personnel, and R&D personnel in the same room to share and discuss the latest technologies and market information.
- By understanding the latest technologies in the market, R&D engineers can choose parts and impacts that have the lowest environmental impact (e.g. selecting the latest energy-saving motor system), and also understand the latest environmental protection regulations to reduce the impact on the environment.

Innovative Development Strategies and Goals

Development Strategy	Goal
Continue to optimize the functions of top-selling products and develop new products that meet market demand.	<ul style="list-style-type: none"> • Small platform multiple user application solution • Add 2 theme applications • Reduce the average cost per person of seats by more than 30%
Extend and expand the mid to small-scale simulator rides based on the core technology of immersive simulation with the aim of promoting the application to education and skill training.	<ul style="list-style-type: none"> • Develop a new drone simulation tourism industry, and use drones combined with 5G real-time transmission and cockpit motion platform to replace helicopter tours • Significantly reduce operating costs by more than 50% (no need to purchase helicopters) • No risk of accidents (no aviation accidents when using a simulation cockpit) • Saves 50% or more of energy (no helicopter fuel consumption) • Experienced by multiple people at the same time (a single cabin can accommodate 20 people)
Continue to engage in technical cooperation with domestic research institutions and academic units to obtain leading innovative technologies.	<ul style="list-style-type: none"> • Incorporate 5G technology • Incorporate drone technology • Introduce new innovative technologies for applications to products • Industry-academia collaboration: 3 schools • Academic units: 2 units
Obtain government-industry-academia cooperation project.	<ul style="list-style-type: none"> • Apply for the A+ Industrial Innovation R&D Program • Apply for 1-2 government subsidies • Invest in innovative R&D related to 5G or AI
Invest in the development of application products that integrate 5G/AIoT technology to widen the lead over competitors, and introduce design thinking aligned with the concepts of circular economy and sustainable products.	<ul style="list-style-type: none"> • Develop a product line that applies 5G/AIoT technology, start from modular subtractive design, and select components that conform to the concept of sustainable products to meet the market's demand for sustainable products.

Innovation and R&D Management

Brogent's R&D technology team is formed by the Technology Center, Product Center, and Content and Design Center, and aims to make more innovative breakthroughs in the simulation technology industry. Brogent regularly plans training and participation in seminars for the R&D team every year to ensure that it is up-to-date on cutting-edge simulation technology issues, trends, and technologies around the world. Moreover, we collaborate with domestic and international organizations to improve our expertise in product development and industrial competitiveness.

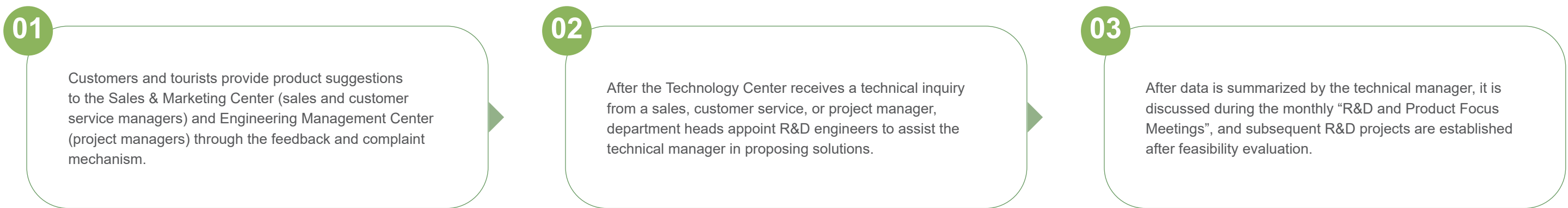
We base our innovation and R&D on project R&D and creative proposals put forward by our employees. A product development database has been built based on the R&D results. We communicate with colleagues across departments on a monthly basis to learn about market and customer demand. After internal discussions and brainstorming, we propose corresponding R&D projects based on the R&D Management Regulations and annual strategies and targets

and set up a team for implementation. The departments also encourage employees to share new knowledge about the Company's products through the internal training system to inspire great ideas.

Employees can propose new ideas for products or technology research and development based on the creative proposal management regulations in accordance with the Company's R&D management and annual strategies. After internal review and discussion, they shall be reported to the Company for resource allocation and budgeting for implementation. In 2023, many employees proposed innovative ideas and produced results that can be experienced in real life. We also collected feedback on the experience from different Centers and continued adjustments and optimization to commercialize the innovations. Examples included The flight simulator and 2-DOF Racing simulator are both innovative products in the industry.

Collaboration in innovation: R&D projects	Encouraging innovation: Employee creative proposals	Innovative actions: Leading simulation technologies
<ul style="list-style-type: none"> Introduce popular technologies through industry-academia-research collaboration; obtain market validation and user feedback through actual operational testing; and build a product development database based on this know-how, which will be the cornerstone of our immersive simulation technology. 	<ul style="list-style-type: none"> Use "a creative idea mailbox" to collect all the creative ideas from employees and encourage them to come up with creative ideas by offering incentives for them to apply for having their ideas patented. 	<ul style="list-style-type: none"> Taking the lead in the product technology industry The only company in the industry with the ability to integrate cross-field technologies

Stakeholder participation and feedback system



PDM system

Brogent combined the current R&D system with the PDM system for the BOM and ERP systems to be used together, strengthening collaboration for more efficient design. Ongoing projects and R&D projects currently all use the PDM system for graphics/BOM management and document management review and issuance. This optimizes the R&D workflow and allows PDM, data preservation, and intellectual property rights management to be effectively carried out. The scope includes sales, R&D, and evaluation projects. R&D efficiency is greatly improved through management using the PDM system.



PDM system functions

Centralized Platform	<ul style="list-style-type: none"> Centralized and specific data storage and management. Establish a collaborative working environment for the design team, including workflow and notification of changes.
Authority Control	<ul style="list-style-type: none"> Restriction of improper use of documents by users. Data transparency control.
History Record	<ul style="list-style-type: none"> Secure data integrity and record all changes to images and the text. Version control and differential query.
Data Relevance	<ul style="list-style-type: none"> Establish relevance among documents. Inquire the track of data use and generate the correct bill of materials (BOM)
Search and Share	<ul style="list-style-type: none"> Document attributes are used to establish data searching index. Inquire about document shareability for data sharing.

Innovative design applications

Brogent adheres to the core philosophy of "creativity" and encourages employees to incorporate innovative and sustainable design concepts when developing products.

We combine our core technologies with new immersive simulation technologies to design a variety of innovative energy-efficient simulator rides with low carbon emissions.

Innovative Design

Flight simulator

- The flight simulator can provide a series of realistic training from cold start to take-off, and has a high-resolution LED dome screen that provides pilots with a more realistic simulation training environment, improving the passing rate of pilot training, and reducing the government's national defense training expenses.

Description of Application and Benefits



2-DOF Racing simulator

- The design of the 2-DOF racing simulator fully virtualizes racing, saving the massive amount of fuel consumed by racing. It creates a new racing model that saves energy and reduces carbon emissions, and fulfills the corporate social responsibility of maintaining environmental sustainability.
- The principle of subtractive design is adopted to reduce the traditional complex stacked design. The simple and streamlined design can reduce material use, reduce the impact on the natural environment, and protect the Earth's natural resources, while taking into account the development of the entertainment and leisure industry.



Sustainable Product Design

To reduce the carbon footprint of products and reduce the environmental impact of products from design to production and end use, Brogent continues to use "equipment modular design," "extended service life," and "unlimited service life" product technologies as the foundation, which is supported by "low carbon emission and high energy efficiency product design" and the product R&D thinking to "reduce environmental impact." After continuous development and attempts, we developed a lightweight 2-DOF racing simulator with lower carbon footprint in 2023, so that people can enjoy an immersive experience without going to the race track.

Sustainable Products R&D Thinking

Item	Description
Low-Carbon/Energy-Saving Products	<ul style="list-style-type: none">• Use new packaging to reduce the carbon footprint of the transportation process.• Prioritize local suppliers to reduce carbon emissions in the transportation process and prioritize the selection of suppliers with sustainability in mind.• Adopt edge computing to reduce power consumption for data transmission.
Reduce Environmental Impact	<ul style="list-style-type: none">• Product design adopts subtractive design thinking to remove redundant links in product and process design, which can save raw material consumption and cost at the same time.• In the selection of processed parts or commercially available products, use environmentally friendly non-toxic materials and non-toxic paints and other environmentally friendly materials.• Develop and introduce indoor facilities to densely populated areas to mitigate traffic loads and prevent environmental impacts of large facilities.• Employ sustainable design for appearance, materials, and components. Adopt modular design thinking and engineering document control system to enable the reuse and reassembly of manufactured objects and reduce labor force costs for making changes.• The prototypes using low-lead coating and subtractive design are produced using 3D printing. The additive manufacturing process significantly reduces material waste and processing costs, and uses PLA to be friendly to the environment.



Sustainable Products



Industry-Government-Academia- Research Collaboration

Brogent periodically sends R&D personnel to participate in seminars and exhibitions related to immersive simulation technology, or visit the latest immersive simulation facilities. Besides proactively aligning the industry with the world, is also necessary to commission academia to engage in theoretical research. Results are developed into products through technology transfer.

NCKU Research and Development Foundation LED Dome Screen Cooling Research Project

This project is a study on the heat dissipation planning for the exhibition space in LED dome screens. We installed temperature and humidity recorders to take actual measurements during weekdays and performance periods. Based on long-term monitoring records of different performance powers and different video lengths, we analyze the data to calculate the difference in air heat in the theater before and after the performance. We then calculated the ventilation capacity required for cooling to determine the capacity of air conditioning equipment. We planned the water chiller, air conditioner, ice water pipes, air duct, power distribution, and temperature control systems on this basis to prevent the service life of LED being affected by operating in a high temperature environment.

R&D inputs

Brogent has always spared no effort in R&D, continues to conduct R&D of forward-looking technologies and innovative applications, and implements product design research and systematic management to maintain the leadership of its products and technologies. There were 113 R&D personnel in 2023, and R&D expenses totaled NT\$106,891 thousand, accounting for 13% of the annual revenue that year.



Innovative R&D Results

Item	Description	Performance and results
Motor safety system	<ul style="list-style-type: none"> We engaged in the R&D of a motor safety system in response to material delivery issues due to the pandemic. We divided the motor safety system into more detailed components, redesigned and conducted safety assessments for the components, and obtained the approval of certification bodies, such as TUV. As such, we are no longer bound to a single source, and can use components that are readily available on the market, assessing the safety level on our own, and creating designs that meet international standards, giving us greater optionality in our supply chain. 	<ul style="list-style-type: none"> This has been applied in the ongoing t-Ride project, and is expected to reduce material costs of the electrical control system for rides by 30%.
Introduction of the Schematic Design Tool SWE	<ul style="list-style-type: none"> We introduced the new generation schematic design tool Solidworks Electrical to standardize and make electrical circuit diagrams more consistent. We used tools to create macros to speed up circuit diagram drawing and BOM generation, retaining most of our R&D capabilities for innovative designs. This also reduces risks and cost increases in the manufacturing process due to incorrect circuit diagrams. 	<ul style="list-style-type: none"> SWE has been officially adopted i-Ride, m-Ride, o-Ride and several small motion platforms in the R&D stage, of which small and medium-sized platforms and m-Ride are ready for shipment. Compared with the use of AutoCAD tools in the past, the labor costs required for drawing was reduced by 50% and above.
Optimization of structural analysis procedures	<ul style="list-style-type: none"> We collaborated with the analysis software company Ansys in secondary development of applications: A large amount of diverse results were generated by the analysis, and subsequent data preparation and reliability determination will require considerable time and cost. The use of automated software platform technology to summarize finite element analysis results will accelerate the output of analysis reports, and can significantly reduce human error. Introduction of innovative analysis techniques: Improves product performance and user experience within a certain extent while complying with regulatory requirements and without significantly increasing costs, thereby enhancing product competitiveness. 	<ul style="list-style-type: none"> Ansys analysis software optimization: Using an o-Ride project implemented in 2023 as an example, the time required for the analysis process was reduced from 90 days to 45 days, and the report preparation time was also reduced from 14 days to 6 days. Innovative analysis techniques: Currently being applied in the design stage of the o-Ride EN version, and will be submitted for TUV certification in the first half of 2024.
New safety belt (fourth generation buckle) product development	<ul style="list-style-type: none"> The new safety belt (third edition) was officially used in the flying theater project in 2023. It is compatible with the old seat belt interface and has significantly lower production cost, which is conducive to its promotion among old customers. 	<ul style="list-style-type: none"> The GB, ASTM, and JIS certified flying theaters have completed design certification and are produced and shipped under GB and ASTM projects. Obtained certification for the updated design of ASTM and EN-certified flying theaters, which are used in some sites and have received good responses from customers, improving the stability of operations. The production cost of the new safety belt female buckle is only 35% of the old version, but its tensile strength is about 250% higher.

Innovative R&D Results

Item	Description	Performance and results
Dome screen structure optimization	<ul style="list-style-type: none"> Adjustment of the structure design from H-beam to square tube structure can reduce the overall weight and save material costs. 	<ul style="list-style-type: none"> It has already been implemented in a certain m-Ride project. Using the 14M dome screen of the project as an example, the weight is reduced by about 7%.
Remote equipment monitoring and AI technology application	<ul style="list-style-type: none"> The launch of the remote monitoring system Genii 2.0 in 2022 achieves the centralized collection of hardware monitoring information during equipment operation in the cloud. The following two AI applications were launched in 2023 based on the data collected: <ul style="list-style-type: none"> A. Platform performance rating: Performance assessments are conducted every day before the equipment commences operation, and each unit is scored by the AI machine learning model to determine if the platform has potential abnormalities. B. Acceleration prediction function: The G value of platform acceleration is crucial to whether the ride can be used safely, and it was necessary to actually use an accelerometer for measurement in the past. This function can be predicted using an AI model. If it exceeds the standard, the action file can be directly modified to shorten the action file programming time. 	<ul style="list-style-type: none"> Completed the installation of Genii 2.0 for i-Ride at our Kaohsiung location. Completed the platform operating performance scoring function, and integrated scoring results into the Genii 2.0 dashboard. Completed the i-Ride platform acceleration prediction function and provided to motion programmers for use in actual projects.
Audio system digitization	<ul style="list-style-type: none"> Converts traditional audio systems to fully digital audio transmission. The original audio is currently stored and played digitally, so using fully digital audio transmission will reduce the number of AD/DA conversions and improve the quality of the audio output. Makes the audio transmission architecture more flexible and easier to deploy on site. Digital audio signal cables use ordinary CAT.5e network cables, which significantly reduces the amount of wire used compared to analog audio cables. 	<ul style="list-style-type: none"> It is currently be used in the Taipei i-Ride, Kaohsiung i-Ride, and Hong Kong projects, and will also be used in all subsequent new projects. In terms of wire use, comparing the rear seat speaker design of o-Ride with 60 seats, digital audio signal cables reduce the total length of wires by 60% compared with analog audio cables.
Special effects and simulation optimization	<ul style="list-style-type: none"> Established a special effects optimization team and invested R&D resources for the special effects devices in simulator rides to achieve better effects. Indicators and data are used to represent the "effect" of special effects, in order to reduce subjective judgment, which causes gaps between design and results and waste of human and material resources in modifying designs. Provide suitable designs for the special effects needs of projects. Continue to research and test the characteristics of different special effects devices to find designs that achieve better special effects. 	<ul style="list-style-type: none"> Established standardized testing and verification sites and related measurement methods, so that indicators can be established for special effects. Added a seat vibration effect, which will be used in new projects. For hot air special effects, we verified new materials and prepared guidelines for special effects programming to achieve the best hot air effect while reducing costs and electricity requirements.

3.2 Product Intellectual Property Management

★Customized topics

Major Issues	Product Intellectual Property Management
Material Topics	Product Intellectual Property Management*
Policy/Commitment	<ul style="list-style-type: none"> Protect IP rights regarding the company's product and document. Prevent the company's product from violating third party's IP rights.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> Enhance the company's IP right quality and quantity, increase the patent search capacity. Strengthen the concept of intellectual property rights among legal affairs personnel and the Company's employees. For example, employees in the Legal & IP Dept. are required to complete at least 12 hours of training in intellectual property rights-related courses in 2024. Protect the company's IP right by contracts.
Practical Management Actions	<ul style="list-style-type: none"> Manage and maintain the Company's intellectual property rights in accordance with the "IP Management Policy," "Technical Proposal and Patent Application Maintenance and Management Policy," and "Document Management Guidelines" Provide "Simulator Ride Industry Patent Monitoring" reports to the Company's employees every month Regularly review the service quality of partnering firms and establish an audit and replacement mechanism Attend and hold training programs and workshops to enhance employees' awareness of intellectual property rights.
Goals Achieved in 2023	<ul style="list-style-type: none"> Obtained a total of 24 patents and 8 trademarks in various countries in 2023 Amended the "Technical Proposal and Patent Application Maintenance and Management Policy," established a trade secret protection and management system, and comprehensively protected the Company's R&D results Organized 1 workshop on patents to improve R&D personnel's understanding of patent search and intellectual property protection

★Customized topics

Major Issues	Product Intellectual Property Management
Material Topics	Product Intellectual Property Management*
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> Enhance the risk evaluation process of IP rights. Enhance the IP knowledge of the employees, especially employees in charge of research and development.
Responsible Unit	<ul style="list-style-type: none"> Legal & IP Dept.: Responsible for handling company-wide patent and trademark application and maintenance, patent portfolio expansion, and patent quality improvement, and manages the risk of infringement.
Resources Investment	<p>Human resources:</p> <ul style="list-style-type: none"> Invests manpower and related resources to analyze the patent portfolio during the new product R&D stage. <p>Appropriation budget:</p> <ul style="list-style-type: none"> Application and maintenance fees of IP rights. External consultant fees (including but not limited to appointing external consultants to provide risk assessment opinions)
Claim Procedures	<ul style="list-style-type: none"> If a third party finds its patent is infringed, the party can notify Brogent through legal action or the contact information listed in the Company's website.
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> Eliminate the risk of infringement. Monitor patent publications in the industry of amusement rides manufacture. Practice the company's policies of IP right evaluation, application, and maintenance. We always check if any IPR is created and check the ownership of that IP right in contracts signed with third parties.
Evaluation Follow-Up	<ul style="list-style-type: none"> Regularly review the performance in conjunction with internal audit.

Brogent established the Intellectual Property Management Policy and formulates a patent strategy in the R&D phase of new products. We periodically monitor patent publications in the industry of amusement rides manufacture, and invest funds for intellectual property rights application, maintenance, and external consultants (including but not limited to appointing external consultants to provide risk assessment opinions). These efforts provide positive benefits in preventing the risk of the Company's products infringing on the rights of others, and in implementing the Company's intellectual property rights assessment, application and maintenance policies.

We always check if any IPR is created and check the ownership of that IP right in contracts signed with third parties. The confidentiality level of documents must be labeled in accordance with the "Document Management Guidelines." Documents should be delivered, copied, and retained according to their confidentiality level, in order to protect the intellectual property rights of the Company's work results. Furthermore, we increase the R&D Unit's knowledge of intellectual property rights and strengthen employees' concepts of patents and trademarks through annual patent workshops and patent and trademark training sessions co-organized with external firms.

Overview of patents obtained by Brogent in 2023

Product Name	Certificate Name	Issued by	Execution Status
NDR	Patent number I792539 (Invention) Motion simulator	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
o-Ride	Patent number I811126 (Invention) Motion simulating apparatus	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
v-Ride	Patent number I817294 (Invention) Telescopic actuator, Actuating system and Motion simulating apparatus	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
LED dome screen	Patent number I789182 (Invention) Dome screen structure module	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
LED dome screen	Patent number I822078 (Invention) Frame assembly and LED display device	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
Flying simulator	Patent number I788959 (Invention) Flying simulating apparatus	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
Flying simulator	Patent number I803309 (Invention) Method for creating a modified flight simulation program for a flight simulation system, and the flight simulation system executing the modified flight simulation program	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
Motion platform	Patent number I809890 (Invention) Joint structure of telescopic cylinder	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
Vibration platform	Patent number I807841 (Invention) Motion simulating apparatus and Actuating system	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
LED dome screen	Patent number I812565 (Invention) Spherical screen structure module	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.
Dome screen	Patent number I809451 (Invention) Mapping method for fulldome display	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued.

3.3 Product Quality and Safety

Major Issues	Product Quality and Safety
Material Topics	Customer Health and Safety (GRI 416), Marketing and Labeling (GRI 417)
Policy/Commitment	<ul style="list-style-type: none"> • All products are designed to abide by regulations concerning amusement rides around the world; certifications of safety design were acquired before manufacturing. • Meet customer demands and maintain adequate quality control to ensure the safety and health of the consumers and bring joyful experiences to the users.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> • Optimize equipment maintenance procedures and reduce customers' operating costs. • Increase R&D efficiency and accelerate the process of directing R&D accomplishments to the manufacturing and sales process.
Practical Management Actions	<ul style="list-style-type: none"> • Optimize annual NDT (non-destructive testing) and maintenance procedures, and consider maintenance feasibility and efficiency in the design stage through FMEA (failure mode and effect analysis) and risk assessment. • Continue to optimize the application of the PDM system in R&D and project execution to improve R&D efficiency and rigor. • Optimize R&D related policies and SOPs. • Enhance specialized training and knowledge sharing.
Goals Achieved in 2023	<ul style="list-style-type: none"> • The Quality Management Committee convenes quarterly meetings, coordinated with units in handling a total of 6 quality abnormality disputes, and established a quality abnormality handling process. • In conjunction with the comprehensive introduction of PDM into all units, a new version of the technical document management SOP was completed, so that R&D, manufacturing, projects, and maintenance can all exchange technical data according to the same standards, reducing information gaps and improving work efficiency. • For small platform products that are not clearly regulated by regulations on amusement rides, we conducted market surveys and research on relevant regulations to establish Brogent's quality and certification requirements for such products.
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> • Plan to conduct an update on the latest version of amusement ride regulations around the world to facilitate subsequent procedures regarding certifications under the new regulations. • Plan the implementation of quality control (QC) system management and continue to implement SOPs to improve operational efficiency and equipment quality. • Continue the training for employees' professional skills, examination skills, and selection of technical managers to improve the technical capabilities and quality of the plant.

Major Issues	Product Quality and Safety
Material Topics	Customer Health and Safety (GRI 416), Marketing and Labeling (GRI 417)
Responsible Unit	<p>Quality Management Committee:</p> <ul style="list-style-type: none"> Promotes quality concepts, establishes a quality culture, prevents and corrects product quality defects, and improves tracking and quality record management. <p>Technology center:</p> <ul style="list-style-type: none"> Ensures design quality according to internal SOP for product development established according to international safety standards in the R&D and design stage, and entrusts a third-party certification unit to carry out design certification.
Resources Investment	<ul style="list-style-type: none"> Encourage employees to take the initiative in learning professional skills and provide full subsidies to their examination skills and ensure product quality.
Claim Procedures	<ul style="list-style-type: none"> Relevant product issues or customer feedback will be compiled by the “Sales & Marketing Department 2” and then assigned to related departments to resolve said issues and provide solutions to the customers.
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> According to the “Quality Assurance Management Guidelines”, regular internal audits are implemented and relevant errors noted to be handled and corrected. International certifications are obtained through third-party inspection agencies in various countries (CSEI, UL, TÜV); relevant errors are noted to be handled, corrected, and replied.
Evaluation Follow-Up	<ul style="list-style-type: none"> Regular management meetings and project management meetings are convened to coordinate different departments and handle relevant issues or deficiencies.

Amusement ride failure will not only affect the operator's revenue, but might also directly cause physical harm to riders. Therefore, high product safety standards is one of Brogent's core philosophies. In addition to high standards for quality and performance to achieve the goal of customer satisfaction, we also focus on benefiting customers, shareholders, employees, and society when developing simulator rides. In the product life cycle, all stages from design, manufacturing, installation, delivery, to maintenance are closely linked according to department responsibilities and are indispensable.

Before carrying out projects on site in various countries, personnel on business trips must meet on-site construction safety training requirements to strengthen the safety concepts of personnel, and thereby reduce on-site construction safety risks. After equipment is installed and tested, equipment operation training is provided and a list of trained personnel is obtained. We ensure that all operating personnel are familiar with the process before operation to provide riders with a safe and smooth experience.

Quality Control Unit

Stage in life cycle	Leading department	Description
Design	R&D Units Technology Center, Product Center, Content and Design Center	<ul style="list-style-type: none"> Dedicated personnel continue to track the latest developments in safety regulations or design standards in various countries. If there are any major updates, they will be immediately provided to R&D personnel for reference. The R&D process complies with relevant international safety standards, and a third-party certification unit is entrusted with design certification. R&D personnel are assigned to obtain licenses related to international safety certifications, and conduct an internal review and make corrections before submitting it for third-party certification. The R&D process is carried out in accordance with the "Product Development SOP" formulated internally by the centers to ensure design quality. Identifies potential failure factors in equipment software and hardware through FMEA and risk assessment, determines the failure probability and degree of hazard, and proposes corresponding measures. Formulates the FAT Plan and SAT Plan and provides the plans to projects implementation personnel. The production, storage, and issuance of all technical documents or drawings must be in accordance with the "Technical Document Management SOP" to ensure the correctness of technical data.
Manufacturing/ Shipment	Manufacturing Center	<ul style="list-style-type: none"> Product manufacturing is carried out in accordance with the relevant amusement ride specifications (ASTM F2291/EN 13814/GB 8408), design drawings and construction specifications (steel structure construction specifications AWS D1.1), and coating construction specifications (ISO 12944-2/5/6). The product quality control process includes incoming quality control (IQC), in process quality control (IPQC), factory quality control (FQC), and outgoing quality control (OQC). After passing the incoming inspection, production management personnel will issue materials for equipment assembly. Materials are returned if there any problems are found, and a quality abnormality form will be issued to manage subsequent handling procedures. Utilizes the PDCA method for improvement Improvements are incorporated into the SOP Provides training to familiarize personnel with the improved procedures
Installation/ Delivery	Engineering Management Center	
Customer Services/ Maintenance	Sales & Marketing Dept. 2, Sales & Marketing Center Customer service competencies	<ul style="list-style-type: none"> Relevant product issues or customer feedback will be compiled by the "Sales & Marketing Department 2" and then assigned to related departments to resolve said issues and provide solutions to the customers. The first stage is handled through the remote system (the on-site control system that engineers can remotely connect to at any time, while maintaining the security of network permissions), which will be gradually replaced by the self-developed GENII system. In response to unexpected changes in customer design requirements, Brogent convened contingency meetings with relevant departments to minimize potential risks and perform risk management. Regular management meetings and project management meetings are convened to coordinate different departments and handle relevant issues or deficiencies. When handling an abnormality reported by a client, the remote connection function of the on-site control system using TOSIBOX no longer requires the client to connect to the Internet and open teamviewer. This function can save half a day to a day, thereby improving the time and efficiency of handling cases.

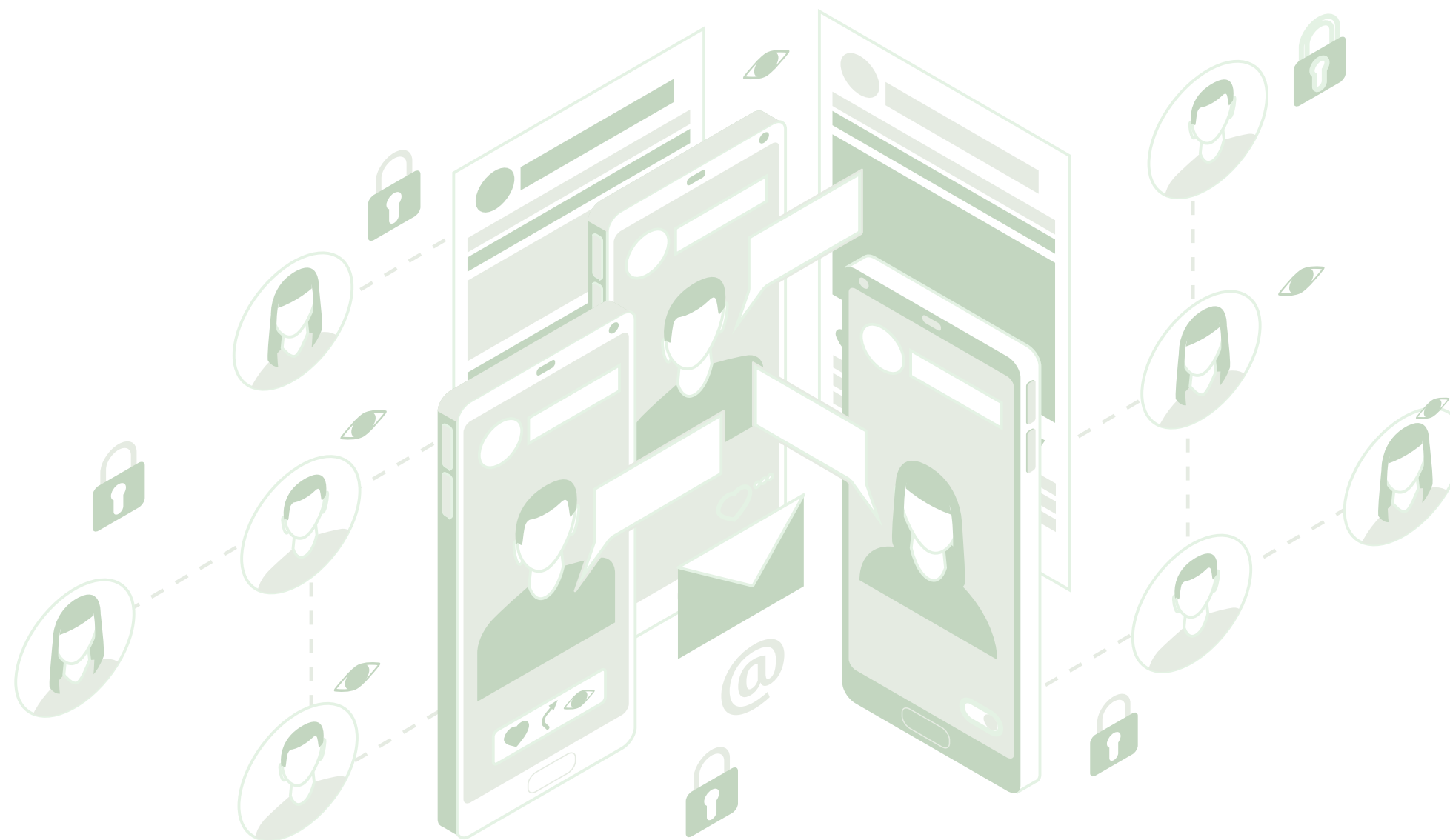
Quality Management PDCA Solution

We optimized the electric cylinder assembly process, and used PDCA for quality management to improve the electric cylinder bearing heating method. The bearing assembly pass rate increased from 90% in 2022 to 97%. We established a SOP for the process in 2023 and implemented internal training, which increased the bearing assembly pass rate to 99% and above, shortened the heating time, and improved efficiency by 50% and above. It was a successful optimization that achieved energy conservation and carbon reduction, better efficiency, and fewer working hours.

Certification Management

Brogent has established the Product Quality and Safety Management Regulations to ensure all its products meet the quality requirements and safety standards at all production stages. All hardware has obtained global certifications (ASTM, UL, GB, and TÜV) and all software has been strictly tested at all development stages to ensure its quality. Management quality is tested for each software development stage, and high quality products and high-end technologies are created through strict management measures. Furthermore, we strengthened the records and management of certification documents, and report the Company's quality management process to the government and certification authority through detailed records.

For newly developed small simulator rides, Brogent proactively collects usage specifications (such as CE certification) before building them in theme parks, shopping malls, and indoor and outdoor amusement parks, and carries out electromagnetic compatibility testing (EMC) verification for electrical equipment when planning material certifications and selecting materials for production. As the product line expands, Brogent considers the differences between regulations in various countries and introduced relevant regulations to enhance the safety of equipment in its design, manufacturing, maintenance, and use in accordance with customer requirements for certification procedures in order to meet the requirements of each country for amusement ride equipment.



List of Brogent's new safety certifications in 2023 (including those still in the application process)

Inspect equipment/ products	Certificate name	Issued by	Execution status	Meets standards
i-Ride	EN13814 Independent Design review/ Pre-Use Inspection	Westlakes Engineering Ltd.	Project certification is expected to be completed in 2025	European Standard of Amusement Device Safety
	UL Field Evaluation	Underwriters Laboratories Taiwan Co., Ltd	Obtained in 2023	ASTM Standard of Amusement Device Safety
o-Ride	EN13814 Design Review	TÜV SÜD Industrie Service GmbH	Expected to be obtained in 2024	European Standard of Amusement Device Safety
	ASTM F2291 Design Review / Initial Inspection on Site	TÜV SÜD Industrie Service GmbH	Project certification is expected to be completed in 2024	ASTM Standard of Amusement Device Safety
	ASTM F2783 Design Review / Site Review	Ancam Solution Company Ltd.	Project certification is expected to be completed in 2025	ASTM Standard of Amusement Device Safety
	UL Field Evaluation	Underwriters Laboratories of Canada Inc	Project certification is expected to be completed in 2025	SPE-1000 Field Evaluation of Electrical Equipment
m-Ride	ASTM F2291 Independent Design review / Manufacturing Inspection / Pre-Use Inspection	Westlakes Engineering Ltd	Project certification is expected to be completed in 2025	ASTM Standard of Amusement Device Safety
	EN13814 Design Review / Manufacturing Inspection / Initial Inspection	TÜV Rheinland (Shanghai) Co., Ltd.	Obtained in 2023	European Standard of Amusement Device Safety
	EN13814 Design Review / Initial Inspection	Register Professional Engineer in Taiwan	Project certification is expected to be completed in 2025	European Standard of Amusement Device Safety
t-Ride	EN13814 Design Review / Manufacturing Inspection / Initial Inspection on Site	TÜV SÜD Industrie Service GmbH	Project certification is expected to be completed in 2025	European Standard of Amusement Device Safety
Q-Ride	EN13814 Design Review / Manufacturing Inspection / Initial Inspection on Site	TÜV SÜD Industrie Service GmbH	Project certification is expected to be completed in 2028	European Standard of Amusement Device Safety
v-Ride	EN13814 Design Review/Site Inspection	Korea Testing Certification Institute	Project certification is expected to be completed in 2024	European Standard of Amusement Device Safety
miRide	CE – LVD and Electromagnetic compatibility Verification	Precision Machinery Research & Development Center	Obtained in 2023	CE Low Voltage Directive & Electromagnetic Compatibility Directive

List of new inspections that Brogent products passed in 2023 (including those in the application process)

Inspect equipment/ products	Certificate name	Issued by	Execution status	Meets standards
Control panel	UL Mark Certification - Listed	Underwriters Laboratories Taiwan Co., Ltd	Factory inspection is completed each year and each quarter	UL Standard of Industrial Control Panel
New Safety belt	Design Review / Pre-Use inspection of New Safety belt	Westlakes Engineering Ltd	Obtained in 2023	European & ASTM Standard of Amusement Device Safety

3.4 Customer Service Management and Satisfaction

★Customized topics

Major Issues	Customer Service Management and Satisfaction
Material Topics	Customer Service Management and Satisfaction*
Policy/Commitment	<ul style="list-style-type: none"> • Maintaining a lasting relationship with customers with open communication and providing real-time, sustainable services. • Satisfying the owner's needs with quality services and enhancing the customer's trust in the Company and our products. • Providing diversified communication channels. Protecting the privacy and confidential information of customers.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> • Quickly respond to service questions and improve customer satisfaction to 4.5 points and above (5 points in total) • Helping to ensure customer's projects are on schedule. Maintaining safe and reliable equipment. • Engage in multichannel marketing with all diversified products.
Practical Management Actions	<ul style="list-style-type: none"> • Work closely with customers from the very beginning of the project until the grand opening. • Attend exhibitions and visit customers regularly. • Established SOPs for errors and Q&A problem solving for customers in the operation manual. • For all reasonable requests made by customers within the warranty, we are able to invest financial, manpower, and technology for products to meet needs, such as providing an LED version seat belt design to improve the time it takes for passengers to buckle their seat belts to make operations more efficient.
Goals Achieved in 2023	<ul style="list-style-type: none"> • A questionnaire survey was conducted on customers during the event period, and the average customer satisfaction score was 4.75 points (5 points in total).
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> • Develop new types of entertainment equipment that meet the safety certificates acknowledged around the world to increase the market share. • Provide a more efficient way of annual inspection and maintenance. • Reduce maintenance costs for equipment in a safe and reliable way. • Plan and complete 3 or more self-produced films before 2025 to serve customers in Taiwan and overseas with high requirements for flying theater films.

★Customized topics

Major Issues	Customer Service Management and Satisfaction
Material Topics	Customer Service Management and Satisfaction*
Responsible Unit	<p>Attraction Operation Center:</p> <ul style="list-style-type: none"> • Verify consumers' issues and provide solutions, and follow up on results after providing solutions. <p>Sales & Marketing Center:</p> <ul style="list-style-type: none"> • Establish product maintenance and repair management procedures and emergency repair procedures.
Resources Investment	<ul style="list-style-type: none"> • 24-hour customer service hotline • Completed the TOSIBOX system and applied it to projects • Dedicated customer service mailbox provides customers with a repair and complaint channel
Claim Procedures	<ul style="list-style-type: none"> • File a complaint on Brogent's official website, such as: Submit questions and complaints on the "Contact Us" page • Contact customer service personnel through the customer service number and ask the question or make the complaint over the phone. • Fill out a questionnaire survey on site, the Marketing Department analyzes the questionnaire survey and summarizes related questions for the Attraction Operation Center to make improvements. • Contact customer service personnel through the official account on social media (IG, Facebook, etc.)
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> • Link individual KPIs to measure overall performance, and provide rewards or guidance for improvement • Internal audits (MBO) • Internal meetings for improvements every two weeks. • Monthly cross-departmental maintenance meetings are convened to discuss solutions, optimize R&D, and improve designs. • Customer satisfaction feedbacks.
Evaluation Follow-Up	<ul style="list-style-type: none"> • Communicate with internal departments for improvements and follow up with the results on a regular basis.

Customer Relationship Management

Brogent believes that good customer relationship management concerns customer loyalty and profits, and providing customers with equipment maintenance recommendations and paying attention to the availability of customers' equipment will extend the service life of equipment and reduce the damage to the environment. This will allow customers to stably operate in the long-term, continue to upgrade and maintain the educational and fun functions of our equipment, and create a positive cycle.

Diverse customer services, feedback channels

<p>After sale service Sales personnel and engineers of customer service units</p>	<p>When customers raise relevant operational issues, the customer service unit will troubleshoot remotely. If it cannot be handled online, personnel will be sent to handle it on site. This way customers will immediately receive feedback and solutions for operational issues of products.</p>
<p>24-hour dedicated customer service mailbox: service@brogent.com</p>	<p>Brogent provides comprehensive product after-sales services, including providing a professional customer service team to provide customers with product training, equipment status monitoring, and preventive maintenance, and establishing a smooth and efficient product repair channel to ensure that customer needs are immediately handled.</p>
<p>24-hour customer service hotline (not toll-free)</p>	<p>Brogent provides a 24-hour customer service hotline (not toll-free) through a dedicated customer service team, handles equipment repairs reported by customers, and monitors and reports the status and progress of problems being handled.</p>
<p>Digital channels</p>	<p>The percentage of citizens using social networking sites has increased in recent years. Hence, B2C customer complaints are mostly made through the Facebook fan page. For example, if a user is dissatisfied with the experience, he/she will provide feedback on the Facebook fan page. We also provide other customer communication channels, such as e-mail and instant messaging to collect feedback and opinions from consumers.</p>
<p>Customer satisfaction survey</p>	<p>In the future, the option of satisfaction survey will be added to the service work record form. When customers return the work record form after their problem requiring repair is solved, they will also need to rate the service, so as to collect customers' opinions on the Company's equipment stability and satisfaction with the response of customer services. The customer feedback or suggestions for improvement will serve as an important basis for Brogent to continue to improve its products and services.</p>

When a location of operations receives a customer complaint or dissatisfaction with the quality of activities, Brogent will handle it according to the following procedures:

Step 1

Listen to consumer needs/problems

When consumers file a complaint, politely listen to their problems, do not interrupt them, and let them finish talking about their problems. Understand consumer needs and problems by listening to them.



Step 2

Verify consumers' problems

After listening to consumers' complaint, verify their problem by asking questions to help understand the specific details of the problem.



Step 3

Provide solutions

Provide solutions after verifying consumers' problems. If the problem can be immediately solved, solve it as soon as possible. If the problem cannot be immediately solved, tell the consumer that you are working hard to solve the problem and inform the consumer of the progress. Furthermore, provide compensation or discounts to make up for consumers' losses, if necessary.



Step 4

Follow up on handling results

After solving the problem, contact the consumer again to verify if they are satisfied with the handling results. If they have other problems, listen to their ideas or suggestions again and try to provide solutions.

Repair and Maintenance Process

Brogent has a customer service unit and established the "Maintenance Management Regulation," setting forth work rules for after-sales maintenance and repair for various products and services within the warranty period, after the warranty period, and without warranty, in order to improve the quality and contents of after-sales services. Brogent appoints dedicated sales and technical contact persons for different customers. The contact persons are responsible for maintenance projects, incident reports, maintenance orders, component inquiries and quotations, technical consultation, video uploading, and on-site services.

In addition, we established diverse customer service and feedback channels. The Customer Service Department analyzes the root causes of incidents reported by customers, provides them to the management unit to communicate and make improvements with relevant internal departments in accordance with the warranty conditions of the supply contract, and regularly tracks improvement results. Warranty responsibilities may also be fulfilled by suppliers, which improve product quality at the same time to meet the needs of different customers.

There were no major customer complaints in 2023, but there were 688 records of feedback received or operation of this mechanism, and 88% of the cases have been resolved.



Maintenance SOP



Brogent strives to create a comfortable and complete workplace environment, and has obtained the healthy workplace certification. The Company is not just a place to work, but more like a second home for all partners.

People



4.1 Friendly Workplace

Physical and mental health

We provide a variety of flexible employee benefits, including flexible working hours and physical and mental health related courses, allowing employees to pursue work-life balance.

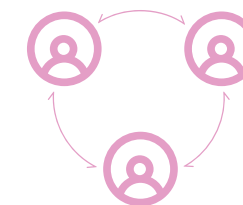


Talent growth

We help employees improve their abilities through a variety of learning channels and resources, and provide a dual-track career development system to utilize their individual strengths and bring out their full potential. We launched the "Talent Internship Program" in 2023 to encourage and assist employees to independently apply for internships in different units. In 2023, 9 employees applied for internships, and 2 have completed the internships with an average satisfaction score of 4 points (5 points in total).

Organizational communication

We periodically conduct employee participation surveys, collect employee opinions, and propose feasible action plans to create a better work environment. (The first survey was conducted in 2022, and surveys will be conducted every two years)



Reward incentives

We provide an "Employee Stock Ownership Trust" for employees to enjoy steady income from shareholders value and mutually prosper with the Company. We implemented "Bravo! Brogenter" project to encourage employees to show behaviors consistent with core competencies.



With "people" at the core of our company philosophy, we have created a happy, friendly, safe, and healthy working environment to unleash employees' potential, uphold integrity at work, and achieve outstanding performance. At the same time, Brogent established 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 policy is applicable to all Brogent employees and relevant stakeholders. Brogent 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.

We protect employees' rights and interests in terms of labor conditions, including establishing reasonable working hours, smooth communication channels between labor and management, and supporting employees' career development with diversified employee training.



Brogent's Human Rights
Policy

Highlights of Human Rights Promotion

01

Brogent used 6 public welfare deeds related to human rights promotion as supporting materials, and passed the review by members of the Export Processing Zone Administration, Ministry of Economic Affairs, which recognized Brogent as being enthusiastic about public welfare and having made significant contributions to public affairs of the park. It determined that Brogent's public welfare deeds are sufficient to serve as a role model, and awarded Brogent with the Public-spirited Award.

02

Brogent encourages workplace health promotion to improve employees' physical health and create a healthy and energetic friendly workplace. In 2023, Brogent obtained the iSports Taiwan certification from the Sports Administration for the second consecutive time.

03

Brogent attaches great importance to the safety of the workplace environment. After conducting a self-inspection of the environment, we added safety gates and protective nets for the testing site on the 2nd floor, set up safety protection measures for the testing site (type B fences, surveillance cameras, emergency stop buttons, etc.), and took various safety protection measures (covered sharp angles, strengthened the solder joints of handrails, cut roller screws that are too long, etc.) to protect employees' work safety.



Management of Human Rights

Issues	Management measures	Management target	Implementation Performance and Status in 2023
Diverse and Tolerant	<ul style="list-style-type: none"> We expressly prohibit any discriminatory attitude or action in the Code of Conduct. We regularly conduct recruitment training and teach supervisors not to ask for non-job-related personal information during the interview. 	<ul style="list-style-type: none"> The Company does not and shall not discriminate, in its attitude or actions, on the basis of gender, race, socioeconomic status, age, marital status, family status, language, religion, political affiliation, nationality, appearance, facial features, or physical and mental disabilities of individuals. 	<ul style="list-style-type: none"> Number of employees with disabilities exceeds the legal requirement Organized 2 Employee Code of Conduct training sessions and strictly prohibit any discrimination and workplace bullying
Healthy Workplace	<ul style="list-style-type: none"> We provide all employees with a healthy and safe work environment with mutual respect and we help employees maintain physical and mental health and work-life balance. 	<ul style="list-style-type: none"> We offer salaries that attract and retain excellent talents and provide employee care programs. 	<ul style="list-style-type: none"> Offered 10 different exercise courses with a total of 1,029 participants. Provided subsidies for expenses of sports clubs and consumables of coaching venues. Compared with 2022, new foam roller core and sports massage courses, as well as external gym courses, were added in 2023, allowing employees to try different types of exercise.
Reasonable Working Hours	<ul style="list-style-type: none"> Establish a fair salary structure and rank system. We establish regulations on working hours and extended working hours. We pay close attention to employees' attendance. 	<ul style="list-style-type: none"> Institute reasonable work hours that balance work and life. 	<ul style="list-style-type: none"> We record employees' work hours through the system in accordance with the law and remind them if the work hours are abnormal.
Respect	<ul style="list-style-type: none"> We organize sexual harassment prevention courses to promote respect for gender differences and diversity, prohibition of harassment, and respect for privacy rights. 	<ul style="list-style-type: none"> Strictly abide by labor laws, strictly prohibit sexual harassment by employees, and respect gender differences and diversity. 	<ul style="list-style-type: none"> Organized 1 sexual harassment prevention course and all employees passed the course training.
Labor Communication	<ul style="list-style-type: none"> We provide smooth feedback channels and opinion mailboxes. We also regularly organize labor-management meetings to protect the rights of both parties. 	<ul style="list-style-type: none"> Ensure smooth communication channels between employees and the Company. 	<ul style="list-style-type: none"> Continued to maintain smooth communication between employees and the Company through various communication channels, and held 4 labor-management meetings as scheduled.
Employee Training	<ul style="list-style-type: none"> We provide diverse training to support employees' career development. 	<ul style="list-style-type: none"> Improve talent capabilities and take the lead in the global immersive simulation technology industry. 	<ul style="list-style-type: none"> We organized training courses in accordance with the employee development program. The total number of training hours in 2023 was 12,043.6 hours, and the average annual training hours per employee was 44.4 hours, which is 148% the target of 30 hours.
Privacy	<ul style="list-style-type: none"> Hold regular legal compliance training and request employees to complete training and pass tests. 	<ul style="list-style-type: none"> The Company complies with the Personal Data Protection Act and we respect and protect the confidentiality of employees' personal information and the privacy of customers and all stakeholders. 	<ul style="list-style-type: none"> Organized 2 compliance courses and administered tests after class to ensure that employees understand. We established the Personal Data Protection Policy and the Personal Data Protection Committee. We comply with the Personal Data Protection Act and we respect and protect the confidentiality of employees' personal information and the privacy of customers and all stakeholders.

Salary and Benefits

Brogent considers employees our most important asset. We have strived to provide our employees with a competitive compensation and benefits package. This package protects their rights to participate in labor and health insurance, as well as contribute to their labor pension. Our performance management system combines the objectives of our company's operational performance and employees' personal performance. We review our employees' performance to provide them with the opportunity to become promoted or receive other incentives. They are placed in their ideal positions to create a happy learning environment and enhancing their development.

Equal and Competitive Salaries

Brogent raised employee salaries twice (April and November) in 2023 to attract and retain outstanding talents and maintain competitiveness in the external market. The average salary of entry-level employees was approximately 1.44 times the minimum wage in Taiwan in 2023.

Brogent respects equal pay for equal work and abides by the principle of equality. Year-end bonuses and employee bonuses are approved based on performance. Brogent provides reasonable salaries with future prospects regardless of gender. In 2023, there was a difference in pay between male and female employees because of the level of education and work experience; also, male employees accounted for the majority of the R&D and technical workforce. Consequently, the average salary of male employees was slightly higher than that of female employees. However, ratio of basic salary and bonuses of women to men in non-managerial positions decreased from 1.19 in 2022 to 1.14 in 2023.



Benefits and Flexible Systems

Brogent is committed to providing diverse and flexible employee benefits, including insurance, bonuses, training, leisure, and convenience benefits, which cover actual needs for food, clothing, housing, transportation, education, and entertainment, allowing employees to pursue work-life balance. The Wedding, Funeral, Hospitalization, and Emergency Relief Management Regulations provide employees with necessary assistance and care in times of crisis.

Employees express their opinions and needs through various communication channels, such as the Welfare Committee and labor-management meetings. Brogent listens to the voices of employees and references them when planning annual employee welfare activities and designing and adjusting subsidy programs. In the future, we will continue to provide a variety of welfare measures for a friendly workplace and physical and mental health, and provide EAPs for different groups, in order to more comprehensively take care of employees.

1. Comfortable Working Environment

Brogent provides employees with a spacious and comfortable working environment and a rest and sports center, and is equipped with a variety of fitness equipment, blood pressure monitors, weight machines, foosball table, massage chairs, inversion machines and weight training fitness equipment, etc., so that employees can relieve work fatigue and pressure when brainstorming and pursuing innovation for new products.



2. Insurance and Protection

- In compliance with the law, new employees are signed up for labor insurance and national health insurance on their first day of work.
- Provide employee group insurance, life insurance, hospitalization and accidental injury medical expense claims and other health insurance, and allow dependents to join group insurance at their own expense.
- Provide overseas business travel insurance so that employees can seek compensation for relevant claims and receive full protection when an accident occurs while performing their duties.
- Insurance claims available for unexpected emergency when on business trips abroad, along with unlimited abroad emergency relief.



3. Services and Facilities

- Flexible working hours and free coffee, snacks, and postal services every day.
- Employee parking spaces for cars and scooters, lactation rooms, unisex toilets.
- Microwaves and fridges are placed on each floor.
- We provide employees with the option for remote work and they may file application based on their personal needs.
- In compliance with government policy, Brogent has made effort to help employees in need apply for parental leave, supporting them during this important stage of their life.

Parental Leave

In 2023, 4 employees applied for unpaid parental leave (2 male/female employees each), 4 employees were expected to be reinstated from unpaid parental leave, and 4 employees were actually reinstated, with an reinstatement rate of 100%.



4. Employees Encouraged to Form Clubs

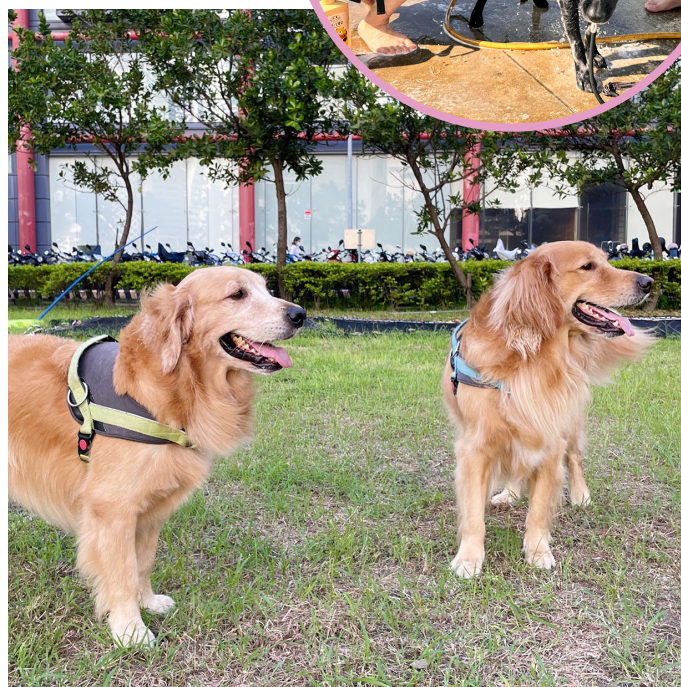
- We provide subsidies for various club activities. Clubs can be established by 5 or more employees, and subsidies are provided for the registration fee for participating in external competitions.



5. Physical and Mental Health Promotion

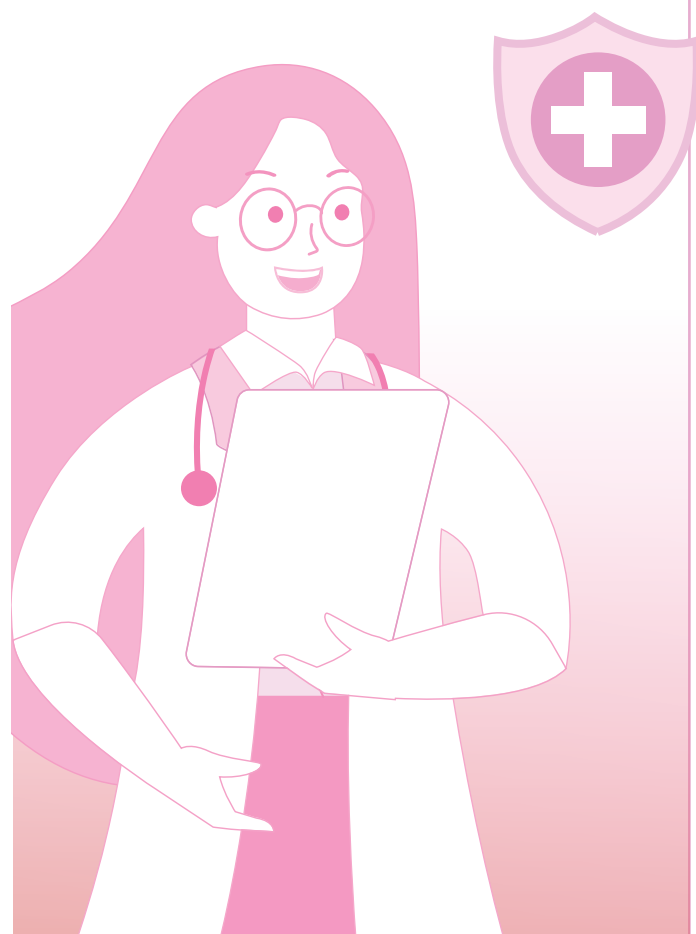
Fur babies to accompany employees - Brogent calls on employees to adopt, don't shop

- We have the adorkable two big fur babies (Kaohsiung factory) and the cute Caramel (Taoyuan Plant).
- They will heal your heart in a second if you encounter them at work.
- Our fur babies are not only cute, but also good helpers in our lives.



Onsite medical consultation

- As a healthy and happy workplace, Brogent strives to protect workers' health.
- Medical personnel of the veterans general hospital are scheduled to provide on-site services every month.
- Whether it may be physical or mental issues, medical personnel can provide suitable assistance through professional consultation.
- They strictly maintain privacy and do not disclose health information to any third party.



Sports course

- Employee health is the Company's top priority.
- Brogent's employees are able to receive gym-level training during weekdays, and can choose their favorite exercise courses, including yoga, bodyweight training, and sports massage.



Brogent Family Day

- Due to the pandemic, it has been nearly three years since we have gone out together.
- Brogent employees visited Shou Shan Zoo on Employee Day in 2023 to find the designated animals and take photos together!

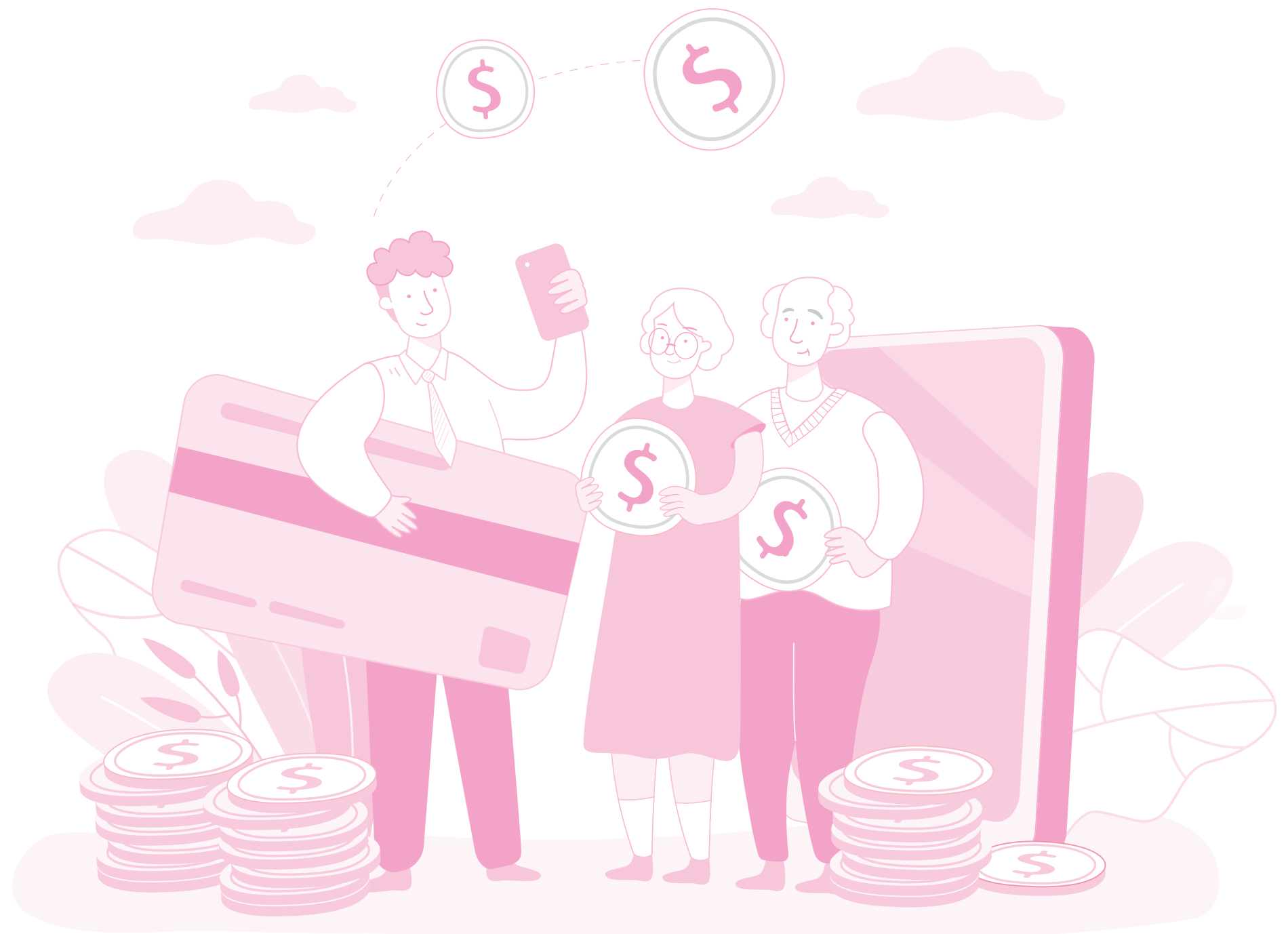


6. Reliable Retirement Program

The retirement pension plan Brogent has for its employees include benefits stated in Taiwan's "Labor Standards Act" and the appropriate plan stated in the "Labor Pension Act". At the same time, an "Employee Stock Ownership Trust" is open for participation by all employees so that employees are covered by a comprehensive benefit policy with the aim of retaining talents and taking care of employees' financial needs upon their retirement.

Employee pensions are calculated based on years of service and the average salary in the six months before retirement. Brogent complies with the Labor Pension Act enacted by the government, and allocates 6% of employees' monthly salaries to their individual labor pension account at the Bureau of Labor Insurance.

The Company has completed the settlement of seniority under the old system for current employees on May 11, 2021, and has canceled dedicated pension accounts under the old pension system. The Company currently does not have any employees who are eligible for the old pension system.



4.2 Employee-oriented Company

Brogent is people-oriented based on the belief that employees are the Company's "assets," providing an inspiring mission and vision, making employees feel the value of work, and creating a happy, friendly, safe, and healthy working environment. We create an atmosphere of learning and development through the human resources policy of selection, education, employment, and retention, helping employees self-improve, and placing them in the right position to fully utilize their talents and grow together with the Company.

In 2023, Brogent developed 4 core competencies, which describe the attitudes and behaviors that all employees should have, based on the group's mission, vision, and philosophy, and 1 management competency that managers should demonstrate. At the end of each period, we assess employees' competency development to help every employee find the direction for their continued development and growth, and dedicating our efforts to obtain sustainable talents.

Brogent's Core Competencies


- **Initiating Action:** Takes the initiative, immediately takes action to solve problems, and is willing to take on additional responsibilities to achieve goals.
- **Innovation Thinking:** Not limited by existing work patterns, puts forward new suggestions or ideas for application in work, creates an innovative environment, thinks outside the box, and is willing to try different solutions.
- **Improvement:** Able to use appropriate methods to proactively improve work conditions or processes, set challenging goals and exert every effort to exceed performance goals, and constantly seek breakthroughs.
- **Teamwork and Collaboration:** Share information with others, encourage each other, and able to achieve team goals and create higher value through mutual trust and collaboration.


Brogent's Management Competencies

- **Leadership:** Able to influence team members, lead the team to work hard towards goals, and create synergistic effects.

In response to Brogent's employee engagement survey in 2022, we launch a series of actions in 2023 for items with lower scores, including:


Improvement actions	Description
Retention Interview	The first-level supervisor of each unit (director of the center) conducts one-on-one interviews with subordinates to show care and understand their ideas, and listens to their thoughts on their sense of accomplishment in the Company and sources of motivation for work.
Internal Internship Program	We established the Internal Internship Program to cultivate talents with expertise in multiple fields and expand the possibilities for their career development. The program gives employees the opportunity for learning and growth in different departments with the Company's assistance without needing to transfer from their original department.
Internal Transfer Survey	We value the career development plans for employees, and encourage them to provide their wishes and ideas for internal transfer to the Company, which are used to evaluate candidates when vacancies appear in the future.
"Bravo! Brogenter" Recognition mechanism	Brogent values and emphasizes the importance of recognizing and motivating employees. In addition to the existing salary system, we established the recognition mechanism of "Bravo! Brogenter." Every month, employees whose performance is in line with Brogent's core competencies are selected for public recognition on the Company's intranet. The heads of each unit commend the employees at their respective meetings to create a positive organizational atmosphere.






Initiating Action

Takes the initiative, immediately takes action to solve problems, and is willing to take on additional responsibilities to achieve goals.



Innovation Thinking

Not limited by existing work patterns, puts forward new suggestions or ideas for application in work, creates an innovative environment, thinks outside the box, and is willing to try different solutions.



Teamwork and Collaboration

Share information with others, encourage each other, and able to achieve team goals and create higher value through mutual trust and collaboration.

Other ongoing activities include:

Employee engagement activities	Description
Senior Employee Recognition	Employees with 5, 10, and 15 years of service are publicly commended during year-end banquets, and badges and commemorative coins are awarded to express gratitude to senior employees for their long-term contributions to the Company.
Bo-le Award Selection	To encourage employees to achieve the objectives of the Company through teamwork and growth, and generate positive influence and growth for the Company, Brogent organizes an annual Bo-le Award selection for outstanding teams. The winning teams are publicly commended and awarded with prize money at the year-end party.
Improvement Proposal	Brogent encourages employees to actively participate in the promotion of company business and improvement of operating procedures, while taking initiatives in proposing innovative ideas or concrete suggestions to optimize company management and improve operational performance and competitiveness. Outstanding proposals will be publicly commended every quarter and prize money will be given to the proposal makers after review.
Model Employee	Each year, Brogent recommends outstanding employees to participate in the selection of model employees so that they can obtain extra points for their personal career records.
Employees are Shareholders	The "Employee Stock Ownership Trust" was launched in 2021. The Company subsidizes 100% of the self-contribution amount to provide employees with a generous regular savings plan. All Brogent employees are able to freely participate in the trust. Employees who pass the three-month new employee assessment period are eligible to participate. As of the end of 2023, the employee participation rate exceeded 90%.

Labor Communication

Brogent actively manages labor relations and maintains harmonious and smooth communication between labor and management through multiple channels. Labor management meetings are convened in accordance with the Regulations for Labor-Management Meeting, even though there is no labor union and collective bargaining agreement. Meetings to promote related systems are irregularly held to communicate work related clauses and employee rights and interests. We have established a smooth and effective appeal mechanism for employees to ensure the equality and transparency of the appeal procedure. We have also actively responded to and handled employee complaints. There have been no employee complaints at Brogent in the last five years.

Brogent established a Welfare Committee to actively initiate communication, care for employees' needs, and provide employees with multiple welfare options. Besides holding at least 2 investor conferences each year to explain the Company's operating status to investors, employees, and the general public, "labor-management meetings" are also held each quarter to report the Company's operating status to employees. Ad hoc meetings are held for immediate communication when necessary. In the event of a major change in operations that requires the termination of employment of certain employees, the Company shall provide advance notice in accordance with the regulations of each operation site.

Employee communication channels and performance in 2023

Channels	Statement	Result
Labor Management Meetings	Convened quarterly at which we give explanations on issues raised by our employees to seek consensus between employers and our employees.	A total of 4 meetings were convened in 2023, 37 items were discussed during the meetings and 4 follow-up actions were taken. All issues and actions were resolved by the Company.
Management Policy Advocacy Meetings	The Employee Code of Conduct, salary system, new supervisor system description, and company-wide staff meeting were promoted in 2023.	A total of 6 meetings were held in 2023.
Reporting Mechanism	Brogent's stakeholders are able to report any violations of the integrity clause on Brogent's official website, and assist in providing relevant evidence. See the link for details on reporting channels. https://www.brogent.com/en/contact-us.html	No employee complaints were received in 2023.

4.3 Human Resource Policy

Our Vision

Enhance cross-field integration and applications to provide a better immersive experience for people.

Goal

Improve talent capabilities and take the lead in the global immersive simulation technology industry.

Selection

By using adequate selection tools, we explore talents that suit Brogent's culture and values.

Staffing

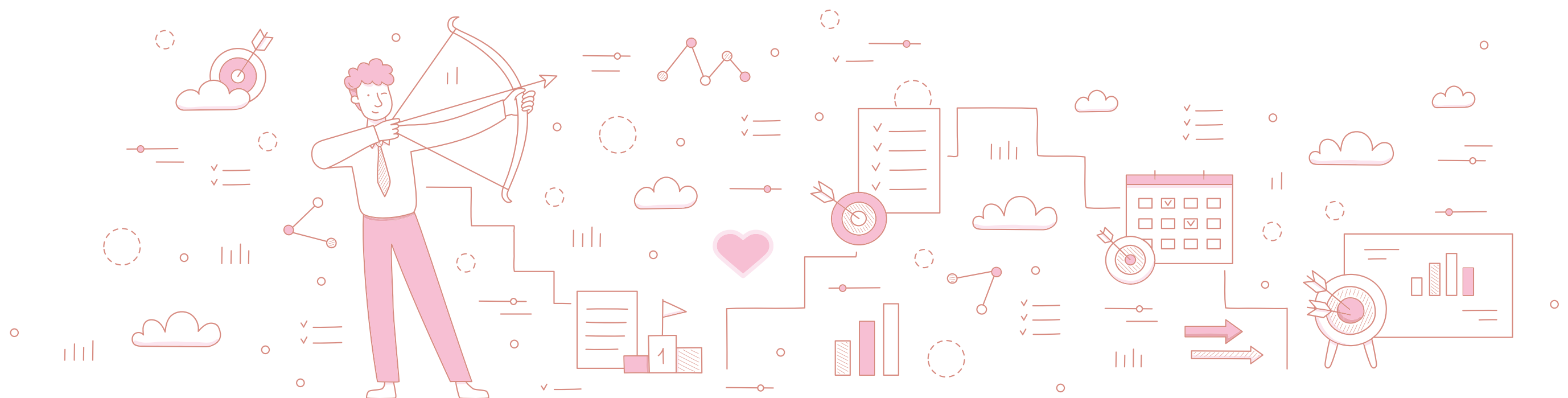
Brogent's target is to put the right person in the right position so that employees can develop their career with enthusiasm.

Retention

At Brogent, we create a win-win situation between the company and our employees to develop and retain talent.

Training

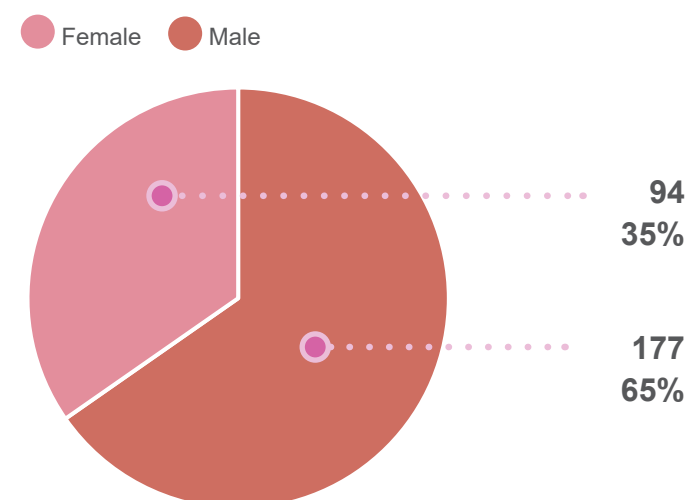
Brogent has created an organizational atmosphere conducive to learning, and provides its employees with a diverse range of training courses, allowing them to improve their knowledge and skills, enhancing the skills of our workforce.



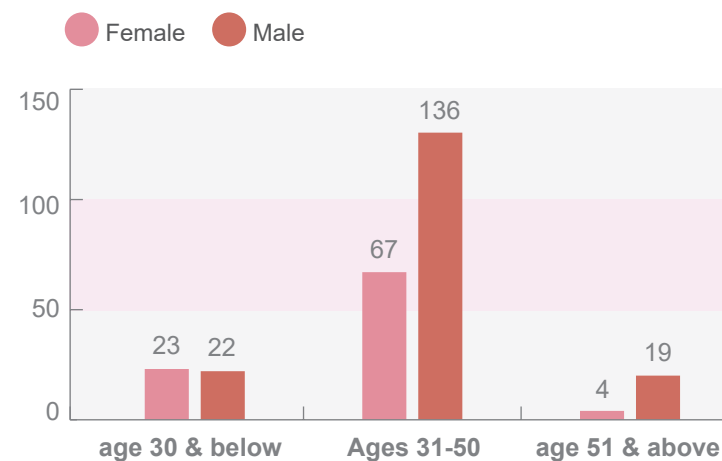
Human Resource Structure

Brogent is a company full of youthful energy and innovation. As of the end of 2023, Brogent has a total of 271 employees, including 3 foreign employees, 4 employees with disabilities, and 1 ethnic minority (indigenous peoples). In terms of manpower structure, 177 employees are male (65%) and 94 employees are female (35%). According to the type of labor contract, there are 270 formal employees and 1 temporary employee. If classified by employment type, there are 270 full-time employees and 1 part-time employee. Brogent hires local residents (Taiwan) in important sites of operations and they account for 92% of the top management. In addition, Brogent had 8 non-employee workers in 2023, who were mainly contractors (security and cleaning staff).

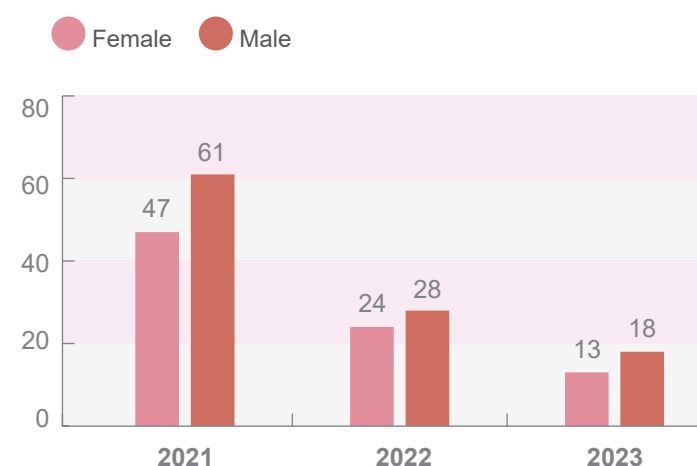
Formal employees (distribution by gender)



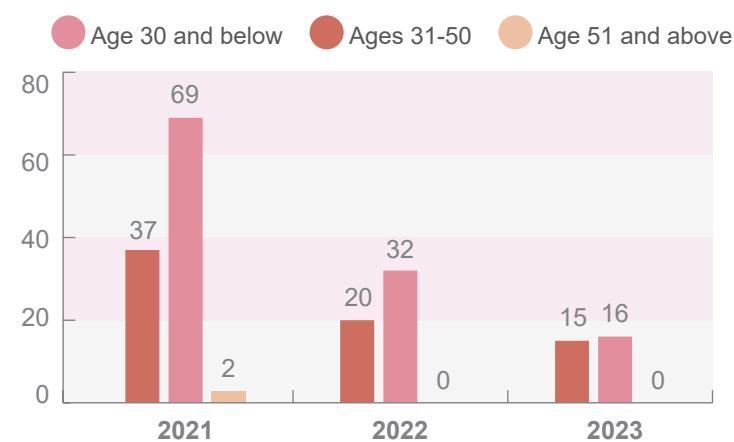
Number of employees (distribution by gender and age)



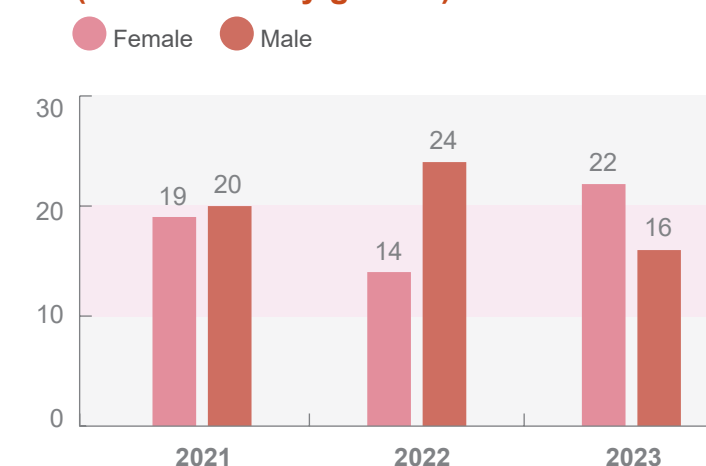
New employees (distribution by gender)



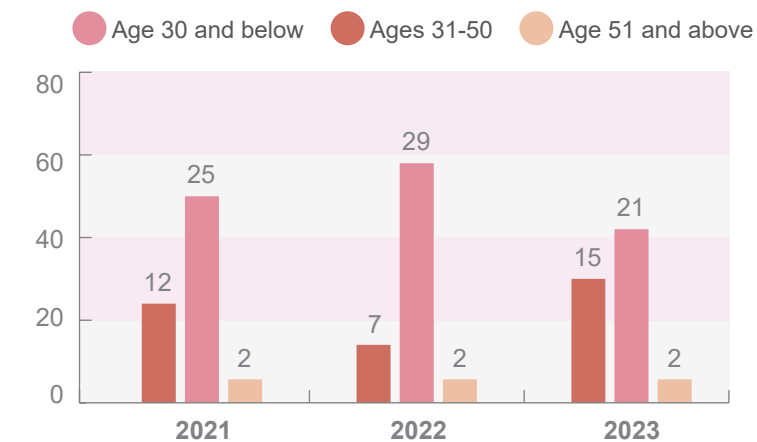
New employees (distribution by age)



Resigned employees (distribution by gender)



Resigned employees (distribution by age)



Recruitment of new employees

We have made preparations in advance to add locations and recruit talents in various countries, in order to meet the needs of market expansion in the future. We continue to dedicate our efforts to the corporate culture and attract talents. Besides recruiting talents through job banks, we also release job vacancy information on social media platforms, such as LinkedIn and Facebook. We also work with career centers of universities and colleges and participates in job fairs or job matchmaking activities. When a job opening becomes available, our staff will also recommend friends or relatives to apply for the job. We establish a talent pool for unsuccessful applicants, who will be contacted when a suitable job opening becomes available.

Applicants must pass a document review, professional capability assessment, and occupational and language proficiency tests. We seek outstanding talents with shared values to jointly create new possibilities at Brogent and share the success and results. There were 31 new employees in 2023, in which 13 are female and 18 are male.

Vision Get Wild

Brogent has participated in Vision Get Wild for many years, and cooperated with the organizer to recruit more outstanding digital content design and production talents to help the Company grow in the long term. When recruiting foreign/overseas employees, Brogent complies with local labor laws and personal data and privacy protection regulations, respects human rights, and does not engage in any discrimination. We uphold the Company's core values and comply with external regulations and the Employee Code of Conduct to create a workplace environment with fair treatment and equal employment opportunities.

Kaohsiung Youth Internship Program

Brogent is committed to creating a unique and immersive flight experience through advanced technologies. We are pleased to be able to provide students with internship opportunities to help them explore their career interests. Matchmaking by the Kaohsiung Youth Internship Program of the Youth Bureau, Kaohsiung City Government allows more young people who want to enter the field and industry of simulator rides to understand what Brogent is doing, as well as the Company's vision and philosophy. This cooperation gives us the opportunity to move forward into the future with more energetic and enthusiastic young people, and it will greatly aid the Company and provide opportunities for recruitment and cultivation of talents in the future.

Signing an MOU to cultivate cross-disciplinary talents

Brogent's Chairman Chih-Hung Ouyang and National Pingtung University President Yong-Sen Chen signed an MOU on industry-academia collaboration on April 11, 2023, in hopes of jointly inspiring unlimited creativity through links, internships, and collaborative R&D between industry and academia. The industry-academia collaboration and resource sharing with National Pingtung University not only allow students to combine professional theory with practice, but also gain a deeper understanding of the industry and market needs, creating features for the university in the rapidly changing industry environment. We also hope to close the gap between education and employment for industry talents, and cultivate talents that companies need.



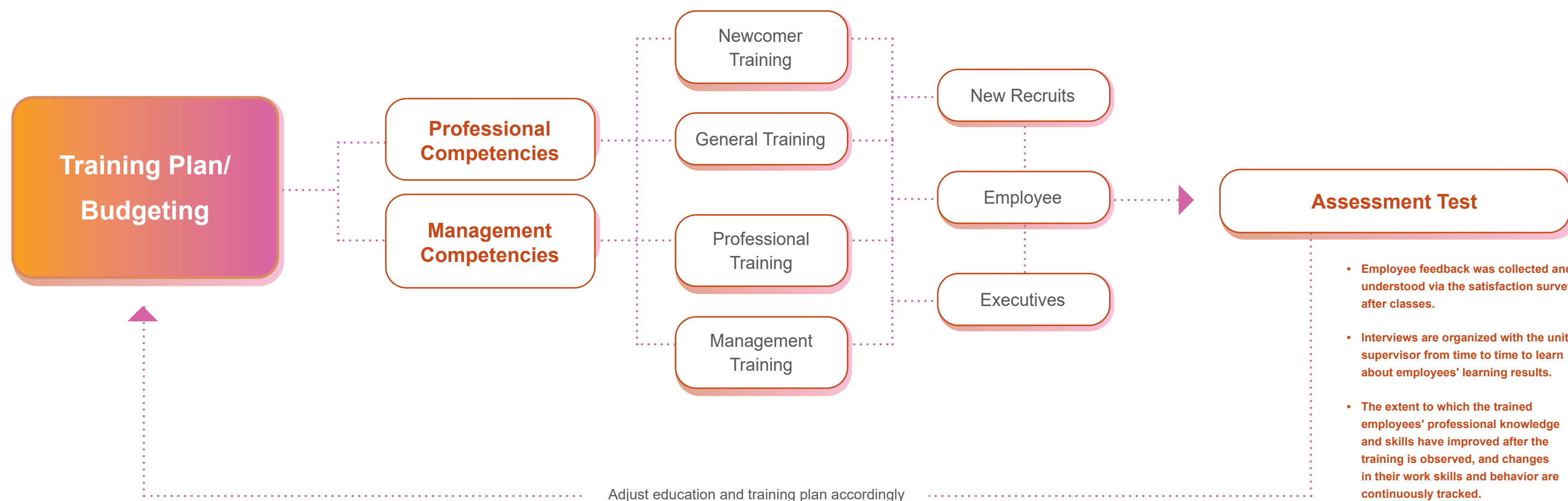
Talent Cultivation

Brogent understands the importance of employee cultivation and believes that employees' growth will also empower the Company's growth. Brogent uses various learning channels and resources to help employees improve their own abilities and exercise their advantages and potentials, with the vision and goal of cultivating talents across different fields in an integrative way.

Education and Training

Brogent uses diverse learning channels to cultivate talents and encourages employees to take internal and external training courses fully subsidized by the Company to improve their competitiveness in the workplace and occupational development. Aided by a dual-track development path for professional and management competencies, Brogent helps employees grow and improve their own abilities. Our training courses mainly include management training, professional training, general training, and newcomer training. We have systematically planned comprehensive training courses needed by our employees for their career development, as well as education and training courses for their lifelong learning. Total employee training hours in 2023 reached 12,043.6, or an average of 44.4 hours per person.

After attending external training, employees shall submit electronic files of relevant information such as training qualification documents to the human resources unit for recordkeeping. They must also upload the training results report form to the training development system. Employees shall compile the knowledge acquired in training into volumes and include them as training materials when they serve as internal trainers and organize internal training to teach other employees.



Passing Down Experiences

We also value the internal passing down of knowledge and experiences and encourage our employees to be internal trainers. In 2023, a total of 127 internal trainers taught over 378.5 hours of classes in total. Brogent encourages employees to pass on valuable experience and knowledge to improve the Company's overall competitiveness. We elected 5 outstanding internal trainers according to the teaching hours, and recognized their contribution in the 2023 Excellence Trainer Award Ceremony. At the same time, we also actively evaluate the possibility of turning retired employees into consultants or trainers to pass down skills and experiences so that they may become an important asset of the Company.

Performance Evaluation

To encourage our employees to pursue continuous innovation and growth, we align our employees with our organizational goals and achieve these goals through a strategic and integration-based performance management system. We have also effectively improved employee performance and achieved our operational goals.

Phase and Content of Performance Evaluation

Phase	Content
Definition Phase	Brogent defines "performance" every January. Employees' work objectives of the current year, indicators to measure their performance, and weighting of the indicators should be jointly set by executives and the employees.
Development Phase	Mid-term evaluations are conducted in July every year, and supervisors provide suitable feedback and guidance for employees for performance achievement.
Evaluation Phase	Brogent's executives and employees should discuss and complete "target performance" and "work attitude and occupational competency assessment" in the performance evaluation form every December. The executives should give final evaluation comments.

Executive Performance Evaluation

Senior manager performance indicators

The professional guidance provided by Brogent's senior management and their managerial efficiency are the keys to our persistence in improving the competitiveness of our products in the immersive simulation technology industry. By performing their managerial duties well, senior management can bring about stable operational performance. Therefore, we have established an internal evaluation mechanism that connects review of managers' salary to their work performance; the approval criteria consist of three aspects: financial indicators, quality and risk, and leadership and management.

Financial Index	Revenue and profit, budget target achievement rate, performance growth rate
Leadership and management indicators	Corporate governance performance, talent development and cultivation
Quality and risk indicators	Compliance with laws and regulations

4.4 Promoting Occupational Safety and Health

Major Issues	Promoting Occupational Safety and Health
Material Topics	Occupational Health and Safety (GRI 403)
Policy/Commitment	<ul style="list-style-type: none"> Comply with laws and regulations, implement occupational safety management, and provide a safe and healthy workplace environment for all employees and contractors.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> Regularly review occupational safety management regulations and amend them when necessary. Enhance occupational regulation training. Review and provide necessary personal protection equipment for employees on business trips to project sites.
Practical Management Actions	<ul style="list-style-type: none"> Amend occupational safety management regulations. Revise and organize occupational safety training courses for new employees. New employees are required to received at least three hours of occupational safety training according to regulations. Current employees receive three hours of occupational safety training every three years. Review and provide necessary personal protection equipment for employees on business trips to project sites.
Goals Achieved in 2023	<ul style="list-style-type: none"> There were no violations of the Labor Standards Act or the Occupational Safety and Health Act in 2023; there were no occupational accidents. Updated relevant management regulations and forms, such as the Occupational Safety and Health Code of Conduct, Occupational Safety and Health Management Plan, and Occupational Safety and Health Management Agreement for contractors. Organized 10 different types of sports-related activities and courses, with a total of 107 classes and 1,029 participants. Brogent fully subsidizes employees' health checkups once every two years and helps employees understand and track the results of the health checkup. Provided work safety and protective equipment to 17 people on business trips to project sites.

Major Issues	Promoting Occupational Safety and Health
Material Topics	Occupational Health and Safety (GRI 403)
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> Promote occupational safety and health culture, monitor operational safety risks, and establish a safe operation environment. Occupational safety education and training course once a year and self-defense and fire-fighting drills twice a year. Implement employee health management and actively prevent occupational diseases to ensure the physical and mental health of employees. Optimize work environment, identify hazards and risks, and continually organize education and training to realize the goal of Zero-Accident Workplace.
Responsible Unit	<ul style="list-style-type: none"> Occupational Safety and Health Committee: In charge of formulating and refining occupational safety policies.
Resources Investment	<ul style="list-style-type: none"> Occupational safety is currently supervised by the Human Resources Department. Following the subsequent establishment of Phase III and the Ciaotou Science and Technology Park factory, necessary manpower and equipment will be provided for the independent management of occupational safety affairs planning.
Claim Procedures	<ul style="list-style-type: none"> Company complaint channel: Occupational Safety and Health Committee. Government agency complaint channel: The Ministry of Labor established the labor consultation and complaint and labor inspection complaint hotline 1955.
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> Regularly review whether there are major occupational disasters. Regularly review issues related to health and safety, such as the promotion of onsite healthcare services and onsite pandemic prevention management of contractors. Promote occupational safety and health training and courses.
Evaluation Follow-Up	<ul style="list-style-type: none"> The Occupational Safety and Health Committee calls quarterly meetings where the responsible unit of occupational safety reports on recent legal awareness campaigns and reviews of occupational safety operations.

Occupational Safety and Health Management

Brogent's occupational safety and health management covers the entire body of employees and contractors. Brogent has also incorporated occupational safety and health into the Company's sustainable development strategies, which include safety and hygiene policies, organization, system planning and implementation; emphasis on management systems such as risk management, procurement management, change management and contractor management. That is to say, that we manage and control safety risks in process, materials, equipment and operations from the source. We have also revised our management guidelines such as the "Occupational Safety and Health Management Plan" and "Occupational Safety and Health Work Rules" in accordance with the Occupational Safety and Health Act of the Ministry of Labor and require all of our employees and contractors to comply to these regulations in order to promote the implementation of operations related to occupational safety and health. We also continually improve our occupational safety and health management and our performance on safety and health in order to meet the Company's current operational needs and effectively reduce hazards and risks in the workplace so as to strengthen business performance and competitiveness.

The Human Resource Dept. of the Company's Administration Center is responsible for the occupational safety operations of the Company. It identifies hazards (including chemical, physical, biological, and ergonomic hazards) in the Company's work environment from time to time and conducts risk assessments (including the necessary environmental inspection and biological detection) to implement management of potential risks (including source management, path management, administration, and health management).

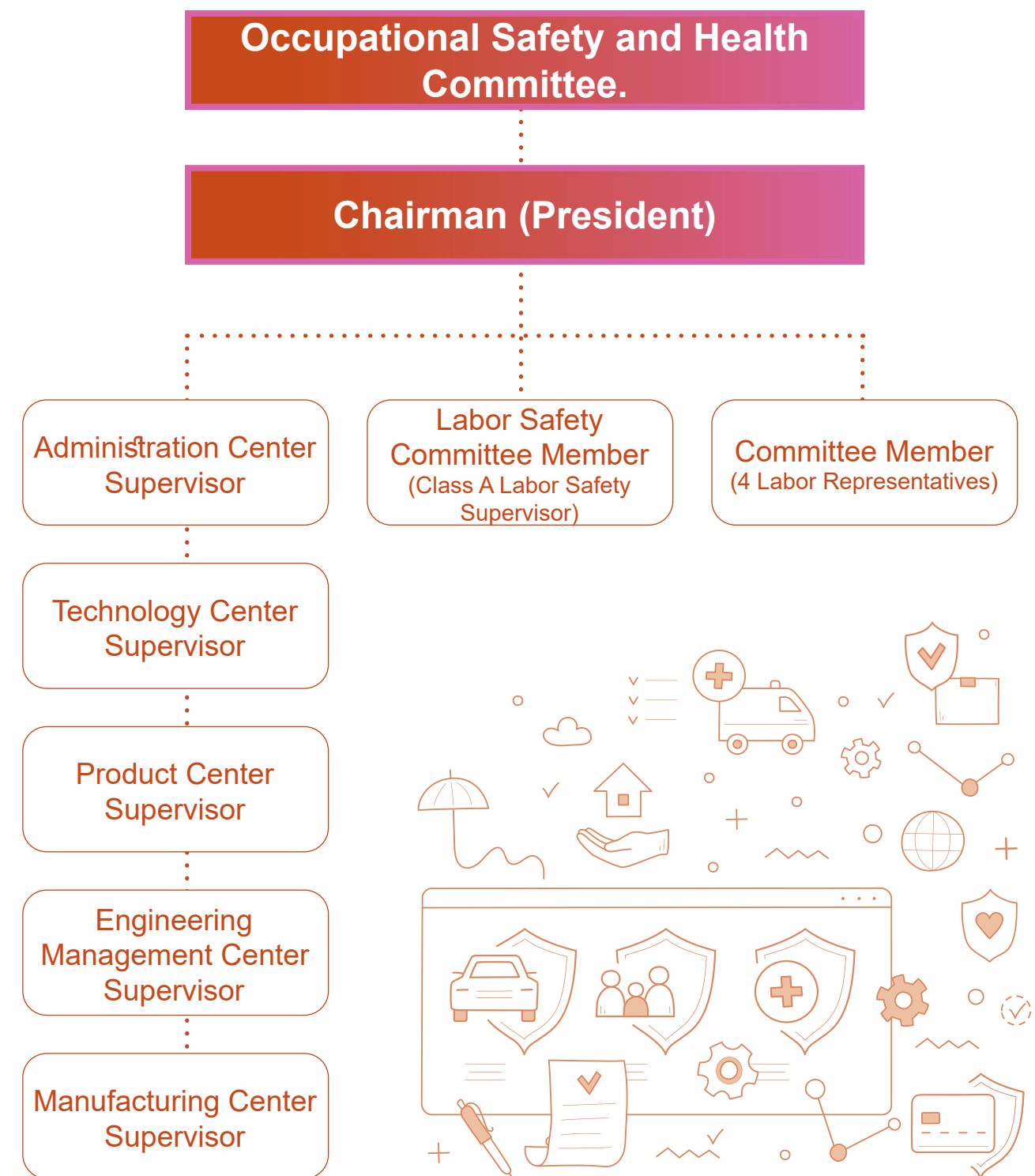
Although Brogent has not yet established a graded management system for serious occupational injuries, we will look into a classification based on the number of working hours affected, in order manage hazards that may cause occupational injuries. If a hazard causes an occupational injury that will require at least 8 hours of rest before returning to work, it is defined as having the risk of severe occupational injury. We also plan to periodically conduct audits of the working environment and step up promotions to raise employees' occupational safety awareness in response to the impact of various hazards, such as factory safety and falling from heights, in order to lower the probability of serious occupational injuries.

Occupational Safety and Health Committee.

Brogent established an Occupational Safety and Health Committee in accordance with the Occupational Safety and Health Management Regulations. The committee is formed by 10 members, including the president, heads of various departments, and employee representatives. Among them, there are 4 employee (labor) representatives, accounting for 40%.

The Occupational Safety and Health Committee is responsible for formulating and improving occupational safety policies. The committee holds meetings every quarter. The occupational safety unit reports matters to be handled in the previous meeting, recent regulatory updates, and review of occupational safety work. Supervisors and labor representatives attending the meeting discuss reports, list matters that require implementation or improvement as matters to be handled, and track the implementation status. The Committee convened 4 meetings in 2023 and its major decisions on health and safety included onsite healthcare services, onsite pandemic prevention management of contractors, continuous management of internal and external environmental sanitation of offices, establishment of traffic regulations in the area, and the movement of people and vehicles when employees arrive at or leave work, warehouse and R&D project site applications and electricity consumption management, and safety and health management requirements for contractors. It has made announcements to all employees.

Organizational Chart of the Occupational Safety and Health Committee



Environmental safety improvement measures

We audit the construction safety management, contractor management, and the implementation of safety procedures during construction at various sites through monthly internal and external occupational safety audits, in order to achieve early discovery of potential environmental, facility, and operational hazards for correction and improvement, reducing the occurrence of hazard incidents and ensuring the work safety of personnel. A total of 11 deficiencies (including suggestions) were found in 2023, and review and improvement has been completed for all deficiencies.

Occupational safety training

To achieve the goal of "zero occupational accidents in the workplace," Brogent continues to provide all employees with occupational safety and health-related training. For contractors, we provide training on safety and health management, inform them of hazards on site, and have them sign a declaration, which reminds workers to immediately suspend operations and report any hazards they discover during operations. We ensure that workers are not punished in such situations. In 2023, there were no occupational accidents or occupational illnesses, nor were there any penalties for violations of the Labor Standards Act or the Occupational Safety and Health Act.

Brogent employees in 2023
Occupational accident rate = 0%

Note: The occupational accident rate is calculated as the number of employees involved in occupational accidents/the total number of employees.

Occupational Safety and Health Education and Training for Employees in 2023

No.	Training Courses	Sessions	Target	Personnel
1	Occupational safety training (3 hours of online courses)	1	New Recruits	47
2	Occupational safety and health training (2 hours)	1	Related employees	117
3	Fire safety training (4 hours)	2	Designated employees	57
4	First aid personnel safety and health training course (18 hours)	1	Human Resources Department	1
5	Type A occupational safety supervisor refresher education and training (3 hours)	1	Human Resources Department	1
Total				223

Occupational safety training for contractors in 2023

Target	Time	Personnel	Name of project
Contractors' construction personnel	2023/02/13	3	4F, Building C F1077 m-Ride project (demolition)
Contractors' construction personnel	2023/03/09	2	Experience center i-Ride dome screen base roller screw modification
Contractors' construction personnel	2023/07/08	10	Inspection and repair of water leakage points on the exterior walls of Buildings A and C
Contractors' construction personnel	2023/07/15	4	Building C 6F Sky Garden Glass Curtain Wall Replacement
Contractors' construction personnel	2023/07/25	4	Spray painting egg chairs outdoors of 1F, Building C
Contractors' construction personnel	2023/09/28	9	Waterproofing repair on the outside of the north side of Building C (hoisting cage safety promotion)
Contractors' construction personnel	2023/12/15	2	Annual maintenance of cranes (5 units)

Note: Brogent organized 7 training sessions on contractor construction management and work safety rules and management regulations for major projects in 2023, in order to prevent accidents and achieve zero construction accidents. A total of 34 contractor construction personnel participated in the training sessions.



Health promotion

As Brogent is an IT company, most employees sit in front of a computer and work for long hours. We therefore organize health activities and spiritual health seminars to improve employees' physical and mental health as well as adopt preventive measures for potential risks to workplace health.

In terms of hazardous risks in the workplace, the Company actively reviews and improves the work environment to eliminate risk factors in the environment. In terms of employees' health promotion, the Company organizes employee health examinations in accordance with regulations and appoints onsite healthcare professionals to provide services. For employees with high health risks, we actively provide consultation and recommendations and follow up on their progress. We also organize mental and spiritual health seminars and fitness contests from time to time to increase employees' health.

1. Onsite Medical Service

Brogent signed an on-site medical service contract with "Kaohsiung Veterans General Hospital." Based on the Company's number of insured people and the industry category, Kaohsiung Veterans General Hospital dispatches 3 nurses with occupational medical licenses every month and 3 doctors with occupational medical licenses every year (2 hours each time) to the Company to provide on-site health services. In 2023, a total of 39 people used the on-site medical consultation service.

2. Health Promoting Activities

Brogent uses the Company's existing resources and government subsidies, including spaces (auditorium, air bridge fitness area, rooftop garden, etc.), facilities (aerobic training equipment, weight training equipment, and stress relief equipment), subsidies, and software support (online conference software for live broadcast and interactions). We organize a variety of activities to promote employee health, and participation in the activities is as shown on the right:

3. Occupational Disease Prevention Management

The Company reviewed the workplace environment and work procedures and analyzed five major hazard factors including chemical, physical, ergonomic, biological, and social (psychological) hazards for potential causes of occupational diseases and identified risks to ensure early detection and rapid implementation of preventive measures. The onsite healthcare team of Kaohsiung Veterans General Hospital helps the Company identify risks of occupational diseases, propose prevention recommendations, and follow up on the effectiveness of improvements.

4. Regular Employee Health Check-ups

Brogent fully subsidizes employees' health checkup once every two years, and arranges doctors to come to the company after the health checkup for free consultation to help employees understand and track the results of the health checkup. In addition, the on-site medical personnel that cooperate with the Company analyze abnormal values in employee health examinations, actively provide consultations, provide improvement suggestions, and conduct follow up.

The implementation results in 2023 are as follows:

There was a total of 10 different types of self-organized exercise courses, with a total of 107 classes and 1,029 people participating in the self-organized exercise activities.



2023 Brogent sports series activities create an energetic sports enterprise



The Company is committed to taking care of its employees and improving its productivity. In 2023, we specially applied for the Subsidies for Enterprises Hiring Sports Trainers, and obtained a subsidy of NT\$302,425 after passing the review. We successfully provided a variety of physical and mental health promotion activities and courses, so that employees will feel valued by the Company. The improvement in physical and mental health increases employees' sense of achievement and makes them feel the Company's efforts to take care of employees.

- 1 Offered 10 types of sports activities and courses with a total of more than 107 classes, allowing all employees in Taipei, Taoyuan, and Kaohsiung to freely choose from the activities and courses, which had a total of 1,029 participants.
- 2 Cooperated with sports clubs in organizing various club activities, sports guidance and training, reimbursed coaching fees, venue fees, consumables, and allowed all employees to participate.
- 3 Listened to the suggestions and needs of employees, added foam roller core and sports massage courses in 2023, and also added external gym courses, striving to let employees try different types of exercise and find a way to improve their health.

Brogent hires professional sports trainers to develop an energetic sports enterprise

Brogent has participated in the "Enterprises Hiring Sports Trainers" project for two consecutive years and has been recognized by the Sports Administration of the Ministry of Education. In 2023, Brogent was invited to serve as a model sports enterprise. We not only hire professional sports trainers, but also continue to work hard to promote sports among employees, making sports a hobby and habit of employees to jointly create a healthy and energetic workplace.

The chairman of Brogent said: "Being able to do yoga while looking at the incomparable sea view, running at night under the starry sky and cool breeze, while listening to the sound of waves, when exercise becomes a comfortable enjoyment, who won't become addicted?"



For more reports, please refer
to the link

05

We build extraordinary
company values with our
reliable, sustainable, and
environmentally friendly
corporate organization.

Excellence



5.1 Integrity Management and Legal Compliance

Major Issues	Integrity Management
Material Topics	Anti-corruption (GRI 205), Anti-competitive Behavior (GRI 206)
Policy/Commitment	<ul style="list-style-type: none"> The Company strictly prohibits all employees from asking for, offering, or accepting bribes. Anti-competitive behavior, such as efforts to monopolize a market, is also prohibited.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> Raise employees' awareness of anti-corruption and trade secret protection through training courses Establish a smooth channel for making complaints and reports.
Practical Management Actions	<ul style="list-style-type: none"> We provide employees with legal knowledge on avoiding conflicts of interest, regulations on business dealings, and trade secret protection through periodic training on the "Employee Code of Conduct," so that employees will understand the criminal and civil liability for violating laws. We also use actual cases to let employees understand what illegal behavior looks like and reduce the chances of employees breaking the law due to ignorance. Through educational and training courses, we let employees understand that the Company strictly prohibits all employees from asking for, offering, or accepting bribes, or to engage in anti-competitive behavior, such as acting to monopolize a market. This also allows our employees to learn about the different channels for making complaints and reports. We regularly monitor patent publications in the industry of amusement rides manufacture to eliminate the risk of infringement.
Goals Achieved in 2023	<ul style="list-style-type: none"> Completed 2 training sessions on the Employee Code of Conduct Public and transparent channels for filing complaints and reports have been established on the Company's official website and explained to employees during education and training.
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> Regular anti-corruption advocacy. Offer courses on the code of conduct in the workplace Awareness training on protecting trade secrets was provided to all employees.
Responsible Unit	<ul style="list-style-type: none"> Legal & IP Dept.

Major Issues	Integrity Management
Material Topics	Anti-corruption (GRI 205), Anti-competitive Behavior (GRI 206)
Resources Investment	<ul style="list-style-type: none">• Open internal education and training courses.
Claim Procedures	<ul style="list-style-type: none">• Any violations of company policies or laws that are found may be reported through legal channels or <u>on Brogent's official website</u>.
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none">• Eliminate the risk of infringement.• Monitor patent publications in the industry of amusement rides manufacture.• Company employees are required to take tests related to anti-corruption and trade secret protection• Regularly review the performance in conjunction with internal audit.
Evaluation Follow-Up	<ul style="list-style-type: none">• All of our employees passed the test on Employee Code of Conduct.• In 2023, no legal claims have been made against us for anti-competitive behavior, or for violations of anti-trust and anti-monopoly laws and regulations.



Major Issues	Legal Compliance
Material Topics	Compliance with laws and regulations (GRI 2-27)
Policy/Commitment	<ul style="list-style-type: none"> The Company's business operations and governance should be compliant with relevant laws and regulations in order to reduce risks and achieve the goal of sustainable operation. Require suppliers to understand and commit to legal compliance, fair competition, ethical transactions and strict compliance with business integrity.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> Implement regulatory compliance training course. Complete the annual Self-Evaluation Form on Legal Compliance. Implement trade secret protection
Practical Management Actions	<ul style="list-style-type: none"> Organize at least 2 training sessions on the Employee Code of Conduct every year, in which training contents include information security education and promotion, trade secrets and personal data protection, and regulatory compliance of external business dealings. Guidelines for the use of AI technology are promoted during training on the Employee Code of Conduct, so that employees pay attention to protecting the Company's rights and interests when using AI technology to improve their work efficiency. Completed a review of the Company's font usage, and organized training on font licensing regulations, so that employees will better understand the licensing regulations for major fonts on the market and reduce the Company's risks.
Goals Achieved in 2023	<ul style="list-style-type: none"> Employee Code of Conduct training in 2023: Two training sessions were organized for all employees with a training completion rate of 100%. Amended the Document Management Guidelines. Organized training on font licensing regulations. Updated the Chinese and English versions of the Supplier Commitment. In addition to requiring suppliers to comply with the anti-bribery policy, we also require suppliers to jointly commit to sustainable development together with Brogent. There were neither major ^{Note}violations nor environmental, economic or social violations or disputes in 2023.
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> No major violations. Organize at least 2 training sessions on the Employee Code of Conduct every year.

Note: Major violations are defined as those where the fine amount is greater than NT\$1 million.

Major Issues	Legal Compliance
Material Topics	Compliance with laws and regulations (GRI 2-27)
Responsible Unit	<ul style="list-style-type: none">The Legal & IP Department lists the commitments to customers or suppliers in suitable documents according to the Company's goals and ESG implementation plan.
Resources Investment	<ul style="list-style-type: none">Revised the Supplier's CommitmentProvided legal advice to employeesUpdated the latest regulations for relevant units every month
Claim Procedures	<ul style="list-style-type: none">Brogent's official website of Brogent Group has a "Contact Us" form and provides a reporting mailbox: legal@brogent.comThe above complaint and reporting channels are listed in the Supplier's Commitment signed by Brogent's suppliers. If suppliers have any concerns, they may contact Brogent through these channels.
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none">Confirm the laws and regulations of the manufacturing and importing country.The Legal & IP Dept. conducts evaluations using the "Self-Evaluation Form on Legal Compliance" every year.
Evaluation Follow-Up	<ul style="list-style-type: none">Regularly review the performance in conjunction with internal audit.

Brogent has established the Ethical Corporate Management Best Practice Principles, the Code of Ethical Conduct for Directors and Managerial Officers, the “Employee Code of Conduct”, the Operating Procedure for Prevention of Insider Trading, and the Reporting Policy of Unlawful or Unethical Actions in order to guide our directors, managers, and employees in upholding integrity, complying with the law, and fulfilling their fiduciary duties in conducting business activities, maintaining operational soundness.

Internally, Brogent requires employees to abide by the Employee Code of Conduct in all business activities around the world, regulating all internal and external business and non-business dealings. Through establishing these management rules and working procedures, we have created a set of rules for our employees to follow during business operations, lowering the risk of corruption. New employee training courses and regular annual educational and training courses are used to teach employees about the Company's rules on internal and external, business and non-business interactions. Through an after-training evaluation, employees would be assessed on whether or not they understand the Company's rules.

Externally, we use the "Supplier's Commitment" to require suppliers to not agree to or bribe related personnel, and require suppliers to comply with Brogent's sustainable development requirements. We also established the Reporting Policy of Unlawful or Unethical Actions. If Brogent employees violate the integrity clause by demanding or accepting improper benefits from a third party, or directly or indirectly benefiting themselves or related parties, it may be reported through the reporting channel on the official website. Brogent provides a dedicated e-mail: legal@brogent.com for handling reports and complaints regarding any business conduct. Brogent keeps the sources of reports strictly confidential, investigates and handles all contents of reports, and takes special measures to protect whistleblowers, in order to reduce corruption and fraud.

To find out more information about Brogent's integrity management and relevant regulations, please refer to the following links:



Ethical Corporate
Management Best Practice
Principles



Code of Ethical Conduct for
Directors and Managerial
Officers



Operating Procedure for
Prevention of Insider Trading



Reporting Policy of Unlawful
or Unethical Actions



It is the basic responsibility of a company to comply with the law in its operations. Brogent strictly abides by the regulatory requirements of relevant competent authorities in corporate governance, product R&D, manufacturing, installation and testing, and after-sales service. The Legal & IP Department provides the latest regulations to each unit on a monthly basis. Each unit strictly abides by relevant regulations and orders when performing their duties in accordance with the "Legal Compliance Management Guidelines," and conducts annual evaluations according to the "Self-Evaluation Form on Legal Compliance."

Brogent organizes education and training on legal compliance awareness and legal knowledge for our employees every year. The departments may consult with the legal unit for professional opinions when in doubt of applicable laws. The competent authority or external consultants may be consulted when necessary.

Integrity Management and Regulatory Compliance Training Course

No.	2023 Training Course	Target	Sessions	Completion rate ^{Note}
1	Employee Code of Conduct training	Employees	2	100%
2	Legal Issues Relating to ESG for Consideration by the Board of Directors	Directors and senior executives	1	100%
3	Integrity Management, Anti-corruption and Corporate Governance	Directors and senior executives	1	100%
4	Insider Equity Publicity Briefing of the TPEX/ESB Listing Companies	Directors	1	100%
5	ESG Development Trends and Digital Transformation Strategies	Directors	1	100%
6	How the Board of Directors Formulate ESG Sustainable Governance Strategies	Directors	1	100%
7	Corporate Governance and Securities Regulations	Directors	1	100%
8	Trends and Challenges in Information Security Governance	Directors	1	100%
Total			9	100%

Note: **Training completion rate** = Actual number of people trained/Number of people that require training.

Brogent also requires its suppliers to commit to abide by Brogent's sustainable development requirements, and verifies the laws and regulations of the manufacturing and importing country. The laws and regulations of the importing country and those required by the customer are provided to supplier in the product specifications, so that suppliers will produce compliant components and the products will comply with international conventions. We ensure that the products we deliver do not use conflict minerals from the Congo and surrounding countries and regions, and that the products provide positive benefits.

In 2023, the Company was not found in violation of laws related to ethical corporate management or corruption, nor did it accept or provide any political donations. We have not incurred any major fines or non-monetary penalties for violating environmental protection, social, or economic laws and regulations.

5.2 Risk and Crisis Management

★Customized topics

Major Issues	Risk and Crisis Management
Material Topics	Risk and Crisis Management*
Policy/Commitment	<ul style="list-style-type: none"> Identify and manage all potential risks that may impact operations in accordance with risk management policies and operating procedures
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> Optimize the internal control system and maintain the effectiveness of internal controls Each unit conducts economic, environmental and social risk factor identification and impact assessment for the responsible business, and establishes risk management and control strategies to ensure effective response to risks when they occur, so as to maintain normal operations of the company.
Practical Management Actions	<ul style="list-style-type: none"> Act according to the principle of risk spreading and ensure that the investment portfolio generates maximum profit. Analyze all operating activities and only take actions after receiving approval from the management.
Goals Achieved in 2023	<ul style="list-style-type: none"> Achieved the Company's normal operation in 2023 under the effective risk management strategies of each unit. Building on the internal control system established for the production cycle in the previous year, the Production Planning Management Regulations, Production Control Management Regulations, Component Material Number Management Regulations, Quality Assurance Management Guidelines, and Warehousing Management Regulations were added in 2023 to strengthen management of production. The "Internal Audit Implementation Rules" will be revised in 2023 to facilitate the evaluation of the internal control system, measure the effectiveness and compliance of current policies and procedures, and determine their impact on various business activities. The "Self-evaluation Operating Procedures" were revised in 2023 to implement the Company's self-supervision mechanism, promptly respond to changes in the environment, adjust the design and implementation of the internal control system, and improve the audit quality and efficiency of the internal audit unit.
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> Consider future industrial growth and overall economic changes; adaptive strategies must be adjusted when necessary.
Responsible Unit	<ul style="list-style-type: none"> Senior executives of respective centers are responsible for controlling risks.

★Customized topics

Major Issues	Risk and Crisis Management
Material Topics	Risk and Crisis Management★
Resources Investment	<ul style="list-style-type: none">• The Company's internal units and subsidiaries conduct self-evaluations every year. The Audit Office then reviews the self-evaluation reports prepared by each unit and subsidiary, which serves as the main basis for the Board of Directors and president to evaluate the effectiveness of the overall internal control system and issue the Statement on Internal Control.
Claim Procedures	<ul style="list-style-type: none">• For example, reporting to higher level management through direct supervisors• File a report or complaint through the e-mail provided on the company website (https://www.brogent.com/en/contact-us.html)
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none">• Through the effective operation of internal audits, review the precautions for necessary risk management and control.
Evaluation Follow-Up	<ul style="list-style-type: none">• Ensure the company's information transparency and effective operation of risk control, and maintain the company's industrial competitiveness.



Risk Management Mechanism

Brogent has set up an Audit Office directly under the Board of Directors responsible for internal audit affairs and handling related matters. The Audit Office has 1 audit supervisor and 1 auditor. The Audit Office is responsible for reviewing and assessing different types of risks and formulates risk assessment regulations and management measures.

The Company formulates an audit plan based on the risk assessment results, assists the Board of Directors and managers in performing routine and special audits, evaluates deficiencies in the internal control system, tracks improvements, and regularly reports audit results to the Board of Directors, thereby ensuring operational performance and efficiency (including profitability, performance, and ensuring asset safety) and that the design and implementation of the internal control system remain effective.

Structure of the Risk Management Organization

Board of Directors and Audit Committee

The Company's Audit Committee is responsible for reviewing evaluations of the effectiveness of the Company's internal control system, ensuring the effective implementation of internal controls and supervising the management of the Company's existing or potential risks. The Board of Directors is responsible for approving overall risk management policy and major decisions, and has the ultimate responsibility for overall risk management.

President

The president is responsible for coordinating and supervising the implementation and operation of overall risk management.

Audit Office

The Company's Audit Office is directly subordinate to the Board of Directors and audits the Company's overall risk management, provides management with information on existing or potential risks in internal control in a timely manner, ensures that it complies with current regulations and control procedures, and maintains high awareness of risk management among all employees.

Units and subsidiaries

The Company's units and subsidiaries are required to clearly identify the risks that they face, and carry out necessary operations and risk management work according to regulations to ensure that the risks involved are controlled within an acceptable range.

Risk Management

Based on the Company's business characteristics, main risks are divided into the following categories: management risks, environmental safety risks, technology and information security risks, financial risks, and strategic and operational risks. Each unit establishes necessary management procedures based on its responsibilities, and regularly adjusts its risk management mechanisms based on changes in the internal and external operating environment. Units prepare reliable, timely, and transparent risk reports in coordination with the Company's Risk Management Policy, and implement risk prevention to comply with laws and regulations of the competent authority and meet the expectations of stakeholders.

Internal Audit

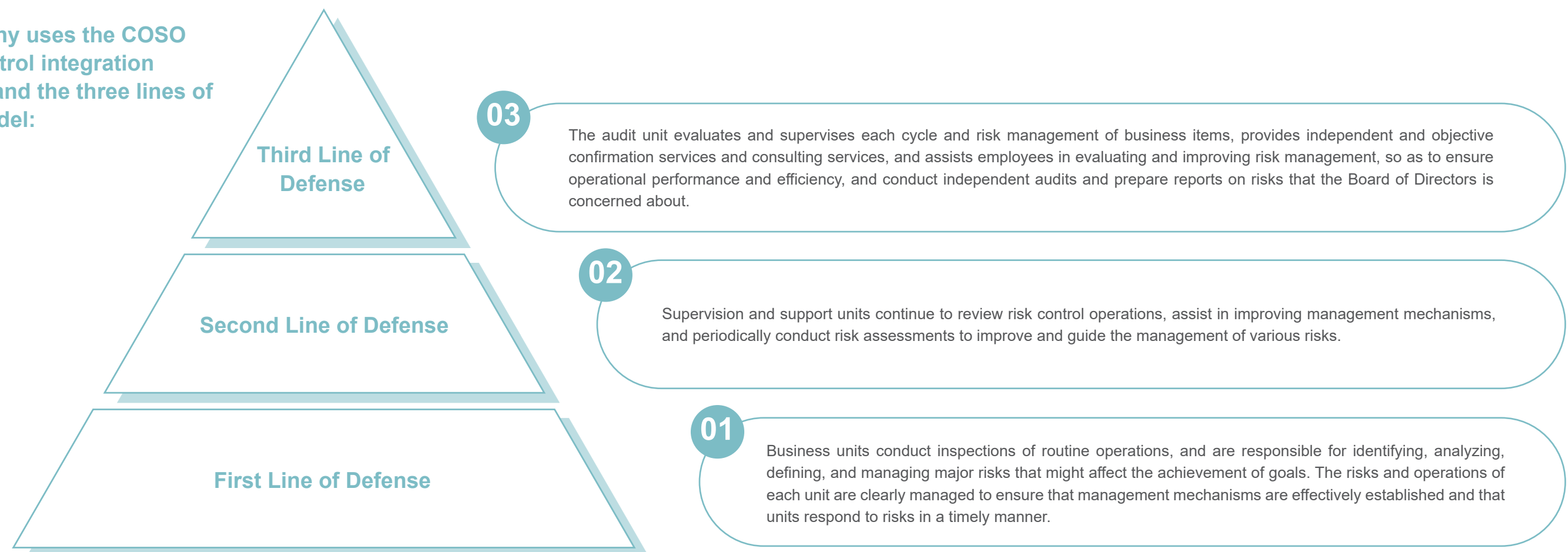
The purpose of internal audits is to assist the Board of Directors and managers with inspecting and reviewing deficiencies of the internal control system, and measuring the effectiveness and efficiency of operations, so that relevant systems will be revised in response to changes in the environment and strategies, and timely suggestions are provided for improvement. This will ensure that the internal control system continues to be effectively implemented, and serves as the basis for reviewing and revising the internal control system. We also conduct internal audits on regular and irregular operations, financial and non-financial aspects, and regulatory compliance to avoid business conduct that does not comply with the principles of ethical corporate management, and thereby reduce operational risks.

Internal Control

Brogent's internal control system was designed by managers, takes into account the Company's overall business activities, was established in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and approved by the Board of Directors, and the management process is carried out by the Board of Directors, managers, and other employees. The purpose is to promote sound operations of the Company, reasonably ensure the achievement of goals such as operational results and efficiency; reliable, timely and transparent report, and compliance with relevant laws and regulations.

The Company's internal control system covers all business activities, including the control environment, risk assessment, control operations, information and communication, and supervision. It determines types of business cycles according to industry regulations and characteristics, and stipulates the design and implementation of control operations.

The Company uses the COSO internal control integration framework and the three lines of defense model:



Risk Analysis

Each functional department of Brogent is responsible for identifying and managing all potential risks that may affect company operations, and carrying out risk analysis and assessment. Brogent effectively mitigates the impact of risk events by analyzing the probability of occurrence and the degree of negative impact once such events occur. At the same time, it also serves as reference for subsequent determination of risk management priorities and selection of response measures, so that response strategies can be formulated in advance to reduce the impact on the Company's sustainability.

The impact of the pandemic has passed in 2023, and the amusement ride market has shown a clear growth trend. Brogent has begun to prepare stock of commercially available parts to be able to respond to market demand. In terms of manufacturing, we have begun to find new manufacturers in Taiwan and overseas who meet quality requirements, ensuring multiple sources to respond to potential bottlenecks in the production line.

Risk types and management strategies in 2023

Risk Category	Risk Description	Preventive and Remedial Measures	2023 Implementation Results
Financial and Capital Risks	<ul style="list-style-type: none"> Investment and Exchange Rate Risks. Debt Repayment and Capital Expenditure Risks. 	<ul style="list-style-type: none"> Evaluation on international situations, investment markets and material capital expenditure. Implement investment and exchange rate risk management, and assess investments and exchange rate hedging based on suitable risk standards. 	<ul style="list-style-type: none"> Further control and maintain sufficient capital through the Company's business plans so that the Company has a sound financial structure and profitability in order to pay for mid- and long-term debts, mortgages or expenses for expanding business. Investments and exchange rate hedging did not cause any adverse financial impact in 2023.
Environmental Risks	<ul style="list-style-type: none"> War causes damage to buildings and materials. Freight delivery time is delayed due to port congestion or other force majeure. 	<ul style="list-style-type: none"> Plan and book shipments in advance, and formulate alternatives. Periodically conduct risk assessments to assess the risk of war and the potential impact of other force majeure. At the same time, purchase appropriate commercial insurance, including cargo transportation insurance and war risk insurance, to minimize the risk of loss. 	<ul style="list-style-type: none"> Models were delivered via air transportation to exhibitions in Europe in 2023 due to port congestion caused by the war, resulting in an increase in transportation cost.
Risk of Supply Chain	<ul style="list-style-type: none"> Delays in the delivery schedule. Inflation causes labor costs of contractors to increase. 	<ul style="list-style-type: none"> Increase assessments of local suppliers to avoid material shortages due to transportation problems. There are too few suppliers for some parts, and we are searching for second sources. Plan the required amount of common parts in advance and place orders as early as possible to avoid material shortages. Reuse items displayed during exhibitions, and optimize assembly procedures to reduce local labor costs. Sign long-term contracts with contractors to ensure fixed prices during the contract period. Periodically analyze the costs of contractors to understand the changes in costs. 	<ul style="list-style-type: none"> Projects were smoothly carried out in 2023. Inflation affected the construction costs of contractors for international exhibitions in 2023 due to inflation, causing local labor costs to increase.

Risk types and management strategies in 2023

Risk Category	Risk Description	Preventive and Remedial Measures	2023 Implementation Results
Information Security Risk	<ul style="list-style-type: none"> Malware/Malicious intrusions Phishing attacks Insufficient identification of information asset risks Personnel still have insufficient information security awareness 	<ul style="list-style-type: none"> Real-time monitoring of abnormal behavior. Disaster recovery drills. Manage remote access of information. Manage security for external devices. VPN connection security verification Phishing attack drills to raise the information security awareness of personnel Establish an information security risk assessment report. Periodically promote information security/Share cases of phishing attacks 	<ul style="list-style-type: none"> No information security incidents occurred in 2023
Internal Control Risk	<ul style="list-style-type: none"> Without identifying the major risk projects that affect the company's sustainable. Failure of internal control system. Legal compliance failure. 	<ul style="list-style-type: none"> Management regularly reviews new businesses, major changes in current businesses, dependence on foreign regions, and the potential impact of new technologies Identify the significance of the issue and report to the management and the board of directors. Review the company's internal control system regularly and implement inspections and tests. Periodically conduct self-assessments of compliance with relevant laws and regulations, review the implementation status, and establish mechanisms 	<ul style="list-style-type: none"> There were no major risks events exceeding those identified and monitored by the Company that impacted the Company's sustainable development There are no major abnormalities in the audit results of the internal control system. There are no major abnormalities in self-evaluation on legal compliance and review of implementation statuses.
Legal Compliance Risk	<ul style="list-style-type: none"> Company business operation is not in compliance with the law. Legal Risk generated from signing legal documents. 	<ul style="list-style-type: none"> Reduce risk through contract review mechanisms. Update new information on laws and regulations regularly. Legal department is in charge of supervising all departments to comply with the law under "Regulations on Compliance with Laws and Regulations". Regularly offer courses related to laws and regulations to enhance employees' legal awareness and knowledge. 	<ul style="list-style-type: none"> Offered 2 courses on the "Employee Code of Conduct" to improve employees' legal knowledge related to information security, trade secret protection, personal data protection, and regulations on business dealings Promoted font licensing regulations and AI technology usage guidelines
Risk of the Innovation Technology	<ul style="list-style-type: none"> The bottleneck of innovative technology cannot be broken through. Protect the company's products and prevent products from infringing on the intellectual property rights. Innovative technology R&D results cannot be commercialized. 	<ul style="list-style-type: none"> Externally recruit professional talents from all over the world and develop industry-university cooperation technology, and cultivate diversified learning talents internally. Carry out patent applications to enhance the protection of intellectual property rights in the R&D process. The monthly "R&D and Product Focus Meetings" and "R&D Progress Meetings" allow business units and R&D units to communicate closely and exchange on the newest technologies and market information as well as grasp the development progress of the Company's new products. Test results of R&D, and perform market verification, and obtain consumer feedback. 	<ul style="list-style-type: none"> Engaged in industry-academia collaboration with National Sun Yat-sen University, National Cheng Kung University, and National Pingtung University Continued to optimize existing product lines based on customer needs and feedback Established a special effects optimization team to conduct in-depth research on special effects that were difficult to quantify in the past Cultivate R&D and product management talents with cross-disciplinary integration capabilities. Two senior engineers were successfully transferred in 2023

Risk types and management strategies in 2023

Risk Category	Risk Description	Preventive and Remedial Measures	2023 Implementation Results
Risk of Product Manufacturing	<ul style="list-style-type: none"> Unable to fulfill the customer requirement of product quality, safety, cost and schedule. Management of project production deadlines. Management of equipment and production quality. Management of commissioned products and long-term raw material deliveries. 	<ul style="list-style-type: none"> Integration of product development, design, and manufacturing to improve production efficiency. Develop small simulator rides to meet different markets and customer needs. Strengthen quality control, Incoming Quality Control (IQC); In Process Quality Control (IPQC); Factory Quality Control (FQC); Outgoing Quality Control (OQC) Regularly review materials with long-term delivery dates, avoiding risk of work interruptions due to material shortages. Regularly review product quality for work commissioned to external manufacturers, and provide non-conforming material reports to track and resolve issues. Strengthen equipment assembly and testing SOPs to improve production efficiency and quality 	<ul style="list-style-type: none"> Improved production capacity, completed the production of i-Ride/m-Ride/o-Ride/v-Ride/eSports 2.5 equipment according to the schedule of each project this year, and the quality met design standards and standards of third-party certification units The Taoyuan Plant established SOPs, standard working hours and process improvements, and established relevant KPI to improve the plant's production capacity
Equipment Malfunction Risk	<ul style="list-style-type: none"> Simulator rides unexpected malfunction. 	<ul style="list-style-type: none"> Perform idling test with the simulator rides before the show. Arrange safety inspection and equipment maintenance regularly. Periodically conduct internal training for staff in Taipei, Kaohsiung, and Keelung Establish a dedicated maintenance unit to be responsible for the maintenance of equipment in Taiwan and overseas 	<ul style="list-style-type: none"> There is no severe malfunction which causing passengers unable to leave the simulator rides so far.
Market risk	<ul style="list-style-type: none"> Early planning to establish multiple supply chains to reduce production bottlenecks 	<ul style="list-style-type: none"> Prepare stocks of commercially available parts in advance and cooperate with production capacity planning of manufacturers, so that the production line can respond to business development trends 	<ul style="list-style-type: none"> Developed new domestic and foreign manufacturers
Geopolitical risk	<ul style="list-style-type: none"> Impact on supply chain and transportation pipelines 	<ul style="list-style-type: none"> Begin planning shipping and import/export restrictions during early stages of projects due to the impact of political restrictions, and find the most advantageous implementation method from multiple options 	<ul style="list-style-type: none"> Incorporated the possibility of multiple implementation plans into project planning to be prepared for contingencies at any time

5.3 Information Security

Major Issues	Information Security
Material Topics	Customer Privacy (GRI 418)
Policy/Commitment	<ul style="list-style-type: none"> • Incorporate information security risks into overall risk management plans, ensuring that the risk management process includes an information security risk assessment, risk control, risk monitoring, and risk response measures. • Strengthen information security risk management and regularly review risk assessment methods, and implement appropriate control measures for identified risks to respond to evolving threats.
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> • Strengthen the structure of the information security risk assessment report • Information security risk management procedures
Practical Management Actions	<ul style="list-style-type: none"> • Identified and quantified all information security risks. • Implemented annual drills and quantified drill results in accordance with the guidelines. • Enhanced employee awareness on security and employee training. • Regularly performed vulnerability scans and tests.
Goals Achieved in 2023	<ul style="list-style-type: none"> • Implement company-wide information security promotion and training • The improvement rate of phishing attack drills and information security incident reporting drills reached 100% • Upgraded the operating system version on the server-end • Executed system security updates on the client-end
Mid-term and Long-Term Goals and Directions	<ul style="list-style-type: none"> • Refine information security guidelines. • Evaluate sustainable information security risks. • Make the information security framework flexible.

Major Issues	Information Security
Material Topics	Customer Privacy (GRI 418)
Responsible Unit	<ul style="list-style-type: none">Information Technology Dept.
Resources Investment	<ul style="list-style-type: none">Formulate corresponding information security policies based on changes in the environmentHold internal education and training courses, improve awareness of information security policies.
Claim Procedures	<ul style="list-style-type: none">File a report or complaint through the e-mail provided on the company website (https://www.brogent.com/en/contact-us.html) and legal@brogent.com
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none">Formulate annual information security drills and protection promotion plans each year, and implement the plans after obtaining approval from the chairman. Results of the information security phishing drill are reviewed by the Information Security Committee (attendees include the head of the Information Technology Department, the head of the Audit Office, the heads of each center, and the chairman)
Evaluation Follow-Up	<ul style="list-style-type: none">Regularly review the performance in conjunction with internal audit.System drill results reports.Designed information security awareness test items to test the effectiveness of training, and 100% of employees received a full score on the test after training in 2023

The information technology dissemination model changes with each passing day. If information security vulnerabilities are exploited by hackers and causes customer information to be leaked, it will further affect customers' trust or loyalty to the Company, or cause the Company to be fined or face other legal consequences for violating relevant laws and regulations. All of these situations might affect the Company's external image and reputation. Information security risk management and taking appropriate measures can effectively reduce the Company's potential financial losses and legal risks. It will also protect the Company's reputation and avoid potential negative impacts, creating a positive effect on protecting the economy, society and business partners, as well as the rights and interests of the Company and customers.

Therefore, Brogent continues to improve information security governance and strengthen information security capabilities. All information operations not only comply with international information security standards, but also comply with domestic and overseas laws and regulations on personal data protection and information security. The Company's information security unit is the Information Technology Department, and dedicated information security personnel are appointed in accordance with the "Information Security Management Guidelines for TWSE/TPEX-listed Companies." The department is responsible for formulating the Company's Information Security Policy, planning information security measures, and carrying out information security-related operations to ensure proper protection of the Company's confidential information, trade secrets, and personal data.

Information Security Policies

Ensure the confidentiality, integrity, availability, and compliance of the core system's management operations, and identify and assess qualitative or quantitative risks based on the importance of the assets, in order to control and verify the implementation effectiveness of information security management and whether information security goals are achieved.

01

Confidentiality

Ensure that sensitive information of the Company is not leaked on the Internet.

02

Integrity

Ensure the correctness of the Company's sensitive information.

03

Availability

Ensure that important data held by the Company is backed up.

04

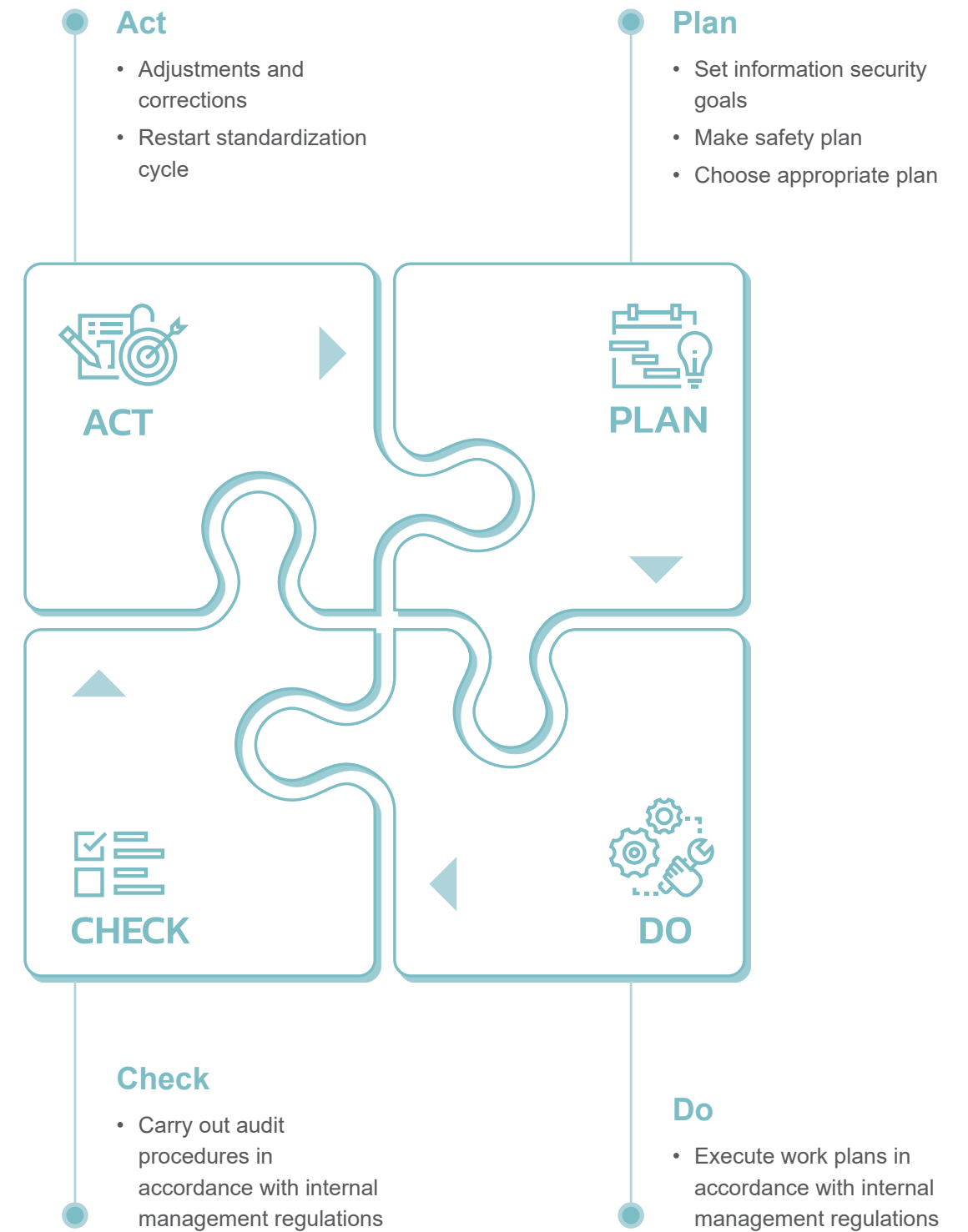
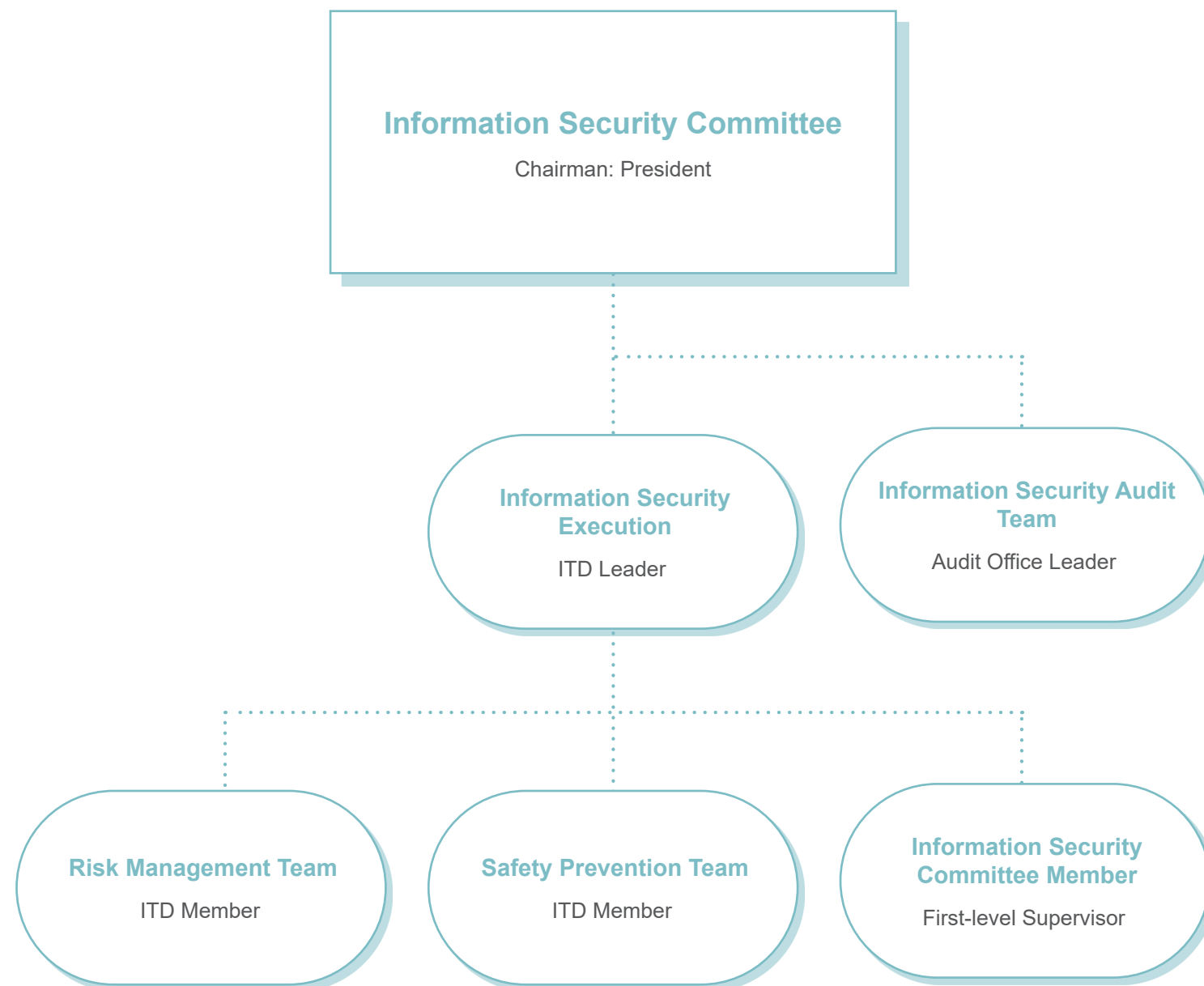
Compliance

Comply with domestic laws and avoid infringement of the Company or a third party's rights and interests.

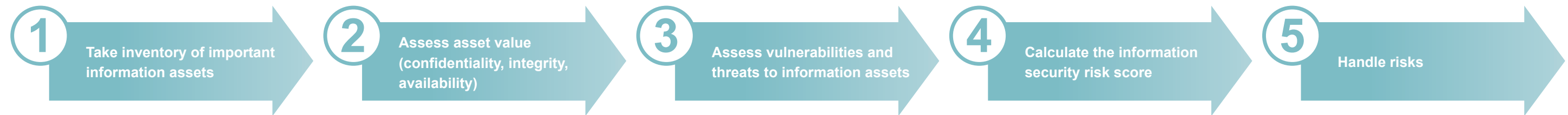


Information Security Management Structure

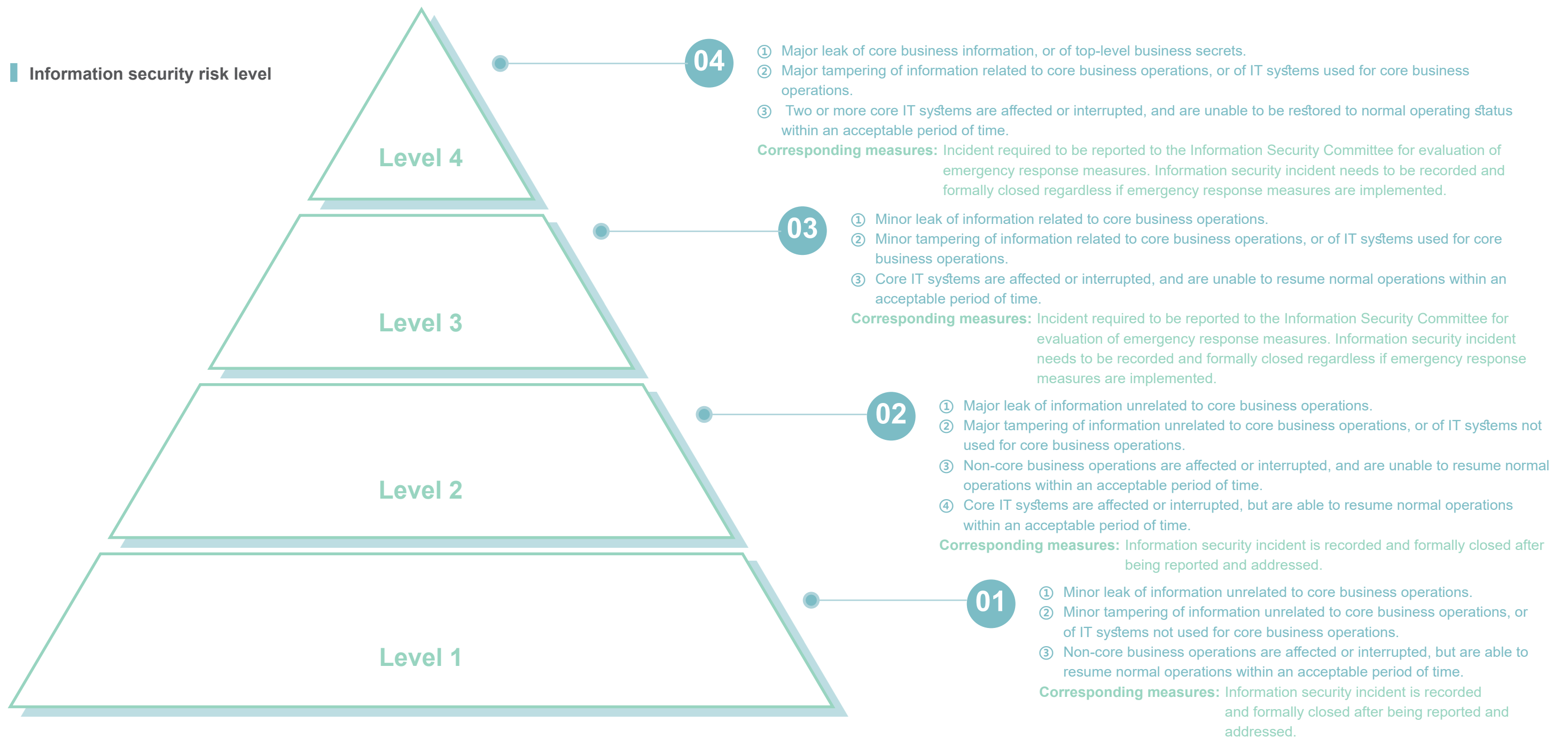
Brogent established the Information Security Committee to reduce the probability and impact of information security threats, and also improve the Company's ability to continue as a going concern. The president serves as the chairman of the committee, which meets once a year. We also referenced the spirit of ISO 27001 Information Security Management System, and use the PDCA cycle to ensure the achievement of information security management goals and continuous improvement.



Information Security Identification Process



Information security risk level



Information Security Measures

01

Incorporate information security risks into overall risk management plans, ensuring that the risk management process includes an information security risk assessment, risk control, risk monitoring, and risk response measures.

02

Improve employee safety awareness, education, and training, helping our employees to identify and respond to safety threats and risks. This includes providing our employees with the knowledge required to identify phishing emails, process personal information, and set strong passwords.

03

Regularly performed vulnerability scans and tests to ensure the security of systems and applications. Regularly conducted disaster recovery drills to ensure rapid response and recovery when security incidents occur.

Improve Information Security Prevention Awareness

Brogent regularly plans annual information security drills and protection promotion plans every year. Attendees include the head of the Information Technology Department, the head of the Audit Office, the heads of each center, and the chairman. Results of the information security phishing drill are reviewed during the meeting. Brogent promotes the information security policy to all new employees. In addition to organizing information security awareness training every year, Brogent provides enhanced training for individuals with medium and high risk behavior during the phishing drill to identify risks. After the course, we designed information security awareness test items suitable for the Company's industry characteristics, environment, and culture according to testing standards for the telecommunications industry, in order to test the effectiveness of training, and 100% of employees received a full score on the test after training in 2023.

Results of Information Security Prevention Training

No.	Training method	Target	Completion rate	Frequency
1	Improve awareness of phishing email prevention	All employees	100%	Annually
2	Raise awareness of email phishing attacks and malware	All employees	100%	Annually
3	The danger of clicking on risky web pages, suspicious links, or suspicious attachment files	All employees	100%	Annually
4	Explanation on preventing social engineering (phishing email) attacks	Employees at risk	100%	Annually
5	Information security rules	New employees	100%	When reporting to work

Customer Privacy

We hold internal training courses to enhance employee awareness on protecting customer privacy and confidential information, and only use and protect customer information based on the contract signed with customers. Our Legal Department reviews contract content and the scope of information disclosed in each contract before marketing and disclosing customer information to the public, and legal advice will be provided to the marketing team on information disclosures. When customers discover that private or confidential information has been leaked, they can file a complaint or report through Brogent's official website (<https://www.brogent.com/en/contact-us.html>). No customer complaints of violating customer privacy or leakage of confidential information were received in 2023.

Personal Data Protection

We promote personal data protection during the course on the "Employee Code of Conduct," and use actual cases to let employees understand the importance of personal data protection. The Personal Data Protection Task Force periodically examines whether the Company collects, processes, and uses personal data in accordance with the "Personal Data Protection and Management Rules," and destroys personal data that no longer needs to be retained each year.

Environmental Commitment

Based on climate change and the impact that humans have had on earth, the company should implement corporate green responsibilities and pay attention to the rights and interests of all stakeholders. Further, the company should incorporate a corporate sustainable management strategy into corporate management and operational behavior. Brogent is committed to implementing environmental protection-related management and actively implements the energy conservation policy, providing corresponding resources to fulfill its corporate responsibility to environmental protection.

Comply with government environmental protection and energy regulations

Actively implement green purchase

Continuously implement energy saving and carbon reduction management

Reduce the use of raw materials



Brogent's Environmental Policy

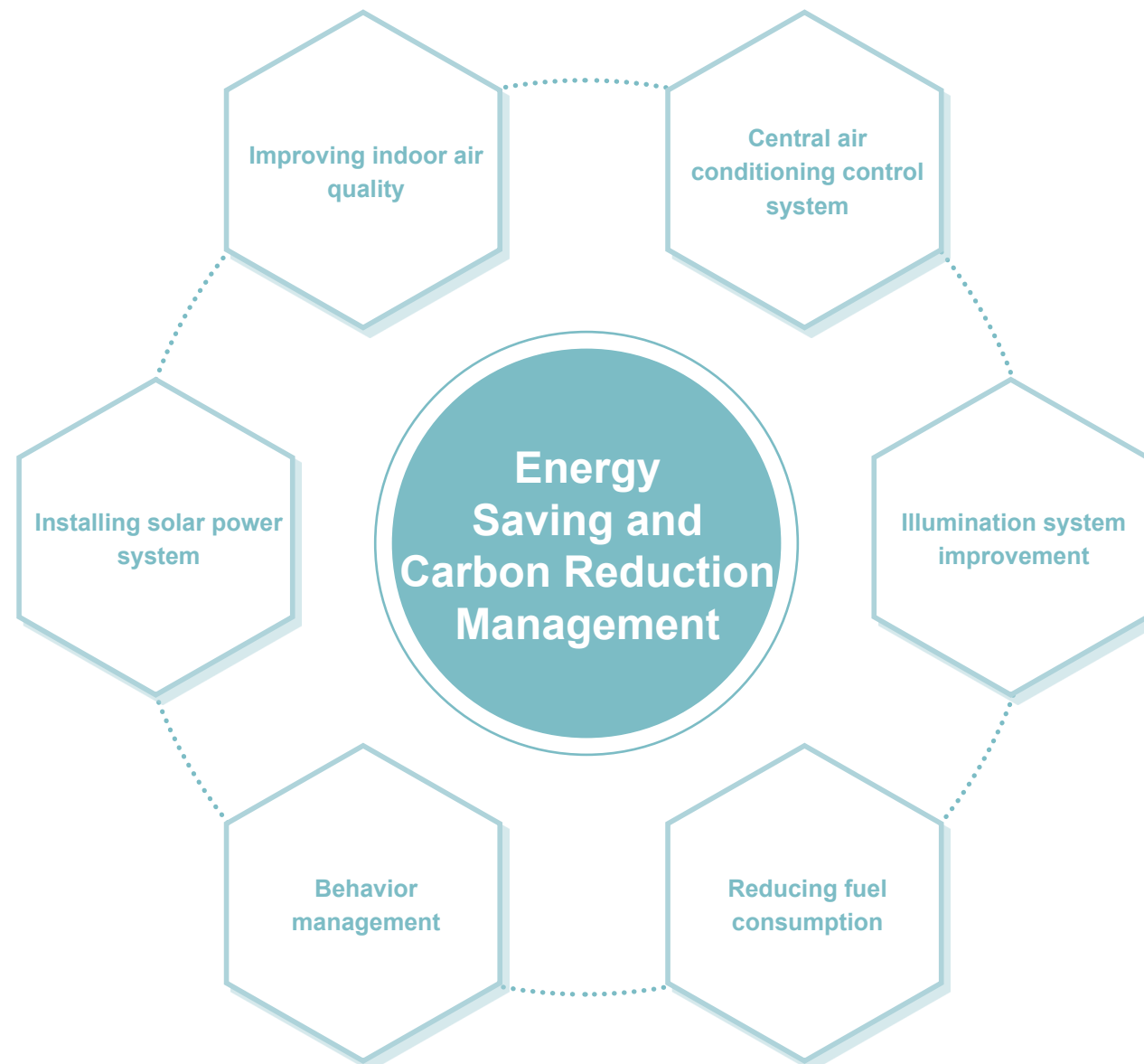
Environmental Management Strategies

Implement Energy Management	Implement Water Resource Management	Effective Resource Management
Goal Continual implementation of energy saving and carbon reduction management in hope of achieving 0.25% greenhouse gas emission reduction annually.	Goal Reduce the waste of water resources.	Goal Focus on increasing the reuse rate of each resource and reduce unnecessary waste to contribute to the sustainable development of the environment.
Measures <ul style="list-style-type: none"> Effectively reduce electricity consumption each year through the air-conditioning centralized control system and replacing LED lamps. Prioritize electric or hybrid cars for company vehicles (including scooters) to reduce gasoline consumption. Set up charging stations for electric scooters, making employees more willing to switch to using electric scooters, contributing to reducing local carbon emissions. 	Measures <ul style="list-style-type: none"> Set up rainwater harvesting and irrigations systems in office buildings to reuse water resources. Install water-saving equipment, reducing everyday water waste. Monitor the water meter daily to discover and repair leaks early. 	Measures <ul style="list-style-type: none"> Implement the ERP system to reduce paper consumption in the office, and properly sort and manage waste to increase the reuse rate Implement raw material use management.

Energy Management

The main sources of energy used in Brogent's operations are purchased electricity and gasoline, which are used in air conditioning, lighting systems and company vehicles. We also make energy-saving improvements to save energy and reduce harm to the environment. We continued to support Earth Hour on March 25, 2023 and turned off the signboard on our exterior wall and projection lights for one hour, making people more concerned and pay more attention to the protection of Earth's environment.

Brogent currently mainly uses purchased electricity, accounting for about 81% of the total energy consumption, followed by fuel (diesel and gasoline) at 19%. All electricity is purchased from Taiwan Power Company. Electricity consumption in 2023 was 1,619.42 MWh, which is equal to 5,830.97 GJ. The total energy consumption was 5,932.09 GJ, and energy intensity was 6.88 GJ/million NTD, down 4.18% compared with the previous year.



Energy conservation measures

Brogent Headquarters

- Central air conditioning control system: Opt for use of more energy-efficient machinery and employing a centralized air conditioning control system for controlling the temperature.
- Illumination system improvement: Used energy-saving LED lamps in the factory, reducing energy consumption by 50% and above compared with traditional light bulbs
- Reducing fuel consumption: Prioritize electric or hybrid cars for company vehicles to reduce gasoline consumption. Set up charging stations for electric scooters.
- Behavior management: Turn off the power when it is not used, such as 3C products and lights in the hallway of offices
- Sustainable procurement: Purchase general products certified as being environmentally-friendly, organic procurement.
- Supporting the government's green energy policy: Install a solar power system, contributing to the use of renewable energy.
- Improve indoor air quality: Increase indoor planting to purify the air

Manufacturing Center (Taoyuan Plant)

Continue implementing energy saving, carbon reduction, and water saving policies

- Comprehensive use LED lamps to reduce electricity consumption
- Use only inverter air conditioners, and have a set temperature for the Company office areas, reducing power consumption
- Install water saving taps for water provided for everyday use, use recycled water for toilets

Adopt energy saving measures for factory production equipment

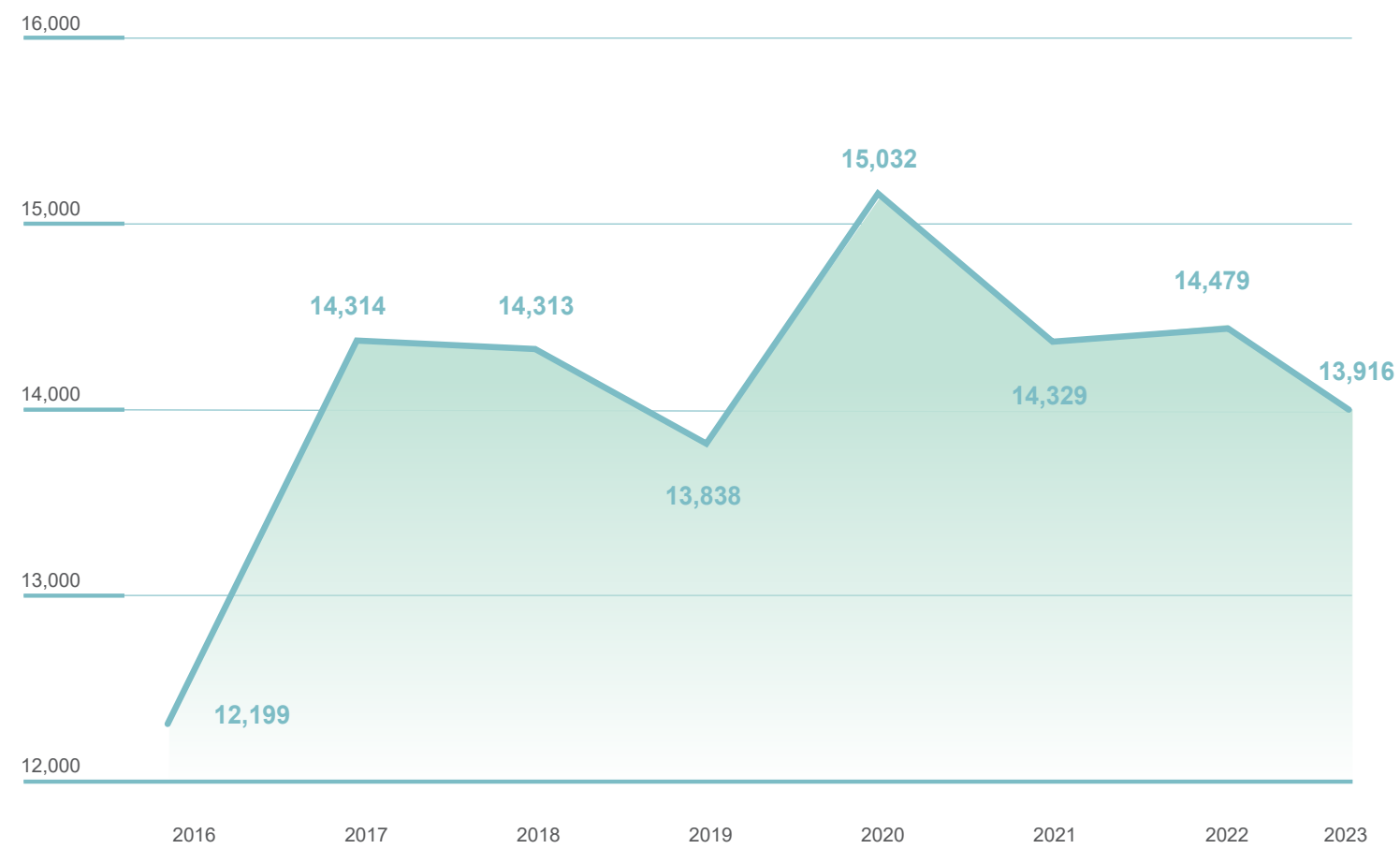
- Switch to LED lamps and utilize "skylight" for natural lighting in factories
- Use inverter and energy saving factory production equipment



Support Renewable Energy Generation

Brogent supports the government's green energy policy and installed a solar power system in 2016, selling the renewable energy generated back to Taiwan Power Company. The solar power system of Brogent's headquarters generated 13,916 kWh in 2023, which is equal to 50.11 GJ.

Electricity generated by the solar power system of Brogent's headquarters (Unit: kWh)



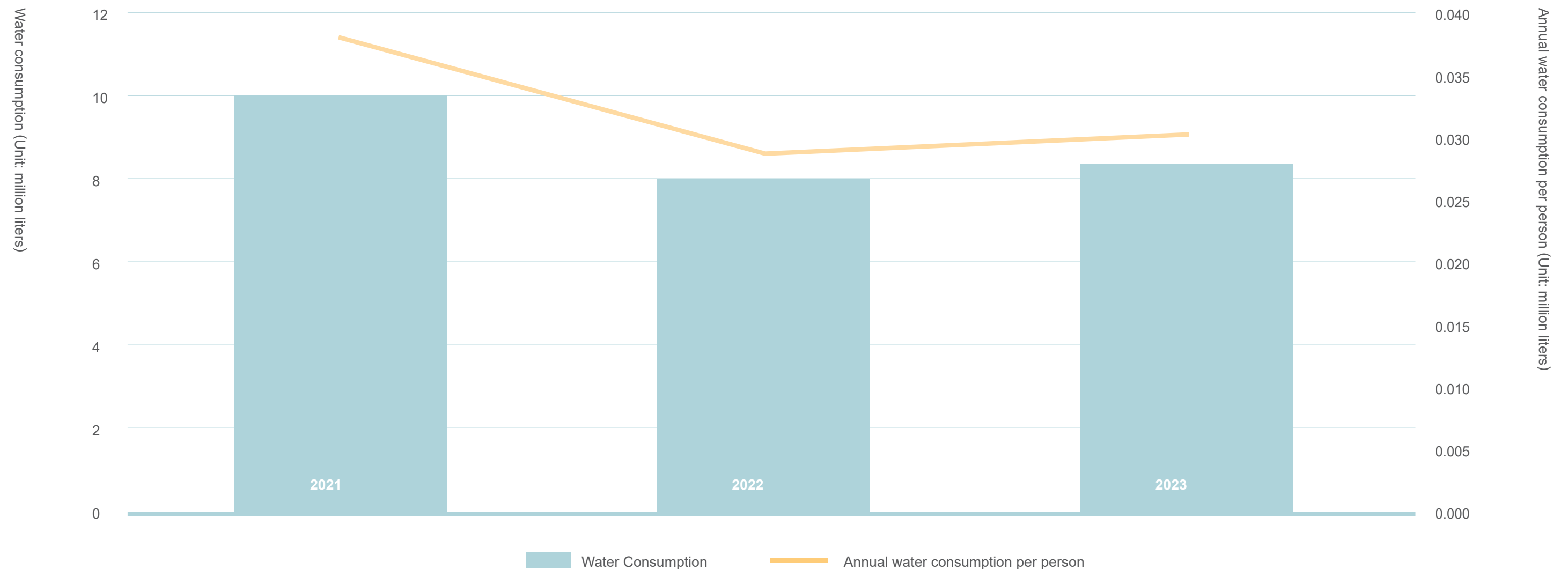
Water Resource Management

Brogent's total water withdrawal in 2023 was 10.593 million liters, in which tap water was the main source of water, accounting for approximately 8.223 million liters (accounting for 77.6%), followed by rainwater recovery, accounting for approximately 2.37 million liters (accounting for 22.4%). Brogent's water use primarily consists of domestic use in office buildings, which does not have any huge impact on water sources. To improve water use efficiency, we have established relevant measures concerning water management. For example, faucets, urinals, and toilets with water saving labels are installed in all the bathrooms in the office; a rainwater harvesting storage system is established to reclaim rainwater for plant watering. All the measures help us make proper use of water resources. In 2023, Brogent's tap water consumption increased by 0.209 million liters compared with the previous year, which is an annual water consumption per person of 0.03 million liters (an increase of approximately 5%).

The water resources used and discharged by Brogent from operations are not located in areas with water stress and will not have a significant impact on the surrounding environment.

Waste Management

Brogent is registered as a company in the creative and cultural industry, whose main business operations are the export of immersive simulation rides. Most of this equipment is manufactured by third-party manufacturers and transported to the Company for pre-assembly testing, and then transported to customers for installation testing and delivery acceptance. Therefore, all waste generated by the Company is general industrial waste from offices. No hazardous industrial waste is generated. Qualified contractors (Tidies Environmental Service Corp. and Ming Xuan Environmental Engineering Limited) are commissioned to handle general industrial waste. In addition, data on waste generated by the manufacturing center (Taoyuan Plant) and Taipei Office is not available because it was not weighed. Hence, the waste data in 2023 only covers the Kaohsiung headquarters. In 2023, 13.82 metric tons of waste was generated and 10.83 metric tons was disposed. We placed trash cans for general waste and recyclables in the waste collection areas on each floor in coordination with government policy. After waste was sorted by employees and cleaning personnel, 2.99 metric tons was recycled. We would notify environmental organizations (such as the Tzu Chi Foundation) to handle and process these recycled materials for reuse, doing our part for society.



Green Buildings

After the original certification unit "Taiwan Architecture & Building Center" verified on site that the current status matches the original design on November 25, 2021, it approved the extension of the Green Building Label of Brogent's R&D Testing and Experience Center for five years until December 16, 2026. In coordination with the government's green energy policy, we assessed and considered the installation of solar panels on the rooftop of the Taoyuan Plant, Phase III plant in Kaohsiung Software Technology Park, and the plant in Ciaotou Science Park.



Brogent's R&D Testing and Experience Center received Green Building EEWB-BC Certification.

5.5 Climate Change Response and Management

Overview of Climate-Related Financial Information Disclosure

In light of potential financial risks to business operations due to climate change, disclosing information related to climate change has become relevant in sustainability information disclosure. Brogent has set the target to reduce GHG emissions by 0.25% each year, and identified climate-related risks and opportunities in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB) and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. Identification results are incorporated into the Company's overall risk management framework and serve as one of Brogent's sustainable development strategies.

Governance/Strategy

- Identify climate change risks and opportunities according to the TCFD framework, and each unit reviews and identifies climate change risks and opportunities every year
- Evaluate potential financial impacts to the Company's business operations based on identified climate change risks and opportunities.
- After being confirmed by senior management (the Company's Chairman), report on and discuss response measures at the Board of Directors meeting.

Indicators and Goals

- 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.
- Continuously improve the company's system and conduct self-examinations to strengthen employees' awareness and management of climate change risks.

Identification Process for Climate-related Risks and Opportunities

Brogent continues to pay attention to climate-related policies and action plans of various industries in Taiwan and overseas, and reviews and evaluates various risks and opportunities that may be caused by climate change for matrix analysis, including: direct or indirect physical effects of changes in rainfall and climate patterns; changes in market demand caused by new policies and regulations; risks and opportunities brought by social aspects to the Company's business activities. These efforts aim to reduce climate change risks, seize business opportunities, and implement the Company's sustainability philosophy.

Brogent discusses climate change, summarizes information, and assesses risks and opportunities during meetings that look into climate change risks and opportunities. The specific process for identifying climate change-related risks and opportunities is as follows:

Set the climate change scenario:

- Scenario 1** SSP5-8.5: Temperature rises by 6°C
- Scenario 2** SSP1-2.6: Temperature rises by 2°C

Assess the impact on the business environment

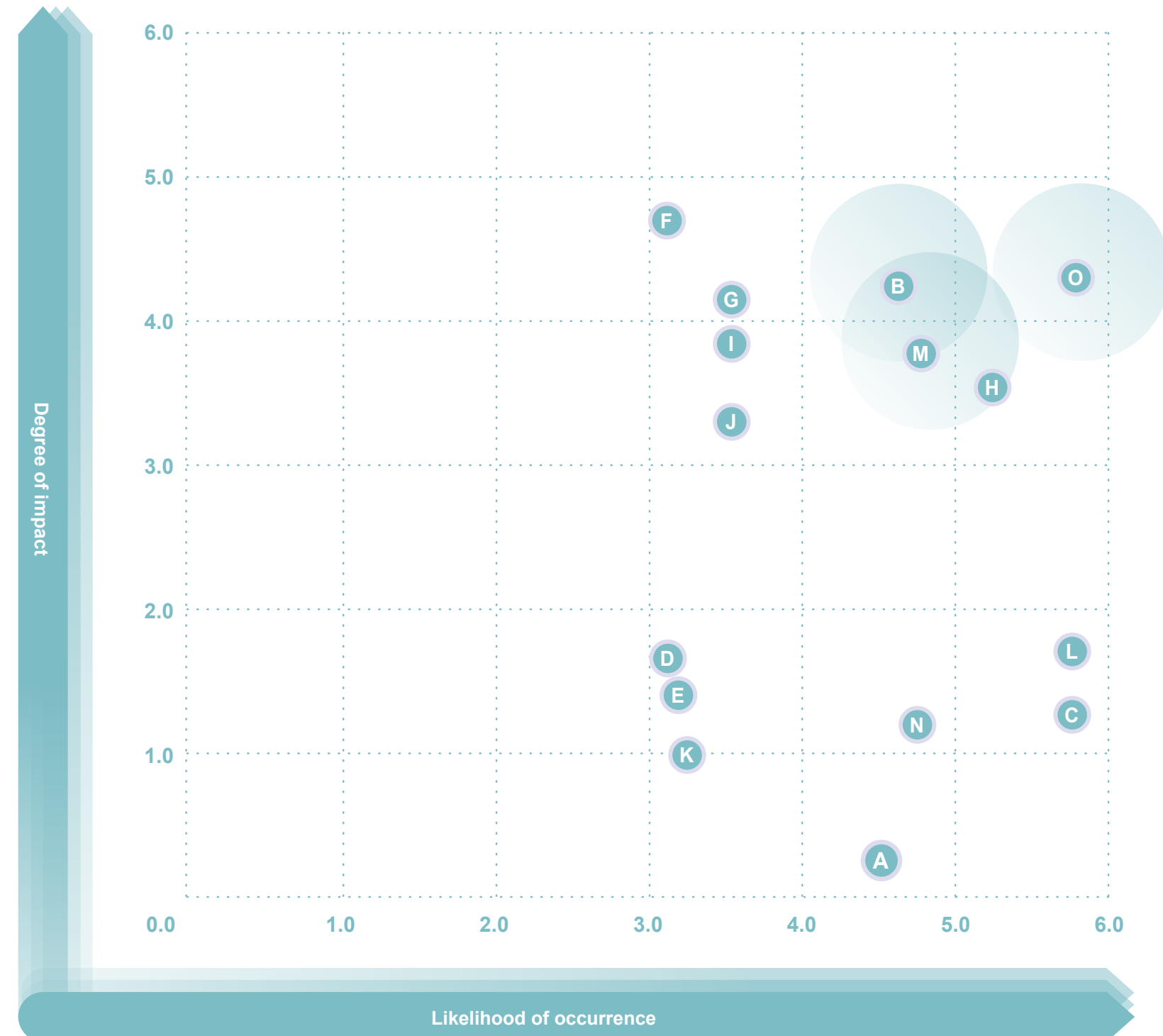
Assess the impact of climate change on the business environment and stakeholders

Identify climate risks and opportunities

Establish a risk and opportunity matrix to verify climate change risks and opportunities

After completing the identification of climate risks and opportunities, we identified three high-risk factors and three high-opportunity factors of Brogent in 2023 based on the "probability of occurrence" and "degree of impact" of the risks or opportunities. Brogent's climate change risk matrix and opportunity matrix in 2023 are as follows:

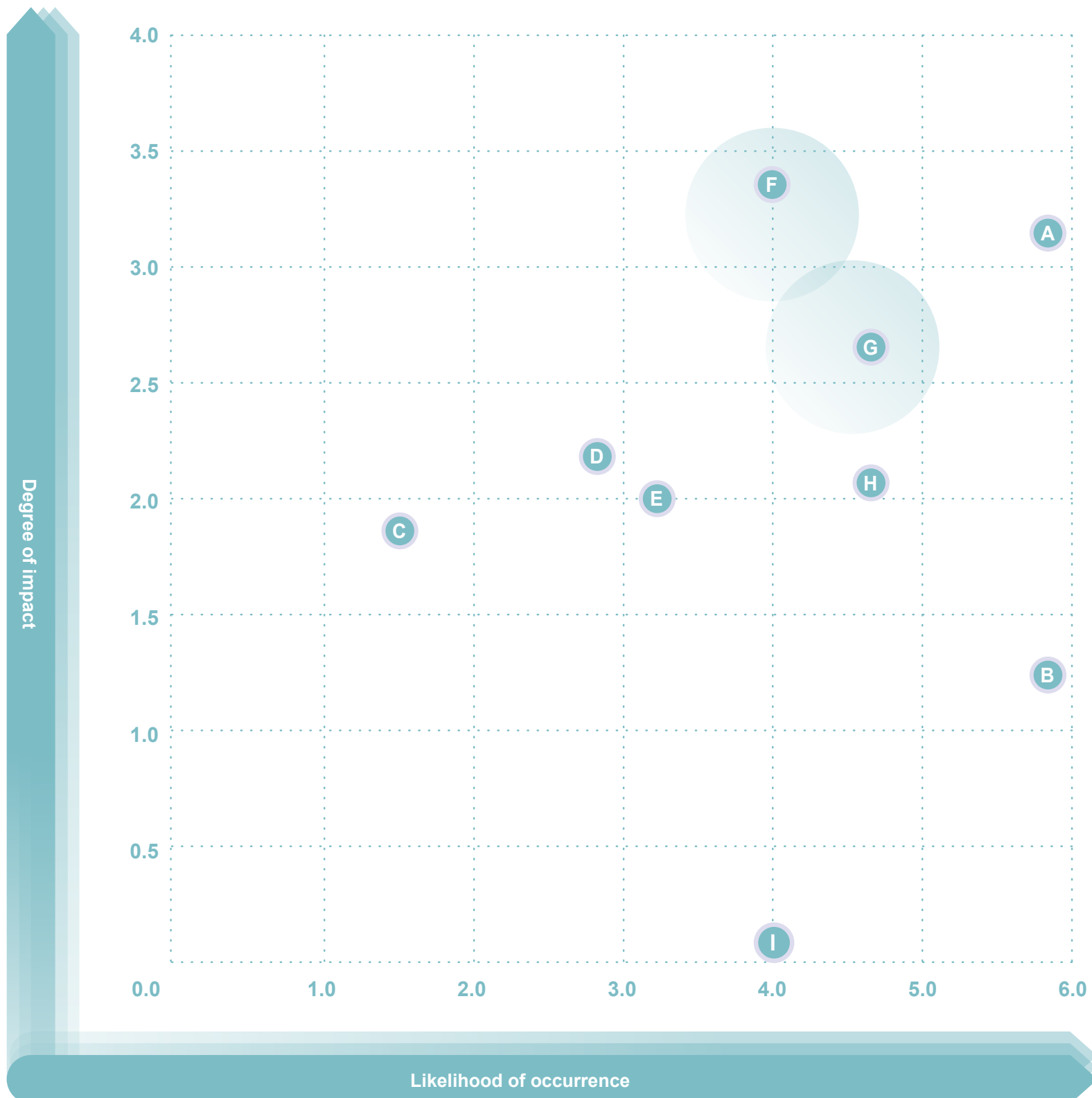
Climate Change Risk Matrix



High-risk Factors

- (A) Failed investment in new technologies
- (B) Provide prices for GHG emissions
- (C) Changes in rainfall patterns and extreme changes in weather
- (D) Average temperature rise
- (E) Require reporting of GHG emissions
- (F) Cost of transitioning to low-carbon technology
- (G) Sea level rise
- (H) Increased severity of extreme weather events, such as typhoons and floods
- (I) Changes in customer behavior
- (J) Increase in stakeholder concerns and negative feedback
- (K) Changes in consumer preferences
- (L) An increase in raw material costs
- (M) Strengthen supervision of current products and services
- (N) Face the risk of litigation
- (O) Uncertainties in market information

Climate Change Opportunity Matrix



High-opportunity Factors

- A** Develop new products, low-carbon products and services
- B** Use new technology
- C** Energy alternatives/diversification
- D** Participation in carbon trading market
- E** Changes in consumer preferences
- F** Use renewable energy sources and adopt energy-saving measures
- G** Diversify business activities
- H** Switch to more efficient buildings
- I** Adopt more efficient transportation methods

Description of Climate Change-related Risks

List of Climate Change Risks Identified

Rank	No.	Type of Risk	Risk Factor	Assessed time of occurrence
1	001	Physical risk (long-term)	Average temperature rise	Long term
2	002	Transition risks (policies and regulations)	Face the risk of litigation	Medium term
3	003	Transition risks (policies and regulations)	Strengthen supervision of current products and services	Medium term

Note: Definition of time range: Short term: 1 to 3 years; Medium term: 3 to 5 years; Long term: 5 years and above

Risk No./Factor	Impact Scenario	Assessment of the Risk's Impact	Assessment of Financial Impact
Risk 001: Average temperature rise	<ul style="list-style-type: none"> The energy consumption of air conditioning required by the Company increases due to the rise in average temperature, causing costs to increase Electricity consumption exceeds capacity and causes a power outage, resulting in business interruptions The rise in average temperature increases the chances of workers being exposed to high temperatures and increases the cost of personnel dispatching 	<ul style="list-style-type: none"> Rising temperatures can easily cause equipment to overheat and shut down, further affecting related information services or causing service interruptions As the temperature rises, it is necessary to strengthen the management of electricity consumption, such as: affecting the frequency of air conditioner use 	An increase in operating costs
Risk 002: Face the risk of litigation	<ul style="list-style-type: none"> If carbon reduction targets are not met, the Company might face the risk of climate litigation 	<ul style="list-style-type: none"> Higher requirements set forth in government regulations will increase the cost of response measures 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 	An increase in operating costs
Risk 003: Strengthen supervision of current products and services	<ul style="list-style-type: none"> Each responsible unit pays attention to and responds to the personnel costs incurred by regulations 	<ul style="list-style-type: none"> Employees must address contamination issues in the surface treatment process of metal parts in accordance with regulations, such as: electroplating, blackening, etc. Require suppliers to provide a working environment that has completely eliminated pollution, such as: smoke exhaust equipment during welding, dust collection equipment during spray coating, etc. 	An increase in operating costs

Description of Climate Change-related Opportunities

List of Climate Change Opportunities Identified

Rank	No.	Type of Opportunity	Opportunity Factor	Assessed time of occurrence
1	001	Products and Services	Develop new products, low-carbon products and services	Short term
2	002	Products and Services	Diversify business activities	Short term
3	003	Resilience	Use renewable energy sources and adopt energy-saving measures	Medium term

Note: Definition of time range: Short term: 1 to 3 years; Medium term: 3 to 5 years; Long term: 5 years and above

Opportunity No./Factor	Influence Scenario	Assessment of the Opportunity's Impact	Assessment of Financial Influence
Opportunity 001: Develop new products, low-carbon products and services	<ul style="list-style-type: none"> Develop low-carbon products and services to attract customers and increase revenue Investing resources in the design of sustainable products, such as selling themed products related to climate change, can increase market appeal and expand the customer base 	<ul style="list-style-type: none"> Develop low-carbon products and services through diverse innovative designs, use renewable energy sources and materials, and reduce energy costs Develop new products to attract customers, shorten the cycle for closing deals, and thereby increase revenue 	An increase in income
Opportunity 002: Diversify business activities	<ul style="list-style-type: none"> Launching diverse sustainable products or services can attract more investors 	<ul style="list-style-type: none"> Introduce equipment into multiple fields to increase income through diversified development The services and products provided are combined with the theme of sustainability to create more diverse services 	An increase in income
Opportunity 003: Use renewable energy sources and adopt energy-saving measures	<ul style="list-style-type: none"> Use renewable energy sources and implement energy-saving measures, such as: Reduce energy costs by switching to energy-saving equipment 	<ul style="list-style-type: none"> Reduce energy costs through renewable energy power generation and energy conservation plans, and obtain profits from electricity sales and carbon credits 	An increase in income A decrease in costs

Response to and Management of Climate Change Risks

Integrate into regular risk management operations, establish specific improvement plans and risk indicators for each risk management item, preventing potential risks from posing a substantial or transitional impact to Brogent should they occur.

Type	Risk Factor	Potential Financial Impact	Response and Management Actions
Physical Risks	Average temperature rise	An increase in operating costs	<ul style="list-style-type: none"> Purchase water damage insurance.
Transition Risks	Face the risk of litigation	An increase in operating costs	<ul style="list-style-type: none"> Each department should continue to pay attention to and track changes in relevant laws and regulations so as to prevent non-compliance with laws and regulations.
	Strengthen supervision of current products and services	An increase in operating costs	<ul style="list-style-type: none"> Take stock of conditions in 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 pre-emptive purchases of raw materials, or changing the quantities purchased. Reuse items displayed during exhibitions and optimize assembly procedures to reduce costs of consumables

Response to and Management of Climate Change Opportunities

Identify opportunities that can allow Brogent to get ahead of the competition, helping us prepare the necessary investment or resource usage in advance to take advantage of these opportunities.

Type	Risk Factor	Potential Financial Impact	Response and Management Actions
Products and Services	Develop new products, low-carbon products and services	An increase in revenue	<ul style="list-style-type: none"> Invest manpower and resources in sustainable product design in response to business developments Dedicate efforts to promoting low-carbon technology and sustainable product design, and increase product diversity and sales through product transformation and launching corresponding promotion plans
	Diversify business activities	An increase in revenue	<ul style="list-style-type: none"> Introduce equipment into multiple fields, such as: schools and museums, to increase income through diversified development The services and products provided are combined with the theme of sustainability to create more diverse services
Resilience	Use renewable energy sources and adopt energy-saving measures	A decrease in operating costs	<ul style="list-style-type: none"> Utilize the long hours and intensity of sunlight in Southern Taiwan by installing solar panels on rooftops to generate electricity, reduce the electricity consumption of equipment, and sell electricity to Taiwan Power Company Assess the feasibility of installing solar panels on the rooftop of the Phase III plant in Kaohsiung Software Technology Park and the plant in Ciaotou Science Park, in hopes of increasing green energy generation

GHG emissions management

Brogent continues to improve the Company's system and conduct self-examinations, take energy-saving actions, support renewable energy power generation, and incorporate sustainable product thinking into R&D and design to achieve the goal of reducing GHG emissions by 0.25% annually. We also strengthened employees' awareness and management of climate change risks, and referenced version 6.0.4 of the Executive Yuan Ministry of Environment's GHG emission coefficient management chart each year, as well as the electricity carbon emission factor announced by the Ministry of Economic Affairs Energy Administration in the previous year. We estimated the Scope 1 and Scope 2 GHG emissions of Brogent's Kaohsiung Headquarters, the Manufacturing Center (Taoyuan Plant), and Taipei Office on this basis, and use it to track management results. Brogent's Scope 1 and Scope 2 GHG emissions in 2023 were 9.62 and 801.61 metric tons CO₂e, respectively, totaling 811.23 metric tons CO₂e, which is equal to 0.94 metric tons CO₂e per million NTD of revenue.

5.6 Sustainable Supply Chain

Brogent's simulator rides are developed via the synchronized integration of multiple systems and high-end technologies. To manufacture stable and safe products, mechanical manufacturing, electrical control, audiovisual system, and safety certification system in the upstream industry chain must be integrated to successfully create various new-generation entertainment facilities with the latest form of media.

Brogent has established complete supply chain management regulations and measures, including supplier management principles, new supplier review system, and supplier risk classification, and supplier management (including evaluation and consultation). In addition, Brogent focuses on issues of quality and safety, endeavoring to optimize the supplier cooperation models, guide suppliers to grow together, work together to improve immersive simulation technology, and fulfill CSR to achieve sustainable operations.

Supply chain management

- Of the 370 suppliers in 2023, 91.35% were in Taiwan and 8.65% were in other countries.
- There are currently 1,124 suppliers, in which 575 were added in 2023.
- Suppliers installed solar panels for energy conservation and carbon reduction, and the cumulative electricity generation was approximately 1,339,000 kWh in 2023.

Overview of Brogent's supply chain in 2023

Supply Category	Mechanical equipment	Electronic control equipment	General consumables and materials	Service fees (such as installation work)
Total number of suppliers/contractors	35	60	222	53
Number categorized as type one <small>note</small>	3	0	0	0
Procurement amount as proportion of total procurement spending by the Company	31.6%	8.5%	41.1%	18.8%
Proportion categorized by country or region	Taiwan (94%) China (3%) USA (3%)	Taiwan (96.6%) USA (1.7%) Austria (1.7%)	Taiwan (91%) USA (6.3%) Others (2.7%)	Taiwan (88.5%) China (3.8%) Others (7.7%)

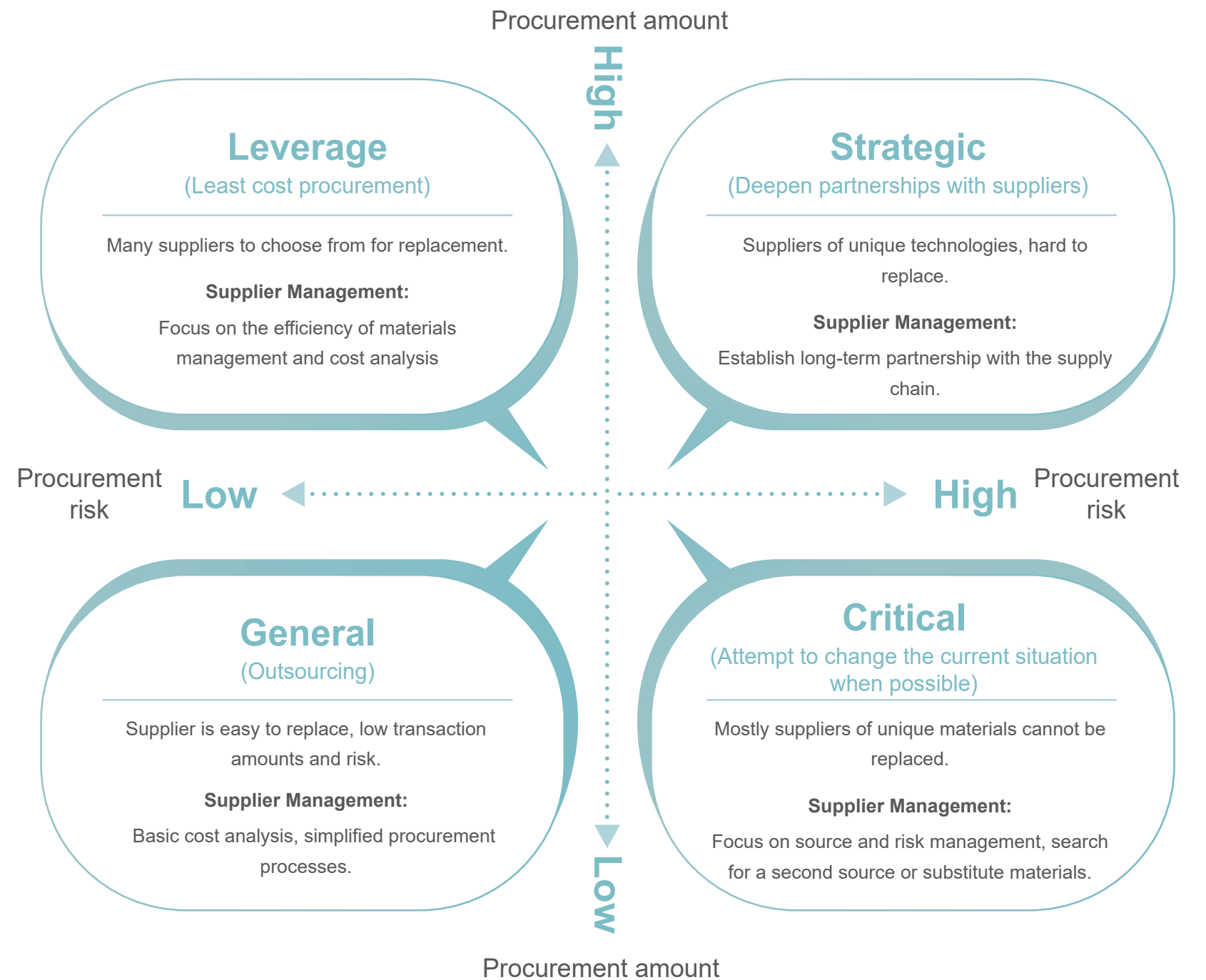
Note: Type one suppliers are defined as manufacturers of large-scale equipment.

Supplier Risk Management

Brogent's suppliers are divided into two categories: general materials and outsourced projects. As of the end of 2023, Brogent has a total of 1,124 suppliers. According to the risk analysis of the purchase management procedure, as well as purchase risks and purchase prices identified in the management procedure, Brogent classifies suppliers into four risk quadrants and applies different management methods accordingly.



Four Quadrants of Suppliers



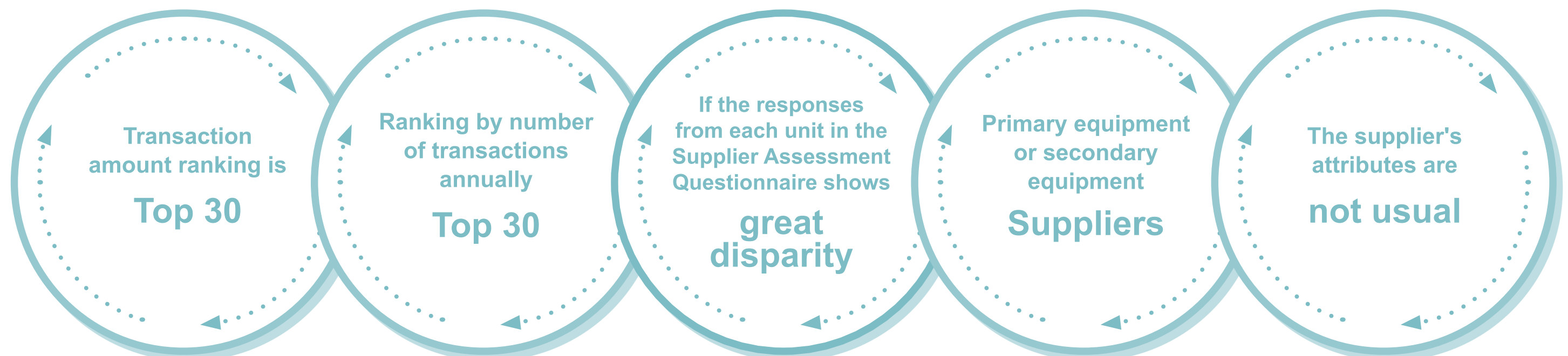
Supplier Cooperation Regulations

Brogent's assessment of new suppliers includes a preliminary review process that considers capital, operating conditions, production capacity, and performance. We then determine whether to conduct an on-site inspection and assessment based on the situation. When cooperating with new suppliers, we sign a purchase contract or purchase order based on the situation, and require the supplier to agree to abide by Brogent's sustainable development requirements, including protecting human rights, not using child labor, and prohibiting discrimination and unfair treatment in employment, salaries, and promotions. Suppliers are required to comply with local labor safety and health regulations and provide a safe and healthy working environment.



Supplier Evaluation

Supplier Evaluation and Screening Principles



Supplier Evaluation Process

01

Each year, Brogent selects suppliers to be evaluated for the year based on the total transaction amount, number of transactions, and how cooperative each supplier had been towards our requirements.

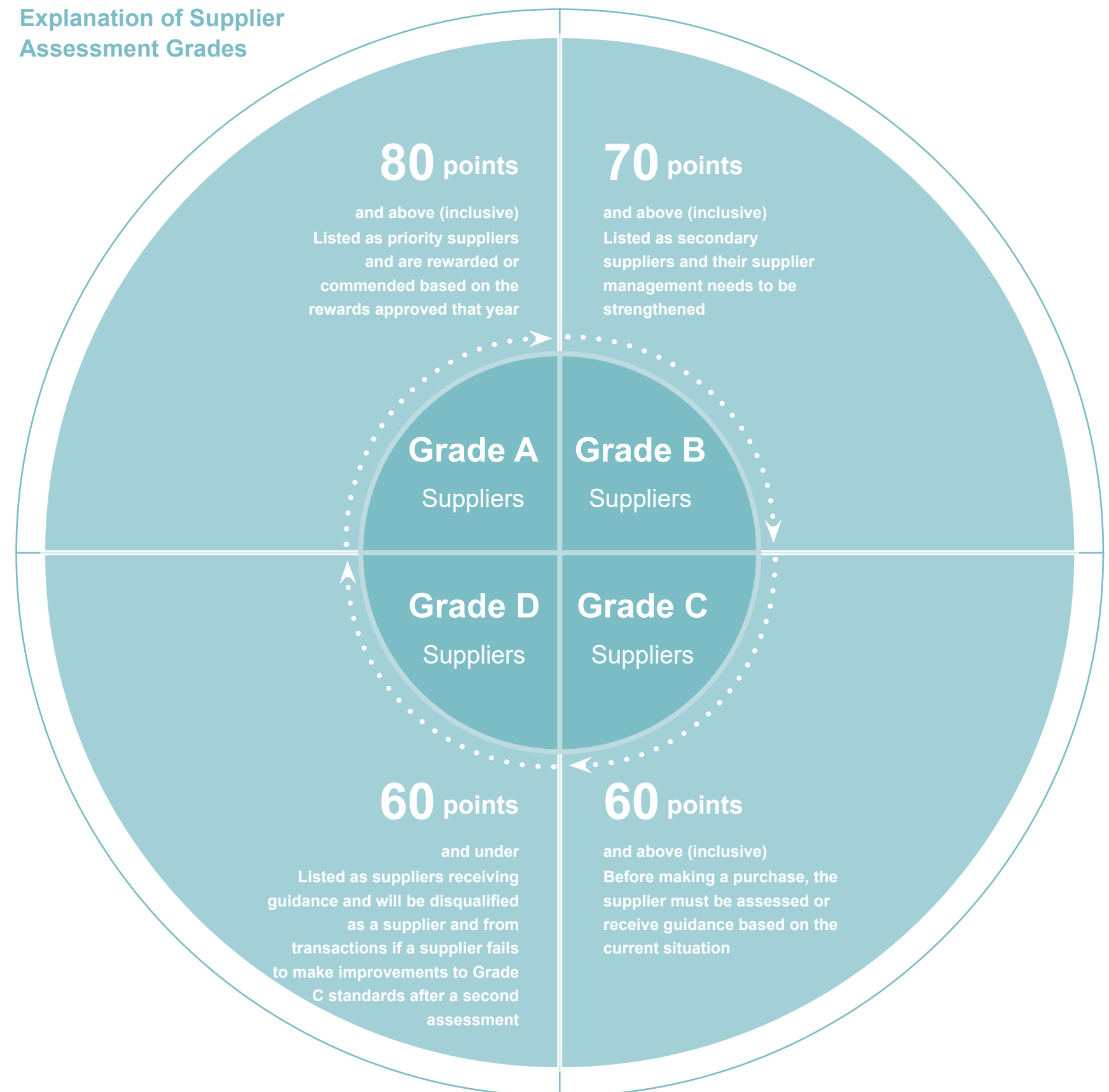
02

Suppliers are scored pursuant to the "Supplier Evaluation Chart", "Supplier Assessment Chart", and "Supplier Assessment Questionnaire". After a supplier has been provided with a score, a "Supplier Assessment Report" that compiles all of these results shall be created.

03

The Purchasing Department can modify the list of suppliers for assessment, perform on-site assessment, or request a document review evaluation when they see fit.

Explanation of Supplier Assessment Grades





06

Appendix

2023 GRI Data Performance Overview

Governance

Financial Performance

(Unit: in 100 million of NTD)

Item	2021	2022	2023
Sales revenue	7.88	8.04	8.63
Gross Profit	3.77	3.31	3.62
Operating Expenses	5.57	5.78	5.86
Operating Income (Loss)	(1.80)	(2.47)	(2.24)
Non-operating income	0.26	1.63	0.02
Profit (Loss) before Income Tax	(1.54)	(0.84)	(2.22)
Net Profit (Loss) for the year	(1.33)	(0.62)	(1.80)
Earnings per share (NT\$)	(2.31)	(0.99)	(2.79)
Dividend expense (NT\$)	0.00	0.00	0.94
R&D expenditures	2.08	1.89	1.07
Salary expenses	2.45	2.44	2.48
Employee healthcare and labor insurance expenses	0.23	0.24	0.24
Pension expenses	0.03	0.11	0.12
Expenses for other benefits	0.13	0.14	0.12

Note: The year of data disclosure is the same as the consolidated financial statements after audit.

Financial assistance received from government

(Unit: in Thousands of NTD)

Item \ Area	Taiwan
Sports Trainer Program	302
Other	108
Total	410

Note 1: The year of data disclosure is the same as the consolidated financial statements after audit.
Note 2: There are no government entities with share ownership of the Company in the Company's shareholder structure.

Tax Information

(Unit: in Thousands of NTD)

Year	2021	2022	2023
Income Tax	(20,459)	(21,560)	(42,308)

Note: The year of data disclosure is the same as the consolidated financial statements after audit.



Member of Information Security Committee

Title	Name	2021			2022			2023		
		Should Attend	Actually Attended	Actual Attendance Rate (Attendance in person and by proxy)	Should Attend	Actually Attended	Actual Attendance Rate (Attendance in person and by proxy)	Should Attend	Actually Attended	Actual Attendance Rate (Attendance in person and by proxy)
Chairman	Chih-Hung Ouyang	1	1	100%	1	1	100%	1	1	100%
Executive Assistant to the Chairman	Pei-Chi Ho	1	1	100%	1	1	100%	1	1	100%
CFO	Sui-Chuan Lin	1	1	100%	1	1	100%	1	1	100%
Vice President	Jyh-Jong Hwang	1	1	100%	1	1	100%	1	1	100%
Vice President	Teng-Hung Lai	1	1	100%	1	1	100%	1	1	100%
Chief engineer	Yi-Chung Huang	1	1	100%	1	1	100%	1	1	100%
Sr. Director	Szu-Cheng Chen	1	1	100%	1	1	100%	1	1	100%
Sr. Director	An Kiang	1	1	100%	-	-	-	-	-	-
Sr. Director	Chin-Wen Chuang	1	1	100%	1	1	100%	1	1	100%
Sr. Director	Yan-Lun Peng	1	1	100%	1	1	100%	1	1	100%
Director	Stefan Rothaug	1	1	100%	1	1	100%	1	1	100%
Director	Roger Sun	1	1	100%	1	1	100%	1	1	100%
Director	I-Chun Liu	-	-	-	1	1	100%	1	1	100%
Manager	Yi-Yun Liu	1	1	100%	1	1	100%	1	1	100%
Director	Ching-Che Yang	1	1	100%	1	1	100%	1	1	100%

Society

Statistics on the number of employees by employee contract type

Year	Gender \ Type	Employee Category				Total	Type		Total
		General employees	Temporary employees (Contract-based employees)	Temporary employees (Foreign migrant workers)	Employees without Guaranteed Hours		Full-time	Part-time	
2021	Female	92	0	0	0	92	92	0	92
	Male	173	0	0	0	173	173	0	173
	Total	265	0	0	0	265	265	0	265
2022	Female	102	0	0	1	103	102	1	103
	Male	176	0	0	0	176	176	0	176
	Total	278	0	0	1	279	278	1	279
2023	Female	93	0	0	1	94	93	1	94
	Male	177	0	0	0	177	177	0	177
	Total	270	0	0	1	271	270	1	271

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Workers who are not employees

Year	Type	Number of non-employee workers	Average working hours
2021	Contractor	7	2,456
2022	Contractor	8	2,263
2023	Contractor	8	2,409

Note 1: Non-employee workers are contractors who perform outsourced security and cleaning staff duties.

Note 2: Average working hours of non-employee workers = Total working hours/Total number of people.

Note 3: The basic for calculation in the current year is up to December 31.

Statistics on number of employees by age

Year	Gender	Employee age				Percentage
		30 & below	31-50	51 & above	Subtotal	
2021	Female	26	63	3	92	35%
	Male	21	132	20	173	65%
2022	Female	35	65	3	103	37%
	Male	20	138	18	176	63%
2023	Female	23	67	4	94	35%
	Male	22	136	19	177	65%

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Statistics on the number of employees by rank and gender

Year	Item	Gender				Total	
		Female		Male			
		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
2021	Management Competencies	10	3.79%	27	9.85%	37	13.64%
	Employees without Management Duties	82	31.06%	146	57.20%	228	88.26%
2022	Management Competencies	13	4.68%	27	9.71%	41	14.39%
	Employees without Management Duties	90	32.37%	148	53.24%	238	85.61%
2023	Management Competencies	13	4.80%	27	9.96%	40	14.76%
	Employees without Management Duties	81	29.89%	150	55.35%	231	85.24%

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Statistics on the number of employees by rank and age

Year	Item	Employee age						Total	
		30 & below	Percentage	31-50	Percentage	51 & above	Percentage	Number of Employees	Percentage
2021	Management Competencies	0	0.00%	24	9.09%	11	4.17%	35	13.26%
	Employees without Management Duties	47	17.80%	171	64.77%	11	4.17%	229	86.74%
2022	Management Competencies	1	0.36%	31	11.15%	8	2.88%	40	14.39%
	Employees without Management Duties	54	19.42%	172	61.87%	12	4.32%	238	85.61%
2023	Management Competencies	0	0.00%	32	11.81%	8	2.95%	40	14.76%
	Employees without Management Duties	45	16.61%	171	63.10%	15	5.54%	231	85.24%

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Statistics on the number of employees by education and gender

Year	Gender	Employees' education										Total	
		PhD	Percentage	Master's degree	Percentage	Bachelor's degree	Percentage	Junior college	Percentage	High school and under	Percentage	Subtotal	Percentage
2021	Female	0	0%	27	24%	58	46%	4	36%	3	30%	92	35%
	Male	3	100%	87	76%	69	54%	7	64%	7	70%	173	65%
	Subtotal	3	-	114	-	126	-	11	-	10	-	265	-
	Percentage	1%	-	43%	-	48%	-	4%	-	4%	-	□-	-
2022	Female	0	0%	30	26%	66	47%	4	36%	3	27%	103	37%
	Male	3	100%	85	74%	73	53%	7	64%	8	73%	176	63%
	Subtotal	3	-	115	-	139	-	11	-	11	-	279	-
	Percentage	1%	-	43%	-	50%	-	4%	-	4%	-	-	-
2023	Female	0	0%	25	23%	62	44%	4	36%	3	30%	94	35%
	Male	3	100%	82	77%	78	56%	7	64%	7	70%	177	65%
	Subtotal	3	-	107	-	140	-	11	-	10	-	271	-
	Percentage	1%	-	39%	-	52%	-	4%	-	4%	-	-	-

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Ratio of the average wage of entry-level employees to the local minimum wage by gender

(Unit: NTD)

Year	2021			2022			2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
The average wage of entry-level employee	35,300	34,600	35,000	36,300	35,300	35,700	38,500	37,700	38,100
Local minimum wage	24,000	24,000	24,000	25,250	25,250	25,250	26,400	26,400	26,400
As Proportion of Local minimum wage	1.47	1.44	1.46	1.44	1.40	1.41	1.46	1.43	1.44

Note 1: Entry-level employees are defined as (deputy) engineers/(deputy) designers/specialists (including the following).

Note 2: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 3: The ratio to the local minimum wage is calculated as the average wage of entry-level employee/local minimum wage.

Number of Full-time Non-Executive Employees, their Gross Salary, their Average Salary, and their Median Salary

Year	2021	2022	2023	Difference compared to past two years
Number of full-time non-executive employees (person)	255	261	261	N/A
Gross salary of full-time non-executive employees (NT\$1,000)	209,815	210,003	209,468	-0.3%
Average salary of full-time non-executive employees (NT\$1,000)	823	805	803	-0.2%
Median salary of full-time non-executive employees ^{note} (NT\$1,000)	750	722	713	-1.2%

Note: Information on the "median salary" of full-time employees in non-managerial positions is reported in accordance with the amended Article 3 of the "Principles for Handling Information Disclosure on the Key Financials and Transactional Information Section of the Market Observation Post System" and the table on "salary information of full-time employees in non-managerial positions" that was added.

Base salary received by female employees as a ratio of that received by male employees, sorted by employee category

Salary ratio	2021		2022		2023	
	Female	Male	Female	Male	Female	Male
Management Competencies	1	1.16	1	1.19	1	1.19
Employees without Management Duties	1	1.17	1	1.19	1	1.14

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: Managerial positions in this table are defined as personnel whose job grade is classified as management.

Ratio of base salary and remuneration of women to men by employee category

Salary ratio	2021		2022		2023	
	Female	Male	Female	Male	Female	Male
Management Competencies	1	1.16	1	1.19	1	1.19
R&D personnel	1	1.31	1	1.35	1	1.29
General employee	1	1.06	1	1.11	1	1.07

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: Managerial positions in this table are defined as personnel whose job grade is classified as management.

Annual total compensation ratio

Year	Item	Average salary	Increase in annual salary (compared with the previous year)
2021	Highest paid employee	3,078,748	56.39%
	Median salary	749,215	4.78%
	Ratio (%)	4.11	11.79
2022	Highest paid employee	3,064,644	-0.46%
	Median salary	722,216	-3.60%
	Ratio (%)	4.24	0.13
2023	Highest paid employee	3,163,728	0.03%
	Median salary	713,327	-0.01%
	Ratio (%)	4.44	-2.63

Note: Taiwan is the Company's main location of operations, and the annual income of the highest paid employee is 4.44 times the median annual income of all employees in Taiwan. Compared with the previous year, the annual increase of the highest paid employee increased by approximately 3%, while the median annual income of all employees in Taiwan decreased by approximately 1%. Therefore, compared with the previous year, the change in annual income of the highest paid employee versus the median annual income of all employees in Taiwan (excluding the annual income of the highest paid employee) is negative 2.63 times.

Percentage of local employees appointed to high-level management positions

Year	2021	2022	2023
Number of executives	13	13	13
Number of executives who are local residents (Taiwanese)	12	12	12
Ratio (%)	92	92	92

Note 1: Senior managers are defined as job grade 14 (inclusive) and above.

Note 2: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Number and percentage of disabled and foreign employees in Taiwan

Year	2021		2022		2023	
Item	Number Employed	Percentage (%)	Number Employed	Percentage (%)	Number Employed	Percentage (%)
Disabled Employees	2	0.75	3	1.08	4	1.47
Foreign (Non-Taiwanese) Employees	3	1.13	3	1.08	3	1.10
Number of employees who are ethnic minorities (indigenous peoples)	1	0.38	1	0.36	1	0.37

Note 1: Ratio = (number of employees in the category/total number of employees).

Note 2: The basic for calculation in the current year is up to December 31.

Number of New Male and Female Employees by Age

Employees (including interns)	Gender			Age			
	Female	Male	Total	30 & below	31-50	51 & above	Total
2021	47	61	108	37	69	2	108
2022	24	28	52	20	32	0	52
2023	13	18	31	15	16	0	31
Employment Rate							
Employees (including interns)	Gender			Age			
	Female	Male	Total	30 & below	31-50	51 & above	Total
2021	17.74%	23.02%	40.75%	13.96%	26.04%	0.75%	40.75%
2022	8.60%	10.04%	18.64%	7.17%	11.47%	0.00%	18.64%
2023	4.80%	6.64%	11.44%	5.54%	5.90%	0.00%	11.44%

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Number of Male and Female Employees Resigning, Sorted by Age Group

Employees (including interns)	Gender			Age			
	Female	Male	Total	30 & below	31-50	51 & above	Total
2021	19	20	39	12	25	2	39
2022	14	24	38	7	29	2	38
2023	22	16	38	15	21	2	38
Employee Turnover							
Employees (including interns)	Gender			Age			
	Female	Male	Total	30 & below	31-50	51 & above	Total
2021	7.17%	7.55%	14.72%	4.53%	9.43%	0.75%	14.72%
2022	5.02%	8.60%	13.62%	2.51%	10.39%	0.72%	13.62%
2023	8.12%	5.90%	14.02%	5.54%	7.75%	0.74%	14.02%

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The basic for calculation in the current year is up to December 31.

Number of Times that Employees Accessed Transition Assistance Programs for Retiring or Terminated Employees

Type	Content	Number of Case		
		2021	2022	2023
Severance Pay	In accordance with the law	0	0	0
Prior Notice Pay	In accordance with the law	0	0	0
Leave for Job Seeking	In accordance with the law	0	0	0

Total hours of employee training in 2023 - Gender distribution of different positions

Total hours of employee training	Management Competencies	Employees without Management Duties	Total training hours
Female	579	3,425	4,003
Male	1,303	6,738	8,040
Total training hours	1,881	10,162	12,044

Average hours of training per year per employee in 2023

(Unit: Hours)

Average hours of employee training	Management Competencies	Employees without Management Duties	Overall average
Female	45	43	43
Male	48	45	45
Overall average	47	44	45

Statistics on the number of hours and participants of different types of training courses

Year	Course Category	Session	Course hours	Total number of trainees (person)	Total person-hours (hours*person)
2023	Newcomer Training	Introduction of Brogent's value and product	2.5	24	60
	Management Training	MDP-I Recruitment Selection Training	1.5	8	12
		MDP-II_Performance Management	3.5	65	227.5
		MDP-III Situational Leadership	3	70	210
		Brogent PM Course	3	245	735
	Professional training courses	Instructions for filling out cost and budget forms	1.5	43	64.5
		Technical Document Management SOP and PDM system operations	3	120	360
		Material number management and BOM application	0.5	200	100
		Training on Quality Control Management Regulations	0.5	197	98.5
		Training course on requesting and sampling inspections	1.5	122	183
	General Training	Employee Code of Conduct	2	291	582
		Sexual harassment prevention lecture	1	292	292
		Brogent's salary system and philosophy sharing	2	267	534
		USJ Amusement Park Sharing Session	2	145	290
		R&D Team Patent Workshop_Patent Search and Patent Infringement	1.5	82	123

Reinstatement and retention after parental leave

Item \ Year	2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Number of Employees Qualified to Apply for Parental Leave that Year	5	6	11	5	4	9	5	11	16
Number of Employees Applied for Parental Leave that Year	4	0	4	4	0	4	2	2	4
Number of Employees Scheduled to Return to Work After Parental Leave that Year (A)	2	0	2	4	0	4	3	1	4
Number of Employees Scheduled and Actually Returning to Work that Year (B)	2	0	2	3	0	3	3	1	4
Number of Employees Returning to Work following Parental Leave the Previous Year (C)	4	0	4	2	0	2	3	0	3
Number of employees active one year after being reinstated from unpaid parental leave in the previous year (D)	2	0	2	2	0	2	3	0	3
Retention rate (%) = B/A	100%	—	100%	75%	—	75%	100%	100%	100%
Retention rate (%) = D/C	50%	—	50%	100%	—	100%	100%	—	100%

Note: Employees who were not active one year after being reinstated all resigned due to personal reasons.

Total number of periodic performance appraisals for male and female employees in different positions

(Unit: Times/Year)

Personnel category	2021					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	26	9.81%	10	3.77%	36	13.58%
Employees without Management Duties	147	55.47%	82	30.94%	229	86.42%
Total	173	65.28%	92	34.72%	265	100.00%
Personnel category	2022					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	28	10.04%	13	4.66%	41	14.70%
Employees without Management Duties	148	53.05%	90	32.26%	238	85.30%
Total	176	63.08%	103	36.92%	279	100.00%
Personnel category	2023					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	27	9.96%	13	4.80%	40	14.76%
Employees without Management Duties	150	55.35%	81	29.89%	231	85.24%
Total	177	65.31%	94	34.69%	271	100.00%

Total number of career development reviews for male and female employees in different positions

(Unit: Times/Year)

Personnel category	2021					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	26	9.81%	10	3.77%	36	13.58%
Employees without Management Duties	147	55.47%	82	30.94%	229	86.42%
Total	173	65.28%	92	34.72%	265	100.00%
Personnel category	2022					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	28	10.04%	13	4.66%	41	14.70%
Employees without Management Duties	148	53.05%	90	32.26%	238	85.30%
Total	176	63.08%	103	36.92%	279	100.00%
Personnel category	2023					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	27	9.96%	13	4.80%	40	14.76%
Employees without Management Duties	150	55.35%	81	29.89%	231	85.24%
Total	177	65.31%	94	34.69%	271	100.00%

Statistics on Workers Covered by the Occupational Safety and Health Management System

2021	Number of people included in the management system		Total number of people in the organization		Ratio	
	Employees	Non-Employees	Employees	Non-Employees	Employees	Non-Employees
Not audited	0	0	0	0	—	—
Audited internally	265	7	265	7	100%	100%
Audited or certified by an external organization	0	0	0	0	—	—
2022	Number of people included in the management system		Total number of people in the organization		Ratio	
	Employees	Non-Employees	Employees	Non-Employees	Employees	Non-Employees
Not audited	0	0	0	0	—	—
Audited internally	279	8	279	8	100%	100%
Audited or certified by an external organization	0	0	0	0	—	—
2023	Number of people included in the management system		Total number of people in the organization		Ratio	
	Employees	Non-Employees	Employees	Non-Employees	Employees	Non-Employees
Not audited	0	0	0	0	—	—
Audited internally	271	9	271	9	100%	100%
Audited or certified by an external organization	0	0	0	0	—	—

Statistics on employee work-related injuries

Year	Total work hours	Occupational accidents			Rate of fatalities as a result of work-related injuries	Rate of high-consequence work-related injuries (excluding fatalities)	Rate of recordable work-related injuries
		Number of high-consequence work-related injuries	Number of fatalities	Number of recordable work-related injuries			
2021	478,247	0	0	0	0	0	0
2022	508,897	0	0	0	0	0	0
2023	542,664	0	0	0	0	0	0

Note 1: Total work hours of employees = Number of working days * Number of working hours * Number of employees.

Note 2: Rate of fatalities as a result of work-related injuries = (Number of fatalities as a result of work-related injuries/Total hours worked)*1,000,000.

Note 3: Rate of high-consequence work-related injuries (excluding fatalities) = [Number of high-consequence work-related injuries (excluding fatalities)/Total hours worked]*1,000,000.

Note 4: Rate of recordable work-related injuries = (Number of recordable work-related injuries/Total work hours)*1,000,000.

Statistics on non-employee work-related injuries

Year	Total work hours	Occupational accidents			Rate of fatalities as a result of work-related injuries	Rate of high-consequence work-related injuries (excluding fatalities)	Rate of recordable work-related injuries
		Number of high-consequence work-related injuries	Number of fatalities	Number of recordable work-related injuries			
2021	17,192	0	0	0	0	0	0
2022	18,100	0	0	0	0	0	0
2023	19,272	0	0	0	0	0	0

Note 1: Total work hours of non-employees = Number of working days * Number of working hours * Number of non-employee workers.

Note 2: Rate of fatalities as a result of work-related injuries = (Number of fatalities as a result of work-related injuries/Total hours worked)*1,000,000.

Note 3: Rate of high-consequence work-related injuries (excluding fatalities) = [Number of high-consequence work-related injuries (excluding fatalities)/Total hours worked]*1,000,000.

Note 4: Rate of recordable work-related injuries = (Number of recordable work-related injuries/Total work hours)*1,000,000.

Environment

Energy Consumption

Energy Type	Amount of Energy Consumption			Calorific value (GJ)		
	2021	2022	2023	2021	2022	2023
Purchased Electricity (MWh)	1,243.30	1,559.28	1,619.42	4,476.69	5,614.42	5,830.97
Gasoline (KL)	9.20	4.71	0.91	300.44	153.81	29.55
Diesel (KL)	-	-	2.04	-	-	71.57
Total				4,777.13	5,768.23	5,932.09

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: Data for electricity purchased externally (1,000 kWh) is based on received electricity bills.

Note 3: The amount of gasoline consumed (kL) is estimated using data on the distance travelled by each vehicle.

Note 4: The amount of diesel consumed (kL) is estimated using data on the distance travelled by each vehicle.

Note 5: Converted according to the Heat Content of Energy Products of the Energy Administration, Ministry of Economic Affairs, electricity: 860 (Kcal/kWh); Gasoline: 7,800 (Kcal/liter); Diesel 8,400 (Kcal/liter).

Note 6: 1 GJ = 10⁹ J; 1 Kcal is approximately equal to 4,186.8 J.

Note 7: Diesel data for 2021 and 2022 was hard to obtain, so no relevant data is disclosed.

Greenhouse Gas Emissions

Year	Greenhouse Gas Scope	Energy Type	Quantity of Greenhouse Gas Emissions (Metric tons of CO ₂ e)	Total (Metric tons of CO ₂ e)	Revenue (Million NTD)	Emission Intensity (Metric tons of CO ₂ e/Million NTD)
2021	Scope 1	Gasoline	21.6818	645.8184	787.75	0.82
	Scope 2	Electricity	624.1366			
2022	Scope 1	Gasoline	11.0914	804.7649	803.77	1.00
	Scope 2	Electricity	793.6735			
2023	Scope 1	Gasoline	2.1221	811.2281	862.70	0.94
	Scope 1	Diesel	7.4931			
	Scope 2	Electricity	801.6129			

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office.

Note 2: The greenhouse gas disclosed above is carbon dioxide. The emission coefficients of gasoline and diesel are based on the Mandatory Greenhouse Gas Reporting System of the Climate Change Administration, Ministry of Environment.

Note 3: The electricity carbon emission coefficient in 2021 uses the Ministry of Economic Affairs Energy Administration's electricity carbon emission coefficient of 0.502 kg CO₂e/kWh in 2020. The electricity carbon emission coefficient in 2022 uses the Ministry of Economic Affairs Energy Administration's electricity carbon emission coefficient of 0.509 kg CO₂e/kWh in 2021. The electricity carbon emission coefficient in 2023 uses the Ministry of Economic Affairs Energy Administration's electricity carbon emission coefficient of 0.495 kg CO₂e/kWh in 2022.

Water withdrawal, discharge, and consumption

(Unit: million liters)

Category		2021	2022	2023
Water withdrawal by source	Surface water	3.510	1.145	2.370
	Third party water	10.400	8.014	8.223
Total water withdrawal (A)		13.910	9.159	10.593
Water discharge by destination	Surface water	3.510	1.145	2.370
	Third party water	10.400	8.014	8.223
Total water discharge (B)		13.910	9.159	10.593
Total water consumption (C)		0	0	0

Note 1: The scope of disclosed information includes the Brogent Kaohsiung headquarters and Manufacturing Center (Taoyuan Plant). It is difficult to collect data from the Taipei Office, so relevant data is not disclosed.

Note 2: The water sources are surface water (rainwater) and third-party water (tap water, i.e., fresh water supplied by Taiwan Water Corporation with total dissolved solids of $\leq 1,000$ mg/L. Relevant data is calculated based on water bills from Taiwan Water Corporation). We do not use groundwater and seawater.

Note 3: Water drainage by end point includes rainwater collected for watering plants and discharged to the surface. Tap water is used for everyday use and is discharged to the wastewater treatment plant of the park or industrial zone through sewers.

Note 4: The surface water used by the Company is rainwater, and the amount of rainwater collected is estimated based on the rooftop area and the average annual rainfall announced by the Central Weather Bureau.

Note 5: Water withdrawal, discharge, and consumption are all in areas without water stress. The information in this table was tested and assessed for water stress areas through the World Resources Institute's "Aqueduct Water Risk Atlas" or the World Wide Fund for Nature's (WWF) "Water Risk Filter."

Solar Power Generated

Year	Electricity generation (kWh)	Electricity generation (GJ)
2016	12,199	43.92
2017	14,314	51.54
2018	14,313	51.54
2019	13,838	49.83
2020	15,032	54.12
2021	14,329	51.60
2022	14,479	52.13
2023	13,916	50.11

Note 1: The data covers Brogent Kaohsiung headquarters.

Note 2: Data on the quantity of power generated is based on the Taiwan Power Company Feed-in-Tariff power bill.

Note 3: According to the Heat Content of Energy Products of the Energy Administration, Ministry of Economic Affairs, electricity: 1 kWh = 860 Kcal.

Note 4: 1 Kcal is approximately equal to 4,186.8 J.

Waste generated

(Unit: metric tons)

Waste composition	2021			2022			2023		
	Waste generated	Waste disposal and transfer	Waste directed to disposal	Waste generated	Waste disposal and transfer	Waste directed to disposal	Waste generated	Waste disposal and transfer	Waste directed to disposal
General industrial waste	14.21	3.60	10.61	13.20	3.36	9.84	13.82	2.99	10.83
Total volume of waste	14.21	3.60	10.61	13.20	3.36	9.84	13.82	2.99	10.83

Note 1: The data covers Brogent Kaohsiung headquarters. Data for the Manufacturing Center (Taoyuan Plant) and Taipei Office is not available because it was not weighed.

Note 2: Data on waste that is direct disposed is disclosed based on actual weight.

Note 3: Waste disposal and transfer = Average weight per vehicle * Estimated number of trips by recycling vehicles in the current year.

Waste disposal and transfer

(Unit: metric tons)

Waste composition		2021			2022			2023		
		On-site	Off-site	Total	On-site	Off-site	Total	On-site	Off-site	Total
Non-hazardous Waste	Other recovery operations	0	3.6	3.6	0	3.36	3.36	0	2.99	2.99

Note 1: The data covers Brogent Kaohsiung headquarters. Data for the Manufacturing Center (Taoyuan Plant) and Taipei Office is not available because it was not weighed.

Note 2: The waste recycling unit is the Kaohsiung Branch of the Buddhist Compassion Relief Tzu Chi Foundation.

Note 3: Recycled materials are donated free of charge to charity organizations for processing and use in social relief efforts.

Note 4: The weight of recycled waste is calculated based on the average weight of each vehicle * Number of trips by recycling vehicles in the current year.

Waste directed to disposal

(Unit: metric tons)

Waste composition		2021			2022			2023		
		On-site	Off-site	Total	On-site	Off-site	Total	On-site	Off-site	Total
Non-hazardous Waste	Incineration (including energy recovery)	0	10.61	10.61	0	9.84	9.84	0	10.83	10.83

Note: The data covers Brogent Kaohsiung headquarters. Data for the Manufacturing Center (Taoyuan Plant) and Taipei Office is not available because it was not weighed.



Index Table of GRI Standards

Statement of use	Brogent Technologies Inc. has reported the content from January 1, 2023 to December 31, 2023 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	There are currently no applicable GRI industry standards

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General Disclosures				
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	Activities and workers			
	2-6	Activities, value chain and other business relationships	2.1 Company Profile 2.2 Brand Values 5.6 Sustainable Supply Chain	35~36 37 138
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	2-8	Workers who are not employees	4.3 Human Resource Policy Appendix 2023 GRI Data Performance Overview - Society	96 149

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	2-10	Nomination and selection of the highest governance body	2.3 Corporate Governance	46
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	2-12	Role of the highest governance body in overseeing the management of impacts	Letter from the Chairman 1.1 Sustainability Vision and Outlook 1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 2.3 Corporate Governance	4 17~18 21~24 44
	2-13	Delegation of responsibility for managing impacts	2.3 Corporate Governance 5.2 Risk and Crisis Management	44 113~114
	2-14	Role of the highest governance body in sustainability reporting	About this Report 1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 2.3 Corporate Governance	3 21~24 44
	2-15	Conflicts of interest	2.3 Corporate Governance For shareholder-related information, please refer to the Company's 2023 Annual Report (III. Corporate Governance Report)	46~47 —
	2-16	Communication of critical concerns	2.3 Corporate Governance	46
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	2-21	Annual total compensation ratio	Appendix 2023 GRI Data Performance Overview - Society	155

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	2-26	Mechanisms for seeking advice and raising concerns	5.1 Integrity Management and Legal Compliance	111
	2-27	Compliance with laws and regulations	5.1 Integrity Management and Legal Compliance *Note: Regulatory compliance is a material topic this year	109~110
	2-28	Membership associations	2.2 Brand Values	43
	Stakeholder engagement			
	2-29	Approach to stakeholder engagement	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table)	21~27
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1. Product Quality and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 3.3 Product Quality and Safety	25 73~74
GRI 416:Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	The products and services provided by Brogent will not impact health and safety, so this indicator is not applicable.	—
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No such occurrence in 2023	—
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	The products and services provided by Brogent will not impact the environment and society, so this indicator is not applicable.	—
	417-2	Incidents of non-compliance concerning product and service information and labeling	No such occurrence in 2023	—
	417-3	Incidents of non-compliance concerning marketing communications	No such occurrence in 2023	—
2. Innovative Technologies				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 3.1 Innovative Technologies	25 59~60
3. Customer Service Management and Satisfaction				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 3.4 Customer Service Management and Satisfaction	25 78~79
4. Integrity Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 5.1 Integrity Management and Legal Compliance	25 107~108
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	5.1 Integrity Management and Legal Compliance	112
	205-2	Communication and training about anti-corruption policies and procedures	5.1 Integrity Management and Legal Compliance	107~108
	205-3	Confirmed incidents of corruption and actions taken	No such occurrence in 2023	—
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No such occurrence in 2023	—

GRI Standards	Disclosure Item		Corresponding Chapter	Page
5. Information Security				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 5.3 Information Security	25 120~121
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.3 Information Security	125
6. Legal Compliance				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 5.1 Integrity Management and Legal Compliance	25 109~110
7. Risk and Crisis Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 5.2 Risk and Crisis Management	25 113~114
8. Product Intellectual Property Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 3.2 Product Intellectual Property Management	25 70~71
9. Sustainability Vision and Outlook				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 1.1 Sustainability Vision and Outlook	25 17~18
10. Promoting Occupational Safety and Health				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.2 Materiality Analysis and Stakeholder Communication (Including Material Topics Management Table) 4.4 Promoting Occupational Safety and Health	25 100~101
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.4 Promoting Occupational Safety and Health	102
	403-2	Hazard identification, risk assessment, and incident investigation	4.4 Promoting Occupational Safety and Health	102~103

GRI Standards	Disclosure Item		Corresponding Chapter	Page
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	4.4 Promoting Occupational Safety and Health	104
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.4 Promoting Occupational Safety and Health	102
	403-5	Worker training on occupational health and safety	4.4 Promoting Occupational Safety and Health	103
	403-6	Promotion of worker health	4.4 Promoting Occupational Safety and Health	104~105
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4 Promoting Occupational Safety and Health	100~101
	403-8	Workers covered by an occupational health and safety management system	4.4 Promoting Occupational Safety and Health Appendix 2023 GRI Data Performance Overview - Society	102 164
	403-9	Work-related injuries	4.4 Promoting Occupational Safety and Health Appendix 2023 GRI Data Performance Overview - Society	102 165
	403-10	Work-related ill health	No such occurrence in 2023	—
Other Topics				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.4 Operational Performance Appendix 2023 GRI Data Performance Overview - Governance	55 145
	201-2	Financial implications and other risks and opportunities due to climate change	5.5 Climate Change Response and Management	133~136
	201-3	Defined benefit plan obligations and other retirement plans	4.1 Friendly Workplace	90
	201-4	Financial assistance received from government	Appendix 2023 GRI Data Performance Overview - Governance	146
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1 Friendly Workplace Appendix 2023 GRI Data Performance Overview - Society	87 153
	202-2	Proportion of senior management hired from the local community	4.3 Human Resource Policy Appendix 2023 GRI Data Performance Overview - Society	96 156
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	1.4 Social Impact and Inputs in Charity	30~33

GRI Standards	Disclosure Item		Corresponding Chapter	Page
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	5.6 Sustainable Supply Chain	138
GRI 207: Tax 2019	207-1	Approach to tax	2.5 Tax Governance	57
	207-2	Tax governance, control, and risk management	2.5 Tax Governance	57
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	127 166
	302-3	Energy intensity	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	127 166
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	130 166
	303-3	Water withdrawal	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	130 168
	303-4	Water discharge	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	130 168
	303-5	Water consumption	Appendix 2023 GRI Data Performance Overview - Environment	168
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity	When building the plant in Ciaotou Science and Technology Park, the project was suspended in coordination with migratory bird nesting due to considerations of local ecological diversity.	—
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.5 Climate Change Response and Management Appendix 2023 GRI Data Performance Overview - Environment	137 167
	305-2	Energy indirect (Scope 2) GHG emissions	5.5 Climate Change Response and Management Appendix 2023 GRI Data Performance Overview - Environment	137 167
	305-4	GHG emissions intensity	5.5 Climate Change Response and Management Appendix 2023 GRI Data Performance Overview - Environment	137 167

GRI Standards	Disclosure Item		Corresponding Chapter	Page
GRI 306: Waste 2020	306-3	Waste generated	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	130 170
	306-4	Waste diverted from disposal	5.4 Environmental Protection Appendix 2023 GRI Data Performance Overview - Environment	130 170
	306-5	Waste directed to disposal	Appendix 2023 GRI Data Performance Overview - Environment	171
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.3 Human Resource Policy Appendix 2023 GRI Data Performance Overview - Society	96 157~158
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Friendly Workplace 4.2 Employee-oriented Company	88~90 93
	401-3	Parental leave	4.1 Friendly Workplace Appendix 2023 GRI Data Performance Overview - Society	88 161
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.2 Employee-oriented Company	94
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.3 Human Resource Policy Appendix 2023 GRI Data Performance Overview - Society	98 159
	404-2	Programs for upgrading employee skills and transition assistance programs	4.3 Human Resource Policy Appendix 2023 GRI Data Performance Overview - Society	98 159
	404-3	Percentage of employees receiving regular performance and career development reviews	Appendix 2023 GRI Data Performance Overview - Society	162~163
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	4.3 Human Resource Policy Appendix 2023 GRI Data Performance Overview - Society	96 149~152
	405-2	Ratio of basic salary and remuneration of women to men	4.1 Friendly Workplace Appendix 2023 GRI Data Performance Overview - Society	87 154

SASB Comparison Table

Brogent complies with the SASB and selected the “Software & IT Services” category in “Technology Communication” based on the Company’s business attributes for disclosures. Since Brogent mainly provides new media amusement rides to meet the needs of theme park or large leisure and entertainment center customers, some indicators are not applicable.

Accounting Indicators	No.	Description of Indicators	Page	Description
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	<ol style="list-style-type: none"> 1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable 	166	<ol style="list-style-type: none"> 1. Total energy consumed: 5,932.09 GJ 2. Percentage grid electricity: 0% 3. Percentage renewable: 0%
	TC-SI-130a.2	<ol style="list-style-type: none"> 1. Total water withdrawn 2. Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress 	168	<ol style="list-style-type: none"> 1. Total water withdrawn: 10,593m³ 2. Total water consumed: 0m³; percentage of each in regions with High or Extremely High Baseline Water Stress
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data centre needs	126	5.4 Environmental Protection - Environmental Management Strategies
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	125	5.3 Information Security - Customer Privacy, Personal data Protection
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	—	Number of users whose information is used for secondary purposes: 0
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	—	Total amount of monetary losses as a result of legal proceedings associated with user privacy: NTD 0
	TC-SI-220a.4	<ol style="list-style-type: none"> 1. Number of law enforcement requests for user information 2. Number of users whose information was requested 3. Percentage resulting in disclosure 	—	<ol style="list-style-type: none"> 1. Number of law enforcement requests for user information: 0 2. Number of users whose information was requested: 0 3. Percentage resulting in disclosure: 0%
	TC-SI-220a.5	List of countries where core products or services are subject to government required monitoring, blocking, content filtering, or censoring	—	No such occurrence in 2023

Accounting Indicators	No.	Description of Indicators	Page	Description
Data Security	TC-SI-230a.1	1. Number of data breaches 2. Percentage that are personal data breaches 3. Number of users affected	—	1. Number of data breaches: 0 2. Percentage that are personal data breaches: 0% 3. Number of users affected: 0
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	125	5.3 Information Security - Information Security Measures
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	(1) Proportion of foreign employees and (2) employees employed overseas	—	(1) Foreign employees: 1.1% (2) Employees employed overseas: 0%
	TC-SI-330a.2	Employee engagement as a percentage	—	79% (a survey was conducted in 2022 and will be conducted every two years in the future)
	TC-SI-330a.3	Percentage of gender and diversity group representation for (1) executive management, (2) technical employees, and (3) all other employees	96 150	4.3 Human Resource Policy - Human Resource Structure Appendix 2023 GRI Data Performance Overview - Society
Intellectual Property Protection & Competitive Behaviour	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	—	No such occurrence in 2023. The total loss amount from related litigations: NTD 0
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	—	No such occurrence in 2023
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	117~119	5.2 Risk and Crisis Management - Risk Types and Management Strategies in 2023
Activity Metric	TC-SI-000.A	(1) Number of licenses or subscriptions, (2) Percentage cloud-based	—	Not applicable (no cloud data service provided)
	TC-SI-000.B	(1) Data processing capacity, (2) Percentage outsourced	—	Not applicable (no cloud data service provided)
	TC-SI-000.C	(1) Amount of data storage, (2) Percentage outsourced	—	Not applicable (no cloud data service provided)

Comparison Table of Climate-related Disclosures

Risks and Opportunities Brought by Climate Change to the Company and Response Measures Taken by the Company

No.	Item	Execution status
1	Describe supervision and governance of climate-related risks and opportunities by the board of directors and management.	<p>As the highest governance body on climate change, the Board of Directors is responsible for guiding the Company's response and decisions 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 chairman of senior manager 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>
2	Describe how the climate risks and opportunities identified affect the Company's business, strategies, and finances (short-term, mid-term, long term).	<p>Impact of climate risks</p> <p>Medium term:</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>Long term:</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 conditioner use, which will cause operating costs to increase. <p>Impact of climate opportunities</p> <p>Short term:</p> <ol style="list-style-type: none"> 1. Develop low-carbon products and services through diverse innovative designs, use renewable energy sources and materials, and reduce energy costs. 2. Develop new products to attract customers, shorten the cycle for closing deals, and thereby increase revenue. 3. Introduce equipment into multiple fields to increase income through diversified development. 4. The services and products provided are combined with the theme of sustainability to create more diverse services, which will result in an increase in income. <p>Medium term:</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.

No.	Item	Execution status
3	Describe the impact of extreme weather events and transition actions on the Company's finances.	<ol style="list-style-type: none"> 1. Regarding the financial impact of extreme weather and transition actions, see the description in Item 2 for details. 2. Brogent will continue to purchase water damage insurance; each responsible unit continues to pay attention to and track changes to 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 business 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.
4	Describe how the identification, assessment, and management process of climate risks is integrated in the overall risk management system.	<p>Brogent's climate risk management process is mainly divided into four major steps, which are described as follows: 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 the climate change scenario: Includes two climate change scenarios. 2. Assess the impact on the business environment: Assess the impact of climate change on the business environment and stakeholders. 3. Identify climate risks and opportunities: Establish a risk and opportunity matrix to verify climate change risks and opportunities. 4. Exposure to risks and response ability are monitored through group-level communication meetings every two weeks and irregularly participation in ESG courses to discuss potential climate risks and preventive measures. Climate change-related implementation results are reported to the Board of Directors every year.
5	If scenario analysis is carried out to evaluate resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and main financial impact.	<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>

No.	Item	Execution status
6	If there is a transition plan in place in response to climate-related risks, describe the contents of the plan and the indicators and goals used to identify and manage physical risks and transition risks.	<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 5.5 Climate Change Response and Management in the 2023 Sustainability Report.
7	If internal carbon pricing is used as a planning tool, describe the basis for pricing.	Brogent currently does not use internal carbon pricing.
8	If climate-related goals were set, describe the activities covered, scope of GHG emissions, schedule, and progress each year. If carbon offset or RECs are used to achieve goals, describe the source and amount of offset quota or the number of RECs.	<p>To achieve the target of reducing GHG emissions by 0.25% annually, Brogent continues to improve the Company's system and</p> <ol style="list-style-type: none"> 1. effectively reduces electricity consumption each year through the air-conditioning centralized control system and replacing LED lamps. 2. Prioritize electric or hybrid cars for company vehicles (including scooters) to reduce gasoline consumption. 3. Set up charging stations for electric scooters, making employees more willing to switch to using electric scooters, contributing to reducing local carbon emissions.
9	Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans.	<ol style="list-style-type: none"> 1. Brogent's capital is less than NT\$5 billion, so it is not required to disclose its GHG inventory and assurance information. Brogent plans to compile its GHG inventory in 2025 and complete assurance in 2027. 2. Brogent continues to improve the Company's system and conduct self-examinations, take energy-saving actions, support renewable energy power generation, and incorporate sustainable product thinking into R&D and design to achieve the goal of reducing GHG emissions by 0.25% annually. We also strengthened employees' awareness and management of climate change risks, and referenced version 6.0.4 of the Executive Yuan Ministry of Environment's GHG emission coefficient management chart each year, as well as the electricity carbon emission factor announced by the Ministry of Economic Affairs Energy Administration in the previous year. We estimated the Scope 1 and Scope 2 GHG emissions of Brogent's Kaohsiung Headquarters, the Manufacturing Center (Taoyuan Plant), and Taipei Office on this basis, and use it to track management results.

Independent Auditors' Limited Assurance Report

Deloitte.

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Brogent Technologies Inc.,

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Brogent Technologies Inc., ("the Company") for the year ended December 31, 2023.

Subject Matter Information and Applicable Criteria

See Supplement 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement 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 of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Supplement 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Chao-Chun Wang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 13, 2024

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

SUPPLEMENT 1 SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information			Scope	Corresponding Section	Applicable Criteria
1	Energy Type	Amount of Energy Consumption	Calorific value (GJ)	Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office	5.4 Environmental Protection /Appendix 2023 GRI Data Performance Overview - Environment	GRI 302-1 : 2016 Energy consumption within the organization
	Purchased Electricity (MWh)	1,619.42	5,830.97			
	Gasoline (KL)	0.91	29.55			
	Diesel (KL)	2.04	71.57			
	Total		5,932.09			
2	Category		2023	Brogent Kaohsiung headquarters and Manufacturing Center (Taoyuan Plant)	5.4 Environmental Protection /Appendix 2023 GRI Data Performance Overview - Environment	GRI 303-5 : 2018 Water consumption
	Water withdrawal by source	Surface water	2.370			
		Third-party water	8.223			
	Total water withdrawal (A)		10.593			
	Water discharge by destination	Surface water	2.370			
		Third-party water	8.223			
	Total water discharge (B)		10.593			
	Total water consumption (C)		0			

#	Subject Matter Information							Scope	Corresponding Section	Applicable Criteria
3	Waste composition			2023				Brogent Kaohsiung headquarters	5.4 Environmental Protection / Appendix 2023 GRI Data Performance Overview - Environment	GRI 306-4 : 2020 Waste diverted from disposal
				On-site	Off-site	Total				
	Non-hazardous Waste	Other recovery operations	0	2.99	2.99					
4	New Employees	Gender		Age			Total	Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office	4.3 Human Resource Policy / Appendix 2023 GRI Data Performance Overview - Society	GRI 401-1 : 2016 New employee hires and employee turnover
		Female	Male	30 & below	31-50	51 & above				
	Number of new employees	13	18	15	16	0	31			
	Employment Rate	4.80%	6.64%	5.54%	5.90%	0.00%	11.44%			
	Employees Resigning	Gender		Age			Total			
		Female	Male	30 & below	31-50	51 & above				
	Number of employees resigning	22	16	15	21	2	38			
	Employee Turnover	8.12%	5.90%	5.54%	7.75%	0.74%	14.02%			

#	Subject Matter Information				Scope	Corresponding Section	Applicable Criteria
5	(1) Statistics on employee work-related injuries:				Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office	4.4 Promoting Occupational Safety and Health / Appendix 2023 GRI Data Performance Overview - Society	GRI 403-9 : 2018 Work-related injuries
	Total work hours	Number of high-consequence work-related injuries	Number of fatalities	Number of recordable work-related injuries			
	542,664	0	0	0			
	Rate of fatalities as a result of work-related injuries	Rate of high-consequence work-related injuries (excluding fatalities)		Rate of recordable work-related injuries			
	0%	0%		0%			
	(2) Statistics on non-employee work-related injuries:						
	Total work hours	Number of high-consequence work-related injuries	Number of fatalities	Number of recordable work-related injuries			
	19,272	0	0	0			
	Rate of fatalities as a result of work-related injuries	Rate of high-consequence work-related injuries (excluding fatalities)		Rate of recordable work-related injuries			
	0%	0%		0%			

