

# 2024 Brogent Technologies Inc. Sustainability Report





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# About This Report



Welcome to the 2024 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.

## Writing Principles

This report complies with the 2021 GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI), and adopts the "Sustainability Accounting Standards - Software and IT Services" indicators issued by the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB) for disclosure. In addition, this report has been prepared in accordance with the Taipei Exchange (TPEX)'s "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies" and the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies".

## Release Information

This report is the 7th report published by Brogent, and we regularly publish a sustainability report once a year. The period of this information disclosure is from January 1, 2024 to December 31, 2024, and it will be published on the Company's website at the same time. The relevant information of this report is as follows:

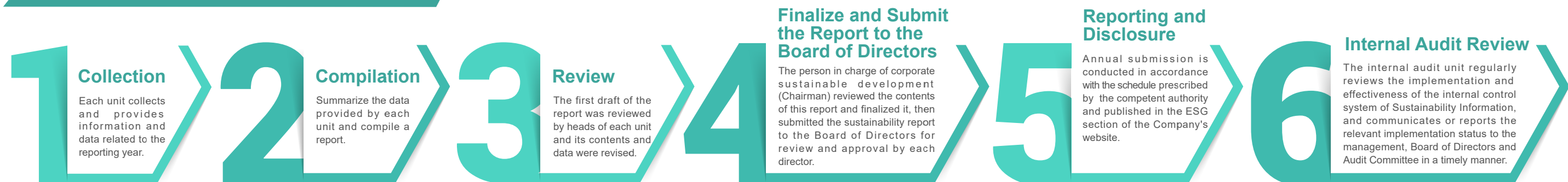
<b>Reporting Period</b>	January 1, 2024 to December 31, 2024
<b>Last Issue</b>	August 2024
<b>Reporting Cycle</b>	Annually
<b>The effect of any restatements of information given in previous reports, and the reasons for such restatements</b>	<p>A total of 2 pieces of information were restated in the previous report, and the reasons and impacts were noted in the corresponding sections in this report.</p> <ol style="list-style-type: none"> <li>1. Section 1.2 Corporate Governance - The 2023 dividend expense information in the financial data table for the past three years.</li> <li>2. Section 4.1 Workplace Diversity – The 2023 annual salary increase percentage information of the annual total compensation ratio table.</li> </ol>
<b>Current Issue</b>	Published in August 2025
<b>Next Issue</b>	Scheduled to be published in August 2026



## Scope and Boundaries

The disclosure scope of non-financial performance indicators in this report is the Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan plant) and Taipei office in Taiwan. Subsidiaries are not included in the scope of disclosure, and the basis of calculation for the current year is as of December 31. If there are any exceptions to the above, please refer to the relevant chapters or notes for detailed descriptions or explanations. The financial performance for 2022 and 2023 in the report is provided in the scope of consolidated financial statements, and the financial performance for 2024 is provided in the scope of individual financial statements. The financial data is compliant with the International Financial Reporting Standards (IFRSs) and is denominated in New Taiwan dollars.

## Verification of This Report



## External Assurance of the Report

This report was commissioned by Deloitte Taiwan to conduct an audit 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. A limited assurance report is issued by the CPA. Please refer to the assurance report in the appendix for the scope and results of the assurance engagement.

## 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:

Finance Center, Brogent Technologies Inc.

Address: No. 9, Fuxing 4th Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)

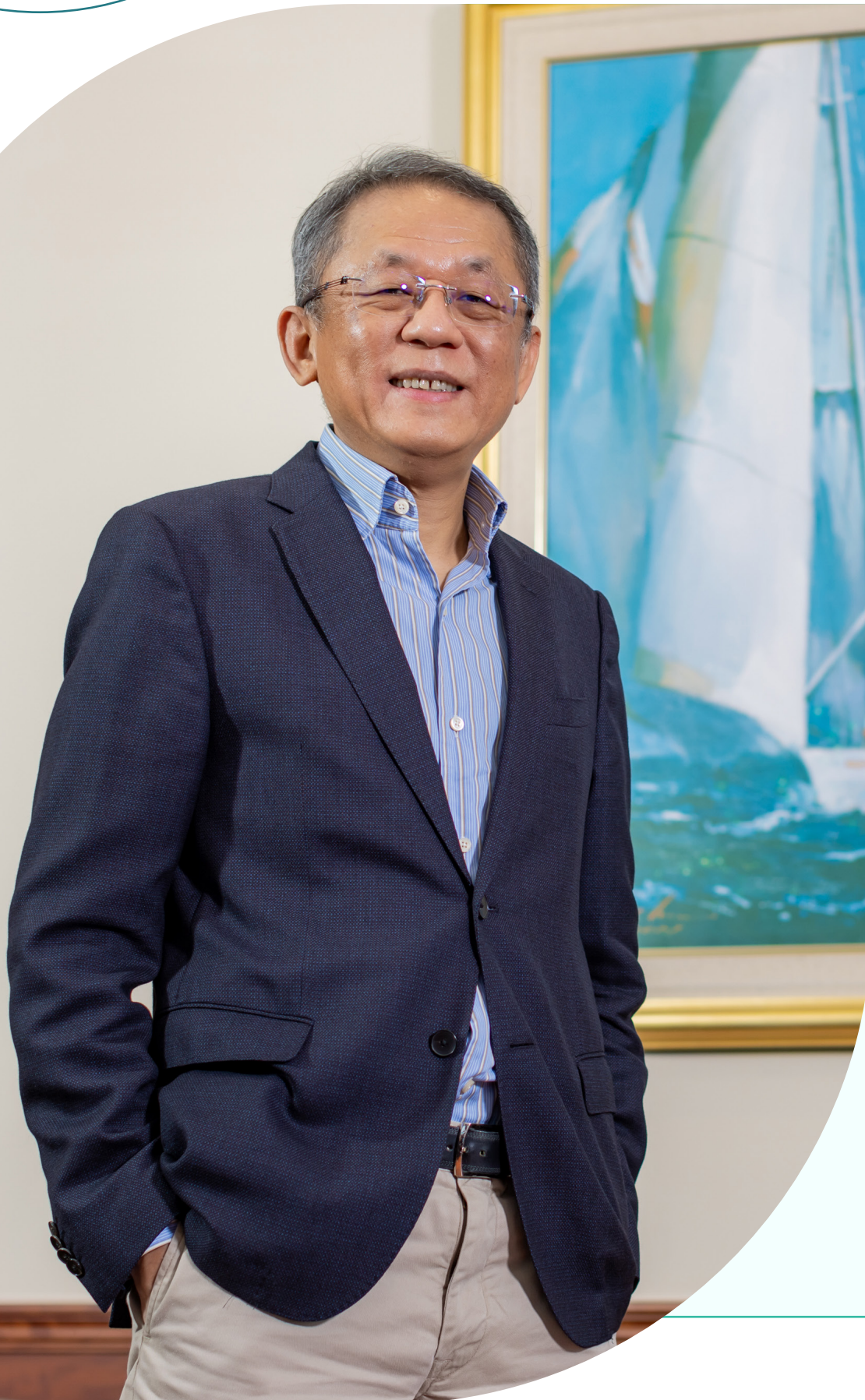
Telephone: +886-7-537-2869

Email: [web@brogent.com](mailto:web@brogent.com)

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



# Letter from the Chairman



With the continuous growth of the global tourism market and the rapid advancement of artificial intelligence technology, immersive experience has gradually become an important trend in the theme park and cultural tourism industries. Brogent upholds the spirit of technological innovation, continuously improves the technology of simulator rides, and to navigate market changes with steady strategies. We are fully aware that sustainable development is not only the core responsibility of an enterprise, but also a common goal of the world. Therefore, we not only pay attention to the risks brought about by geopolitical and environmental changes, but also ensure the stability of the supply chain through long-term cooperation with international partners so that customers around the world can enjoy the most advanced experience technology.

Innovation and people-orientation have long been at the core of Brogent's philosophy. We encourage our colleagues to explore new opportunities with innovative thinking, and commit to create a friendly and vibrant working environment, providing professional skills training and physical and mental health courses so that every partner can make the most of his or her strengths at Brogent. This year, we further expanded our talent development program by collaborating with educational institutions and non-profit organizations to lead students and young people to explore the possibilities of technology, culture and career development, and inspire unlimited possibilities for the future. We believe that through the knowledge transfer and cross-disciplinary integration, we can cultivate more outstanding talents for Taiwan's immersive simulation technology industry and promote the sustainable development of the industry. In addition, Brogent's new factory in Ciaotou Science Park will soon be completed and will introduce solar power generation equipment to fulfill its commitment to green production and energy saving and carbon reduction.

Recognized as a global leader in flying theater, Brogent continues to break through itself. This year, we have made a number of important achievements in the field of immersive simulator rides. Brogent's mega motion platform in Zhuhai won the Annual Thea Awards 2024 for Outstanding Achievement, demonstrating Brogent's innovative strength in the industry. At the same time, we also completed the world's first Turnkey o-Ride flying theater located in a ski resort. Through modular design, it was efficiently built in just three months, which not only reduced investment costs, but also provided feasibility for the rapid deployment of flying theaters in the future. In terms of content innovation, we launched the Flying Theater film series "Volare Over Earth", documenting the vanishing natural wonders around the world. We hope to raise the global audience's awareness of environmental protection through the unique perspective of the Flying Theater. The "Episode I :Africa" was shot in 10K high-definition, fully presenting the magnificent scenery of the Nile River, Mount Kilimanjaro and the great migration of wildlife, and has been successfully licensed to the United States, Australia, China and other countries. We believe that technology can not only bring entertainment, but also serve as a bridge to connect people, broaden their horizons, and bring positive impact to society.

Entertainment experiences are not just about creating joy, but about inspiring meaningful resonance with the world. As the only company in Asia that has passed all international safety certification standards, Brogent has always used the highest standards of safety technology to protect the experience of every passenger and ensure the provision of world-class immersive simulation entertainment turnkey solutions. In the future, Brogent will continue to expand immersive simulation entertainment with breakthrough technologies and promote the practice of environmental and social responsibility with sustainability mindset. We hope that through innovative immersive technology, more people can understand the world from different perspectives, experience cultural diversity, and inspire imagination and passion for the future. On this path filled with challenges and opportunities, Brogent will always uphold the concept of "Fun is Our Business", letting technology not only bring joy, but also inspire dreams and create a better future.

**Chairman**

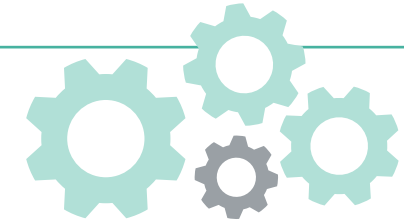
Handwritten signature of Mr. Zhang in black ink.



# 2024 Sustainability Key Performance and Recognitions



## Governance



- ▶ In 2024, the global market share of immersive simulation rides reaches 90%.
- ▶ Ranked in the 21%-35% of TPEx-listed companies in the 11th Corporate Governance Evaluation.
- ▶ We promote diversified product lines, develop new products such as s-Ride, and continue to open new projects in the global market, such as: Zhangjiakou Thaiwoo Flying Theater, Flyover Chicago Flying Theater, and the opening of Hyundai Motor's the new generation 4D Ride in South Korea, to ensure the Company's competitiveness and innovative leadership in the international market.
- ▶ Actively expanding international IP license cooperation and deepening immersive entertainment culture; We've launched well-known IP contents such as the fourth part of "Attack on Titan" into the global market to promote cultural exchanges and the development of diversified entertainment, and to enhance brand value and market competitiveness.
- ▶ We have participated in International Association of Amusement Parks and Attractions (IAAPA) for more than 10 consecutive years, attending all international exhibitions every year, serving as a Global Sponsor, sponsoring the IAAPA Leadership Breakfast, promoting the exchange of industry leaders and strategic cooperation, and enhancing the Company's influence in the global market.
- ▶ Strengthening industry cooperation and competitiveness: As a member of Themed Entertainment Association (TEA), we actively participate in international exchange activities and the competitions for important amusement equipment awards in the industry to demonstrate the Company's technical strength and brand competitiveness.
- ▶ Together with the Niagara Parks Commission of Canada, Brogent held an international press conference to announce the launch of a new Flying Theater attraction in Niagara Falls, demonstrating its outstanding capabilities in the design, execution and technical integration of complete turnkey solutions.

## Environment

- ▶ The "Volare Over Earth" film program was launched. Episode I: Africa, uses immersive digital content to convey the concepts of ecological protection and sustainable development, and strengthen the public's awareness and attention to environmental issues.
- ▶ Arrange international media to report on the "Volare Over Earth" film program (such as an exclusive interview with Commonwealth Magazine and a special report by InPark Magazine) to strengthen the role of enterprises in the field of environmental sustainability and raise the industry's awareness of climate change and ecological conservation.
- ▶ The European premiere of "It's Africa" was held at This is Holland in the Netherlands, inviting theme park customers, industry experts, design companies, magazines and media, etc. to experience it together, conveying the concept of sustainable environmental protection through technology and immersive simulation entertainment, and expanding the influence of global environmental education.



## Society

- ▶ Through content such as LinkedIn's "Meet Brogent's Dream Builder", we share employee stories and company culture to create an open, diverse and inclusive working environment.
- ▶ Participate in the "2024 TALENT, in Taiwan", and continue to advocate with "CommonWealth Learning", "Cheers Happy Workers" and 200+ alliance partners.
- ▶ The reinstatement rate of unpaid parental leave was 100% in 2024 (1 male/2 female employees).
- ▶ The number of employees with disabilities is higher than required by law.





# Honors and Recognitions



Brogent's premium racing simulators at Quest, Doha won MENALAC Awards 2024 for Best New Product for FECs.



Brogent launched its latest flying film Volare Over Earth Series and the first episode "Africa" was officially released.



Brogent's Flying Theater "Voletarium" at Europa-Park won the European Star Awards for Europe's Best Indoor Ride.



Brogent's flying theater film series Volare Over Earth - Episode I: Africa premiered at the This Is Holland Flying Theater in Amsterdam, Netherlands.



Brogent and the Niagara Parks Commission announced a new flying theater coming to Niagara Falls Park in 2025.



Brogent won the IMAGE AWARD Best overall booth of Brass Ring Excellence Awards at the 2024 IAAPA Asia Bangkok.



Brogent's mega motion platform in Zhuhai won the Annual Thea Awards 2024 for Outstanding Achievement.



Brogent's "Flying Theater in Thaiwoo" won the 2024 Asia Attraction Gold Crown Award for "Chinese Outstanding Motion Flying Theaters Supplier" and "Outstanding Cultural Tourism Brands."





# Column





# Unveiling Mysteries, Discovering the Beauty of Earth, and Delivering a Sensational New Experience



With the rapid changes in the environment of our planet, many of the world's precious natural wonders and cultural treasures are in danger of disappearing. As part of the earth, we have the responsibility to record and convey these beautiful scenes and awaken the public's awareness of environmental protection. It is with this mission in mind that Brogent's self-produced "Volare Over Earth" flying film series. Through cutting-edge imaging technology and immersive experience, we document the disappearing scenery around the world and bring these rare sights to life, preserving the Earth's magnificent landscapes and cultural heritage for future generations.

"Volare Over Earth : Episode I – Africa" took three years to prepare and produce, flying over 17 countries and using four 8K cameras to shoot the real scene in 10K ultra-high resolution, capturing the most pristine and diverse natural wonders of the African continent. The film features many little-known stunning spots, from the majestic scenery of wildlife migration across the Kenyan savannahs, to the stunning sight of thousands upon thousands of flamingos flying along Lake Turkana, to the breathtaking landscapes of waterfalls, volcanoes, lakes, and jungles. "It's Africa" brings the audience into an immersive visual feast, unveiling the mystery and grandeur of Africa and showing the unparalleled natural charm of this continent.

As "It's Africa" has been well received in many countries and has been screened in global flying theaters, Brogent not only hopes to bring stunning visuals to the audience, but also looks forward to awakening the importance of the earth and ecology through immersive experiences. Brogent will continue to expand the licensing market for the film. In addition to screening in flying theaters, it will also launch a 4D theater version in the future, and enter educational and entertainment venues such as zoos, museums, and large amusement malls, allowing more audiences to experience the beauty of the earth through various forms.

"Volare Over Earth" is not only a series of flying films, but also embodies Brogent's deep concern for the Earth and responsibility for ecological sustainability. Through video documentation, we hope to preserve precious images of today's natural wonders and cultural heritage, and to raise the global audience's awareness of ecological conservation, climate change and sustainable development. In the flying theater, audiences will be able to explore unprecedented natural wonders from an immersive flying perspective of the Earth and realize the importance of caring for the Earth and ecological sustainability in an experience that combines entertainment and education.







# 01 Sustainable Brogent

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.

1.1 Company Profile    1.2 Corporate Governance  
1.4 Brogent's Sustainable Development Goals

1.3 Materiality Analysis and Stakeholder Communication  
1.5 Social Impact and Inputs in Charity

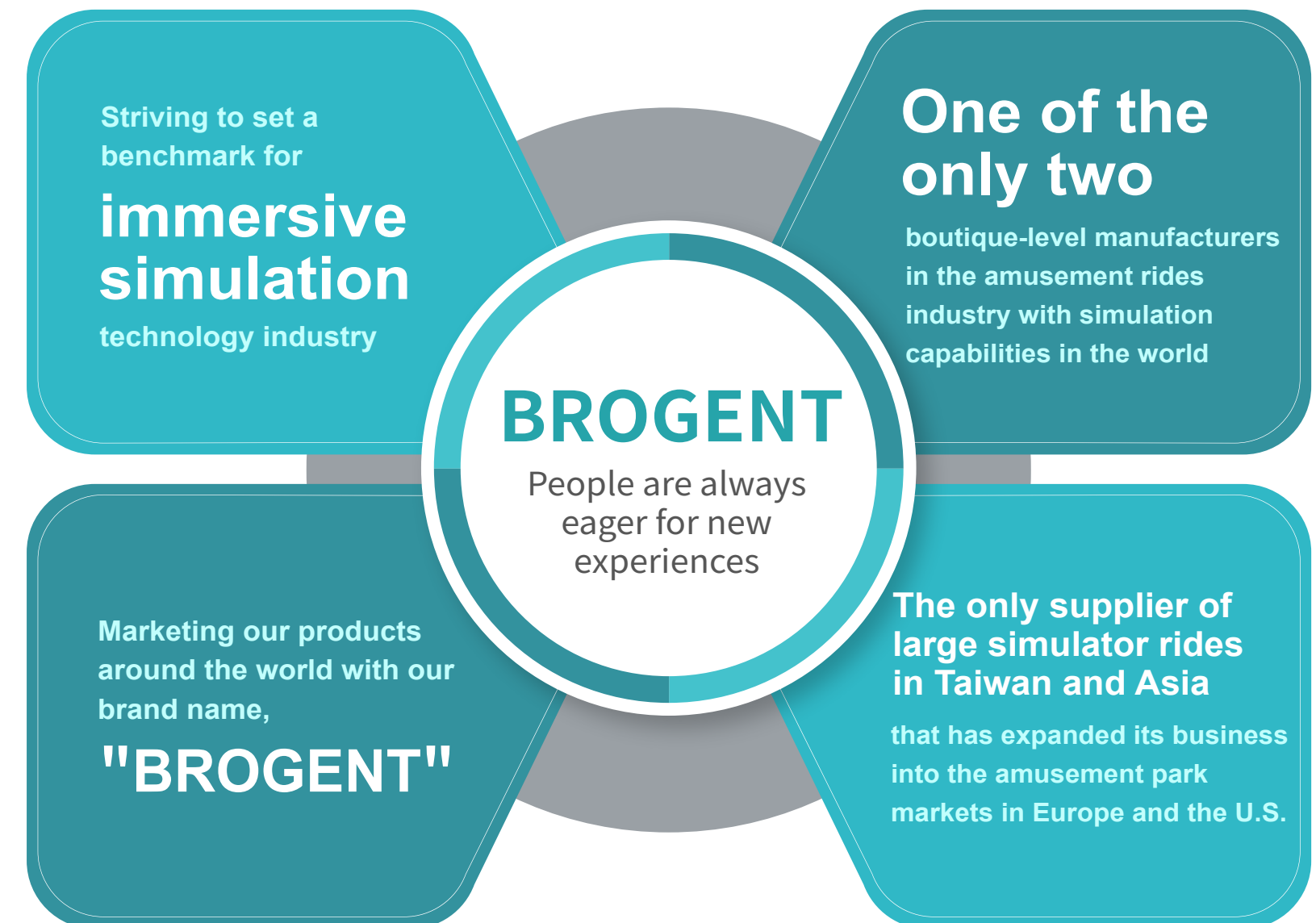


## 1.1

## Company Profile



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 supplier of new media entertainment.





## Basic Information of Brogent in 2024

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\$705,580 thousand (as of February 2025)
Revenue	NT\$1,302,159 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	272 employees (as of December 31, 2024)
Markets of Products and Services	Taiwan, Asia, U.S.A, Europe, and Australia
Main Products & Services	Simulator rides
Industries & Types of Clients	Global theme parks, exhibition halls, museums, shopping malls, tourist attractions, urban experience centers, zoos and aquariums, 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. We design and integrate the upstream software and hardware manufacturers with domestic and overseas technologies according to the needs of customers, and then sell them to downstream customers, providing comprehensive service content and creating a unique immersive simulation technology industry ecosystem.

### Upstream Industries

#### Simulator Ride Software and Hardware Suppliers

##### Hardware:

1. Precision machining companies.
2. Dome screen manufacturers.
3. Projection equipment manufacturers.

##### Software:

1. Wireless embedded control system.
2. Dome projection and playback control system.
3. High-definition digital content.

### Midstream Industries

#### Simulator Rides Manufacturers/Integrators

Simulator ride manufacturers that integrate and develop hardware and software technologies.

### Downstream Industries

#### Theme Park and Tourist Attraction Operators

Global theme parks, exhibition halls, museums, shopping malls, tourist attractions, urban experience centers, zoos and aquariums, etc.



## 1.2

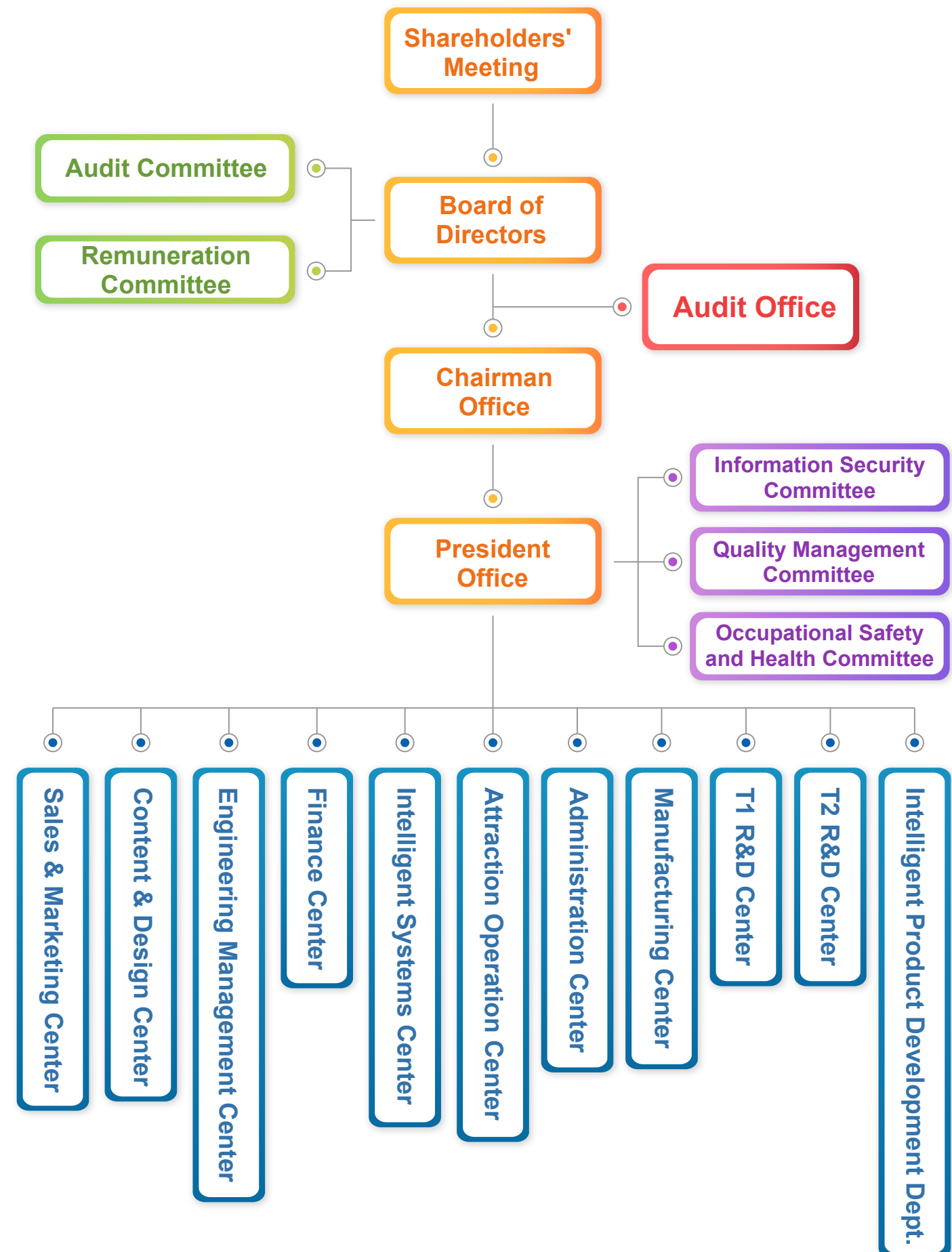
## Corporate Governance



## Company Organizational Chart

Brogent's highest governance body is the Board of Directors, which guides the Company's strategy and supervises the management and is accountable to the company and its shareholders. Functional committees have been set up under the Board of Directors, such as the Audit Committee, which is responsible for the execution of the audit function, and the Remuneration Committee, which is responsible for overseeing the policies of directors' and managers' compensation and related policies, and each of these functional committees submits the proposed resolutions to the Board of Directors for resolution. The highest-ranking executive of Brogent's management team is the Chairman, Mr. Chih-Hung Ouyang (also serves as General Manager). He is responsible for the overall management of the Company's business performance and decision-making on issues related to the economy, environment, people and human rights. 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. Since Brogent's chairman and general manager are the same person, Brogent added an independent director to the board of directors in 2023 to enhance the independence and supervision of the Board of Directors and ensure sound corporate governance. Furthermore, Brogent has also established a Corporate Governance Officer to implement corporate governance. In addition to improving the effectiveness of the Board of Directors and functional committees, it also enhances information transparency to protect the rights and interests of investors.

In the face of the rapidly changing international situation and market environment, Brogent adjusted its internal organizational structure in 2025 to adapt to challenges through more agile organizational operations. In addition to facing the surge of AI, the Company also attaches great importance to information security issues and risks, so it renamed the Information Technology Department to the "Intelligent Systems Center". In order to accelerate the product development process and actively respond to the market, the organizational structure of the R&D unit was adjusted to "T1 R&D Center", "T2 R&D Center" and "Intelligent Products Development Department" respectively.



## Board of Directors

### Board Diversity Composition

The nomination and selection of Brogent's director candidates are based on the "Rules for Election of Directors" which are fair, just and open, and the candidate nomination system in accordance with Article 192-1 of the Company Act. The candidates' academic qualifications, professional background, integrity or relevant professional qualifications are evaluated. After the board of directors approves the resolution, the shareholders' meeting will select the director candidates from the list and adopt the cumulative voting method with single-name designation. The Board of Directors shall consist of seven to nine members, including at least 3 independent directors, who are elected for a term of three years and are eligible for re-election. The 2024 Board of Directors consists of 8 members with a term of 3 years. All of them are male and independent. Among them, 4 are independent directors, accounting for 50%. There are no spouses or relatives within the second degree of kinship among the directors. The age range of directors is 1 person aged 51-60 (12.5%), 6 people aged 61-70 (75%), and 1 person aged 71 or above (12.5%). There is 1 director who is a manager of the Company, accounting for 12.5%, demonstrating the soundness of the board structure. In addition, Brogent requires managers and directors to meet the highest ethical standards of integrity, and sets forth the duties of a good administrator in the Ethical Corporate Management Best Practice Principles, the Codes of Ethical Conduct for Directors and Managerial Officers, and the Operating Procedures for the Prevention of Insider Trading.

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. Therefore, the diversity of the members of the 8th Board of Directors all have professional skills in operational identification, business management, leadership decision-making, crisis management, industry knowledge and international market perspectives, and cover different aspects of practical and academic research professional backgrounds such as accounting, industry, finance, technology and law. Two directors have a professional background in financial accounting, accounting for 25% of all directors; six directors have rich professional backgrounds in industry and technology, accounting for 75% of all directors; and one director has a professional background in law, accounting for 12.5% of all directors.

Although the current Board of Directors is composed of male directors, the Company has set a target ratio of gender diversity among board members in order to promote diversity and gender balance on the Board of Directors. In the future, the Company will give priority to seeking female board candidates with professional capabilities and leadership experience, and will be included in the 2026 Board of Directors' re-election. The Company expects to have at least one female director seat on the Board to strengthen corporate governance and decision-making diversity. Please see below for the list of board members.

Title	Name/Corporate Name	Gender	Professional Background Related to Finance, Corporate Governance, People and Human Rights, and Environment	Remuneration Committee	Audit Committee
Chairman	Chih-Hung Ouyang	Male	Chairman, Brogent Technologies Inc.		
Director	Changchun Investment Co. Ltd. Representative Chih-Chuan Chen	Male	Vice President, Investment Administration Division, RT-Mart International		
Director	Chin-Huo Huang	Male	Chairman, Fu Ying Metal Industrial Co., Ltd.		
Director	LARGOU MORI Co., Ltd. Representative Shen-Hao Cheng	Male	Chairman, LARGOU MORI Co., Ltd.		
Independent Director	Lewis Lee	Male	Vice director, ZHI CHENG Co-located CPA Firm.	V	V (Chair of the Audit Committee)
Independent Director	Chih-Poung Liou	Male	Managing Partner, Stellex Law Firm.	V (Chair of the Remuneration Committee)	V
Independent Director	Jih-Ching Chiu	Male	Associate Professor, National Sun Yat-sen University	V	V
Independent Director	Keng-Shin Lin	Male	Superintendent, Dr. Lin's Healing Clinic	V	V

Note: For more information on the members of the Board of Directors, please refer to the "II. Corporate Governance Report" section of the Company's "2024 Annual Report", pages 6 to 14.



## 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 ESG by exercising the powers conferred by the Company Act, Articles of Incorporation, and resolutions of the shareholders meeting. In 2024, a total of 6 meetings were held, which complied with the requirement of holding at least one regular meeting every quarter, with an average attendance rate of 97.92%. A total of 14 key major events (such as corporate governance, integrity management, energy and greenhouse gases, sustainable development, etc.) were communicated with the highest governance body. Please refer to the ["II. Corporate Governance Report" section of the "2024 Annual Report", pages 50 to 51](#), or [the Company's website](#) for the relevant important resolutions of the Board of Directors.

In addition, Brogent continues to be committed to the implementation of sustainable development. It reports the implementation of the "Group Greenhouse Gas Inventory and Assurance Schedule" to the Board of Directors every quarter, and reports to the Board of Directors at least once a year on the implementation of the Company's sustainable development promotion, integrity management, intellectual property management, and information security management.

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 refer to [the "II. Corporate Governance Report" section of the "2024 Annual Report", page 20 and page 24](#).

## 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 52 hours of continuing education in 2024, on average each director received 6.5 hours of continuing education. Through relevant courses, we continuously enhance the directors' understanding of regulatory amendments, ESG sustainable development issues and emerging issues, so as to strengthen well-rounded competencies of board members and collective intelligence in sustainable development, and thus improve the effectiveness of corporate governance.

Courses Taken in 2024	Total Hours of Courses Taken by All Board Members
Understanding Related-Party Transactions and Non-Arm's Length Transactions from Practical Cases	
Labor Dispute Prevention and Corporate Governance Including Gender Equity Education Act	
The History of the Sustainable Development Concept	
Financial Consumer Protection, Treat Clients Fairly and Financial Friendly, and Taking the Issue of Financial Discrimination against People with Disabilities as an Example	
Sustainable Finance: GRI, TCFD, TNFD, IFRS S1/S2 and Sustainable Insurance	
IFRS17 Management Issues and Practical Case Studies	
Gender Equality Obligations of Enterprises Under the ESG Framework	
Leading Enterprise Growth with Enterprise Performance Management	

## 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. Three meetings were held in 2024, with an average attendance rate of 100%. For details on members attendance, operation status and resolutions, please refer to [the "II. Corporate Governance Report" section of the "2024 Annual Report", pages 33 to 35 or the Company website.](#)

The remuneration standards for Board members or senior executive 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 executive is determined and supervised by the Remuneration Committee, and submitted to the Board of Directors for approval, so as to prevent directors and senior executive from engaging in behavior that exceeds the Company's risk appetite. In response to the trend of sustainable development and the promotion of the Company's internal sustainable management strategy, Brogent will incorporate sustainable development performance into the remuneration evaluation mechanism of directors and senior executive in the future to strengthen the overall sustainable governance effectiveness.

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 [the "II. Corporate Governance Report" section of Brogent's "2024 Annual Report", pages 17 to 19.](#)

### Audit Committee

In order to strengthen corporate governance and operations, Brogent has established an Audit Committee to oversee the fair presentation of the Company's financial statements, the independence of CPAs, the effective implementation of the Company's internal control, the Company's compliance with relevant laws and regulations, and the control of the Company's existing or potential risks, etc. The Audit Committee will submit the relevant resolutions to the Board of Directors for approval, which will be convened at least 6 times a year and may be convened meetings at any time as necessary. Six meetings were held in 2024, with an average attendance rate of 100%. For details on members attendance, operation status and resolutions, please refer to [the "II. Corporate Governance Report" section of the "2024 Annual Report", pages 23 to 25.](#)

In addition to exercising its supervisory duties through the Audit Committee, in order to enhance operational efficiency and ensure effective communication, independent directors hold separate meetings each year with internal auditing officer and the CPAs. Two communication meetings have held in 2024. For details of the separate communication, please refer to the [Corporate Governance-Internal Audit page in the investor area of the Company's website.](#)



## 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 23, 2024 and January 17, 2025. Details of the performance evaluations are described below:

### Performance Evaluation of the Board of Directors

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Evaluation Method	Evaluation Items	Evaluation Results	Date Reported to the Board of Directors
Once a year	January 1, 2024 to December 31, 2024	Board of Directors Individual Board members	1. Annual Self-Assessment Questionnaire for Directors 2. Remuneration Committee	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 23, 2024 and January 17, 2025

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.

### Functional Committee Performance Evaluation

#### 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, 2024 to December 31, 2024	Self-evaluation by internal members	1. Degree of participation in the Company's operations	Excellent	January 23, 2024 and January 17, 2025
Committee Member Chih-Poung Liou			2. Understanding of the duties and responsibilities of functional committees	Excellent	
Committee Member Jih-Ching Chiu			3. Improvement to the decision-making and quality of functional committees	Excellent	
Committee Member Keng-Shin Lin			4. Composition of functional committees and election of members 5. Internal Control	Excellent	

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

## ■ Remuneration Committee Performance Evaluation

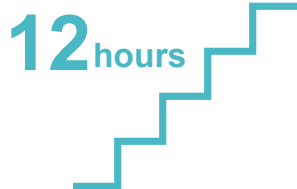
Title/Name	Evaluation Period	Evaluation Method	Evaluation Standards	Evaluation Results	Date Reported to the Board of Directors
Convener Chih-Poung Liou	January 1, 2024 to December 31, 2024	Self-evaluation by internal members	1. Degree of participation in the Company's operations	Excellent	January 23, 2024 and January 17, 2025
Committee Member Lewis Lee			2. Understanding of the duties and responsibilities of functional committees	Excellent	
Committee Member Jih-Ching Chiu			3. Improvement to the decision-making and quality of functional committees	Excellent	
Committee Member Keng-Shin Lin			4. Composition of functional committees and election of members	Excellent	
			5. Internal Control		

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.

Courses Taken in 2024	Total Hours
Corporate Governance and Corporate Sustainability Seminar	 12hours
Understanding Related-Party Transactions and Non-Arm's Length Transactions from Practical Cases	
Labor Dispute Prevention and Corporate Governance Including Gender Equity Education Act	
Corporate Sustainability and the Operation of the Audit Committee and the Remuneration Committee	



## Tax Governance

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 VAT Other	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.

## Tax Information

Unit: in Thousands of NTD

Item \ Year	2022	2023	2024
Income Tax	(21,560)	(42,308)	(26,266)

Note: The data disclosed in 2022 and 2023 are mainly based on the audited consolidated financial statements; due to the scope of the 2024 greenhouse gas inventory disclosure, the data disclosed in 2024 are mainly based on the audited individual financial statements.

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.

## Implementation Plan for IFRS Sustainability Disclosure Standards

In response to the international trend of financialization of sustainability information and in accordance with the "Taiwan's Roadmap for Aligning with IFRS Sustainability Disclosure Standards" issued by the Financial Supervisory Commission R.O.C. (Taiwan) on August 17, 2023, and referring to the alignment with IFRS Sustainable Disclosure Standards outlined in the dedicated roadmap for listed and OTC companies, as provided in the "Dedicated Section for IFRS Sustainability Disclosure Alignment". Brogent will apply IFRS Sustainable Disclosure Standards in 2028 and disclose it in the Company's annual report in 2029. In order to smoothly align with the IFRS sustainability disclosure standards, Brogent will convene relevant departments to research and discuss the differences between the IFRS sustainability disclosure standards and Brogent's sustainability information disclosure, and gradually improve it to meet the disclosure requirements. The specific implementation schedule is to establish a standard implementation working group in 2026, complete the identification of sustainability-related risks and opportunities and related financial analysis in 2027, voluntarily disclose sustainability information in the annual report in advance in 2028, and officially disclose a special chapter on sustainability information in the annual report in 2029.

## Participation in Public Associations

Brogent actively participates in domestic and international industry associations and advocacy organizations. Through conferences and activities regularly or irregularly held by these associations, alliances, and initiatives, Brogent obtains new industry and technical knowledge and increase attention and understanding of the simulator rides in the market. Brogent also establishes good cooperative relationships with companies and institutions in related fields to jointly promote the sustainable development of the industry.

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 Park Academia Industry Consortium	Serve as Director and Supervisor
2024 Talent, in Taiwan	Join the petition
International Association of Amusement Parks and Attractions (IAAPA)	Member
Themed Entertainment Association (TEA)	Member

## Operational Performance

With the recovery of tourism, Brogent has opened a number of new rides around the world, such as FlyOver Chicago Flying Theater and flying theater in Thaiwoo, Zhangjiakou; however, Brogent's R&D team did not stop in 2024, we 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 the groundbreaking s-Ride flying theatre, interactive VR combat experience-Defend the Frontline, innovative 4D motion theater, the standing 4D theater and next-generation racing simulator. This simulator rides showcase Brogent's diverse technical strength in combining immersive simulation technology, artificial intelligence, VR and system integration, consolidating its existing market leadership with a diversified product line.

In addition to global market expansion, Brogent is rapidly developing its digital content library in 2024. By using advanced filming techniques and software like Unreal Engine and AIGC, the Company enhances production efficiency. For example, the launch of the "Volare Over Earth : Episode I – Africa", and "Attack on Titan: Declaration of War", which opened up more market opportunities with a rich digital content library. Moving forward, Brogent plans to integrate AI, virtual reality, and immersive imaging to create groundbreaking entertainment experiences, ensuring that its rich film content and diverse amusement products drive mutual growth and success.

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 2024, 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

Unit: in Millions of NTD

Item \ Year	2022	2023	2024
Sales Revenue	803.77	862.70	1,302.16
Non-Operating Income (Expenses)	163.31	2.09	68.28
Direct Economic Value Generated (A)	967.08	864.79	1,370.44
Operating Costs	473.25	500.89	703.95
Employee Salaries and Welfare Expenses (Labor Costs)	223.99	214.78	245.43
Payment to Investors	18.78	114.86	57.31
Payment to Governments	11.68	8.73	1.57
Community Investment	0.13	0.33	1.02
Direct Economic Value Distributed (B)	727.83	839.59	1,009.28
Economic Value Retained (A-B)	239.25	25.20	361.16
Operating Income (Loss)	(247.26)	(224.37)	31.39
Net Profit (Loss) Before Tax	(83.96)	(222.28)	99.67
Net Profit (Loss) After Tax	(62.40)	(179.98)	73.40
Earnings Per Share (NTD)	(0.99)	(2.79)	1.10
Dividend Expense	0.00	93.78	34.35
R&D Expenditures	189.45	106.89	138.06
Expenses for Other Benefits	13.73	12.28	15.45

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 data disclosed in 2022 and 2023 are mainly based on the audited consolidated financial statements; due to the scope of the 2024 greenhouse gas inventory disclosure, the data disclosed in 2024 are mainly based on the audited individual financial statements.

Note 3: The data of dividend expense for 2023 reported in the previous year should be corrected from 94.00 disclosed in the previous year to 93.78 due to rounding error. The adjustment result does not affect the disclosure of related information.

## Financial Assistance Received from Government

Unit: in Millions of NTD

Item	Taiwan
Tax Relief and Tax Credits	0
Subsidies	0.019
Investment Grants, Research and Development Grants, and Other Relevant Types of Grants	10.900
Awards	0
Royalty Holidays	0
Financial Assistance from Export Credit Agencies (ECAs)	0
Financial Incentives	0
Financial Assistance (For Organizational Operations)	0
Government Shares of Equity (%)	0

Note: The data disclosed in 2022 and 2023 are mainly based on the audited consolidated financial statements; due to the scope of the 2024 greenhouse gas inventory disclosure, the data disclosed in 2024 are mainly based on the audited individual financial statements.





## 1.3

## Materiality Analysis and Stakeholder Communication



## 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](mailto: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

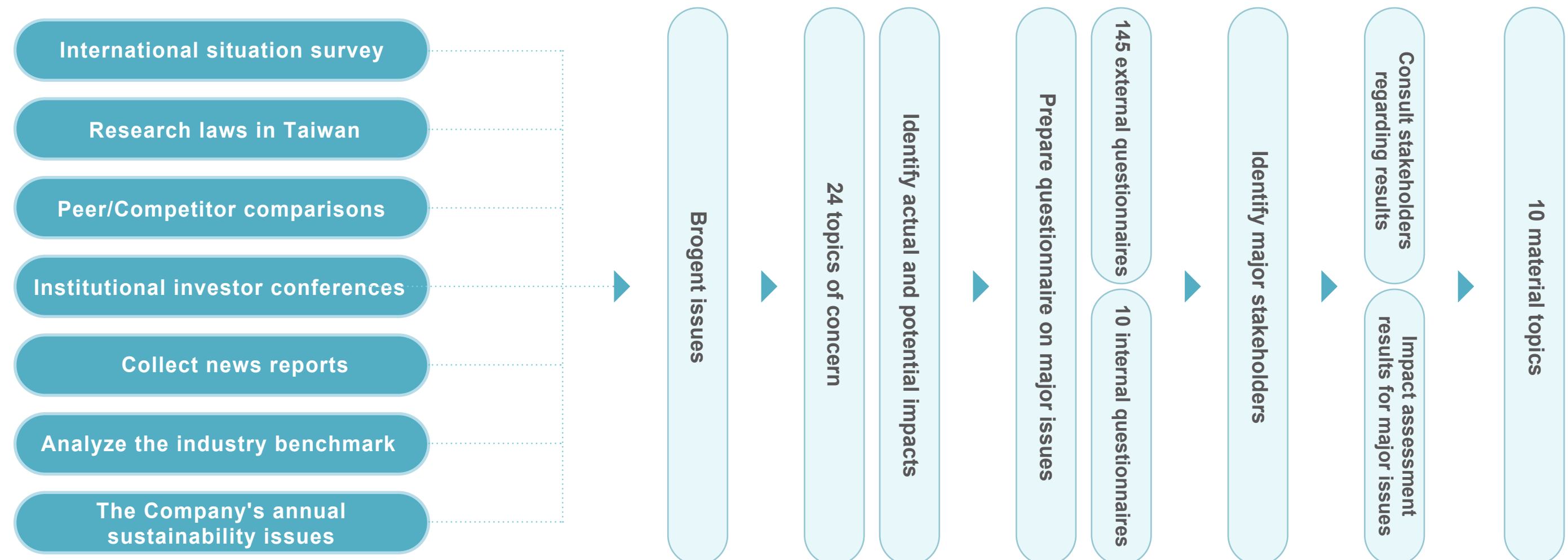


Brogent's Official Website  
ESG Stakeholders Section



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.

### 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.

### 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.

### 7. Analysis and Comparison of Material Topic Significance

Compared with 2023, the material topics in 2024 are reduced by two items, namely "Sustainability Vision and Outlook" and "Risk and Crisis Management". Since Brogent has included the management of these two topics as the focus of regular operational management, they are no longer disclosed in this report; there are no significant changes in the topic boundaries in 2024 compared to 2023.

### 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).

### 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.

### 6. Confirm Material Topics and Scope of Disclosure

Brogent originally planned to conduct the procedures for evaluating material topics every two years, and the next reassessment of the procedures for evaluating material topics taken place in 2024. However, in response to the introduction of the International Financial Reporting Standards (IFRS) sustainability disclosure standards, Brogent plans to perform a sustainability material topics assessment in 2026 with reference to the methods of International Financial Reporting Standards S1 "General Requirements for Disclosure of Sustainability-Related Financial Information". This sustainability report continues the 2022 procedures for evaluating material topics to select 8 sustainability issues with high attention and significant impact, namely product quality and safety, innovative technology, customer service management and satisfaction, integrity management, information security, legal compliance, product intellectual property management, and promoting occupational safety and health. The information disclosure item of this report conducted in-depth disclosure on the above 8 material topics.

### 8. Approve Material Topics

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



## Brogent 2024 Matrix of Material Topics



## Sustainability Issues

### Environmental Topics

- 01 Sustainable Products
- 02 Sustainable Supply Chain Management
- 03 Energy and Greenhouse Gas Emissions
- 04 Water Resource Management
- 05 Waste Management
- 06 Climate-related Risks
- 07 Biodiversity Conservation

### People and Human Rights Topics

- 08 Product Quality and Safety
- 09 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

## 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 <sup>Note</sup>			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		◎	◎	●	●		51~52
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			●	◎	●		36~38
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			◎	●	●		124~125
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		●	●	●	●		108~109
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		◎	●	●	●	118
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			●		●		110~111
Product Intellectual Property Management	Product intellectual property rights is the key of Brogent competitiveness.	Customized topics	TC-SI-520a.1		●		●	●	49~50
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			●		●	●	99~100

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 2024

Stakeholder	Importance to Brogent	Ways of Communication and Frequency	Communication Results in 2024	Issues of Concern	Response
<b>Shareholders / Investors</b>	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"> <li>Annual general meeting (periodically)</li> <li>Domestic and international institutional investor briefings (irregularly)</li> <li>Institutional investor forums (irregularly)</li> <li>Financial statements and operational information (periodically)</li> <li>Investor relations mailbox and investor service hotline (irregularly)</li> </ul>	<ul style="list-style-type: none"> <li>Hold one general shareholders' meeting to present Brogent's operational status and development trends.</li> <li>Hold two physical or online investor conferences to present Brogent's operational, financial, and business overview.</li> <li>Hold thirty-four institutional investor forums.</li> <li>The sustainability report, annual report, quarterly report, and monthly revenue data are regularly published on the Company's website.</li> </ul>	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Operational Performance</li> <li>Innovative Technologies</li> <li>Product Quality and Safety</li> </ul>	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.
<b>Customer</b>	Customers are not only the most influential stakeholders in Brogent's product, technology development or design, but also important partners in Brogent's growth.	<ul style="list-style-type: none"> <li>International exhibition participation (6 to 8 exhibitions annually)</li> <li>E-mail (irregularly)</li> <li>Online meetings (irregularly)</li> <li>Social media (2 to 3 posts per week)</li> </ul>	<ul style="list-style-type: none"> <li>Participated in 8 international exhibitions in 2024 and successfully increased customer trust through exhibition participation each year.</li> <li>In 2024, approximately 2 to 3 posts will be published per week on social media platforms, including Facebook, LinkedIn, Instagram, WeChat, and Xiaohongshu.</li> <li>Send one EDM to potential customers every quarter.</li> </ul>	<ul style="list-style-type: none"> <li>Product Quality and Safety</li> <li>Innovative Technologies</li> <li>Customer Service Management and Satisfaction</li> </ul>	Brogent 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.
<b>Employees</b>	Brogent treats 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"> <li>Labor management meeting (periodically)</li> <li>Complaint e-mail (irregularly)</li> <li>Management Policy Advocacy Meetings (irregularly)</li> <li>Employee assembly (periodically)</li> <li>Social media management (irregularly)</li> <li>Internal communications (irregularly)</li> <li>Communication meetings on various business systems (irregularly)</li> <li>Sent regulatory updates to relevant supervisors or department contact persons, in order to assist each unit in adjusting management or implementation methods in response to the amendments (every month)</li> </ul>	<ul style="list-style-type: none"> <li>Held a total of 4 labor-management meetings.</li> <li>Held a total of 5 management policy advocacy meetings.</li> </ul>	<ul style="list-style-type: none"> <li>Operational Performance</li> <li>Labor Communication</li> <li>Promoting Occupational Safety and Health</li> <li>Education, Training, and Career Development</li> <li>Talent Recruitment and Salaries and Benefits</li> <li>Human Rights Protection and Tolerance</li> </ul>	In order to maintain the work-life balance of employees, Brogent will continue to plan a more comprehensive welfare system and provide employees with a more considerate and convenient working environment.

## Stakeholder Communication Results in 2024

Stakeholder	Importance to Brogent	Ways of Communication and Frequency	Communication Results in 2024	Issues of Concern	Response
<b>Government Agencies</b>	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"> <li>Participate in seminars on laws and regulations held by competent authorities (irregularly)</li> <li>Coordinate with competent authorities to complete corporate governance evaluations (periodically)</li> </ul>	<ul style="list-style-type: none"> <li>Attend information sessions on laws and regulations held by competent authorities.</li> <li>Actively stay updated on amendments to labor laws and regulations, amending our own policies in response based on our amendment process.</li> <li>In 2024, we assisted the Keelung City Government in playing promotional videos on 3D naked-eye LEDs, and cooperated with the local government to organize various social and environmental activities on the main canopy of Keelung Transfer Station from time to time.</li> <li>The operating locations in Taipei and Kaohsiung occasionally receives government agencies (central and local governments) to expand national diplomacy, promote international exchanges and establish friendly relations.</li> </ul>	<ul style="list-style-type: none"> <li>Product Quality and Safety</li> <li>Integrity Management</li> <li>Innovative Technologies</li> <li>Legal Compliance</li> </ul>	Identify laws and regulations while observing them to avoid disciplinary action because of committing a violation.
<b>Suppliers / Contractors</b>	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"> <li>Supplier assessment (every year)</li> <li>Quality supervision meeting (irregularly)</li> <li>Supplier's Commitment (irregularly)</li> </ul>	<ul style="list-style-type: none"> <li>Conduct evaluations of seven suppliers in 2024.</li> <li>98.5% of suppliers signed the commitment letters.</li> </ul>	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Operational Performance</li> <li>Sustainable Supply Chain Management</li> </ul>	Through the supplier evaluation mechanism and close technical exchanges, Brogent aim to ensure suppliers deliver equipment punctually and meet quality standards, thereby confirming stable supply quality to fulfill customer expectations.



## Stakeholder Communication Results in 2024

Stakeholder	Importance to Brogent	Ways of Communication and Frequency	Communication Results in 2024	Issues of Concern	Response
<b>Consumers</b>	Consumer experience is the biggest driving force for Brogent's continuous progress and growth.	<ul style="list-style-type: none"> <li>Engage with consumers through social media platforms (periodically)</li> <li>Consumer experience surveys (irregularly)</li> </ul>	<ul style="list-style-type: none"> <li>Google ratings averaging above 4.5 stars.</li> </ul>	<ul style="list-style-type: none"> <li>Product Quality and Safety</li> <li>Integrity Management</li> <li>Innovative Technologies</li> <li>Information Security</li> </ul>	Brogent continues to enhance the diversity of product content, improve service quality, and actively respond to consumer needs.
<b>Community Organization</b>	We receive from society and are committed to giving back. It is the responsibility of Brogent to care for the disadvantaged groups and promote public welfare activities.	<ul style="list-style-type: none"> <li>Organize foundation events (periodically)</li> <li>Organize visits for disadvantaged groups (periodically)</li> <li>Support collaborative activities with educational institutions (periodically)</li> </ul>	<ul style="list-style-type: none"> <li>Each operating location continues to receive free visits from vulnerable groups from time to time, including the Eden Social Welfare Foundation, Kaohsiung City Little Grass Care Association, etc.</li> <li>Cooperate with educational institutions to provide students with outdoor education enriched with advanced technology, so that students can learn new knowledge in an entertaining and educational way.</li> </ul>	<ul style="list-style-type: none"> <li>Participation in public welfare</li> <li>Support disadvantaged groups</li> <li>Social Responsibility</li> </ul>	Brogent will continue to leverage its expertise and utilize immersive technology to enable more people to experience different worlds and broaden their horizons.
<b>Media</b>	The media serve as a bridge between Brogent and the public. Smooth and timely media coverage of the Company's announcements helps stakeholders publicly access accurate company information and continuously strengthens the Company's image.	<ul style="list-style-type: none"> <li>Issue monthly revenue results press releases (periodically)</li> <li>Issue operation-related press releases (irregularly)</li> <li>Media hotline and email for interview requests and press inquiries (irregularly)</li> </ul>	<ul style="list-style-type: none"> <li>Maintain ongoing communication with various media and celebrities from time to time, and proactively sharing information about event information in different time slots at operating locations and extending invitations to attend publicity activities. These efforts aim to foster strong relationships and enhance the Company's brand visibility.</li> <li>Maintain good interactive relationships with KOLs and Youtubers, invite them to share their experiences, and through new media to let more people know about various activities and plans, thereby increasing social attention.</li> </ul>	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Operational Performance</li> <li>Innovative Technologies</li> <li>Talent Recruitment and Salaries and Benefits</li> <li>Public Relations</li> </ul>	Brogent actively establishes a cooperative relationship based on mutual trust and support with the media, operates sustainably with a sincere and friendly attitude, and continuously maintains a good relationship with the media to enhance Brogent's media exposure through close and effective interaction.

## 1.4




## 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	Action Plans	Performance Indicators
	Through diversified learning channels and a dual-track development system for professional and management competencies, we help each employee to grow and improve their abilities.	<ul style="list-style-type: none"> <li>In order to help new employees to quickly integrate into Brogent, newcomer training is used to help them become familiar with and understand the company's products and cultural systems.</li> <li>Each unit plans a learning map for professional training and sets a target for training hours.</li> <li>In order to cultivate outstanding talents, we conduct intensive training on management competencies every year to enhance management skills.</li> </ul>	<ul style="list-style-type: none"> <li>Increase the number of training hours each year.</li> <li>Introduce the Talent Quality Management System (TTQS).</li> </ul>
	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.	<ul style="list-style-type: none"> <li>Attract outstanding talents from all over the world through multiple channels, such as industry-academia collaboration and recommendations for recruitment.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Improve Brogent's reputation and representativeness in the field of simulation technology.</li> </ul>
	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."	<ul style="list-style-type: none"> <li>Carry out software and hardware R&amp;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.</li> <li>Apply products to field training and operations in high risk industries, such as disaster prevention and relief and acquisition of scientific research data.</li> </ul>	<ul style="list-style-type: none"> <li>"Extended simulation" technological innovation and R&amp;D results.</li> </ul>
	Enhance the accessibility of simulator ride through inclusive design to ensure that everyone can enjoy the entertainment experience equally, in order to realize social justice and corporate social responsibility (CSR).	<ul style="list-style-type: none"> <li>Discussions with members of the European Committee for Standardization to identify and reduce potential risks for people with disabilities in simulator ride.</li> <li>Ensure designs comply with ASTM Safety Standards for Amusement Devices and the Americans with Disabilities Act (ADA) for regulatory consistency in global markets.</li> </ul>	<ul style="list-style-type: none"> <li>Design and develop an accessible experience platform specifically for wheelchair users to ensure they can enjoy immersive simulation experiences safely and equally.</li> </ul>



SDGs	Sustainability Strategies	Action Plans	Performance Indicators
	Use a low pollution production model to develop ecofriendly products and market products around the world.	<ul style="list-style-type: none"> <li>• Brogent collaborates with suppliers through the R&amp;D of technology, implementing the operating strategy of responsible procurement.</li> <li>• Think about sustainability solutions for society and the environment starting from the design end.</li> </ul>	<ul style="list-style-type: none"> <li>• Reduce consumption of raw materials.</li> <li>• Results of product energy saving design.</li> </ul>
	Reduce the negative impact of company operations on global warming through daily energy conservation, water resources planning, and supply chain management.	<ul style="list-style-type: none"> <li>• Use low energy consumption equipment for the production, assembly, and testing of rides.</li> <li>• Reduce carbon emissions through energy-saving measures, green energy installations, and green building designs for new factories to reduce water consumption.</li> </ul>	<ul style="list-style-type: none"> <li>• Reduction in GHG emissions and energy consumption.</li> </ul>
	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.	<ul style="list-style-type: none"> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Results of direct or indirect economic actions around the world.</li> </ul>



## 1.5

## Social Impact and Inputs in Charity



## Connecting the World with Technology and Bringing More Possibilities to Society

Brogent Group upholds the purpose of "creating joy, embody dreams, benefit mankind, and open up the future" and is committed to providing immersive experiences through immersive simulation technology, fostering deeper connections among people through joyful experiences and exploration. We believe that every mind-blowing and soul-stirring flight journey is an opportunity to broaden your horizons and inspire your dreams, so that technology not only brings entertainment, but also creates positive values for society.

Based on this philosophy, Brogent continues to utilize its core technologies to support disadvantaged groups, promotes education and cultural exchanges, and makes technology a bridge to experience the world. In 2024, Brogent sponsored a total of NT\$1,018,000 in cash and i-Ride flying theater experience tickets worth a total of NT\$119,080. We joined hands with Eden Social Welfare Foundation to create a flying experience for people with disabilities to discover the beauty of Taiwan from a different perspective; cooperating with the Education Bureau of the Kaohsiung City Government, we invited students from remote rural areas to take the Flying Theater, so that they can deepen their understanding of their hometown through the feeling of soaring in the sky; at the same time, we also sponsored the local musical "Awakening of the Long-Lost Mountain Spirits" to promote indigenous cultural heritage through artistic resonance. In addition, through cooperation with the Cardinal Shan Foundation, we have brought indigenous schoolchildren to experience the application of technology and invited engineers to share their personal experiences to inspire the children's imagination and confidence in their future careers.

In addition to public welfare participation, Brogent also actively pays attention to local development and environmental sustainability. Through the integration of core technologies and resources, we participate in various educational and industrial exchange activities, provide professional technology sharing, and cooperate with academic institutions and public associations to promote industrial development. In the future, we will continue to expand the possibilities of technology to bring inspiration and emotion to more people, so that experience can be the starting point for exploring the world, and dreams can be brought closer to reality by technology.

### February

#### Cooperating with Eden Social Welfare Foundation, Helping People with Disabilities Understand Taiwan from Different Perspectives

Brogent and Eden Social Welfare Foundation have joined hands to bring a new travel experience to 20 friends with disabilities. Eden Social Welfare Foundation has long been committed to helping people with disabilities explore the world. This time, through the "Dream Fulfillment Program", the participants came to Brogent's Kaohsiung headquarters to experience the flying theater and embark on a mind-blowing and soul-stirring journey of "Fly High Over Taiwan". They gazed down from above at this fertile land, and through different perspectives, they deeply experienced the magnificence and unique beauty of Taiwan.



### April

#### Collaborating with the Education Bureau of Kaohsiung City Government to Help Rural Students Explore Their Future

Brogent participates in the Education Bureau of Kaohsiung City Government's "Remote Area Schools and Non-Mountain and Non-city Schools" integration program to support equal educational opportunities and encourage diverse learning. This time, Brogent invited 29 students and teachers from Jiasian Elementary School in Kaohsiung to the Brogent Kaohsiung headquarters flying theater to take a ride on "Fly High Over Taiwan" and see the magnificent scenery of Taiwan. Through the experience of soaring into the sky, children not only experience the beauty of their hometown, but also cultivate an emotion and understanding of the land, laying the seeds for future learning and exploration.





## June

**Sponsored the Local Musical "Awakening of the Long-Lost Mountain Spirits" to Convey Indigenous Culture and Spiritual Resonance**

Brogent has long been concerned with the promotion of local culture. This time, it supported the development of original Taiwanese musicals by sponsoring the performance of "Awakening of the Long-Lost Mountain Spirits" at the National Kaohsiung Center for the Arts (Weiwuying). The musical was jointly created by National Sun Yat-sen University and a number of industry artists. It tells the story of how indigenous youth find a balance between themselves and society in the cultural collision after leaving the tribe. The performance, through moving melodies and heart-stirring songs and dances, portrays the tensions and the preciousness of understanding between rural and urban life. In order to faithfully present the indigenous culture, the production team specially invited Bunun language teacher Chun-Kuei, Tseng to serve as a consultant. From the script, costumes to music, every detail was carefully crafted to show respect and reverence for the culture.



## August

**Join Hands with the Cardinal Shan Foundation to Broaden the Horizons of Students from the Native Areas and Inspire Their Career Dreams**

Brogent participated in the "Live to Love - Little Craftsman" program of the Cardinal Shan Foundation, helping to broaden the horizons of children at Wan-An Elementary School in Taiwu Township, Pingtung County. We invited 80 teachers and students from the whole school to come to the Brogent Kaohsiung headquarters to experience the "Fly High Over Taiwan" in the i-Ride flying theater and the E-sports Center. On that day, Mr. Sam Jeng, the manager of Brogent's Somatosensory System Department, served as a lecturer in person, sharing the design concept of the flying theater with the children, introducing the profession of engineer, and encouraging them to bravely pursue their dreams. Teachers from Wan-An Elementary School said that this visit allowed the children to experience the combination of technology and beauty, and it was an all-round experience that engages all five senses. Since the school is located in an indigenous rural area with limited resources, this kind of field experience is especially valuable for the children. Manager Sam Jeng from Pingtung also hopes to use his own experience to convince the children that their hometown can also cultivate successful craftsmen. Brogent hopes to support education in indigenous communities by providing rich field experiences and career inspirations to help children bravely pursue their dreams and spread their wings.



## Community Care

**Kaohsiung Software Park - Blood Donation**

In 2024, the Bureau of Industrial Parks of the Ministry of Economic Affairs held a blood donation event in the Kaohsiung Software Park. Brogent responded to the blood donation event organized by the organizer. Anyone who donated 500 C.C. of blood could receive an i-Ride Flying Theater experience ticket. A total of 100 tickets were sponsored (each worth NT\$520), with a total value of NT\$52,000. In addition, 20 colleagues from Brogent also showed their love and actively participated in the blood donation event, each donating 250 C.C. of blood.







# 02 Committed to Innovation

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

2.1 Innovative Technologies and Contents

2.2 Product Intellectual Property Management

2.3 Product Quality and Safety



## 2.1

## Innovative Technologies and Contents



★ Customized topics

Major Issues	Innovative Technologies
Material Topics	Innovative Technologies★
Policy/Commitment	<ul style="list-style-type: none"> <li>• Uphold the spirit of "creative intelligence, innovative breakthroughs" to innovating with unlimited thinking.</li> <li>• 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.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>• Expand product lines and develop small and medium-sized products to meet diverse market demands.</li> <li>• We continue to optimize our existing high-, mid- and low-end products to enhance our competitiveness and expand our product portfolio through optimal design.</li> <li>• Incorporate accessible technology and inclusive design into product development to ensure that all users can enjoy immersive entertainment experiences safely and equally.</li> <li>• In response to global supply chain restructuring and material shortages, we established multiple sources of key components to ensure supply stability.</li> <li>• Local production or expanding the sources of manufacturers to reduce manufacturing costs and enhance market competitiveness.</li> <li>• The introduction of remote monitoring and data analysis technology improves the efficiency of ride maintenance and reduces operating costs and human resources investment.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>• Develop small-sized simulator rides that lead the market in price-performance ratio and provide a high level of immersive experience.</li> <li>• Continuously optimize existing rides and reduce manufacturing, transportation and maintenance costs.</li> <li>• Conduct Enhanced Accessibility research to comprehensively evaluate the practical applications and risks of disabled people on simulator rides to ensure that the design meets international safety standards. Develop simulator rides that comply with EU (EN), US (ASTM) safety standards and US ADA regulations to enhance barrier-free experience.</li> <li>• Enhance material selection and design diversity from the R&amp;D stage to mitigate risks associated with supply chain or supplier transitions.</li> <li>• Collaborate with local Taiwanese supply chain partners to jointly develop and produce critical components, strengthen key technology capabilities, reduce dependence on transportation resources during maintenance, and enhance supply chain resilience.</li> <li>• Material strength calculations take into account the application of steels from different countries in order to increase local production opportunities and enhance the applicability and flexibility of different raw materials.</li> <li>• New suppliers are evaluated through Brogent and independent third-party certification bodies. This process ensures that the components supplied by new suppliers comply with international safety standards. It also expands diversified supply source.</li> <li>• We have introduced remote equipment monitoring systems at our own operation sites to collect first-hand user data and continuously optimize equipment functions and maintenance processes to improve operational efficiency.</li> </ul>

Major Issues	Innovative Technologies
Material Topics	Innovative Technologies★
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>• Brogent quickly optimized the small motion platform and matched it with customized special effects configuration, creating a new high-tech experience 4D motion theater in a short period of time, successfully becoming the first project to enter the Korean market. Its design complies with EU safety regulations (EN) and is certified by the Korea Testing Certification (KTC), ensuring that the product meets international standards and improves market competitiveness.</li> <li>• Continuous optimization of the t-Ride platform and carrier through structural simplification and lightweight design has successfully reduced manufacturing costs by approximately 37%, while at the same time significantly improving maintenance convenience.</li> <li>• Completed the optimization of European and American safety standards (EN &amp; ASTM) certification for existing product o-Ride to further enhance product safety and compliance.</li> <li>• Develop independent seat belt designs and provide independent seat belt sales program to improve the safety and convenience of riding.</li> <li>• The results of supply chain management and cost optimization have been demonstrated in multiple projects in 2024, effectively improving overall operational efficiency and competitiveness.</li> <li>• By leveraging experience from implementing remote equipment monitoring systems at operation sites, the on-site maintenance communication efficiency was significantly improved through user feedback. The application of remote management technology significantly shortens the time to troubleshoot ride anomalies and improves operational efficiency and reliability.</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>• Continue to optimize the functions of top-selling products and develop new products that meet market demand.</li> <li>• 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.</li> <li>• Technical cooperating with domestic research institutions and academic units to obtained leading innovative technologies.</li> <li>• Continue to obtain government-industry-academia cooperation project.</li> <li>• Develop a wide variety of small-sized simulator rides and effectively utilize 5G/AIoT technologies.</li> </ul>
Responsible Unit	<p><b>Technology Center:</b></p> <ul style="list-style-type: none"> <li>• Build a complete product line through R&amp;D in order to meet the needs of low, medium, and high-end markets, and maintain the Company's leading position and competitiveness in simulator rides.</li> </ul> <p><b>Product Center:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
Resources Investment	<p><b>Human Resources:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 30% of R&amp;D manpower is used to carry out R&amp;D and technological innovation work.</li> </ul> <p><b>Appropriation Budget:</b></p> <ul style="list-style-type: none"> <li>• Every year, 5%-10% of the estimated annual revenue is allocated as the R&amp;D budget for the following year, and the R&amp;D goals and direction for the following year are set in the product R&amp;D meeting.</li> </ul>



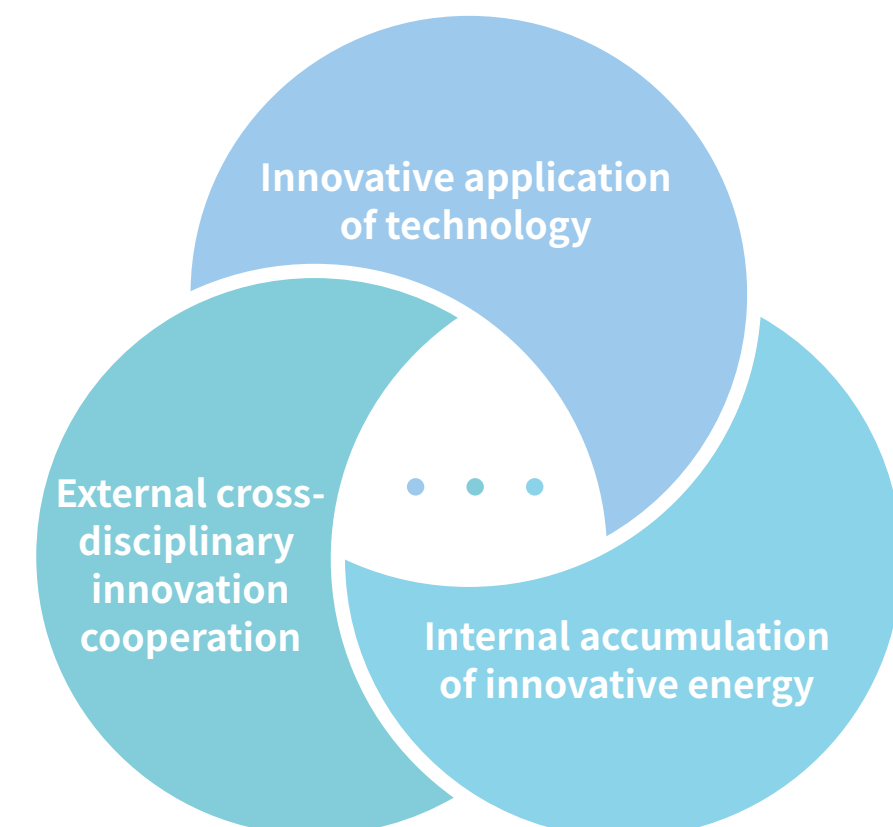
★ Customized topics

Major Issues	Innovative Technologies
Material Topics	Innovative Technologies★
Grievance Procedures	<ul style="list-style-type: none"> <li>• Search for relevant information on Brogent's official website and file a complaint, such as: Submit questions and complaints on the "<a href="#">Contact Us</a>" page.</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>• Performance management system: Evaluate the achievement of goals every quarter and link with performance.</li> <li>• Improvement proposal regulation: Based on creative or improvement proposals of employees.</li> <li>• Periodically evaluate and publicly commend and reward excellent proposals.</li> <li>• Patent application and management regulation: selection and reward the excellent patent project proposals and applications.</li> <li>• The audit office regularly examines the implementation of innovative technology research and development programs.</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>• Interdepartmental management meetings held by the General Manager to regularly communicate and review execution performance.</li> </ul>

## Innovative Development Strategy Framework

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. 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.



## Innovative Application of Technology

In order to improve the efficiency and quality of R&D and project execution, the Company continues to strengthen the application of AI technology and combine technological strength to enhance product content, including:

- Using AI to develop 4K to 8K technology, the original aerial filming can be directly upgraded, reducing the cost of re-production and resource consumption.
- Develop CGI videos using game engines and use real-time graphics technology to simplify the animation production process to increase the speed of CGI content production. At the same time, digital assets are easy to share, and the program features greatly reduce the manpower investment and time of development.
- Accelerate planning and setting through AI-generated graphics, and provide more diverse thematic content to make the experience more immersive and vivid.

## Internal Accumulation of Innovative Energy

### 1. Education, Training and Professional Development

Brogent is committed to strengthening the professional skills and cross-disciplinary capabilities of its employees. Through a multi-level education and training mechanism, it enhances the competitiveness of the team and ensures that product development and manufacturing meet international standards, ensures that talent training and development meet ESG goals, and supports corporate sustainable operations and innovative development. Training directions include the following areas:

- Core professional training: including mechanical design, electrical control technology and safety standards to ensure that the engineering team has the latest technical knowledge and the ability to comply with international regulatory requirements.
- Cross-disciplinary integration training: Encourage collaboration between different departments and enhance employees' adaptability and innovative thinking in a multi-professional environment.
- Departmental technical exchange and application:
  - (1). Mechanical Department: Assigned to the Manufacturing Center to participate in the production process, gain in-depth understanding of the manufacturing process, and ensure a high degree of integration between design and manufacturing.
  - (2). Mechatronic System Department and Mechanical Department: Collaborate with the Engineering Management Center to go to the project site to participate in ride installation and tuning to ensure a deep understanding of on-site requirements and optimize future designs and applications.
  - (3). The "R&D and Product Focus Meetings" convenes by the General Manager's Office every month, where the General Manager, sales personnel, and R&D personnel gather to share and discuss the latest technologies and market information.

### 2. Talent Development and Promotion Mechanism

Promote specific talent development plans, encourage employees to accumulate cross-disciplinary experience and develop management capabilities, and establish the following career paths:

- Senior engineer with cross-disciplinary integration capabilities.
- Advance to R&D manager, responsible for technical management and team collaboration.
- Develop into a product manager, coordinating product design and marketing strategy.
- Further promoted to project planner, participating in corporate decision-making and market layout.

### 3. Internal Control System Optimization

In order to enhance the efficiency of R&D and project execution, the Company continues to strengthen its internal control system and establish an efficient decision-making and feedback mechanism, including:

- The cyclical feedback mechanism of project preliminary assessment, product planning and R&D management ensures that the development process is systematic and meets market and technical requirements.
- Redefine the division of labor according to the needs of different business situations to enhance organizational flexibility and optimize resource allocation.







## External Cross-Disciplinary Innovation Cooperation

The cross-disciplinary collaboration to enhance the effectiveness of Brogent's R&D includes the following areas:

- 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.

## 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"> <li>• Small platform multiple user application solution.</li> <li>• Reduce the average cost per person of seats by more than 30%.</li> <li>• Add 2 theme applications.</li> </ul>
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"> <li>• Develop a new drone simulation tourism industry, and use drones combined with 5G real-time transmission and cockpit motion platform to replace helicopter tours.</li> <li>• Significantly reduce operating costs by more than 50% (no need to purchase helicopters).</li> <li>• No risk of accidents (no aviation accidents when using a simulation cockpit).</li> <li>• Saves 50% or more of energy (no helicopter fuel consumption).</li> <li>• Experienced by multiple people at the same time (a single cabin can accommodate 20 people).</li> </ul>
Continue to engage in technical cooperation with domestic research institutions and academic units to obtain leading innovative technologies.	<ul style="list-style-type: none"> <li>• Incorporate 5G technology.</li> <li>• Incorporate drone technology.</li> <li>• Industry-academia collaboration: 3 schools.</li> <li>• Academic units: 2 units.</li> <li>• Introduce new innovative technologies for application in products.</li> </ul>
Obtain government-industry academia cooperation project.	<ul style="list-style-type: none"> <li>• Apply for the A+ Industrial Innovation R&amp;D Program.</li> <li>• Apply for 1-2 government subsidies.</li> <li>• Invest in innovative R&amp;D related to 5G or AI.</li> </ul>
Invest in the development of technologies that integrate 5G/AIoT for application in products to widen the lead over competitors, and implement design concepts aligned with circular economy and green environmental protection.	<ul style="list-style-type: none"> <li>• Develop product lines that apply 5G/AIoT technologies, start from modularized subtractive design, and select ecofriendly parts and components with low carbon footprint to meet market demand on sustainable products.</li> </ul>



## 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.

Collaboration in Innovation: R&D Projects	Encouraging Innovation: Employee Creative Proposals	Innovative Actions: Leading Simulation Technologies
<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Taking the lead in the product technology industry.</li> <li>The only company in the industry with the ability to integrate cross-disciplinary technologies.</li> </ul>

## Stakeholder Participation and Feedback System

Customers and tourists provide product suggestions to the Sales & Marketing Center (sales and customer service managers) and Engineering Management Center (project managers) through the feedback and complaint mechanism.

After the Technology Center receives a technical inquiry from a sales, customer service, or project manager, department heads appoint R&D engineers to assist the technical manager in proposing solutions.

After data is summarized by the technical manager, it is discussed during the monthly "R&D and Product Focus Meetings", and subsequent R&D projects are established after feasibility evaluation.

## 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

- Centralized and specific data storage and management.
- Establish a collaborative working environment for the design team, including workflow and notification of changes.

#### Authority Control

- Restriction of improper use of documents by users.
- Data transparency control.

#### History Record

- Secure data integrity and record all changes to images and the text.
- Version control and differential query.

#### Data Relevance

- Establish relevance among documents.
- Inquire the track of data use and generate the correct bill of materials (BOM).

#### Search and Share

- Document attributes are used to establish data searching index.
- Inquire about document share ability 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	Description of Application and Benefits
<b>Interactive VR Combat Experience-Defend the Frontline</b>	<ul style="list-style-type: none"> <li>The first product with its appearance designed using AI.</li> <li>Through keywords such as zombies, half cage, and Mad Max, the character designed prompts, and AI completed the product concept drawing; then the designer designed the 3D entity, and finally completed the product design.</li> </ul>
<b>Standing 4D Theater</b>	<ul style="list-style-type: none"> <li>Instead of relying solely on seated formats, the 4D theater experience was innovatively reimagined with a standing-based design to create a new form of immersive engagement.</li> <li>The self-balancing engagement of a standing posture provides a distinctly different sensation from the fully relaxed seated experience, thereby achieving the goal of an innovative sensory interaction.</li> </ul>



**Interactive VR Combat Experience-Defend the Frontline**

**Standing 4D Theater**



## Sustainable Products R&D Thinking

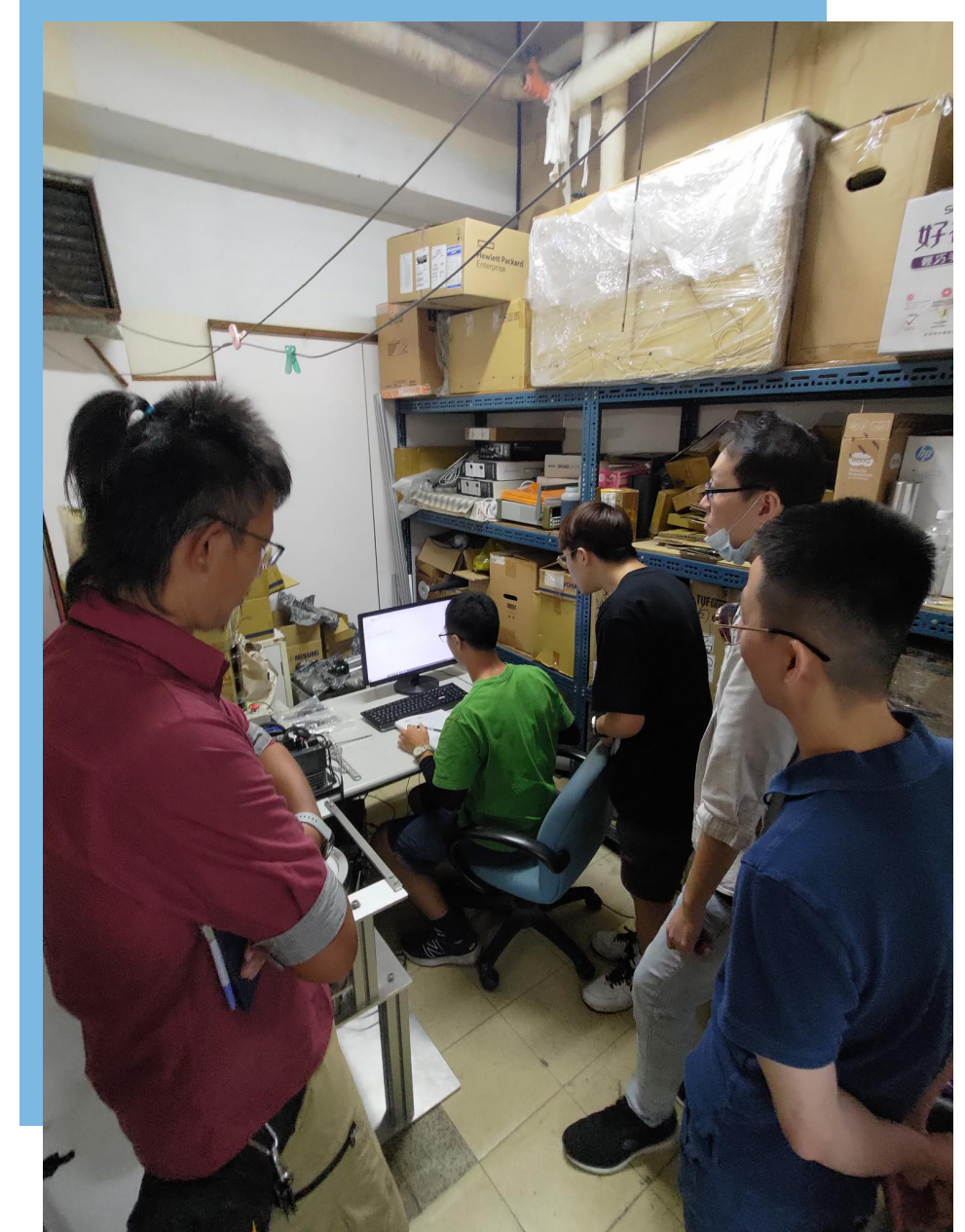
Item	Description
<b>Low-Carbon/Energy Saving Products</b>	<ul style="list-style-type: none"> <li>Use new packaging to reduce the carbon footprint of the transportation process.</li> <li>Prioritize local suppliers to reduce carbon emissions in the transportation process and prioritize the selection of suppliers with sustainability in mind.</li> <li>Adopt edge computing to reduce power consumption for data transmission.</li> </ul>
<b>Reduce Environmental Impact</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>Develop and introduce indoor facilities to densely populated areas to mitigate traffic loads and prevent environmental impacts of large facilities.</li> <li>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.</li> <li>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.</li> </ul>

## Industry-Government-Academia Research Collaboration

Brogent not only periodically sends R&D personnel to participate in immersive simulation technology related seminars and exhibitions, and visit the latest immersive simulation rides to actively connect its own company with the world, but also commissions academics to assist in academic and theoretical researches, and if there are any results, they will be transferred into commercial product development.

### Reliability Analysis of Critical Components Collaboration Project

Cooperating with Joint Research & Development Center of NSYSU and Brogent Technologies, Inc. to improve the reliability and service life of small-sized immersive interactive platforms. Brogent and the Department of Mechanical and Electromechanical Engineering of NSYSU jointly promote a project to build a life model and Mean Time to Failure (MTTF) for critical components, which it provides accurate product life prediction and maintenance recommendations through scientific data analysis to enhance market competitiveness. The implementation of this project will help Brogent formulate more accurate ride life specifications and maintenance strategies, optimize component replacement frequency, further improve product reliability and operational efficiency to ensure market competitive advantage.





## R&D Achievements

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. In 2024, there were 113 R&D personnel, and R&D expenses totaled NT\$138,062 thousand, accounting for 11% of the annual revenue that year.

Item	Description	Performance and Results
<b>Enhanced Accessibility Platform</b>	<ul style="list-style-type: none"> <li>Accessibility and equal participation have become important issues in the amusement equipment industry. This R&amp;D project is dedicated to creating simulator ride that can be experienced by people with disabilities and general passengers together, so that they can enjoy the same immersive entertainment experience as their companions.</li> <li>The accessible motion platform must be highly inclusive and able to adapt to different types and degrees of disabilities to ensure that all passengers can use the ride safely and comfortably.</li> <li>Currently, physiological data on how acceleration affects persons with disabilities remains limited. Therefore, special attention must be given to ride risk assessment to ensure that the platform's motion parameters remain within safe limits.</li> <li>Developed in accordance with international safety standards for amusement rides and devices (such as EN and ASTM standards). We strive to reduce the cost of multiple design modifications caused by non-compliance with standards and improve development efficiency and compliance.</li> <li>In the design phase, priority was given to reducing the platform height in order to lower the risk for passengers with disabilities during getting on and off the ride, while also improving overall accessibility and safety.</li> </ul>	<ul style="list-style-type: none"> <li>TÜV SÜD has initiated a design review of the ride to ensure compliance with EU and international safety standards, laying the foundation for certification in the future.</li> <li>We held several discussions with members of the European Committee for Standardization and conducted in-depth research on the physiological conditions and risk management of passengers with disabilities to ensure that the ride design meets actual needs and safety.</li> </ul>
<b>o-Ride Product Development</b>	<ul style="list-style-type: none"> <li>o-Ride is an important milestone in Brogent's low, medium, and high-end product portfolio in the flying theater market.</li> <li>Uses an electrical two axis platform and further simplifies the design on the basis of m-Ride. Giving customers the highly immersive experience of three degree of freedom, while lowering manufacturing and maintenance cost.</li> </ul>	<ul style="list-style-type: none"> <li>The product has passed the design certification of TÜV SÜD, officially confirming that it complies with the EU EN and US ASTM safety standards for amusement rides, ensuring design safety and compliance, and further enhancing market competitiveness.</li> <li>As Brogent's best-selling flying theater, it has successfully expanded into the Asian and American markets. We believe that with its excellent immersive flight experience and reliable operational performance, it will be highly recognized by the local market and further consolidate its global leadership.</li> <li>While strictly controlling costs, we continue to optimize the dynamic performance of the ride, further enhance the acceleration and immersive experience, and ensure that the ride achieves the best balance between stability and comfort to meet the market demand for high-quality flying theaters.</li> </ul>

Item	Description	Performance and Results
<b>New Safety Belt (Fourth Generation Buckle) Product Development</b>	<ul style="list-style-type: none"> <li>The safety belt developed by Brogent complies with the highest-level design requirements ISO/EN/ASTM Patron Restraint - Class 5, and features small size, electric locking/unlocking/detection etc.</li> <li>The new fourth generation safety belt has optimized stability (does not easily malfunction) on the existing basis for long hours of operations, is easy to use by passengers, and is aesthetic (provides simple white lighting or colored light special effects, and the outer case is even more streamlined).</li> <li>After completing the prototype design of the seatbelt, it was provided to long-term customers for experience, while simultaneously collecting actual use feedback. After many improvements and functional verifications, the product has officially entered the stage of commercialization and mass production.</li> </ul>	<ul style="list-style-type: none"> <li>Through design review and on-site testing, a third-party certification body confirmed that this product complies with EU and US amusement ride safety standards and granted safety certification.</li> <li>The new seat belts have been highly recognized by existing customers, and this year we continued to upgrade seat belts for multiple operating flying theaters, generating additional maintenance and servicing revenue.</li> <li>The seat belts have been successfully expanded into the independent sales market, demonstrating their technological advantages and market competitiveness, and creating a new source of revenue for Brogent.</li> </ul>
<b>v-Ride 4D Theater</b>	<ul style="list-style-type: none"> <li>Create a 4D theater suitable for a variety of venues such as theme parks, commercial complexes, science museums, etc., which can be paired with different contents (flight adventure, space exploration, extreme sports, etc.) and even customized experiences to increase commercial value and appeal.</li> <li>Compared to conventional 4D theaters, this system uses a dynamic motion platform that passengers move along with the ride, it's not just about watching, it's about actively participating, providing a more realistic and immersive experience.</li> <li>In addition to environmental effects such as wind, heat, fog, and smells, it can also be precisely synchronized with the dynamic system to enhance the connection between the senses and the visuals.</li> </ul>	<ul style="list-style-type: none"> <li>In response to customer demand, we quickly optimized the small motion platform and matched it with customized special effects configuration to create a new high-tech experience 4D theater in a short period of time. It became the first 4D theater to enter the Korean market and opened in 2024.</li> <li>The design complies with EU safety regulations (EN) and is certified by the Korea Testing Certification (KTC), ensuring that the product meets international standards and improves market competitiveness.</li> </ul>
<b>Product t-Ride Optimization</b>	<ul style="list-style-type: none"> <li>Focus on the design optimization of carriers and platforms, simplify the structure while maintaining the motion performance and structural strength of carriers and platforms to improve product performance.</li> <li>Design optimization aims to reduce production costs and efficiency and ensure that products are more competitive in the market.</li> <li>Considering the needs of the ride into the shipping container, the structure is modularized to make the assembly and transportation more efficient.</li> <li>The cockpit was upgraded with an overhead canopy design to provide a more complete visual enclosure and enhanced passenger protection, further improving the immersive experience and ride comfort.</li> </ul>	<ul style="list-style-type: none"> <li>The product has passed the TÜV SÜD design certification, officially confirming that it complies with the EU EN safety standards for amusement rides, ensuring the safety and compliance of the design, improving market competitiveness, and laying the foundation for global market expansion.</li> <li>The overall cost of the platform and carriers is reduced by approximately 37%. Through optimized material selection, simplified structure and improved manufacturing process, production efficiency is greatly improved and manufacturing costs are reduced.</li> <li>The number of maintenance parts is reduced, which reduces maintenance costs and time, improves ride availability, shortens downtime, and improves operational efficiency.</li> <li>Through structural optimization and material selection adjustments, the overall weight of the ride has been reduced to 37% of the original design, reducing transportation and installation costs while improving dynamic performance and energy efficiency.</li> </ul>



Item	Description	Performance and Results
<b>Large LED Dome Screen Products for Theater</b>	<ul style="list-style-type: none"> <li>Large LED dome screens that can be used in flying theaters and planetariums are over ten meters to several tens of meters in diameter. LED dome screens are expected to gradually replace conventional projected dome screens due to their high brightness, high contrast, and rich colors.</li> </ul>	<ul style="list-style-type: none"> <li>We carried out modular design optimization of the first-generation prototype of the "8K 3D LED dome screen" completed in 2021, which reduces the manpower and time required for installation.</li> <li>Completed module development and carried out small scale production and installation verification. Based on verification results, actual person-days required for project installation can be lowered by approximately 50%.</li> <li>Collaborated with suppliers in obtaining EU and USA design certifications.</li> <li>Completed necessary modifications, verification, and operating environment reliability testing for product development.</li> <li>Design LED screen maintenance and repair strategy: the grading of the severity is defined based on the number, part, and pattern of pixels malfunctioning, as well the effect on the viewing experience, and replacement methods are planned accordingly.</li> <li>Successfully enter the Japanese and Taiwanese markets in 2024.</li> </ul>
<b>Remote Ride Monitoring</b>	<ul style="list-style-type: none"> <li>A dedicated dashboard is provided for operators and maintenance personnel to monitor necessary information.</li> <li>Equipment operation and failure records are stored in a centralized location and retained for a long period of time.</li> <li>Automatic warning and message notification of abnormal status (Microsoft Teams &amp; Email).</li> <li>Provides cloud-mode and edge-mode: <ul style="list-style-type: none"> <li>a. Cloud-mode: Equipment operation records are stored in the cloud, making operators deploy easier and remote support faster as it is always connected to the Internet.</li> <li>b. Edge-mode: Equipment operation records are stored on the client and only connect to Brogent's customer support when necessary.</li> <li>c. Customers can select a suitable model based on their privacy policy or operating requirements.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>In 2024, GENII has been successfully introduced into Taiwan's self-operated locations, and users have given positive feedback, generally believing that its functions are practical and meet actual needs. We plan to extend the application to overseas projects in 2025 to enhance operational efficiency and maintenance management capabilities.</li> <li>GENII features include real-time operation and venue information management functions to ensure smooth operation processes and improve management efficiency through the video countdown timer and ride shutdown timer mechanism. In addition, Log Info records the operating status of the ride, which helps with troubleshooting and maintenance tracking.</li> <li>The data monitoring and analysis interface enables administrators to accurately understand the health status of ride, improve operational stability and reduce maintenance costs.</li> <li>The remote maintenance and monitoring system integrates CCS UI monitoring and remote IO management, allowing administrators to monitor the status of ride in real-time and improve maintenance efficiency and reduce the time and cost of on-site repairs through remote diagnosis and adjustment.</li> <li>The ride abnormality alarm and message notification function can instantly detect abnormal status and send alarm notifications, ensuring that administrators can respond quickly and take appropriate measures, effectively reducing the risk of ride failure and improving overall operational reliability.</li> <li>Operational data statistics and analysis include ride's utilization rate, video playback statistics and performance frequency statistics. Through data analysis, the accuracy of operational decisions is improved, ride's utilization is optimized, and enhanced operational reporting support is provided.</li> </ul>

## 2.2

## Product Intellectual Property Management



★ Customized topics

Major Issues	Product Intellectual Property Management
Material Topics	Product Intellectual Property Management <sup>★</sup>
Policy/Commitment	<ul style="list-style-type: none"> <li>Protect IP rights regarding the company's product and document.</li> <li>Prevent the company's product from violating third party's IP rights.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>Enhance the company's IP right quality and quantity, increase the patent search capacity.</li> <li>Strengthen the concept of intellectual property rights among legal affairs personnel and the Company's employees. For example, employees in the Legal &amp; IP Dept. are required to complete at least 12 hours of training in intellectual property rights-related courses in 2024.</li> <li>Protect the company's IP right by contracts.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>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," "Trademark Application and Management Policy," and "Document Management Guidelines".</li> <li>Provide "Competitor's Patent Monitoring" reports to the Company's employees every month.</li> <li>Regularly review the service quality of partnering firms and establish an audit and replacement mechanism.</li> <li>Attend and hold training programs and workshops to enhance employees' awareness of intellectual property rights.</li> </ul>
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>Obtained a total of 44 patents and 9 trademarks in various countries in 2024.</li> <li>Formulated the "Trademark Application and Management Policy" to systematize the management and maintenance of trademark applications to protect the Company's intellectual property rights.</li> <li>Organized 1 workshop on patents to improve R&amp;D personnel's understanding of patent search and intellectual property protection.</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>Enhance the risk evaluation process of IP rights.</li> <li>Enhance the IP knowledge of the employees, especially employees in charge of research and development.</li> </ul>
Responsible Unit	<ul style="list-style-type: none"> <li>Legal &amp; IP Dept.: Responsible for handling company-wide patent and trademark application and maintenance, trade secret assessment and maintenance, patent portfolio expansion, and patent quality improvement, and manages the risk of infringement.</li> </ul>
Resources Investment	<p><b>Human Resources:</b></p> <ul style="list-style-type: none"> <li>Invests manpower and related resources to analyze the patent portfolio during the new product R&amp;D stage.</li> </ul> <p><b>Appropriation Budget:</b></p> <ul style="list-style-type: none"> <li>Application and maintenance fees of IP rights.</li> <li>External consultant fees (including but not limited to appointing external consultants to provide risk assessment opinions).</li> </ul>



★ Customized topics

Major Issues	Product Intellectual Property Management
Material Topics	Product Intellectual Property Management <sup>★</sup>
Grievance Procedures	<ul style="list-style-type: none"> <li>If a third party finds its patent is infringed, the party can notify Brogent through legal action or the <a href="#">contact information listed in the Company's website</a>.</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>Eliminate the risk of infringement.</li> <li>Monitor patent publications in the industry of amusement rides manufacture.</li> <li>Practice the Company's policies of IP right evaluation, application, and maintenance.</li> <li>We always check if any IPR is created and check the ownership of that IP right in contracts signed with third parties.</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>Regularly review the performance in conjunction with internal audit.</li> </ul>

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 2024

Product Name	Certificate Name	Issued by	Execution Status
LED Dome Screen	Patent number I852628 (Invention) Combined screen and forming method thereof	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued
Dome screen	Patent number I848466 (Invention) Large display screen maintaining method and large display screen	Intellectual Property Office, Ministry of Economic Affairs, R.O.C	Already issued

## 2.3

## 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"> <li>All products are designed to abide by regulations concerning amusement rides around the world; certifications of safety design were acquired before manufacturing.</li> <li>Meet customer demands and maintain adequate quality control to ensure the safety and health of the consumers and bring joyful experiences to the users.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>Optimize equipment maintenance procedures and reduce customers' operating costs.</li> <li>Increase R&amp;D efficiency and accelerate the process of directing R&amp;D accomplishments to the manufacturing and sales process.</li> </ul>
Practical Management Actions	<p>In order to ensure the quality and safety of simulator ride, Brogent continues to improve the management mechanism and enhance the reliability of the products through a systematic approach, the specific measures include:</p> <p><b>Optimize Annual Inspection and Non-Destructive Testing (NDT) Maintenance Procedures</b></p> <ul style="list-style-type: none"> <li>Through FMEA (Failure Mode and Effect Analysis) and risk analysis, the feasibility and efficiency of ride maintenance are taken into account from the design stage to ensure that the product maintains high availability and safety throughout its life cycle.</li> </ul> <p><b>Strengthen the Application of Product Data Management (PDM) System</b></p> <ul style="list-style-type: none"> <li>Continuously optimize the integrated application of PDM (Product Data Management System) in R&amp;D and project execution to improve development efficiency, ensure consistency of technical documents, and promote cross-departmental technical exchanges.</li> </ul> <p><b>Optimize R&amp;D Workflow and Standard Operating Procedures (SOPs)</b></p> <ul style="list-style-type: none"> <li>Continuously optimize R&amp;D-related operational guidelines and SOPs to ensure standardization of R&amp;D processes and improve traceability and operational consistency in design and manufacturing.</li> </ul> <p><b>Professional Capability Enhancement and Knowledge Management</b></p> <ul style="list-style-type: none"> <li>Strengthen internal professional education training and knowledge sharing mechanisms to ensure that employees stay up to date with the latest technical standards and best practices.</li> <li>Promote certification training for professional technical personnel, enhance the professional capabilities and qualification certification of engineering teams, and ensure compliance with international standards.</li> </ul> <p><b>Regulatory and Standards Update Management for Amusement Rides and Devices</b></p> <ul style="list-style-type: none"> <li>We continue to track and update international and regional safety regulations and standards for amusement rides and devices to ensure that our products comply with the latest regulations, and enhance the team's awareness of regulations and compliance capabilities through internal training and sharing.</li> </ul>
Goals Achieved in 2024	<p><b>Operation of Quality Management Committee</b></p> <ul style="list-style-type: none"> <li>The Quality Management Committee shall hold a meeting at least once a quarter to conduct statistical analysis and reporting of quality data and coordinate the cross-departmental mechanism for handling quality issues.</li> <li>In 2024, the Quality Management Committee handled a total of 5 proposals, following the quality abnormality handling process to improve the efficiency of abnormality response and transparency of decision-making.</li> </ul>

Major Issues	Product Quality and Safety
Material Topics	Customer Health and Safety (GRI 416), Marketing and Labeling (GRI 417)
Goals Achieved in 2024	<p><b>Full Implementation of PDM System and Optimization of Technical Document Management</b></p> <ul style="list-style-type: none"> <li>Successfully implemented PDM in each department and revised the new version of technical document management procedures to ensure that R&amp;D, manufacturing, project execution, and maintenance stages follow unified standards for technical information exchange, reduce information asymmetry, and improve operational efficiency and accuracy.</li> </ul> <p><b>EN 13814-A1 Standard Update and Internal Sharing</b></p> <ul style="list-style-type: none"> <li>With the update of EN 13814-A1 (Safety Standard for Amusement Rides and Devices), we simultaneously conduct internal training and knowledge sharing to ensure that relevant personnel are familiar with the latest regulations and implement the standard requirements in the product development and verification process.</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>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.</li> <li>Plan the implementation of quality control (QC) system management and continue to implement SOPs to improve operational efficiency and equipment quality.</li> <li>Continue the training for employees' professional skills, examination skills, and selection of technical managers to improve the technical capabilities and quality of the plant.</li> </ul>
Responsible Unit	<p><b>Quality Management Committee:</b></p> <ul style="list-style-type: none"> <li>Promotes quality concepts, establishes a quality culture, prevents and corrects product quality defects, and improves tracking and quality record management.</li> </ul> <p><b>Technology Center:</b></p> <ul style="list-style-type: none"> <li>Ensures design quality according to internal SOP for product development established according to international safety standards in the R&amp;D and design stage, and entrusts a third-party certification unit to carry out design certification.</li> </ul>
Resources Investment	<ul style="list-style-type: none"> <li>Encourage employees to take the initiative in learning professional skills and provide full subsidies to their examination skills and ensure product quality.</li> </ul>
Grievance Procedures	<ul style="list-style-type: none"> <li>Relevant product issues or customer feedback will be compiled by the "Sales &amp; Marketing Department 2" and then assigned to related departments to resolve said issues and provide solutions to the customers.</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>According to the "Quality Assurance Management Guidelines", regular internal audits are implemented and relevant errors noted to be handled and corrected.</li> <li>International certifications are obtained through third-party inspection agencies in various countries (CSEI, UL, EN); relevant errors are noted to be handled, corrected, and replied.</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>Regular management meetings and project management meetings are convened to coordinate different departments and handle relevant issues or deficiencies.</li> </ul>



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 are 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. Brogent implements the most rigorous quality and safety control at every stage of the product life cycle (design, manufacturing/shipment, installation, delivery, maintenance), so no fines or violations occurred in 2024.

## 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"><li>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&amp;D personnel for reference.</li><li>The R&amp;D process complies with relevant international safety standards, and a third-party certification unit is entrusted with design certification.</li><li>R&amp;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.</li></ul> <p>Employees obtained ISO 9712 Nondestructive Testing (NDT) certification: Non-destructive testing is a method of detecting defects using specific techniques and instruments without damaging the material or part being inspected. This technology is widely used in various industries, including aviation, pressure vessels, automobiles, amusement ride, etc. to ensure the safety and reliability of products.</p> <p>Common testing methods include visual testing (VT), magnetic particle testing (MT), ultrasonic testing (UT), penetrant testing (PT), etc. The international certification for non-destructive personnel is ISO 9712, and the acquisition of the qualification represents the skill level of the team in this field, which is sufficient for the execution, supervision, and interpretation of the relevant operations and the results, and the current status of the team's certificates is as shown in the table below (including intermediate level and above):</p> <table><tr><th>Type</th><th>Visual Testing (VT)</th><th>Magnetic Particle Testing (MT)</th><th>Ultrasonic Testing (UT)</th><th>Penetrant Testing (PT)</th></tr><tr><td>Number of Certified Individuals</td><td>3</td><td>3</td><td>1</td><td>1</td></tr></table> <ul style="list-style-type: none"><li>The R&amp;D process is carried out in accordance with the "Product Development SOP" formulated internally by the centers to ensure design quality.</li><li>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.</li><li>Formulates the FAT Plan and SAT Plan and provides the plans to projects implementation personnel.</li><li>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.</li></ul>	Type	Visual Testing (VT)	Magnetic Particle Testing (MT)	Ultrasonic Testing (UT)	Penetrant Testing (PT)	Number of Certified Individuals	3	3	1	1
Type	Visual Testing (VT)	Magnetic Particle Testing (MT)	Ultrasonic Testing (UT)	Penetrant Testing (PT)								
Number of Certified Individuals	3	3	1	1								

## Quality Control Unit

Stage in Life Cycle	Leading Department	Description
<b>Manufacturing / Shipment</b>	<b>Manufacturing Center</b>	<ul style="list-style-type: none"> <li>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). Non-destructive testing of ride (NDT-VT/MT/UT/PT) is performed in accordance with the design drawings and the standards of various inspection (ISO 9712).</li> <li>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 are any problems found, and a quality abnormality form will be issued to manage subsequent handling procedures. Provide relevant product abnormality data to the Quality Management Committee monthly for abnormality analysis and discussion.</li> <li>Utilizes the PDCA cycle method for improvement.</li> <li>Improvements are incorporated into the SOP.</li> <li>Provides training to familiarize personnel with the improved procedures.</li> </ul>
<b>Installation / Delivery</b>	<b>Engineering Management Center</b>	
<b>Customer Services / Maintenance</b>	<b>Sales &amp; Marketing Dept. 2, Sales &amp; Marketing Center (Customer Service Competencies)</b>	<ul style="list-style-type: none"> <li>Relevant product issues or customer feedback will be compiled by the "Sales &amp; Marketing Department 2" and then assigned to related departments to resolve said issues and provide solutions to the customers.</li> <li>In response to unexpected changes in customer design requirements, Brogent convened contingency meetings with relevant departments to minimize potential risks and perform risk management.</li> <li>Regular management meetings and project management meetings are convened to coordinate different departments and handle relevant issues or deficiencies.</li> <li>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 team viewer. This function can save half a day to a day, thereby improving the time and efficiency of handling cases.</li> <li>The customer-facing business side add proposal content that is closer to customer needs: New online customer service system is added to achieve paperless operation, quickly collect customer needs, and send out customer satisfaction surveys after completion, so that the entire customer service process can be digitized and perform analysis on the data to achieve the ultimate goal of improving product experience and customer service satisfaction.</li> </ul>

## Quality Management PDCA Cycle Solution

Assembly Process Optimization for Brogent's main product o-Ride in 2024. Using PDCA management, optimize the assembly method from the original sub-assembly to sub-assembly of large components, and establish standard assembly procedures (SOP) and standard working hours. The efficiency improved from 2 people working for 5 days per unit in 2023 to 2 people working for 4 days per unit in 2024, which shortened the assembly time and increased the efficiency by more than 20%. It is an effective process optimization solution to improve efficiency, reduce man-hours and save energy.

## Certification Management

Brogent ensures that its products meet the quality requirements and safety standards at all stages of production. All hardware ride is certified to major international standards including ASTM, UL, GB and EN; the software undergoes rigorous testing and quality control at each stage of development to ensure technical stability and security. Through comprehensive management measures, Brogent is committed to creating high-quality products and cutting-edge technologies. In addition, the Company has also strengthened the management and optimization of certification documents by reporting the quality management process to local governments and certification bodies through complete records to ensure product compliance.

## Updates and Impacts of EU Amusement Ride Safety Standards

In 2024, the European Standardization Organization has made significant revisions to the safety standards for amusement rides and entertainment devices, and released the EN 13814:2024+A1 series of standards, including:

Standard	Description
EN 13814-1:2024+A1	Design and Manufacturing
EN 13814-2:2024+A1	Operation, Maintenance, and Use
EN 13814-3:2024+A1	Requirements for inspection during design, manufacture, operation and use

This standard update aims to ensure that amusement rides comply with stringent safety regulations and technical standards from conceptual design to the final product. The EU's standard update may prompt other countries or regions to adopt similar safety requirements, promote the consistency of international standards, and thus improve the safety level of global amusement rides. This change will drive countries to strengthen safety requirements in design and manufacturing, further enhancing user safety.

The updated standard specifies in detail technical requirements such as material selection, structural strength and electrical systems, providing manufacturers with more specific technical guidance. The implementation of the new standards will further enhance product safety and reliability, and strengthen the performance of enterprises in product safety and quality management. Manufacturers need to re-evaluate and adjust their design processes and establish continuous improvement mechanisms to ensure that products meet the latest technical and safety standards and reduce potential risks.



In addition, in order to improve the accessibility of amusement rides, Brogent also pays attention to the relevant regulations of the Americans with Disabilities Act (ADA) in the United States to ensure that the design and operation of the ride meet accessibility requirements. This includes the entrance and exit design of amusement rides, the adaptability of seats and safety devices, and improved accessibility for people with disabilities to ensure that all users can enjoy the ride experience equally and safely. With the growing global emphasis on inclusivity and accessible design, Brogent proactively implement the ADA and related standards to enhance the popularity and compliance of our products.

Brogent has taken the initiative to collect and follow the relevant regulations (such as CE certification) for the newly developed miniaturized simulator rides before installing them in theme parks, shopping malls and indoor and outdoor amusement parks. Furthermore, during the production planning and material selection stages, we conduct electromagnetic compatibility (EMC) testing and verification for electrical equipment to ensure that the products comply with safety standards. With the expansion of our product line, Brogent actively responds to regulations differences across countries. It introduces corresponding standards in the design, manufacturing, maintenance and use stages to improve ride safety in response to safety regulations for amusement ride in different markets, and performs necessary certification procedures based on customer needs to ensure product compliance and competitiveness in the global market.

### ■ List of Brogent's New Safety Certifications in 2024 (Including Those Still in the Application Process)

Inspect Equipment / Products	Certificate Name	Issued by	Execution Status	Meets Standards
i-Ride	EN 13814 Design review/ Pre-Use Inspection	Westlakes Engineering Ltd.	Design review completed in 2024, project certification is expected to be completed in 2025	European Standard of Amusement Device Safety
	Non-Destructive Testing Report, Dimensional Measurement, and Hardness Testing for Large-Scale Amusement Rides	China Special Equipment Inspection and Research Institute	Obtained in 2024	Chinese Nondestructive Testing Standards for Amusement Facilities
o-Ride	EN 13814 Design Review	TÜV SÜD Industrie Service GmbH	Obtained in 2024	European Standard of Amusement Device Safety
	ASTM F2291 Design Review / Initial Test	TÜV SÜD Industrie Service GmbH	Design review completed in 2024, initial test is expected to be completed in 2026	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 Taiwan Co., Ltd.	Field evaluation completed in 2024 / Pre-shipment inspection; project certification is expected to be completed in 2026	U.S. Electrical Safety Standards
	UL Field Evaluation	Underwriters Laboratories Taiwan Co., Ltd.	Field evaluation completed in 2024 / Pre-shipment inspection; project certification is expected to be completed in 2026	Canadian Electrical Safety Standards

## List of Brogent's New Safety Certifications in 2024 (Including Those Still in the Application Process)

Inspect Equipment / Products	Certificate Name	Issued by	Execution Status	Meets Standards
<b>o-Ride</b>	Supervisory Inspection of Large-Scale Amusement Rides Supervisory Inspection of Large Amusement Rides	China Special Equipment Inspection and Research Institute	Reports for certain projects have been obtained in 2024, and new projects are expected to obtain reports in 2025	Chinese Safety Regulations for Large Amusement Facilities
<b>m-Ride</b>	ASTM F2291 Design Review / Manufacturing Inspection / Initial Inspection on Site	Westlakes Engineering Ltd.	Design review and manufacturing inspection completed in 2024, initial inspection on site is expected to be completed in 2025	ASTM Standard of Amusement Device Safety
	GB 8408 Design Review/Site Inspection	Register Professional Engineer in Taiwan	Design review completed in 2024, initial inspection on site is expected to be completed in 2025	Chinese Safety Standards for Amusement Equipment
<b>t-Ride</b>	EN 13814 Design Review / Manufacturing Inspection / Initial Inspection on Site	TÜV SÜD Industrie Service GmbH	Design review and manufacturing inspection completed in 2024, initial inspection on site is expected to be completed in 2025	European Standard of Amusement Device Safety
<b>Q-Ride</b>	EN 13814 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
<b>v-Ride</b>	EN 13814 Design Review/Site Inspection	KTC, Korea Testing Certification	Completed in 2024	European Standard of Amusement Device Safety
<b>Enhanced Accessibility Platform</b>	EN13814 Design Review ASTM F2291 Design Review	TÜV SÜD Industrie Service GmbH	Project certification is expected to be completed in 2025	European Standard of Amusement Device Safety U.S. Amusement Equipment Safety Standards Americans with Disabilities Act (ADA) – Accessibility Guidelines for Entertainment Facilities

## List of New Inspections that Brogent Products Passed in 2024 (Including Those in the Application Process)

Inspect Equipment / Products	Certificate Name	Issued by	Execution Status	Meets Standards
<b>Control panel</b>	UL Mark Certification - Listed	Underwriters Laboratories Taiwan Co., Ltd.	Factory inspection is completed each year and each quarter	UL Standard of Industrial Control Panel



# 03 Green Brogent

Brogent not only focuses on innovation, but also actively practices green actions to build a sustainable future together.

3.1 Environmental Protection

3.2 Greenhouse Gases and Energy

3.3 Climate Change Response and Management



## 3.1

## Environmental Protection



## 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.



Brogent's  
Environmental Policy



## Water Resource Management

Brogent's water withdrawal, discharge, and consumption from 2022 to 2024 have not been disclosed due to the difficulty in collecting data from the Taipei office. Therefore, its data only includes the Kaohsiung headquarters and Manufacturing Center (Taoyuan Plant) in Taiwan. In addition, the water withdrawal, discharge, and consumption by Brogent from operations are not located in areas with water stress and will not have a significant impact on the surrounding environment.

According to the data of water withdrawal, discharge, and consumption presented in table, the Company's water usage in 2024 shows that was primarily from office domestic water use, with third-party water (tap water) is 9.355 million liters (74.5%), followed by surface water (rainwater harvesting) is 3.207 million liters (25.5%), the total water withdrawal is 12.562 million liters. In 2024, the tap water consumption increased by 1.132 million liters compared with the previous year, which is an annual water consumption per person of 0.03 million liters.

In addition, Brogent has adopted water conservation and reclaimed water utilization to effectively manage and properly utilize water resources. For example, faucets, urinals, and toilets with water saving labels are installed in all the bathrooms, and a rainwater harvesting storage system is established to reclaim rainwater for plant watering to improve utilization efficiency.

### Water Withdrawal, Discharge, and Consumption

Unit: Million Liters

Category		2022	2023	2024
Water Withdrawal by Source	Surface Water	1.145	2.370	3.207
	Third-Party Water	8.014	8.223	9.355
Total Water Withdrawal (A)		9.159	10.593	12.562
Water Discharge by Destination	Surface Water	1.145	2.370	3.207
	Third-Party Water	8.014	8.223	9.355
Total Water Discharge (B)		9.159	10.593	12.562
Total Water Consumption (A-B)		0	0	0

Note 1: The water sources are surface water (rainwater) and third-party water (tap water, i.e., freshwater 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 2: 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 3: 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 4: The information in this table was tested and assessed for water stress areas through the World Resources Institute's "Aqueduct Water Risk Atlas."

## Waste Management

Brogent actively cooperates with government policies to set up general waste and recycling collection points on each floor, and implements waste sorting operations through all employees and cleaning staffs to improve recycling efficiency. General industrial waste includes not only waste generated by colleagues in their daily official duties, administration or office work, but also the waste generated during the process of production of the simulator rides, which is mostly manufactured by third parties, shipped to the Company for pre-assembly testing, and then sent to customers for installation, testing, delivery and acceptance.

Brogent engages qualified contractors (Tidies Environmental Service Corp. and Ming Xuan Environmental Engineering Limited) to handle general industrial waste. The waste directed to disposal of incineration (including energy recovery) from 2022 to 2024 is not weighed by the Taipei office, so the data cannot be obtained. Therefore, its data only includes the Kaohsiung headquarters and Manufacturing Center (Taoyuan Plant) in Taiwan. The data on waste disposal and transfer of other recovery operations cannot be obtained because the Manufacturing Center (Taoyuan Plant) and Taipei office were not weighed, so the data only includes the Kaohsiung headquarters in Taiwan.

Through the waste generated table, it can be seen that the waste directed to disposal is 14.70 metric tons, the waste disposal and transfer is 1.89 metric tons, and the total volume of general industrial waste is 16.59 metric tons in 2024. In addition, Brogent's Kaohsiung headquarters is actively involved in social relief. From 2022 to 2024, it donated recyclable items to Non-Governmental Organization for processing and reuse free of charge. Its waste recycling unit is the Kaohsiung Branch of the Buddhist Compassion Relief Tzu Chi Foundation.

### Waste Generated

Unit: Metric Tons

Waste Composition	2022			2023			2024		
	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	13.20	3.36	9.84	13.82	2.99	10.83	16.59	1.89	14.70
Total Volume of Waste	13.20	3.36	9.84	13.82	2.99	10.83	16.59	1.89	14.70

### Waste Disposal and Transfer

Unit: Metric Tons

Waste Composition			2022			2023			2024		
			On-Site	Off-Site	Total	On-Site	Off-Site	Total	On-Site	Off-Site	Total
Non-Hazardous Waste	Waste Disposal and Transfer	Other Recovery Operations	0	3.36	3.36	0	2.99	2.99	0	1.89	1.89
	Waste Directed to Disposal	Incineration (Including Energy Recovery)	0	9.84	9.84	0	10.83	10.83	0	14.70	14.70

Note 1: Waste directed to disposal from 2022 to 2024 is disclosed based on actual weighing data.

Note 2: Waste disposal and transfer in 2022 and 2023 = Average weight per vehicle \* Estimated number of trips by recycling vehicles in the current year.; waste disposal and transfer in 2024 is disclosed based on actual weighing data.



## 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 addition, we will apply for the green building label after the completion of the new plan of the Ciaotou Science Park, and at the same time, we will incorporate the installation of solar panels on the roof of the building as an essential facility for power generation.



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



## 3.2

## Greenhouse Gases and Energy



## GHG Emissions Management

Brogent continues to improve the Company's system and conduct self-examinations, take energy-saving actions, support renewable energy source power generation, and incorporate sustainable product thinking into R&D and design to achieve the goal of reducing GHG emissions by 0.25% annually.

In order to strengthen the effectiveness of GHG emissions management, Brogent has completed the GHG inventory for the first time in 2024 based on ISO 14064-1: 2018 standard, and set 2024 as the base year of GHG emissions, which will be used as the basis for tracking the GHG in the future. Among them, we have made adjustments to the boundary setting of Scope 1, and included fugitive emission sources that were not originally included in the inventory (such as refrigerant fugitives from air conditioners or refrigeration equipment, fire extinguishers, etc.) into the scope of this inventory, resulting in an increase in overall direct emissions. The GHG emissions inventory of Scope 3 has completed for the first time, improving the completeness of the inventory.

Brogent's GHG emissions data from 2022 to 2024 includes the Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant) and Taipei office in Taiwan; the GHG emissions table shows that the total GHG emissions in 2024 was 1,159.3536 metric tons of CO<sub>2</sub>e, with an emission intensity of 0.89 metric tons of CO<sub>2</sub>e per million.

## Greenhouse Gas Emissions

Year	Greenhouse Gas Scope	Quantity of Greenhouse Gas Emissions (Metric Tons of CO <sub>2</sub> e)	Total (Metric Tons of CO <sub>2</sub> e)	Revenue (Million NTD)	Emission Intensity (Metric Tons of CO <sub>2</sub> e/Million NTD)
2022	Scope 1	11.0914	804.7649	803.77	1.00
	Scope 2	793.6735			
2023	Scope 1	9.6152	811.2281	862.70	0.94
	Scope 2	801.6129			
2024	Scope 1	77.3992	1,159.3536	1,302.16	0.89
	Scope 2	812.2625			
	Scope 3	269.6919			

Note: The data disclosed in 2022 and 2023 are mainly based on the audited consolidated financial statements; due to the scope of the 2024 greenhouse gas inventory disclosure, the data disclosed in 2024 are mainly based on the audited individual financial statements.

## Non-Renewable Energy Management

Brogent's non-renewable energy data from 2022 to 2024 includes the Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant) and Taipei office in Taiwan; in 2024, the purchased electricity was 1,713.63 MWh, gasoline was 1.16 KL, and diesel was 2.74 KL. After the three types of energy were converted to calorific value, the total was 6,304.14 GJ.

## Non-Renewable Energy Usage

Energy Type	Amount of Energy Consumption			Calorific Value (GJ)		
	2022	2023	2024	2022	2023	2024
Purchased Electricity (MWh)	1,559.28	1,619.42	1,713.63	5,614.42	5,830.97	6,170.19
Gasoline (KL)	4.71	0.91	1.16	153.81	29.55	37.74
Diesel (KL)	-	2.04	2.74	-	71.57	96.21
Total				5,768.23	5,932.09	6,304.14

Note 1: The data of purchased electricity (kWh) from 2022 to 2024 is based on received electricity bills.

Note 2: The data of gasoline consumption (KL) are estimated based on vehicle mileage records in 2022 and 2023; the data of gasoline consumption (KL) is recorded in liters of invoices in 2024.

Note 3: Diesel data for 2022 was hard to obtain, so no relevant data is disclosed; the data of diesel consumption (KL) is estimated based on vehicle mileage records in 2023; the data of diesel consumption (KL) is recorded in liters of invoices in 2024.

Note 4: 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 5: 1 GJ = 10<sup>9</sup> J; 1 Kcal is approximately equal to 4,186.8 J.

Note 6: In 2024, the intensity of purchased electricity is 4.74; the intensity of gasoline is 0.03; the intensity of diesel is 0.07; the total energy intensity of non-renewable energy is 4.84; Energy Intensity = Calorific value of energy type (GJ) / Revenue in the individual financial statements in 2024 (In Millions of New Taiwan Dollars).

## Renewable Energy Management

Brogent supports the government's green energy policy. In 2016, Brogent installed a renewable energy power generation equipment "solar power generation system" at its Kaohsiung headquarters in Taiwan, which has a capacity of 9.8kW, and the generated renewable energy electricity was sold to Taiwan Power Company. The electricity generation was 14,080 kWh in 2024, which was equivalent to 50.70 GJ.

### Renewable Energy Usage - Solar Energy

Year	Electricity Generation (kWh)	Calorific Value (GJ)
2022	14,479	52.13
2023	13,916	50.11
2024	14,080	50.70

Note 1: Data on the quantity of power generated is based on the Taiwan Power Company Feed-in-Tariff power bill.

Note 2: According to the Heat Content of Energy Products of the Energy Administration, Ministry of Economic Affairs, electricity: 1 kWh = 860 Kcal.

Note 3: 1 Kcal is approximately equal to 4,186.8 J.

### Brogent Installed Solar Panels on the Rooftop to Generate Renewable Energy





# 3.3

## 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 executive (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

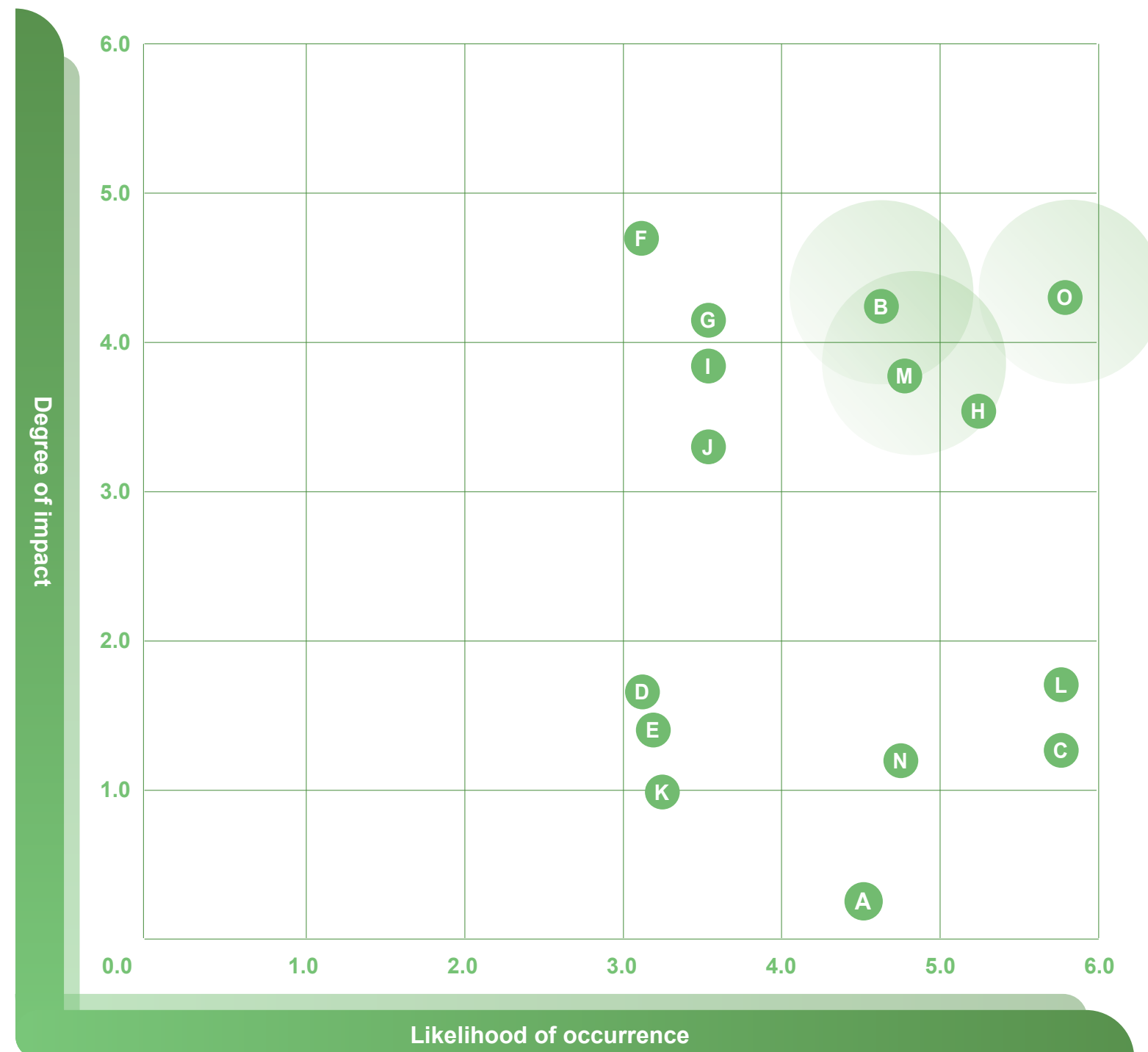
Assess the impact of climate change on the business environment and stakeholders

#### 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:

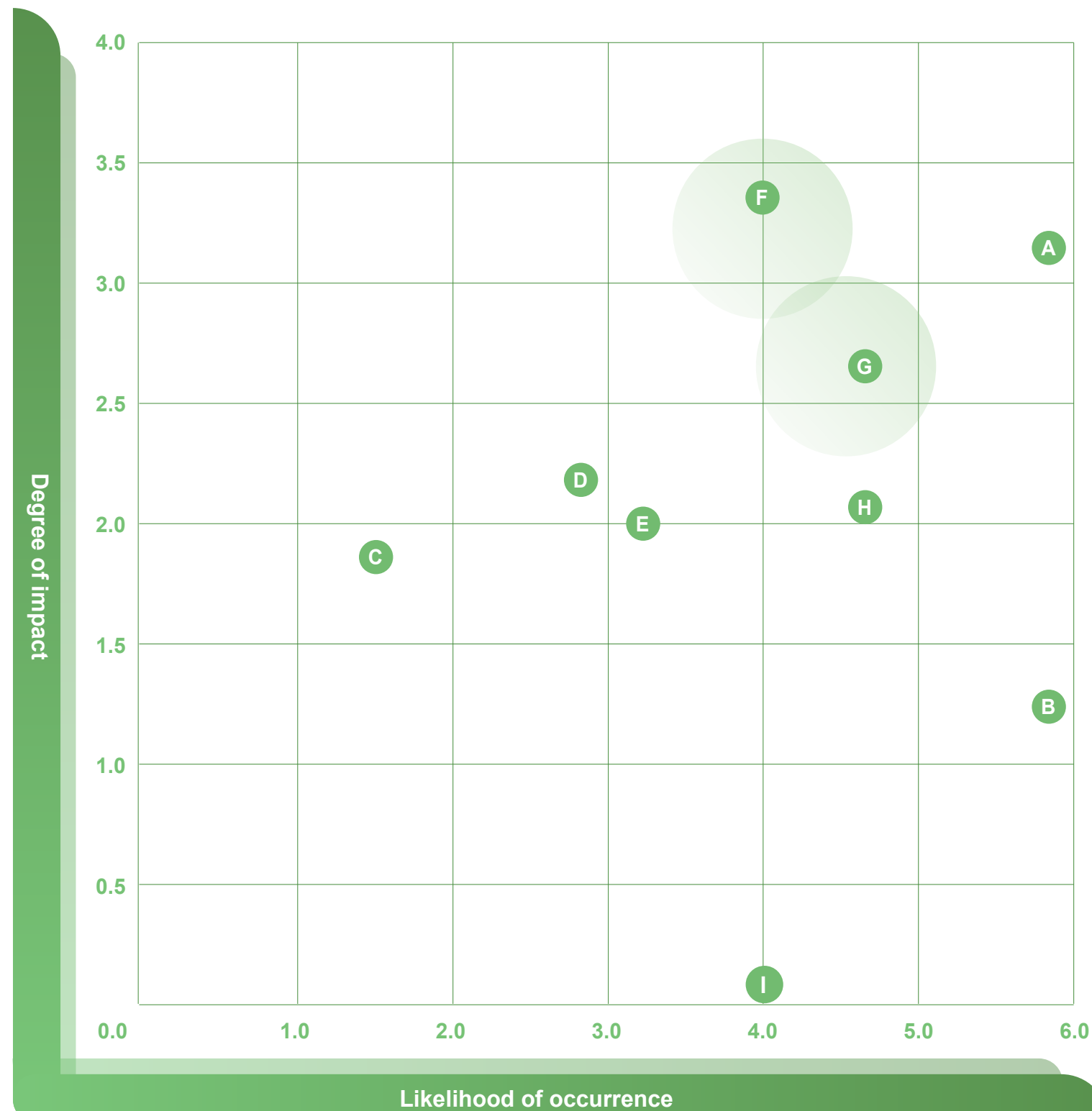
## Climate Change Risk Matrix



### 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"> <li>The energy consumption of air conditioning required by the Company increases due to the rise in average temperature, causing costs to increase.</li> <li>Electricity consumption exceeds capacity and causes a power outage, resulting in business interruptions.</li> <li>The rise in average temperature increases the chances of workers being exposed to high temperatures and increases the cost of personnel dispatching.</li> </ul>	<ul style="list-style-type: none"> <li>Rising temperatures can easily cause equipment to overheat and shut down, further affecting related information services or causing service interruptions.</li> <li>As the temperature rises, it is necessary to strengthen the management of electricity consumption, such as: affecting the frequency of air conditioner use.</li> </ul>	An increase in operating costs
Risk 002: Face the Risk of Litigation	<ul style="list-style-type: none"> <li>If carbon reduction targets are not met, the Company might face the risk of climate litigation.</li> </ul>	<ul style="list-style-type: none"> <li>Higher requirements set forth in government regulations will increase the cost of response measures.</li> <li>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.</li> </ul>	An increase in operating costs
Risk 003: Strengthen Supervision of Current Products and Services	<ul style="list-style-type: none"> <li>Each responsible unit pays attention to and responds to the personnel costs incurred by regulations.</li> </ul>	<ul style="list-style-type: none"> <li>Employees must address contamination issues in the surface treatment process of metal parts in accordance with regulations, such as: electroplating, blackening, etc.</li> <li>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.</li> </ul>	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"> <li>Develop low-carbon products and services to attract customers and increase revenue.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Develop low-carbon products and services through diverse innovative designs, use renewable energy sources and materials, and reduce energy costs.</li> <li>Develop new products to attract customers, shorten the cycle for closing deals, and thereby increase revenue.</li> </ul>	An increase in income
Opportunity 002: Diversify Business Activities	<ul style="list-style-type: none"> <li>Launching diverse sustainable products or services can attract more investors.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce equipment into multiple fields to increase income through diversified development.</li> <li>The services and products provided are combined with the theme of sustainability to create more diverse services.</li> </ul>	An increase in income
Opportunity 003: Use Renewable Energy Sources and Adopt Energy-Saving Measures	<ul style="list-style-type: none"> <li>Use renewable energy sources and implement energy-saving measures, such as: Reduce energy costs by switching to energy-saving equipment.</li> </ul>	<ul style="list-style-type: none"> <li>Reduce energy costs through renewable energy power generation and energy conservation plans, and obtain profits from electricity sales and carbon credits.</li> </ul>	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
<b>Physical Risks</b>	Average temperature rise	An increase in operating costs	<ul style="list-style-type: none"> <li>Purchase water damage insurance.</li> </ul>
<b>Transition Risks</b>	Face the risk of litigation	An increase in operating costs	<ul style="list-style-type: none"> <li>Each department should continue to pay attention to and track changes in relevant laws and regulations so as to prevent noncompliance with laws and regulations.</li> </ul>
	Strengthen supervision of current products and services	An increase in operating costs	<ul style="list-style-type: none"> <li>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.</li> <li>Reuse items displayed during exhibitions and optimize assembly procedures to reduce costs of consumables.</li> </ul>

## 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
<b>Products and Services</b>	Develop new products, low carbon products and services	An increase in revenue	<ul style="list-style-type: none"> <li>Invest manpower and resources in sustainable product design in response to business developments.</li> <li>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.</li> </ul>
	Diversify business activities	An increase in revenue	<ul style="list-style-type: none"> <li>Introduce equipment into multiple fields, such as: schools and museums, to increase income through diversified development.</li> <li>The services and products provided are combined with the theme of sustainability to create more diverse services.</li> </ul>
<b>Resilience</b>	Use renewable energy sources and adopt energy-saving measures	A decrease in operating costs	<ul style="list-style-type: none"> <li>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.</li> <li>Assess the feasibility of installing solar panels on the rooftop of the factory in Ciaotou Science Park, in hopes of increasing green energy generation.</li> </ul>





# 04 Friendly Workplace

Brogent continues to create a happy, friendly, safe, and healthy work environment, and assists employees in fully utilizing their strengths and potential, thereby maintaining sustainability competitiveness.

- 4.1 Workplace Diversity
- 4.2 Employee-Oriented Company
- 4.3 Human Resource Policy
- 4.4 Promoting Occupational Safety and Health

## 4.1

## Workplace Diversity



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 formulated the "Human Rights Policy," which was approved and announced by the chairman, in accordance with international principles, such as the Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, United Nations Global Compact, and International Labour Organization. Brogent continues to shape a diverse and inclusive corporate culture. Whether it is hiring or promotion, it is not affected by personal gender, religion, race, or political inclination, creating a workplace of mutual respect and no harassment. The policy is applicable to 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. In addition, in terms of labor conditions and talent training, Brogent protects employee rights and supports employee career development by establishing reasonable working hours, smooth communication channels between labor and management, and diverse learning channels.



**Brogent's Human  
Rights Policy**

## Human Resource Structure

Brogent is a vibrant and innovative company that values employee diversity. Brogent's workforce overview is calculated as of the end of 2024, and includes the Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and Taipei Office in Taiwan. The total number of employees is 272, of which 171 are male (63%) and 101 are female (37%). According to the classification of employee category, there are 271 full-time employees and 1 temporary employee; according to the classification of employment type, there are 271 full-time employees and 1 part-time employee. In addition to the above-mentioned formal employees, Brogent also hired 8 non-employee workers of various types according to business needs, who are mainly engaged in the security, receptionist and cleaning staff. Brogent hires local residents (Taiwan) in important sites of operations and they account for 93% of the top management.

The composition of the diverse workforce includes 5 people with disabilities, 3 foreign employees and 1 minority (indigenous) employee. The number of people with disabilities hired by Brogent in 2024 exceeds the legal requirements, demonstrating the Company's implementation of equality and inclusiveness in the workplace, respect for the cultural customs of foreign employees, and provision of indigenous employees with the opportunity to apply for indigenous ceremonial leave every year to respect ethnic cultural differences and ensure cultural participation rights. Therefore, there has never been any violation of their right to work and human rights.

## Statistics on the Number of Employees by Employee Contract Type

Year	Type Gender	Employee Category				Total	Type		
		General Employees	Temporary Employees (Contract Based Employees)	Temporary Employees (Foreign Migrant Workers)	Non-Guaranteed Hours Employee		Full-Time	Part-Time	Total
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
2024	Female	100	0	0	1	101	100	1	101
	Male	171	0	0	0	171	171	0	171
	Total	271	0	0	1	272	271	1	272

## Statistics on the Number of Employees by Rank and Gender

Item	Gender		Total	Percentage of Female	Percentage of Male
	Female	Male			
Executive Management	3	11	14	21%	79%
Non-Executive Management	10	15	25	40%	60%
Technical Employees	38	99	137	28%	72%
All Other Employees	50	46	96	52%	48%
All Employees	101	171	272	37%	63%

Note 1: Executive management and non-executive management are management-level personnel.

Note 2: Technical employees are defined as R&D personnel and engineering personnel.

Note 3: All other employees are defined as persons other than those mentioned above.



## Statistics on Number of Employees by Age

Year	Gender	Employee Age				Percentage
		30 and Below	31-50	51 and Above	Subtotal	
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%
2024	Female	15	80	6	101	37%
	Male	13	134	24	171	63%

## Statistics on the Number of Employees by Rank and Age

Year	Item	Employee Age						Total	
		30 and Below	Percentage	31-50	Percentage	51 and Above	Percentage	Number of Employees	Percentage
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%
2024	Management Competencies	0	0.00%	28	10.29%	11	4.04%	39	14.34%
	Employees without Management Duties	28	10.29%	186	68.38%	19	6.98%	233	85.66%

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

## 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 Below	Percentage	Subtotal	Percentage
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%	-	-	-
2024	Female	0	0%	27	25%	67	47%	4	36%	3	38%	101	37%
	Male	4	100%	79	75%	76	53%	7	64%	5	62%	171	63%
	Subtotal	4	-	106	-	143	-	11	-	8	-	272	-
	Percentage	1%	-	39%	-	53%	-	4%	-	3%	-	-	-

## Workers Who Are Not Employees

Year	Type	Number of Non-Employee Workers	Average Working Hours
2022	Contractor	8	2,263
2023	Contractor	8	2,409
2024	Contractor	8	2,423

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

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

### Percentage of Local Employees Appointed to High-Level Management Positions

Year	2022	2023	2024
Number of Executives	13	13	14
Number of Executives Who Are Local Residents (Taiwanese)	12	12	13
Ratio (%)	92	92	93

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

### Percentage of Employees Requiring a Work Visa

Item	Foreign Employees	Overseas Employees	Total Number of Employees
Number of Employees	0	0	272
Ratio (%)	0	0	100

### Number and Percentage of Disabled and Foreign Employees in Taiwan

Year	2022		2023		2024	
Item	Number Employed	Percentage (%)	Number Employed	Percentage (%)	Number Employed	Percentage (%)
Disabled Employees	3	1.08	4	1.47	5	1.83
Foreign (Non-Taiwanese) Employees	3	1.08	3	1.10	3	1.10
Number of Employees Who Are Ethnic Minorities (Indigenous Peoples)	1	0.36	1	0.37	1	0.36

Note: Ratio = (Number of employees in the category/Total number of employees).



## Employee Ethnicity Indicators

Item	Proportion of All Employees in 2023 (%)	Proportion of Management Positions in 2023 (%)	Proportion of All Employees in 2024 (%)	Proportion of Management Positions in 2024 (%)
Nationality of the Republic of China	98.53	97.56	98.53	97.44
Foreign Nationality	1.10	2.44	1.10	2.56
Indigenous Peoples	0.37	0.00	0.37	0.00

## Female's Indicators of Diversity

Item	2023	2024	2030 Target
Female in Total Workforce (%)	34.69	37.13	38.00
Female in Total Management (%)	32.50	33.33	35.00
Female in Entry-Level Management (%)	43.75	46.67	38.00
Female in Top Management (within Two Levels of the CEO) (%)	14.28	25.00	33.00
Female in Revenue-Generating Units (%)	51.22	51.16	50.00
Female in STEM-Related Positions (%)	22.83	25.68	24.00



## Highlights of Human Rights Promotion

- Brogent used 9 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.
- Brogent strictly complies with labor laws, promotes the unity of labor and employment, coexistence and win-win goals, and promotes harmony between labor and management within the Company. It was awarded the "Excellent Enterprise Award for Labor Relations in Bureau of Industrial Parks, Ministry of Economic Affairs."
- Brogent has set a new benchmark for warm-hearted enterprises by treating workers well, and was recognized by the Kaohsiung City Government with the "Happy Enterprise Award for Small Enterprises with Outstanding Labor Welfare Group A Enterprises (Employing more than 100 employees)" and was specially awarded the "Willing Heart Award" which is a recognition that Brogent has been selected as a happy enterprise for two consecutive years, demonstrating its long-term and continuous care and commitment to employees.
- Brogent is committed to creating an inclusive and friendly workplace atmosphere, attaching importance to the balance between employees' work and family life, demonstrating a high level of care and practice for employee welfare. It was recognized by the large enterprise group of the "Bureau of Industrial Parks, Ministry of Economic Affairs Work-Family Integration Friendly Enterprise Award".
- Brogent is committed to deepening talent development and actively built a comprehensive learning and development mechanism. It was awarded the Bronze Certificate of Talent Quality-management System (TTQS) by the Workforce Development Agency, Ministry of Labor, which symbolizes Brogent's continuous improvement and excellence in training system and talent development.
- Brogent attaches great importance to the safety of the workplace environment. After conducting a self-inspection of the environment, we 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.
- Optimize the 5S management of the test site, regularly inspect the safety of various operations and electrical equipment in the site, and implement a mechanism for sorting, setting in order, and sweeping to establish a safe and comfortable workplace.



## Management of Human Rights

Issues	Management Measures	Management Target	Implementation Performance and Status in 2024
<b>Diverse and Tolerant</b>	<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Number of employees with disabilities exceeds the legal requirement.</li> <li>Organized 2 Employee Code of Conduct training sessions and strictly prohibit any discrimination and workplace bullying.</li> <li>Organize DEI seminars to help employees understand and practice the concept of diversity, equality and inclusion.</li> </ul>
<b>Healthy Workplace</b>	<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>We offer salaries that attract and retain excellent talents and provide employee care programs.</li> </ul>	<ul style="list-style-type: none"> <li>The sports club held two annual events to enhance employees' sports awareness and physical and mental health.</li> </ul>
<b>Reasonable Working Hours</b>	<ul style="list-style-type: none"> <li>Establish a fair salary structure and rank system.</li> <li>We establish regulations on working hours and extended working hours.</li> <li>We pay close attention to employees' attendance.</li> </ul>	<ul style="list-style-type: none"> <li>Institute reasonable work hours that balance work and life.</li> </ul>	<ul style="list-style-type: none"> <li>We record employees' work hours through the system in accordance with the law and remind them if the work hours are abnormal.</li> </ul>
<b>Respect</b>	<ul style="list-style-type: none"> <li>We organize sexual harassment prevention courses to promote respect for gender differences and diversity, prohibition of harassment, and respect for privacy rights.</li> </ul>	<ul style="list-style-type: none"> <li>Strictly abide by labor laws, strictly prohibit sexual harassment by employees, and respect gender differences and diversity.</li> </ul>	<ul style="list-style-type: none"> <li>Organize DEI seminars to help employees understand and practice the concept of diversity, equality and inclusion.</li> <li>Conducted 2 Employee Code of Conduct training sessions, strictly prohibiting any discrimination and workplace bullying.</li> </ul>
<b>Labor Communication</b>	<ul style="list-style-type: none"> <li>We provide smooth feedback channels and opinion mailboxes. We also regularly organize labor management meetings to protect the rights of both parties.</li> </ul>	<ul style="list-style-type: none"> <li>Ensure smooth communication channels between employees and the Company.</li> </ul>	<ul style="list-style-type: none"> <li>Continued to maintain smooth communication employees and the Company through various communication channels, and held 4 labor management meetings as scheduled.</li> </ul>
<b>Employee Training</b>	<ul style="list-style-type: none"> <li>We provide diverse training to support employees' career development.</li> </ul>	<ul style="list-style-type: none"> <li>Improve talent capabilities and take the lead in the global immersive simulation technology industry.</li> </ul>	<ul style="list-style-type: none"> <li>We organized training courses in accordance with the employee development program. The total number of training hours in 2024 was 10,037 hours, and the average annual training hours per employee was 37 hours, which is 123% the target of 30 hours.</li> </ul>
<b>Privacy</b>	<ul style="list-style-type: none"> <li>Hold regular legal compliance training and request employees to complete training and pass tests.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Organized 2 compliance courses and administered tests after class to ensure that employees understand.</li> <li>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.</li> </ul>



## Salary and Benefits

At Brogent, we consider our employees to be 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

The scope of Brogent's salary and compensation data disclosure includes Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant) and Taipei office in Taiwan; in order to attract and retain outstanding talents and maintain competitiveness in the external market, the Company will adopt a substantial salary adjustment policy for employees in 2024. The average wage of entry-level employees was approximately 1.47 times the Taiwan minimum wage in 2024.

Brogent adheres to the principle of equal pay and actively implements equal pay for equal work for male and female to ensure that all employees are treated equally based on gender. Its compensation bonuses are based on performance as the basis for granting year-end bonuses and determining employee remuneration, and it provides employees with reasonable and promising salaries. In 2024, there was a slight difference in the salary ratio between male and female. The reason is that male employees accounted for the majority of the R&D and technical workforce, and their educational backgrounds are different, so the average salary of male employees is slightly higher than that of female employees. However, ratio of base salary and remuneration of women to men in non-managerial positions decreased from 1.19 in 2023 to 1.05 in 2024, demonstrating that Brogent continues to work hard to realize the principle of pay equality.

### Ratio of the Average Wage of Entry-Level Employees to the Local Minimum Wage by Gender

Unit: NTD

Item \ Year	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
The Average Wage of Entry-Level Employee	36,300	35,300	35,700	38,500	37,700	38,100	40,200	40,600	40,400
Local Minimum Wage	25,250	25,250	25,250	26,400	26,400	26,400	27,470	27,470	27,470
As Proportion of Local Minimum Wage	1.44	1.40	1.41	1.46	1.43	1.44	1.46	1.48	1.47

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

Note 2: The ratio to the local minimum wage is calculated as the average wage of entry-level employee/local minimum wage.

### Ratio of Base Salary and Remuneration of Women to Men by Employee Category

Salary Ratio	2022		2023		2024	
	Female	Male	Female	Male	Female	Male
Management Competencies	1	1.19	1	1.19	1	1.05
R&D Personnel	1	1.35	1	1.29	1	1.20
General Employee	1	1.11	1	1.07	1	1.12

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

### ■ Base Salary Received by Female Employees as a Ratio of That Received by Male Employees, Sorted by Employee Category

Salary Ratio	2022		2023		2024	
	Female	Male	Female	Male	Female	Male
Management Competencies	1	1.19	1	1.19	1	1.05
Employees without Management Duties	1	1.19	1	1.14	1	1.15

Note: 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)
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	3.23%
	Median Salary	713,327	-1.23%
	Ratio (%)	4.44	-2.63
2024	Highest Paid Employee	3,221,777	1.83%
	Median Salary	820,675	15.05%
	Ratio (%)	3.93	0.12

Note 1: Taiwan is the Company's main location of operations, and the annual income of the highest paid employee is 3.93 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 1.83%, while the median annual income of all employees in Taiwan increased by approximately 15.05%. Therefore, the percentage of the annual income of the highest paid employee compared with the previous year to the median annual income of all employees in the country (excluding the annual income of the highest paid employee) is 0.12.

Note 2: The information on the increase in annual salary of the highest paid employee and the median employee's salary in 2023 disclosed in the previous year's sustainability report was incorrect. The highest paid employee should be corrected from 0.03% disclosed in the previous year to 3.23%. The median salary should be corrected from -0.01% disclosed in the previous year to -1.23%. The adjustment results do not affect the disclosure of relevant information.

### Number of Full-Time Non-Executive Employees, Their Gross Salary, Their Average Salary, and Their Median Salary

Year	2022	2023	2024	Difference Compared to Past Two Years
Number of Full-Time Non-Executive Employees (Person)	261	261	254	-2.7%
Gross Salary of Full-time Non-Executive Employees (NT\$1,000)	210,003	209,468	231,362	10.5%
Average Salary of Full-Time Non-Executive Employees (NT\$1,000)	805	803	911	13.4%
Median Salary of Full-Time Non-Executive Employees <sup>Note</sup> (NT\$1,000)	722	713	822	15.3%

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.

### Pay Equality Indicators

Item	Gap in 2023 (%)	Gap in 2024 (%)
The Gap between the "Average" Salaries of Men and Women	15.36	14.98
The Gap between the "Median" Salaries of Men and Women	15.38	15.29
The Gap between the "Average" Variable Bonus of Men and Women	17.42	15.49
The Gap between the "Median" Variable Bonus of Men and Women	19.17	16.28





## 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

- Provide employees with a spacious and comfortable office environment and a recreational sports center.
- Provide employee health management equipment, such as blood pressure monitors, scales, etc.

### 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 Group Business Travel Accident Insurance so that employees can seek relevant claims (such as medical treatment, disability, death, overseas emergency assistance or luggage loss/delay, etc.) and obtain full protection in the event of accidents or emergencies during domestic and international business trips.

### 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.



## Reinstatement and Retention after Parental Leave

In 2024, 5 employees applied for unpaid parental leave (3 male/2 female employees each), 3 employees were expected to be reinstated from unpaid parental leave, and 3 employees were actually reinstated, with an reinstatement rate of 100%.

Item \ Year	2022			2023			2024		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Number of Employees Qualified to Apply for Parental Leave That Year	5	4	9	5	11	16	3	10	13
Number of Employees Applied for Parental Leave That Year	4	0	4	2	2	4	2	3	5
Number of Employees Scheduled to Return to Work after Parental Leave That Year (A)	4	0	4	3	1	4	2	1	3
Number of Employees Scheduled and Actually Returning to Work That Year (B)	3	0	3	3	1	4	2	1	3
Number of Employees Returning to Work Following Parental Leave the Previous Year (C)	2	0	2	3	0	3	3	1	4
Number of Employees Active One Year after Being Reinstated from Unpaid Parental Leave in the Previous Year (D)	2	0	2	3	0	3	3	1	4
Retention Rate (%) = B/A	75%	-	75%	100%	100%	100%	100%	100%	100%
Retention Rate (%) = D/C	100%	-	100%	100%	-	100%	100%	100%	100%

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

## 4. Employees Encouraged to Form Clubs

Brogent provides subsidies for various club activities. Employees can apply to establish a club if there are more than 5 members. Employees can choose to join their favorite clubs according to their personal interests, such as basketball, baseball, badminton, and many other choices. Brogent's Employee Welfare Committee will subsidize the club funds every month according to the number of club members. If the club participates in external competitions, it will also provide partial registration fee subsidies.





## 5. Other Benefits

- **Employee Stock Ownership Trust:** The "Employee Stock Ownership Trust" was launched in 2021. Brogent will subsidize 100% of the self-withdrawal and provide employees with an attractive dollar-cost averaging stock investment plan. Brogent is open to all employees to participate freely, allowing employees to enjoy the steady returns of shareholder value and coexist with the Company; all employees who have passed the three-month new employee probation period are eligible to participate. By the end of 2024, the employee participation rate exceeded 90%.
- **Wedding, funeral and hospitalization benefits:** Relevant subsidy items include wedding gifts, childbirth or spouse childbirth gifts, injury and illness hospitalization condolence money, and funeral expenses for the death of immediate family members. In 2024, the company subsidized a total of 19 people.
- **Company Trip:** In order to enhance employees' understanding of simulator rides, Brogent organized 9 batches of company trip combined with education and training courses in 2024, to experience the "Bermuda Storm" in the famous theme park in Zhuhai, which not only enhances communication among employees, but also helps to broaden their horizons; this time, the company fully subsidizes the relevant expenses of employees participating in Zhuhai and Macau for three days and two nights, and also provides 1 day of welfare leave to a total of 96 participating employees.



## 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.





## 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.

We have developed four core competencies and one management competencies that are suitable for the Brogent Group. At the end of each year, we conduct a function development assessment to understand the level of our employees' core competencies, organize education and training or policy activities to enhance their competencies, and value the internal career development of our employees, in order to cultivate talents with sustainable competitiveness.

## 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.

## Ongoing Employee Engagement Activities

Activity	Description
<b>Senior Employee Recognition</b>	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.
<b>Bo-le Award Selection</b>	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.
<b>Improvement Proposal</b>	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.
<b>Model Employee</b>	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.
<b>Bravo! 2.0</b>	Each quarter, the head of each center recommends outstanding employees with outstanding performance, explains which core competencies the employee meets, and describes the employee's actual performance in detail. This approach not only helps to affirm and motivate employees, but also enables employees to understand more clearly which specific behaviors are in line with the Company's core values.

## 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.

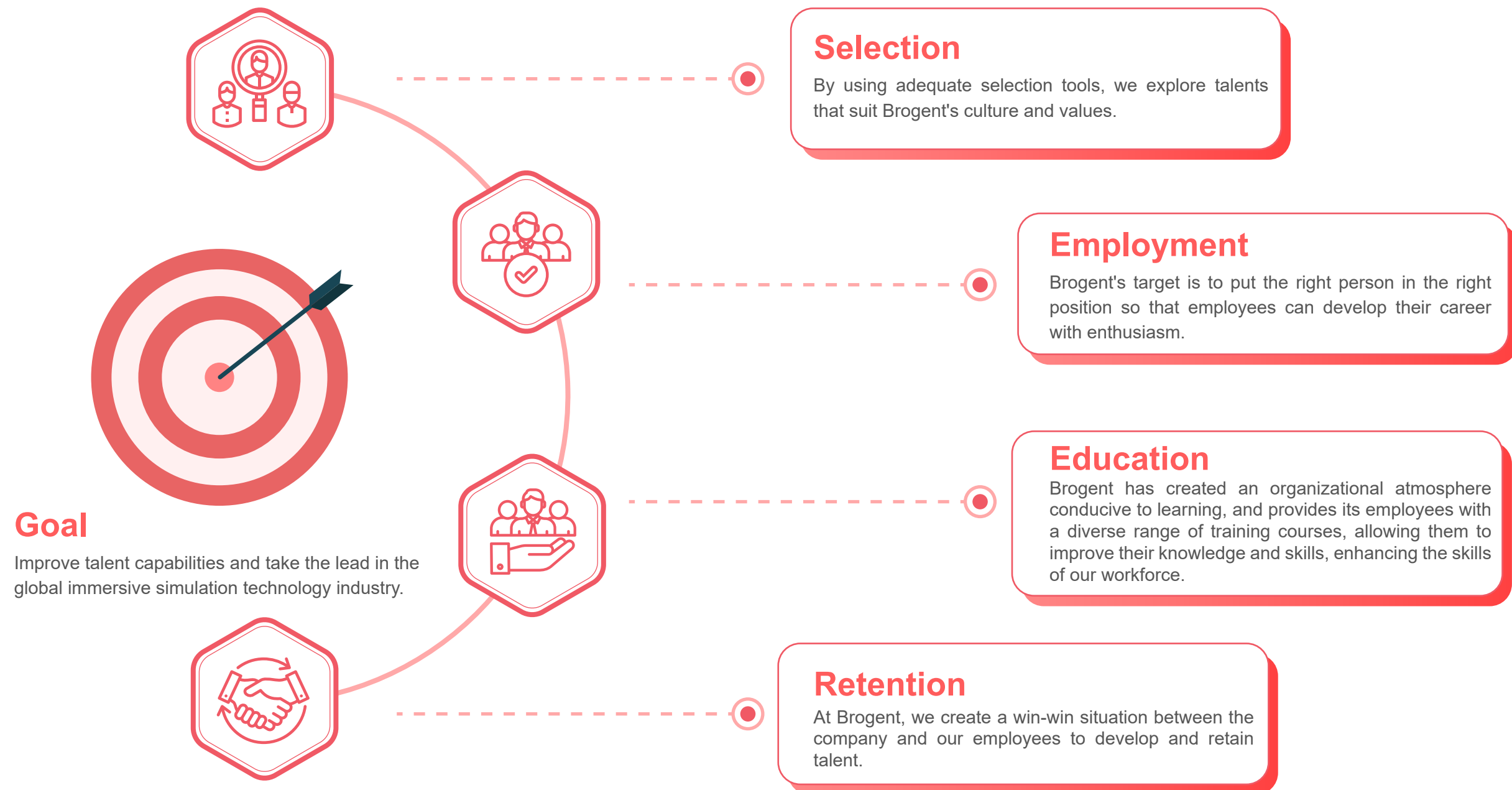
Brogent established a Welfare Committee to actively initiate communication, care for employees' needs, and provide employees with multiple welfare options. Besides holding at least 2 investor conferences each year to explain the Company's operating status to investors, employees, and the general public, "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 significant operational change 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 2024

Channels	Statement	Result
<b>Labor Management Meetings</b>	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 2024, 39 items were discussed during the meetings and 2 follow-up actions were taken. All issues and actions were resolved and replied by the Company.
<b>Management Policy Advocacy Meetings</b>	The Employee Code of Conduct, salary system, new supervisor system description, and company-wide staff meeting were promoted in 2024.	A total of 5 meetings were held in 2024.
<b>Reporting Mechanism</b>	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. <a href="https://www.brogent.com/en/contact-us.html">https://www.brogent.com/en/contact-us.html</a>	No employee complaints were received in 2024.

## 4.3

## Human Resource Policy



## Our Vision

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



## 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 competency 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 30 new employees in 2024, in which 16 are female and 14 are male.

### Number and Percentage of New Male and Female Employees, Sorted by Age Group

Employees (Including Interns)	Gender		Total	Age			Total
	Female	Male		30 and Below	31-50	51 and Above	
2022	24	28	52	20	32	0	52
2023	13	18	31	15	16	0	31
2024	16	14	30	11	19	0	30
Employment Rate							
Employees (Including Interns)	Gender		Total	Age			Total
	Female	Male		30 and Below	31-50	51 and Above	
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%
2024	5.88%	5.15%	11.03%	4.04%	6.99%	0.00%	11.03%

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

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

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

Employees (Including Interns)	Gender		Total	Age			Total
	Female	Male		30 and Below	31-50	51 and Above	
2022	14	24	38	7	29	2	38
2023	22	16	38	15	21	2	38
2024	9	18	27	10	17	0	27
Employee Turnover							
Employees (Including Interns)	Gender		Total	Age			Total
	Female	Male		30 and Below	31-50	51 and Above	
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%
2024	3.31%	6.62%	9.93%	3.68%	6.25%	0.00%	9.93%

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

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

## 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 using high technology to create a unique and immersive flying experience. We are pleased to provide internship opportunities for students to help them explore their career interests. Through the matchmaking of the Kaohsiung Youth Internship Program of the Youth Bureau of the Kaohsiung City Government, more young people who want to work in the field of simulator rides and industry can understand what Brogent is doing, as well as the Company's vision and philosophy. This partnership gives us the opportunity to move forward into the future with more energetic and enthusiastic young people, and will provide great help and opportunities for the company in recruiting and cultivating talents in the future. It is worth mentioning that the 2024 Brogent Finance Center intern, Ms. Rebecca Wu, has been awarded the first place of the Outstanding Student in the Kaohsiung Youth Internship Program!



For more information,  
please scan here

## Talent Cultivation

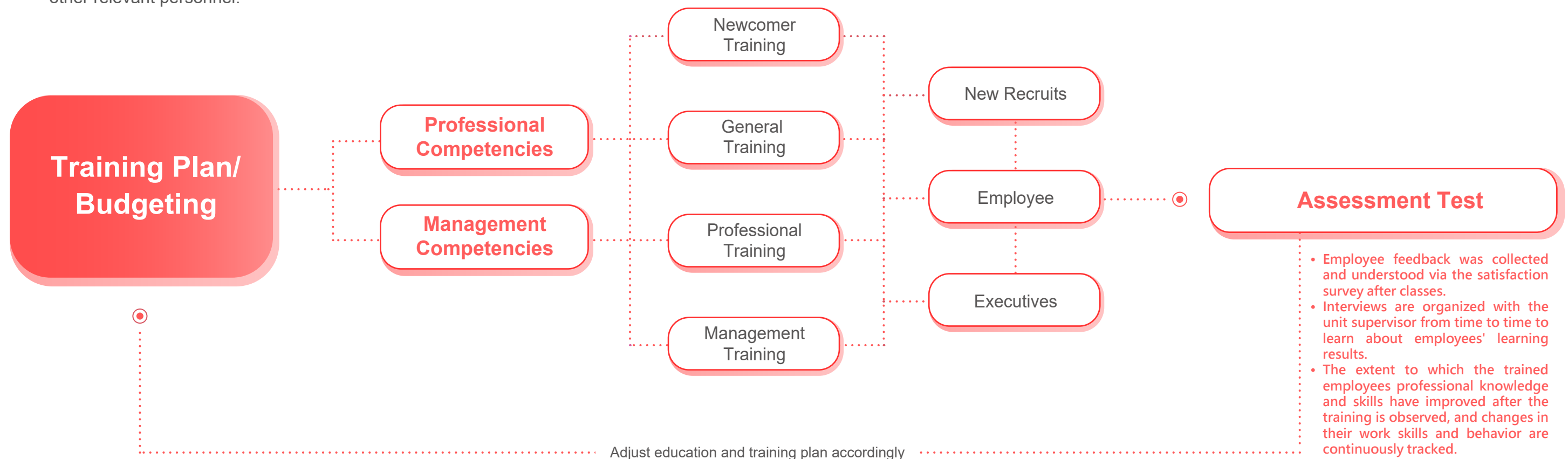
Brogent understands the importance of employee cultivation and believes that employees' growth will also empower the Company's growth. Brogent uses various learning channels and resources to help employees improve their own abilities and exercise their advantages and potentials, with the vision and goal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

### 1. Education and Training

Brogent cultivates talents through diversified learning channels, encourages employees to actively participate in internal and external education training, and fully supports learning and development at the Company's expense to ensure that employees are able to grasp the latest industry trends and professional knowledge, thereby enhancing employees' workplace competitiveness and require competencies. In addition, a dual-track development system for professional and management competencies is provided to enable employees to grow and improve their abilities.

Brogent's 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.

Brogent's diversified internal training courses cover professional skills, general education, management capabilities and cross-departmental talent training. Internal trainers provide the passing down of high-quality knowledge and practical sharing to ensure that employees can learn and apply them at work, thereby improving overall team effectiveness. Depending on the actual demand, internal training courses are uploaded to the training system and made available to all employees for learning to promote knowledge sharing and exchange among departments; Online teaching will be provided for employees who are unable to attend physical courses. Employees can flexibly schedule their learning time through the training system and record their learning progress and completion status. After completing external training, employees are not only required to submit electronic files of relevant information such as training-related qualifications to the human resources unit for record-keeping, but are also required to upload a report form on the results of the training experience to the training development system, and according to the needs of the knowledge and skills gained from the training to be converted into teaching materials suitable for internal learning, and act as an internal trainer to organize internal training to be passed on to other relevant personnel.





## Education and Training Results

Brogent is committed to helping employees and the Company grow together, planning complete and diverse learning courses and training resources for employees; we hope to utilize the organization's internal teaching resources to enhance the adaptability, professionalism and sustainability of employees, so as to promote the sustainable operation of Brogent; the total hours of employee education and training reached 10,037 hours, an average of 37 hours per person.

Cultivating the Three Core Competencies		Adaptability	Professionalism	Sustainability
<b>Core Competencies</b>		Assist employees to understand the corporate culture of the Brogent Group and promote knowledge and experience sharing among employees.	Strengthen the professional skills of personnel in each department, and improve their foreign skills language and abilities of problem solving.	In response to the trend of sustainable development, Brogent helps employees enhance their international perspective and basic knowledge of sustainable development concepts.
<b>Related Courses</b>		Employee Code of Conduct Internal Internship Sharing Session Information Security & Corporate Anti-corruption Advocacy Sharing Session on Business Trip Theft Incidents	<b>Professional skills:</b> We plan relevant training courses based on the expertise required by each department, including courses on information technology, electromechanical, production management, software control, content design, legal affairs, accounting, etc. <b>Language skills:</b> Business English and basic Japanese sharing. <b>Other skills:</b> Case management, trademark concept and case sharing, multi-person collaborative project sharing.	TCFD Workshop Carbon Neutrality Course IFRS S1/S2 Analysis Course

## Sharing of Highlights of Education and Training in 2024

Brogent cooperated with professors from the Institute of Human Resources Management of National Sun Yat-sen University to organize a R&D Team Strategic Consensus Course, which combines academic theories and corporate practices to enhance the strategic thinking of R&D teams. This series of courses adopts a step-by-step approach to help R&D personnel deeply understand the key factors of strategy formulation and execution. The R&D team strategic consensus course was held in three sessions, each lasting three hours, divided into morning and afternoon sessions. A total of 73 R&D personnel participated in this training, with a total training time of 594 hours, and the course satisfaction rate was as high as 4.6 points (out of 5 points). Through this course, the R&D team not only strengthened its strategic thinking, but also improved its cross-departmental communication and team collaboration capabilities, laying a more solid foundation for future innovation and technological development.



### Total Hours of Employee Training in 2024 - Gender Distribution of Different Positions

Unit: Hours

Total Hours of Employee Training	Management Competencies	Employees without Management Duties	Total Training Hours
Female	486	3,130	3,616
Male	791	5,630	6,421
Total Training Hours	1,277	8,760	10,037

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

### Average Hours of Training Per Year Per Employee in 2024

Unit: Hours

Average Hours of Employee Training	Management Competencies	Employees without Management Duties	Overall Average
Female	37	36	36
Male	30	39	38
Overall Average	33	38	37

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

### Total Number of Employees Training in 2024 - Gender Distribution of Different Positions

Number of Employees	Management Competencies	Employees without Management Duties	Total Number of Employees
Female	13	88	101
Male	26	145	171
Total Number of Employees	39	233	272

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

## 2. Passing Down Experiences

Brogent values the internal passing down of knowledge and experiences and encourage our employees to be internal trainers. In 2024, a total of 91 internal trainers taught over 268 hours of classes in total. In order to recognize and encourage all employees to pass on valuable experience and knowledge and enhance the overall competitiveness of the Company, the Company has set up the "Distinguished Teacher Award", which is divided into two categories, namely "Professional Courses" and "General Courses". In 2024, 10 outstanding internal trainers have been selected based on quantitative indicators of teaching hours and number of trainees, and quality indicators (learning effectiveness evaluation, such as satisfaction, are there any tests, has it been converted to online course), etc. At the end of the year, an internal trainer award ceremony will be held to commend the contributions of outstanding internal trainers, further enhance the learning atmosphere within the Company, and strengthen experience exchange and knowledge sharing among employees. At the same time, we are also actively evaluating retirees to become consultants or provide guidance for the passing down of technical experience, which has become one of the most important assets of the Company.

## 3. Diversified Development of Employees

Item	Description
<b>Internal Internship Program</b>	In 2023, we established the Internal Internship Program. Through this program, employees can explore development opportunities in different competencies or departments, and actively apply for suitable internship opportunities based on their own growth intentions. During this process, the original unit supervisor and the cross-department supervisor will jointly provide support to help employees clarify their development goals and jointly formulate internship plans to ensure that the learning content is consistent with future development and achieve a win-win situation. In 2024, a cumulative total of 17 people has applied for internships, and 8 have completed the internship, with an average satisfaction rate of 4 points (out of 5 points).
<b>Career Development Intention Questionnaire</b>	A questionnaire link is placed on the Company's intranet, and employees can fill in the form at any time to indicate their willingness to be transferred to another department for development. HR will make personnel changes and transfers based on the current situation of the organization to support the career development of employees.





## 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
<b>Definition Phase</b>	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.
<b>Development Phase</b>	Mid-term evaluations are conducted in July every year, and supervisors provide suitable feedback and guidance for employees for performance achievement.
<b>Evaluation Phase</b>	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

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.

### Senior Manager Performance Indicators



### Total Number of Regular Performance Appraisals for Male and Female Employees in Different Positions

Unit: Times/Year

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%
Personnel Category	2024					
	Male	Ratio	Female	Ratio	Total	Ratio
Management Competencies	26	9.56%	13	4.78%	39	14.34%
Employees without Management Duties	145	53.30%	88	32.35%	233	85.66%
Total	171	62.87%	101	37.13%	272	100.00%

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

## Total Number of Career Development Reviews for Male and Female Employees in Different Positions

Unit: Times/Year

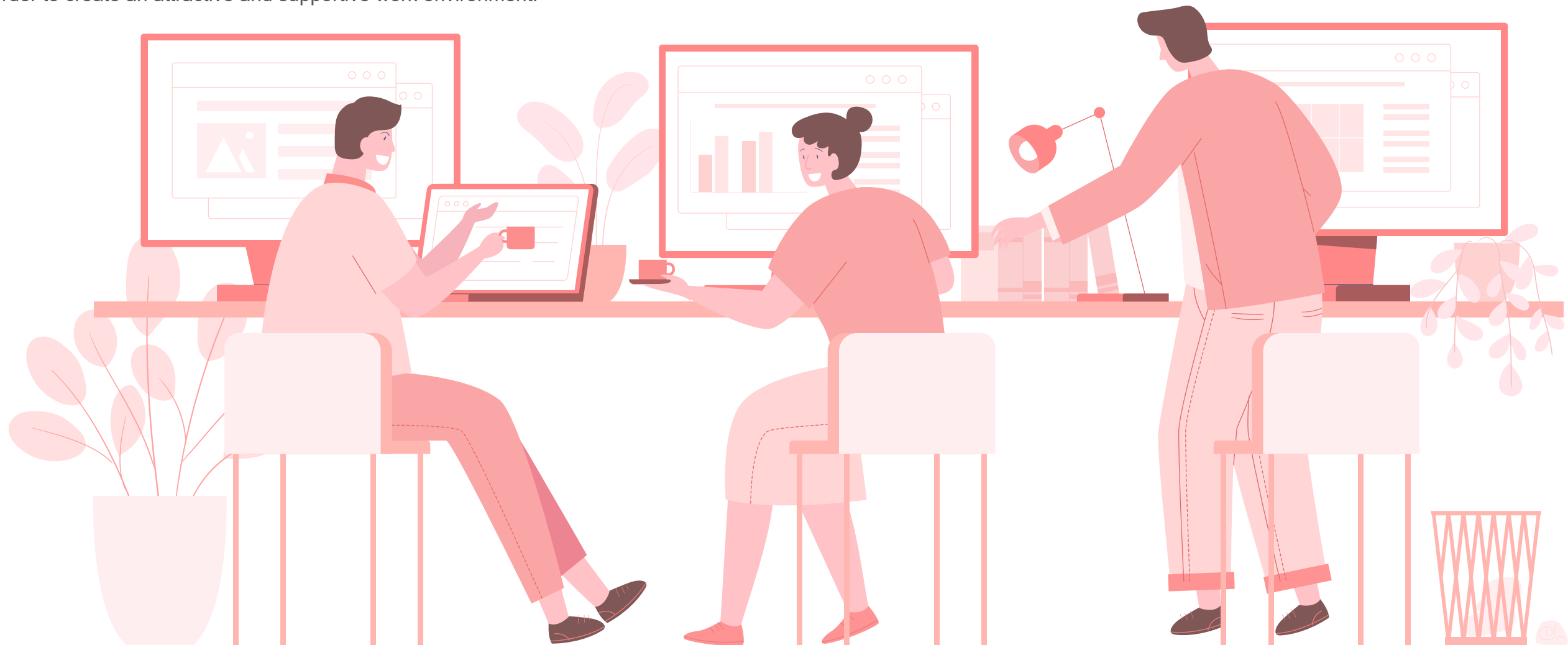
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Total	171	62.87%	101	37.13%	272	100.00%

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



## Employee Engagement Survey

In order to understand specifically the level of employees' commitment to their work, company goals and values, Brogent conducts an employee engagement survey every two years to collect employees' feedback and suggestions. The survey tool is based on Gallup's Q12, which covers job clarity and expectations, support and resources, feedback, recognition and development opportunities, interpersonal relationships and teamwork, etc. In addition, Brogent has included an additional question on "organizational loyalty" in the questionnaire, which is a total of 13 questions, and utilized a five-point Likert scale to conduct the survey on employee engagement. Participants in the 2024 Employee Engagement Survey include all employees of Brogent Technologies and Brogent Global, with a response rate of 79% and an overall average score of 3.9 points. Although the average score is the same compared to 2022, through this feedback questionnaire, there is not much change in the questions on job clarity and expectations, while there is a slight improvement in the questions on support and resources, feedback, and interpersonal relationship and teamwork. This improvement reflects employees' perception that the company provides sufficient resources, and that the company's efforts to strengthen performance management and communication in the past two years have been effective, as well as enhancing Brogent employees' sense of connection in team atmosphere, culture and workplace relationships; the questions of recognition and development opportunities, and organizational loyalty have slightly regressed. In the future, it is expected to strengthen employee career development and training planning and hold various activities to enhance employees' trust and sense of belonging to the Company. The results of this survey and analysis are reported to the management during the senior management meeting, so that each unit manager can understand them, draw up relevant action plans for improvement, and continuously track their effectiveness, in order to create an attractive and supportive work environment.



## 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"> <li>Comply with laws and regulations, implement occupational safety management, and provide a safe and healthy workplace environment for all employees and contractors.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>Regularly review occupational safety management regulations and amend them when necessary.</li> <li>Enhance occupational safety regulation training.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>Amend occupational safety management regulations.</li> <li>Revise and organize occupational safety training courses for new employees.</li> <li>New employees are required to receive at least three hours of occupational safety training according to regulations. Current employees receive three hours of occupational safety training every three years.</li> <li>Review and provide necessary personal protection equipment for employees on business trips to project sites.</li> </ul>
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>There were no violations of the Labor Standards Act or the Occupational Safety and Health Act in 2024; there were no occupational accidents.</li> <li>Updated relevant management regulations and forms, such as the Contractor's Safety and Health Management Regulations, and Contractor's Agreement for Safety and Health Management.</li> <li>Brogent fully subsidizes employees' health checkups once every two years and helps employees understand and track the results of the health checkup.</li> <li>Provided work safety and protective equipment to 11 people on business trips to project sites.</li> </ul>
Mid-Term and Long-Term Goals and Direction	<ul style="list-style-type: none"> <li>Promote occupational safety and health culture, monitor operational safety risks, and establish a safe operation environment.</li> <li>Occupational safety education and training course once a year and self-defense and fire-fighting drills twice a year.</li> <li>Implement employee health management and actively prevent occupational diseases to ensure the physical and mental health of employees.</li> <li>Optimize work environment, identify hazards and risks, and continually organize education and training to realize the goal of Zero-Accident Workplace.</li> </ul>
Responsible Unit	<ul style="list-style-type: none"> <li>Occupational Safety and Health Committee: In charge of formulating and refining occupational safety policies.</li> </ul>
Resources Investment	<ul style="list-style-type: none"> <li>Occupational safety is currently supervised by the Human Resources Department. Following the subsequent establishment of the Ciaotou Science Park factory, necessary manpower and equipment will be provided for the independent management of occupational safety affairs planning.</li> </ul>

Major Issues	Promoting Occupational Safety and Health
Material Topics	Occupational Health and Safety (GRI 403)
Grievance Procedures	<ul style="list-style-type: none"> <li>• Company complaint channel: Occupational Safety and Health Committee.</li> <li>• Government agency complaint channel: The Ministry of Labor established the labor consultation and complaint and labor inspection complaint hotline 1955.</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>• Regularly review whether there are major occupational disasters.</li> <li>• Regularly review issues related to health and safety, such as the promotion of onsite healthcare services and onsite pandemic prevention management of contractors.</li> <li>• Promote occupational safety and health training and courses.</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>• 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.</li> </ul>

## 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 to 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.



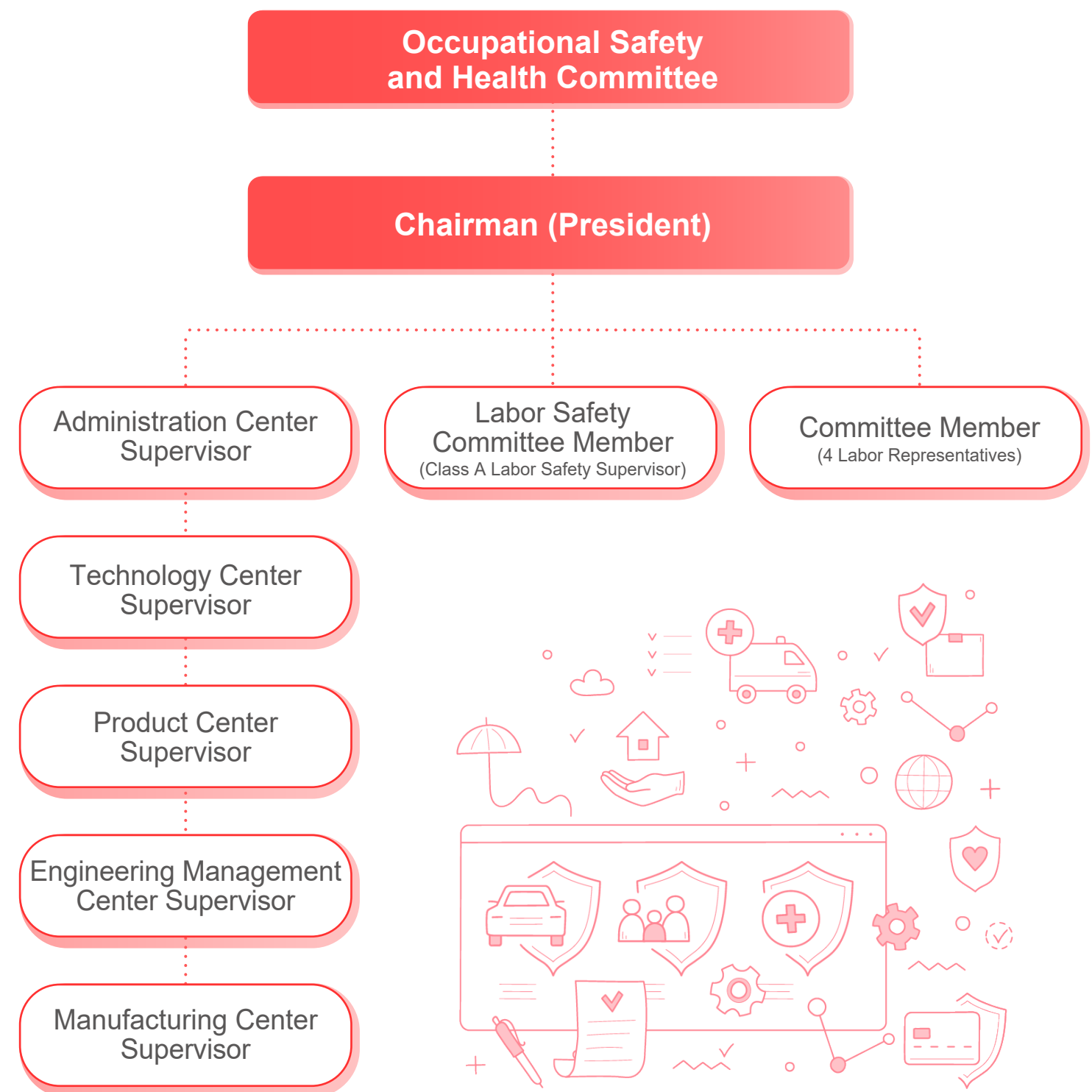
## Occupational Safety and Health Committee

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 matter 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 2024 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 6 deficiencies (including suggestions) were found in 2024, all of which have been reviewed and improvements have been completed.

## 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 2024, 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 2024  
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 2024

No.	Training Courses	Sessions	Target	Personnel
1	Occupational Safety Training (3 hours of online courses)	1	New recruit	41
2	Fire Safety Training (4 hours)	2	Designated employees	56
3	First Aid Personnel Safety and Health Training Course (18 hours)	1	Related employees	1
4	Class A Occupational Safety and Health Manager Education and Training	3	Related employees	3
5	Fire Prevention Manager	5	Related employees	5
Total				106

## Occupational Safety and Health Education and Training for Contractors in 2024

Target	Time	Personnel	Name of Project
Contractors' construction personnel	2024/4/12	3	1F, Building C, self-propelled vehicle wiring project
Contractors' construction personnel	2024/5/6~2024/5/8	12	Wireless AP controller installation in information server rooms
Contractors' construction personnel	2024/6/12	4	Phase 1.5 Projector Replacement Operation
Contractors' construction personnel	2024/10/16	8	Waterproofing works of buildings in the whole district
Contractors' construction personnel	2024/12/5	4	Building A management office ceiling drainage pan project
Contractors' construction personnel	2024/12/18	2	Annual maintenance of cranes (5 units)

Note: Brogent organized 6 training sessions on contractor construction management and work safety rules and management regulations for major projects in 2024, in order to prevent accidents and achieve zero construction accidents. A total of 33 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

As a healthy and happy workplace, Brogent strives to implement labor health protection, therefore, it has signed an on-site medical care service contract with the "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; no matter whether it's a physical or psychological problem, we can provide appropriate assistance through medical professional consultation and abide by the right of medical privacy and not disclose it to third parties. In 2024, a total of 36 people used the on-site medical consultation service.

## 2. Health Promoting Activities

Brogent utilizes the Company's existing resources and government subsidies, including the use of space (auditorium area, skywalk fitness area and sky garden area, etc.), the provision of facilities (aerobic workout equipment, strength training equipment and relaxation equipment, etc.), and the organization of a variety of physical and mental activities or courses, to provide employees with a channel to relieve the fatigue and stress of the workplace when they are in the pursuit of innovation for the new products, which can help to promote the health of employees and achieve the effect of physical and mental relaxation and stress relief. This helps to promote employee health and achieve the effects of physical and mental relaxation and stress relief.

In addition to the above mentioned channels to relieve physical and mental stress, Brogent also has employees of furry children – adorable two big fur babies (Kaohsiung Headquarter) and Cute Caramel (Taoyuan Plant), who are great helpers in life. When colleagues encounter them on their way to work every day, they can heal your heart in an instant through petting, companionship, simple interaction or just by being cute with them from time to time! We also call for the concept of "adopting instead of buying" to raise the importance of stray animals and respect for life, so that more homeless animals can have the opportunity to be cared for.



### 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 a total of 261 employees participated in the health check-up in 2024. After the health check, we arrange a doctor to come to the Company and provide free consultation to help employees to understand and track the results of the health check. 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.

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

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	-	-
2024	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	272	8	272	8	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			
2022	508,897	0	0	0	0	0	0
2023	542,664	0	0	0	0	0	0
2024	537,064	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			
2022	18,100	0	0	0	0	0	0
2023	19,272	0	0	0	0	0	0
2024	19,380	0	0	0	0	0	0

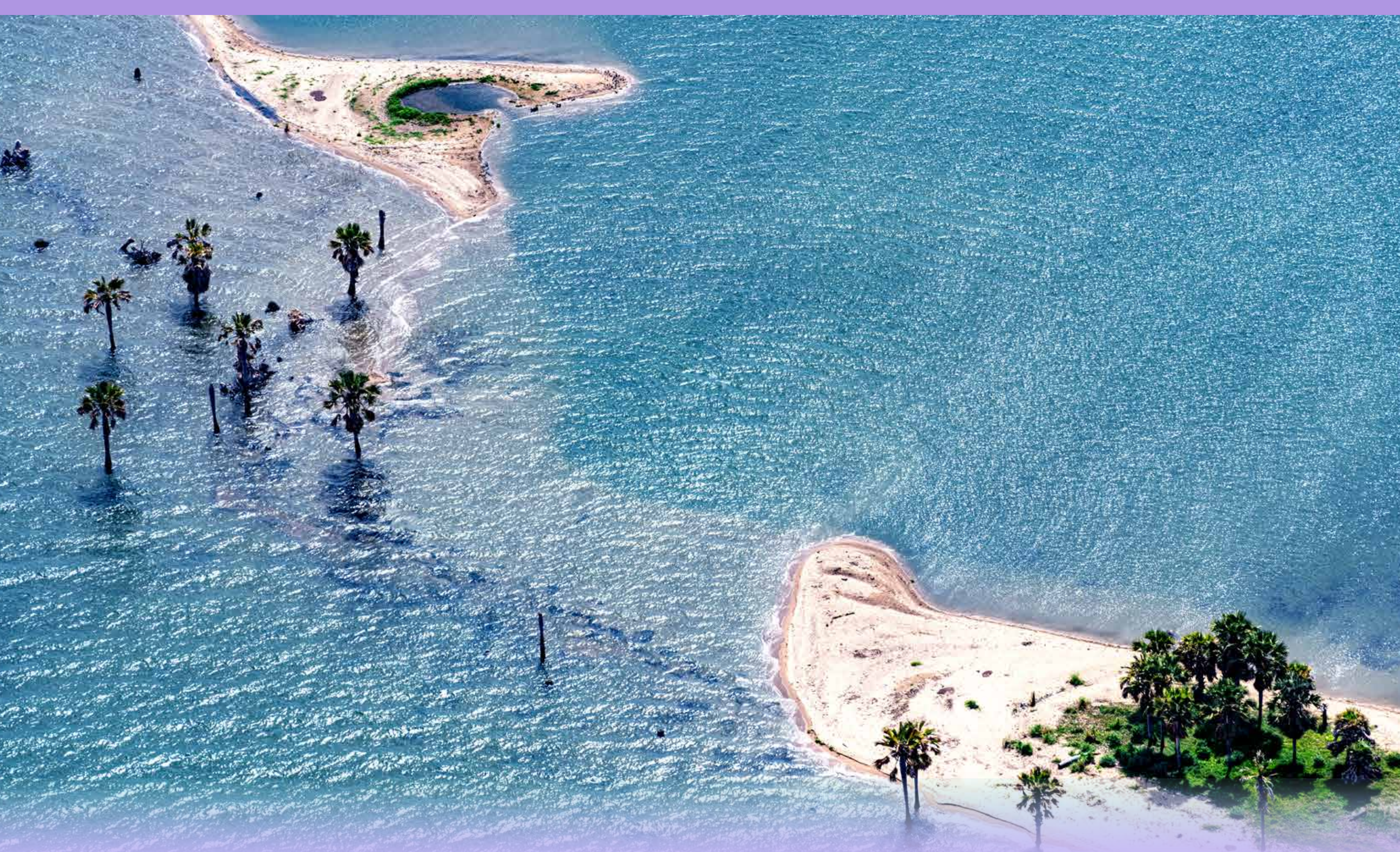
Note 1: Total work hours of non-employees = Number of working days \* Number of working hours \* Number of non-employee workers.

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.





# 05 Sustainable Governance

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

- 5.1 Integrity Management and Legal Compliance
- 5.2 Sustainable Supply Chain
- 5.3 Information Security
- 5.4 Customer Service Management and Satisfaction



## 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"> <li>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.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>Raise employees' awareness of anti-corruption and trade secret protection through training courses.</li> <li>Establish a smooth channel for making complaints and reports.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>In the "Employee Code of Conduct" education and training sessions held regularly, we raise employees' awareness of insider trading prevention, explain workplace behavioral rules to avoid workplace abuse, and let employees understand the criminal and civil liabilities of violating laws and regulations, and let employees understand the violation of laws and regulations through actual cases to reduce the possibility of violating the law out of ignorance.</li> <li>In the education and training courses, employees are made aware that the company strictly prohibits intimidation, bullying or abuse of power sexual harassment in the workplace, promotes gender equality, and allows employees to learn about the various channels for filing complaints and reporting.</li> <li>In cooperation with external lecturers, we have organized education and training courses on information security and anti-corruption to enhance employees' understanding of trade secret protection.</li> <li>We regularly monitor patent publications in the industry of amusement rides manufacture to eliminate the risk of infringement.</li> </ul>
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>Completed 2 training sessions on the Employee Code of Conduct.</li> <li>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.</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>Regular anti-corruption advocacy.</li> <li>Offer courses on the code of conduct in the workplace.</li> <li>Awareness training on protecting trade secrets was provided to all employees.</li> </ul>
Responsible Unit	<ul style="list-style-type: none"> <li>Legal &amp; IP Dept.</li> </ul>

Major Issues	Integrity Management
Material Topics	Anti-Corruption (GRI 205), Anti-Competitive Behavior (GRI 206)
Resources Investment	<ul style="list-style-type: none"><li>• Open internal education and training courses.</li></ul>
Grievance Procedures	<ul style="list-style-type: none"><li>• Any violations of company policies or laws that are found may be reported through legal channels or on <a href="#">Brogent's official website</a>.</li></ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"><li>• Eliminate the risk of infringement.</li><li>• Monitor patent publications in the industry of amusement rides manufacture.</li><li>• Company employees are required to take tests related to Employee Code of Conduct.</li><li>• Regularly review the performance in conjunction with internal audit.</li></ul>
Evaluation Follow-Up	<ul style="list-style-type: none"><li>• All of our employees passed the test on Employee Code of Conduct.</li><li>• In 2024, no legal claims have been made against us for anti-competitive behavior, or for violations of anti-trust and anti-monopoly laws and regulations.</li></ul>





Major Issues	Legal Compliance
Material Topics	Compliance with Laws and Regulations (GRI 2-27)
Policy/Commitment	<ul style="list-style-type: none"> <li>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.</li> <li>Require suppliers to understand and commit to legal compliance, fair competition, ethical transactions and strict compliance with business integrity.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>Implement regulatory compliance training course.</li> <li>Complete the annual Self-Evaluation Form on Legal Compliance.</li> <li>Implement trade secret protection.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>Organize at least 2 training sessions on the Employee Code of Conduct every year, in which training contents include information security education and promotion, prevention of insider trading, workplace behavior standards, and reporting policy of unlawful or unethical actions.</li> <li>Completion of Government Procurement Act education training to enhance colleagues' understanding of Government Procurement Act, which helps to minimize the Company's risk and increase the chances of obtaining Government Procurement cases.</li> <li>External lecturers provide education and training on information security and corporate anti-corruption to enhance employees' awareness of information security and trade secret protection.</li> </ul>
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>Employee Code of Conduct training in 2024: Two training sessions were organized for all employees with a training completion rate of 100%.</li> <li>Amended the Document Management Guidelines.</li> <li>Organize education and training on Government Procurement Act.</li> <li>There were neither major<sup>Note</sup> violations nor environmental, economic or social violations or disputes in 2024.</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>No major violations.</li> <li>Organize at least 2 training sessions on the Employee Code of Conduct every year.</li> </ul>

Major Issues	Legal Compliance
Material Topics	Compliance with Laws and Regulations (GRI 2-27)
Responsible Unit	<ul style="list-style-type: none"> <li>The Legal &amp; IP Department lists the commitments to customers or suppliers in suitable documents according to the Company's goals and ESG implementation plan.</li> </ul>
Resources Investment	<ul style="list-style-type: none"> <li>Provided legal advice to employees.</li> <li>Updated the latest regulations for relevant units every month.</li> </ul>
Grievance Procedures	<ul style="list-style-type: none"> <li>Brogent's official website of Brogent Group has a "Contact Us" form and provides a reporting mailbox : <a href="mailto:legal@brogent.com">legal@brogent.com</a></li> <li>The 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.</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>Confirm the laws and regulations of the manufacturing and importing country.</li> <li>The Legal &amp; IP Dept. conducts evaluations using the "Self-Evaluation Form on Legal Compliance" every year.</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>Regularly review the performance in conjunction with internal audit.</li> </ul>

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

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 the 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](mailto: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	Codes of Ethical Conduct for Directors and Managerial Officers	Operating Procedures for the 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.	2024 Training Course	Target	Sessions	Number of People Trained	Completion Rate <sup>Note</sup>
1	Employee Code of Conduct Training	Employees	2	298	100%
2	Information Security & Corporate Anti-corruption Advocacy	Employees	1	290	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 2024, 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. 100% of all operating locations in Taiwan have completed a corruption-related risk assessment and confirmed that there are no significant risks.



## 5.2

## 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

- In 2024, there are 367 transaction suppliers, with Taiwan as the main operating base, accounting for 85.8% of the local procurement amount and 14.2% of the procurement amount from other countries.
- There are currently 1,207 suppliers, in which 83 were added in 2024.
- In 2024, the proportion of labor is higher due to the demand for factory construction and overseas filming.

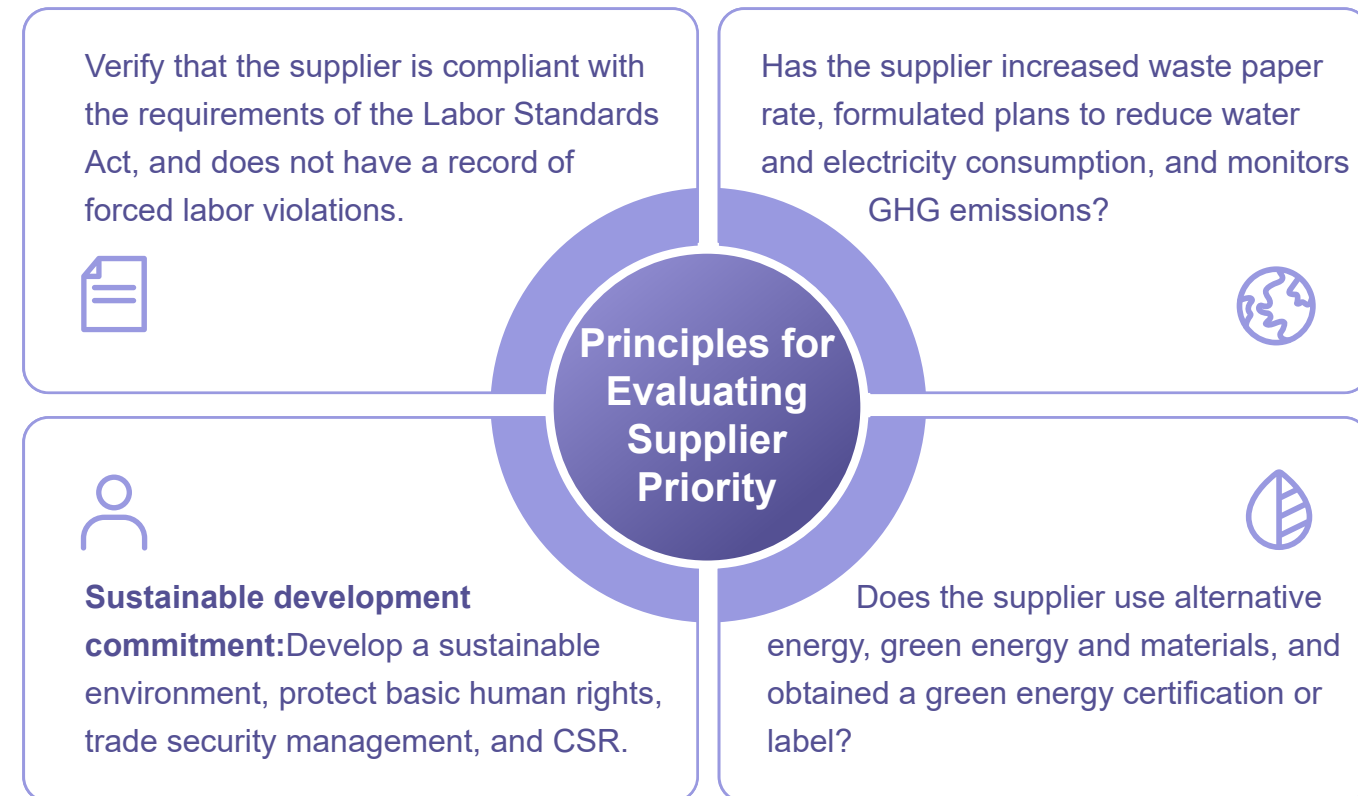
## ■ Overview of Brogent's Supply Chain in 2024

Supply Category	Mechanical Equipment	Electronic Control Equipment	General Consumables and Materials	Service Fees (Such as Installation Work)
Total Number of Suppliers/Contractors	71	130	109	57
Number Categorized as Type One <sup>Note</sup>	3	0	0	0
Procurement Amount as Proportion of Total Procurement Spending by the Company	10.7%	10.5%	5.5%	73.3%
Proportion Categorized by Country or Region	Taiwan (88.7%) China (8.5%) Others (2.8%)	Taiwan (86.9%) USA (3.8%) Others (9.3%)	Taiwan (89.9%) USA (3.7%) Others (6.4%)	Taiwan (71.9%) Canada (10.5%) Others (17.6%)

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

## Supplier Management Principles

Brogent chooses qualified suppliers and sets Quality, Schedule, and Cost as the three primary factors of the management principles to ensure a steady supply of materials and high-quality engineering. In order to jointly pursue sustainable business operation and growth, we create a win-win sustainable supply chain. Environmental certification or labels are one of the evaluation metrics included in our sustainable supply chain evaluation of suppliers. Suppliers who have obtained these labels would be given preference for being selected. Between suppliers who can provide the same services, priority would be given to suppliers located closer to us, reducing the distance which our employees have to travel and the amount of air pollution generated by product shipping.



### Specific Supplier Management Measures in 2024

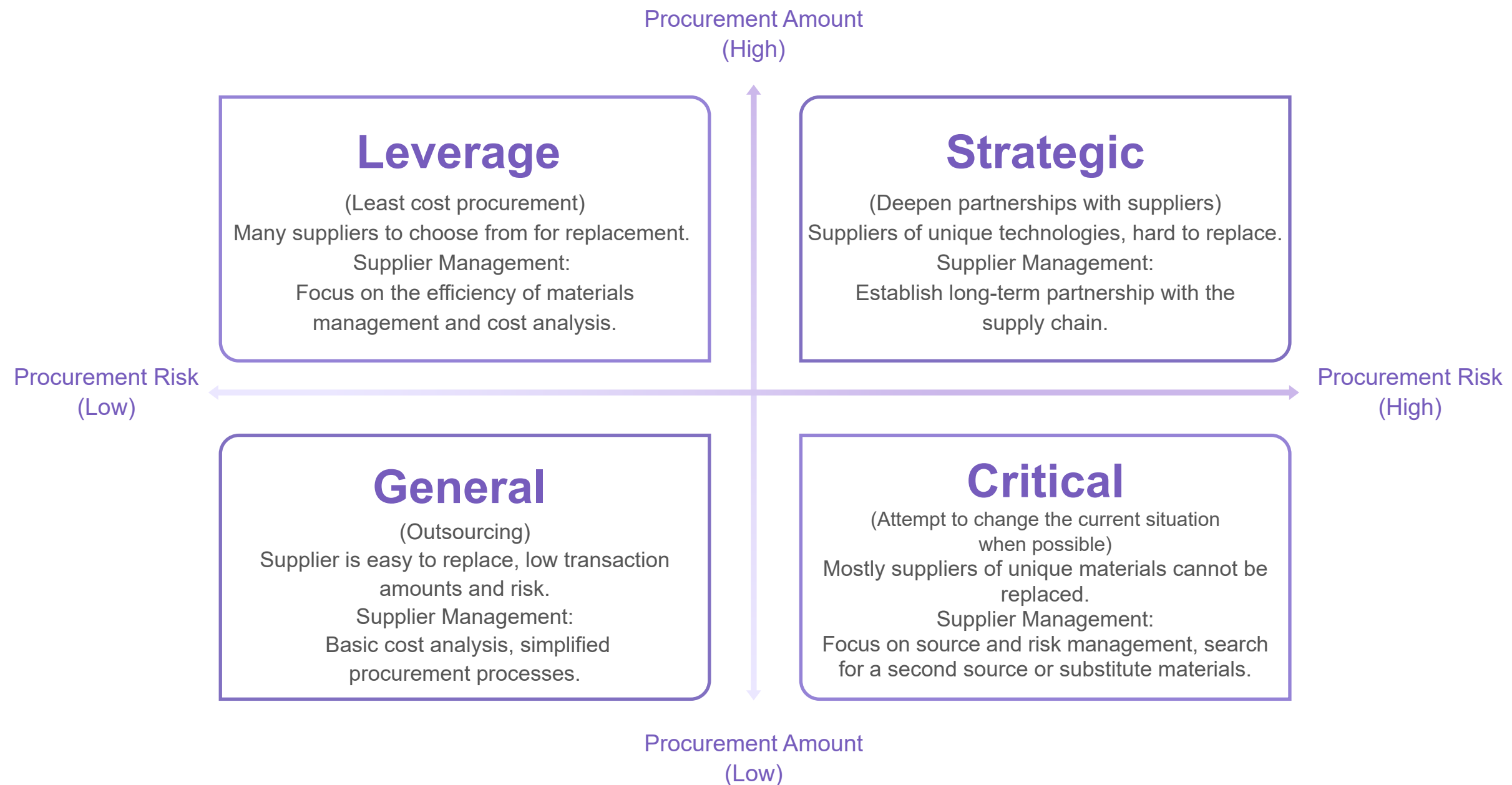
Supplier/Contractor Management Measures	Signing Rate	Description, Promotion Plans
Occupational Safety and Health Management Agreement	100%	When signing an installation contract or small project contract, the Occupational Safety and Health Management Agreement is signed at the same time.
Supplier Commitment	98.5%	Suppliers with transactions signed a Supplier Commitment, which includes anti-bribery and ESG policies, with a signing rate of >98%.

## Supplier Risk Management

Brogent's suppliers are divided into two categories: general materials and outsourced projects. As of the end of 2024, Brogent has a total of 1,207 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.

In addition, in accordance with the principles for evaluating supplier priority, the risk of forced and compulsory labor incidents occurring in the cooperative suppliers of all Brogent's operating locations is quite low.

## ■ 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



Transaction amount  
ranking is Top 30



Ranking by number  
of transactions  
annually Top 30



If the responses from  
each unit in the Supplier  
Assessment Questionnaire  
shows great disparity



Primary equipment or  
secondary equipment  
Suppliers



The supplier's attributes  
are not usual

### Supplier Evaluation Process

**1**

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.

**2**

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.

**3**

Flexibly adjust the supplier evaluation list according to the actual situation, and perform on-site evaluation or document audit.

## Explanation of Supplier Assessment Grades

Grade **A**  
Suppliers

### 80 Points and Above (Inclusive)

Listed as priority suppliers and are rewarded or commended based on the rewards approved that year

Grade **B**  
Suppliers

### 70 Points and Above (Inclusive)

Listed as secondary suppliers and their supplier management needs to be strengthened

Grade **C**  
Suppliers

### 60 Points and Above (Inclusive)

Before making a purchase, the supplier must be assessed or receive guidance based on the current situation

Grade **D**  
Suppliers

### 60 Points and Below

Listed as suppliers receiving guidance and will be disqualified as suppliers and for purchase transactions if they fail to improve to Grade C standards after a second assessment

## ESG Requirements for Supplier Evaluation

Brogent conducts annual supplier evaluations, and in 2024, we start planning additional ESG evaluation questions in the Supplier Evaluation Questionnaire that include human rights issues, such as diversity and inclusion, healthy workplace, reasonable working hours, respect for employees, labor communication, employee training, and privacy protection, etc., in order to ensure that our partner companies comply with the basic human rights protections, as well as respecting the working environment and well-being of their employees; These measures help to raise the ethical standards of the entire supply chain and reinforce our commitment to social responsibility.

## Supplier Assessment Grades and Results in 2024

We use two methods for supplier evaluation: electronic questionnaire and annual evaluation. After deliveries are accepted during weekdays, the suppliers are randomly selected to fill out an electronic questionnaire, and the questionnaire recovery rate is > 98%. The 2024 annual ratings were selected based on 2024 transaction data. A total of seven companies were selected, in which four were graded A and three were graded B, with an average score of 79.6.

## Supply Chain Strategy for Upgrading Old Suppliers and Cultivating New Suppliers

For the upgrading of old suppliers, we take the approach of cooperating with them starting from small cases and counseling them to meet our requirements in terms of quality, and then gradually undertake large-scale cases; on the other hand, for those suppliers with good qualifications, we will counsel them to obtain internationally recognized qualifications, so as to enable them to undertake cases in various countries. For new supplier cultivation, we have formulated a comprehensive development SOP process to ensure that new partners can be quickly integrated into our supply chain system in all aspects. These strategies not only help to enhance the overall capacity and competitiveness of our suppliers, but also help to promote the long-term stable development of our enterprise.

## 5.3

## Information Security



Major Issues	Information Security
Material Topics	Customer Privacy (GRI 418)
Policy/Commitment	<ul style="list-style-type: none"> <li>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.</li> <li>Strengthen information security risk management and regularly review risk assessment methods, and implement appropriate control measures for identified risks to respond to evolving threats.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>Strengthen the structure of the information security risk assessment report.</li> <li>Information security risk management procedures.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>Identified and quantified all information security risks.</li> <li>Implemented annual drills and quantified drill results in accordance with the guidelines.</li> <li>Enhanced employee awareness on security and employee training.</li> <li>Regularly performed vulnerability scans and tests.</li> </ul>
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>Implement company-wide information security promotion and training.</li> <li>The improvement rate of phishing attack drills and information security incident reporting drills reached 100%.</li> <li>Upgraded the operating system version on the server-end.</li> <li>Executed system security updates and bug fixes on the client-end.</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>Refine information security guidelines.</li> <li>Evaluate sustainable information security risks.</li> <li>Make the information security framework flexible.</li> </ul>
Responsible Unit	<ul style="list-style-type: none"> <li>Information Technology Dept.</li> </ul>
Resources Investment	<ul style="list-style-type: none"> <li>Formulate corresponding information security policies based on changes in the environment.</li> <li>Hold internal education and training courses, improve awareness of information security policies.</li> </ul>
Grievance Procedures	<ul style="list-style-type: none"> <li>File a report or complaint through the e-mail provided on the company website (<a href="https://www.brogent.com/en/contact-us.html">https://www.brogent.com/en/contact-us.html</a>) and <a href="mailto:legal@brogent.com">legal@brogent.com</a>.</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>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).</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>Regularly review the performance in conjunction with internal audit.</li> <li>System drill results reports.</li> <li>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 2024.</li> </ul>



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

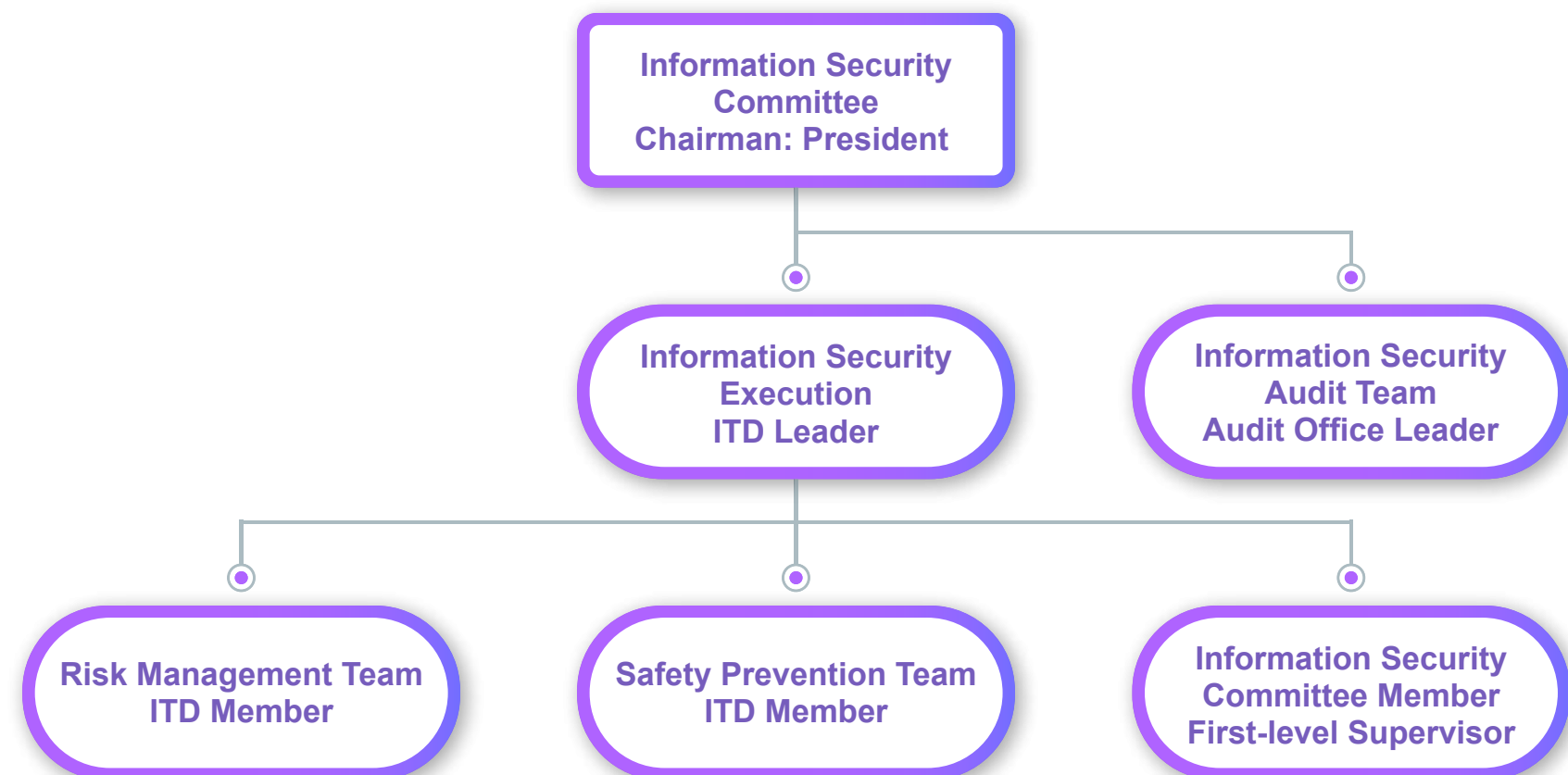
Ensure the confidentiality, integrity, availability, and compliance of the core system's management operations, and identify and assess qualitative or quantitative risks based on the importance of the assets, in order to control and verify the implementation effectiveness of information security management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



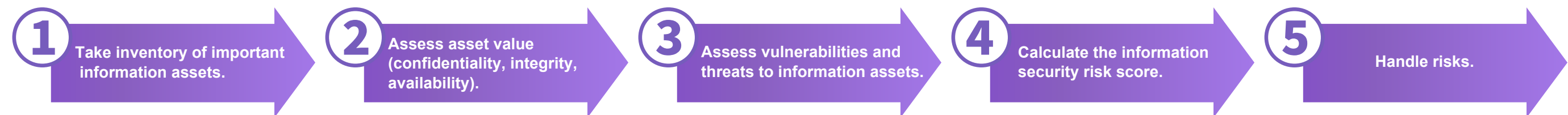
## Information Security Management Structure

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.

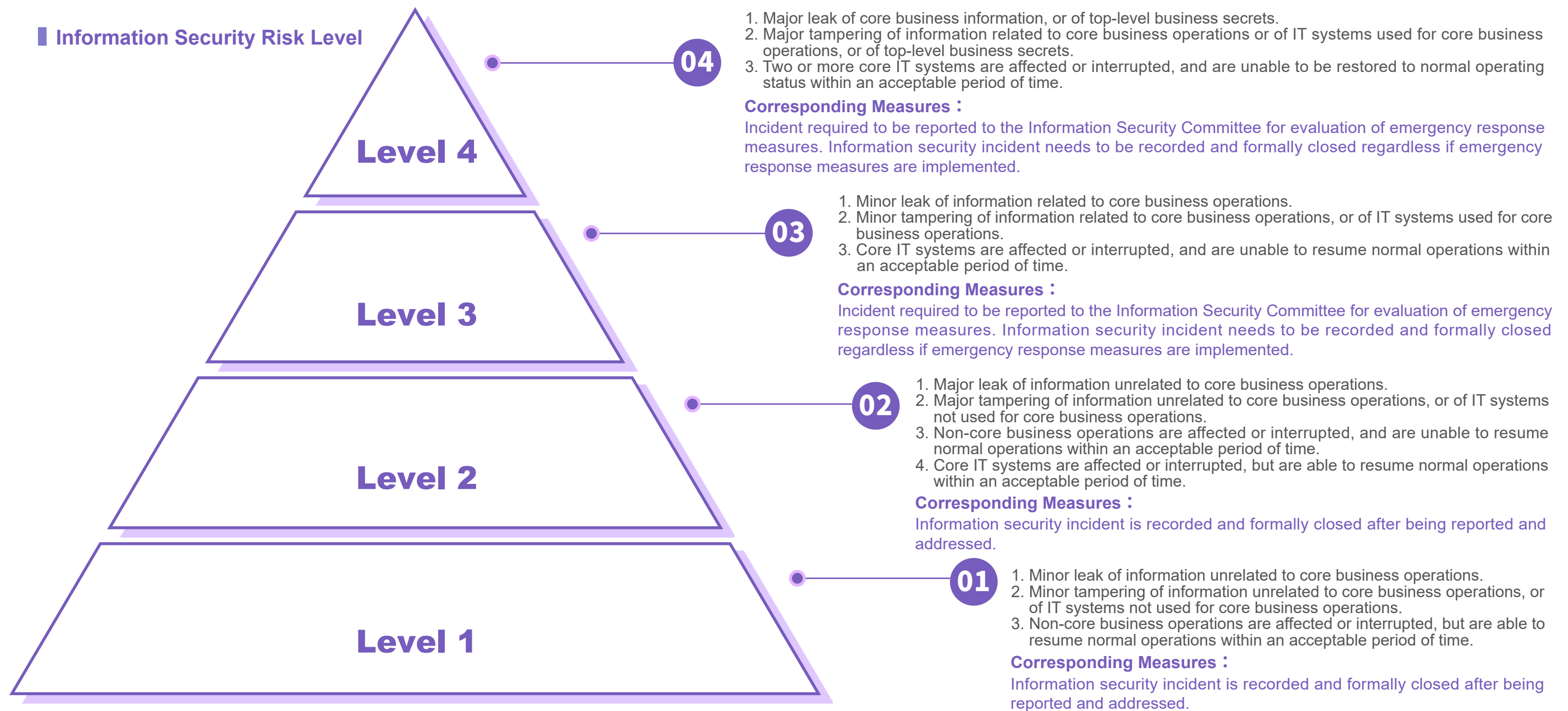
In 2024, a total of 13 members of the Information Security Committee of Brogent. Convened 1 information security meeting to report on information security threats, drills, enhancements and the overall information security risk level. The total investment in information security is NT\$5.44 million. The information security department conducts information security drills from time to time every year and strengthens employee information security education and training and publicity, so as to enhance personnel's awareness of information security risk; report to the Board of Directors on the implementation of information security on December 23, 2024.



## Information Security Identification Process



### Information Security Risk Level





## Information Security Measures

1. 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.
2. 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.
3. 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 2024.

### 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

Brogent holds 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 2024.

## 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.



## 5.4

## 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"> <li>• Maintaining a lasting relationship with customers with open communication and providing real-time, sustainable services.</li> <li>• Satisfying the owner's needs with quality services and enhancing the customer's trust in the Company and our products.</li> <li>• Providing diversified communication channels. Protecting the privacy and confidential information of customers/consumers.</li> </ul>
Goals and Objectives (Short-Term)	<ul style="list-style-type: none"> <li>• Quickly respond to service questions and improve customers/consumers satisfaction to 4.8 points and above (5 points in total).</li> <li>• Helping to ensure customer's projects are on schedule. Maintaining safe and reliable equipment.</li> <li>• Stage-by-stage entry into entertainment markets of different sizes and appealing to specific consumer segments.</li> </ul>
Practical Management Actions	<ul style="list-style-type: none"> <li>• Work closely with customers from the very beginning of the project until the amusement park grand opening.</li> <li>• Regularly participate in the exhibition and arrange time to visit customers, and conduct inspection tours and regular return visits to existing customers.</li> <li>• Established SOPs for errors and Q&amp;A problem solving for customers in the operation manual.</li> <li>• Establish an online customer service system to allow customers to quickly put forward their needs and improve communication efficiency.</li> <li>• 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.</li> </ul>
Goals Achieved in 2024	<ul style="list-style-type: none"> <li>• Brogent conducts a digital questionnaire survey on customer satisfaction, and the average customer satisfaction in 2024 was 4.6 points (out of 5 points).</li> <li>• During the marketing campaign, a questionnaire survey was conducted on consumers, and the average consumer satisfaction score was 4.8 points (out of 5 points).</li> </ul>
Mid-Term and Long-Term Goals and Directions	<ul style="list-style-type: none"> <li>• Develop new types of entertainment equipment that meet the safety certificates acknowledged around the world and increase the market share.</li> <li>• Provide a more efficient way of annual inspection and maintenance.</li> <li>• Reduce maintenance costs for equipment in a safe and reliable way.</li> </ul>
Responsible Unit	<ul style="list-style-type: none"> <li>• <b>Attraction Operation Center</b> : Verify consumers' issues and provide solutions, and follow up on results after providing solutions.</li> <li>• <b>Sales &amp; Marketing Center</b> : Product maintenance and repair management procedures, emergency repair procedures, and a new online customer service system.</li> </ul>



★ Customized topics

Major Issues	Customer Service Management and Satisfaction
Material Topics	Customer Service Management and Satisfaction <sup>★</sup>
Resources Investment	<ul style="list-style-type: none"> <li>• 24-hour customer service hotline.</li> <li>• Completed the TOSIBOX system and applied it to projects.</li> <li>• Provide fast and easy-to-contact customer service mailbox, customer repair reporting and customer complaint channels.</li> </ul>
Grievance Procedures	<ul style="list-style-type: none"> <li>• File a complaint on Brogent's official website, such as: Submit questions and complaints on the "Contact Us " page.</li> <li>• Contact customer service representative through the customer service system, email, or phone, and raise questions or complaints over the phone.</li> <li>• 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.</li> <li>• During the inspection tours and regular return visits, we discuss with customers their feedback on their needs and listen to their opinions more closely.</li> <li>• Contact customer service personnel through the official account on social media (IG, Facebook, etc.).</li> </ul>
Evaluation Procedures (Specific Actions)	<ul style="list-style-type: none"> <li>• Link individual KPIs to measure overall performance, and provide rewards or guidance for improvement.</li> <li>• Internal audits (MBO).</li> <li>• Internal meetings for improvements every two weeks.</li> <li>• Monthly cross-departmental maintenance meetings are convened to discuss solutions, optimize R&amp;D, and improve designs.</li> <li>• Customers/Consumers satisfaction feedbacks.</li> </ul>
Evaluation Follow-Up	<ul style="list-style-type: none"> <li>• Communicate with internal departments for improvements and follow up with the results on a regular basis.</li> </ul>

## 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

<b>After-sales Service Sales Personnel and Engineers of Customer Service Unit</b>	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.
<b>24-Hour Online Customer Service System</b>	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.
<b>24-Hour Customer Service Hotline (Not Toll-Free)</b>	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 immediately.
<b>Digital Channels</b>	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.
<b>Customer Satisfaction Survey</b>	Brogent has added an option for customers to provide satisfaction score on the 2024 service work record form, so that when the customer returns the form with the problem solved, the customer can rate the service status at the same time. Through the survey, Brogent can collect customer satisfaction with the stability of Ride operation and customer service response mode, and customer feedback or suggestions for improvement will be used as an important basis for Brogent to continuously improve its products and services.

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 01

### Listen to Consumers' 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 consumers' needs and problems by listening to them.



## STEP 02

### Verify Consumers' Problems

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



## STEP 03

### 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 consumers that you are working hard to solve the problem and inform the consumers of the progress. In addition, provide compensation or discounts to make up for consumers' losses, if necessary.



## STEP 04

### Follow-Up on Handling Results

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





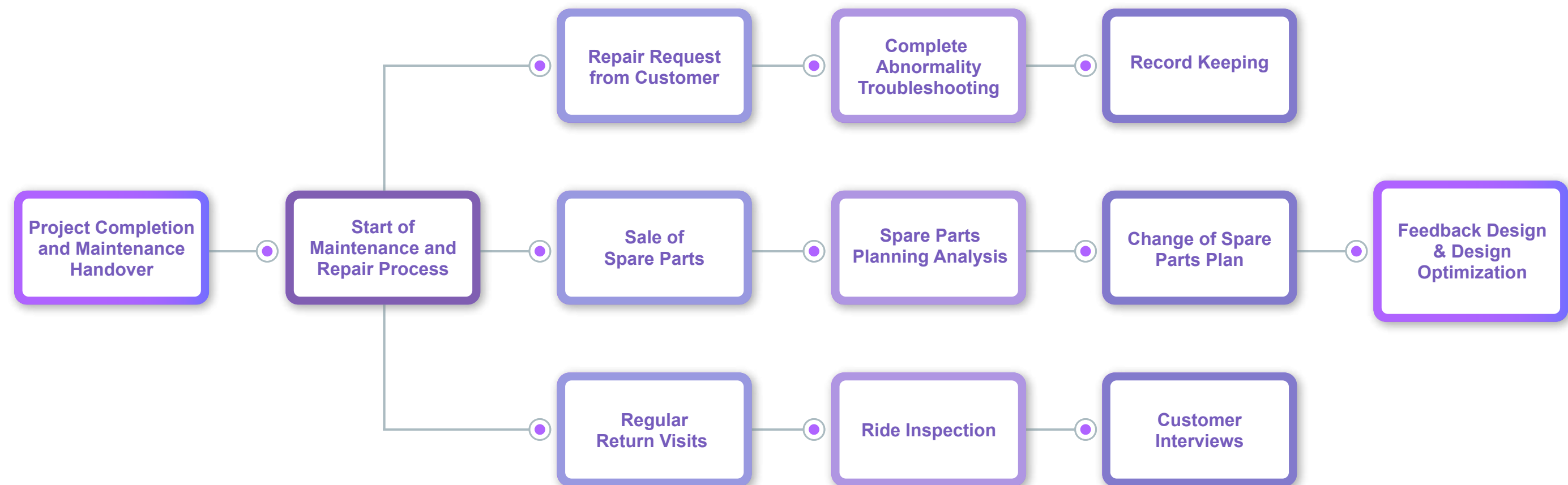
## Maintenance and Repair Process

Brogent has a customer service unit and established the "Maintenance and Repair 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 and repair projects, incident reports, maintenance and repair 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 2024, but there were 590 records of feedback received or operation of this mechanism, and 93% of the cases have been resolved.

### ■ Maintenance and Repair Management SOP







# 06 Appendix

- Index Table of GRI Standards
- Comparison Table of Climate-related Disclosures
- SASB Comparison Table
- Independent Auditors' Limited Assurance Report



# Index Table of GRI Standards

<b>Statement of Use</b>	Brogent Technologies Inc. has reported the content from January 1, 2024 to December 31, 2024 in accordance with the GRI Standard.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standards</b>	There are currently no applicable GRI industry standards.

GRI Standards	Disclosure Item		Corresponding Chapter	Page
General Disclosures				
GRI 2: General Disclosures 2021	The organization and its reporting practices			
	2-1	Organizational details	1.1 Company Profile	11~12
	2-2	Entities included in the organization's sustainability reporting	About this Report	3~4
	2-3	Reporting period, frequency and contact point	About this Report	3~4
	2-4	Restatements of information	About this Report	3~4
	2-5	External assurance	About this Report Appendix Independent Auditors' Limited Assurance Report	3~4 145~146
	Activities and workers			
	2-6	Activities, value chain and other business relationships	1.1 Company Profile 5.2 Sustainable Supply Chain	11~13 113
	2-7	Employees	4.1 Workplace Diversity	72~73
	2-8	Workers who are not employees	4.1 Workplace Diversity	75



GRI Standards	Disclosure Item		Corresponding Chapter	Page
GRI 2: General Disclosures 2021	Governance			
	2-9	Governance structure and composition	1.2 Corporate Governance	14~15
	2-10	Nomination and selection of the highest governance body	1.2 Corporate Governance	15
	2-11	Chair of the highest governance body	1.2 Corporate Governance	14
	2-12	Role of the highest governance body in overseeing the management of impacts	Letter from the Chairman 1.2 Corporate Governance 1.3 Materiality Analysis and Stakeholder Communication	5 14, 16 24~26
	2-13	Delegation of responsibility for managing impacts	1.2 Corporate Governance	14
	2-14	Role of the highest governance body in sustainability reporting	About this Report 1.2 Corporate Governance 1.3 Materiality Analysis and Stakeholder Communication	3~4 14 24~26
	2-15	Conflicts of interest	1.2 Corporate Governance For shareholder-related information, please refer to the <a href="#">II. Corporate Governance Report" section of the Company's "2024 Annual Report "</a>	15~16
	2-16	Communication of critical concerns	1.2 Corporate Governance	16
	2-17	Collective knowledge of the highest governance body	1.2 Corporate Governance	16
	2-18	Evaluation of the performance of the highest governance body	1.2 Corporate Governance	18~19
	2-19	Remuneration policies	1.2 Corporate Governance	17
	2-20	Process to determine remuneration	1.2 Corporate Governance	17
	2-21	Annual total compensation ratio	4.1 Workplace Diversity	81

GRI Standards	Disclosure Item		Corresponding Chapter	Page
GRI 2: General Disclosures 2021	Strategy, policies and practices			
	2-22	Statement on sustainable development strategy	Letter from the Chairman	5
	2-23	Policy commitments	4.1 Workplace Diversity 5.2 Sustainable Supply Chain	72 114
	2-24	Embedding policy commitments	4.1 Workplace Diversity	72
	2-25	Processes to remediate negative impacts	List of management approaches for material topics in each section 1.3 Materiality Analysis and Stakeholder Communication 2.1 Innovative Technologies and Contents 3.3 Climate Change Response and Management	27,36,42, 49.51,65, 99,108,110, 118,124
	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.	110~112
	2-28	Membership associations	1.2 Corporate Governance	21
	Stakeholder engagement			
	2-29	Approach to stakeholder engagement	1.3 Materiality Analysis and Stakeholder Communication	24~30
	2-30	Collective bargaining agreements	4.2 Employee-Oriented Company	87
Material Topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1.3 Materiality Analysis and Stakeholder Communication	24~26
	3-2	List of material topics	1.3 Materiality Analysis and Stakeholder Communication	27

GRI Standards	Disclosure Item		Corresponding Chapter	Page
1. Product Quality and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 2.3 Product Quality and Safety	27 51~52
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 2024.	—
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 2024.	—
	417-3	Incidents of non-compliance concerning marketing communications	No such occurrence in 2024.	—
2. Innovative Technologies				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 2.1 Innovative Technologies and Contents	27 36~38
3. Customer Service Management and Satisfaction				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 5.4 Customer Service Management and Satisfaction	27 124~125



GRI Standards	Disclosure Item		Corresponding Chapter	Page
4. Integrity Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 5.1 Integrity Management and Legal Compliance	27 108~109
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	108~109, 112
	205-3	Confirmed incidents of corruption and actions taken	No such occurrence in 2024.	—
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.1 Integrity Management and Legal Compliance	108~109, 112
5. Information Security				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 5.3 Information Security	27 118
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.3 Information Security	123
6. Legal Compliance				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 5.1 Integrity Management and Legal Compliance	27 110~111
7. Product Intellectual Property Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 2.2 Product Intellectual Property Management	27 49~50

GRI Standards	Disclosure Item		Corresponding Chapter	Page
8. Promoting Occupational Safety and Health				
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3 Materiality Analysis and Stakeholder Communication 4.4 Promoting Occupational Safety and Health	27 99~100
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.4 Promoting Occupational Safety and Health	100
	403-2	Hazard identification, risk assessment, and incident investigation	4.4 Promoting Occupational Safety and Health	100~102
	403-3	Occupational health services	4.4 Promoting Occupational Safety and Health	103~105
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.4 Promoting Occupational Safety and Health	101
	403-5	Worker training on occupational health and safety	4.4 Promoting Occupational Safety and Health	102~103
	403-6	Promotion of worker health	4.4 Promoting Occupational Safety and Health	103~105
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4 Promoting Occupational Safety and Health	99~100
	403-8	Workers covered by an occupational health and safety management system	4.4 Promoting Occupational Safety and Health	105
	403-9	Work-related injuries	4.4 Promoting Occupational Safety and Health	102, 106
	403-10	Work-related ill health	No such occurrence in 2024.	—
Other Topics				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.2 Corporate Governance	22
	201-2	Financial implications and other risks and opportunities due to climate change	3.3 Climate Change Response and Management	65~70
	201-3	Defined benefit plan obligations and other retirement plans	4.1 Workplace Diversity	85
	201-4	Financial assistance received from government	1.2 Corporate Governance	23

GRI Standards	Disclosure Item		Corresponding Chapter	Page
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1 Workplace Diversity	80
	202-2	Proportion of senior management hired from the local community	4.1 Workplace Diversity	76
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	1.5 Social Impact and Inputs in Charity	33~34
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	5.2 Sustainable Supply Chain	113
GRI 207: Tax 2019	207-1	Approach to tax	1.2 Corporate Governance	20
	207-2	Tax governance, control, and risk management	1.2 Corporate Governance	20
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2 Greenhouse Gases and Energy	63~64
	302-3	Energy intensity	3.2 Greenhouse Gases and Energy	63~64
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	3.1 Environmental Protection	60
	303-3	Water withdrawal	3.1 Environmental Protection	60
	303-4	Water discharge	3.1 Environmental Protection	60
	303-5	Water consumption	3.1 Environmental Protection	60
GRI 305: Emissions 2016	305-4	GHG emissions intensity	3.2 Greenhouse Gases and Energy	63
GRI 306: Waste 2020	306-3	Waste generated	3.1 Environmental Protection	61
	306-4	Waste diverted from disposal	3.1 Environmental Protection	61
	306-5	Waste directed to disposal	3.1 Environmental Protection	61



GRI Standards	Disclosure Item		Corresponding Chapter	Page
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and employee turnover	4.3 Human Resource Policy	89~90
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Workplace Diversity	83~85
	401-3	Parental leave	4.1 Workplace Diversity	83~84
<b>GRI 402: Labor/Management Relations 2016</b>	402-1	Minimum notice periods regarding operational changes	4.2 Employee-Oriented Company	87
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	4.3 Human Resource Policy	92~93
	404-3	Percentage of employees receiving regular performance and career development reviews	4.3 Human Resource Policy	96~97
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees	4.1 Workplace Diversity	72~77
	405-2	Ratio of basic salary and remuneration of women to men	4.1 Workplace Diversity	80~81
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Sustainable Supply Chain	114~115



# SASB Comparison Table

Accounting Indicators	No.	Description of Indicators	Page	Description
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	63~64	1. Total energy consumed: 6,304.14 GJ 2. Percentage grid electricity: 0% 3. Percentage renewable: 0%
	TC-SI-130a.2	(1) Total water withdrawn (2) Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	60	1. Total water withdrawn: 12,562m <sup>3</sup> 2. Total water consumed: 0m <sup>3</sup> ; 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	59	3.1 Environmental Protection
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	123	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	—	No litigation occurred in 2024.
	TC-SI-220a.4	(1) Number of law enforcement requests for user information (2) Number of users whose information was requested (3) Percentage resulting in disclosure	—	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 2024.
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	122	5.3 Information Security—Information Security Measures

Accounting Indicators	No.	Description of Indicators	Page	Description
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	(1) Proportion of foreign employees and (2) employees employed overseas	76	1. Foreign employees: 1.1% 2. Employees employed overseas: 0%
	TC-SI-330a.2	Employee engagement as a percentage	98	4.3 Human Resource Policy—Employee Engagement Survey
	TC-SI-330a.3	Percentage of gender and diversity group representation for (1) executive management, (2) technical employees, and (3) all other employees	73	4.1 Workplace Diversity
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 2024. 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 2024.
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	—	<p>· <b>Operational Interruption Risk</b></p> <p><u>Description:</u></p> <ol style="list-style-type: none"> <li>1. If the relevant component outsourcing manufacturers delay delivery, there is a risk that production will be stopped waiting for materials, thus delaying assembly, testing and shipment.</li> <li>2. Extreme weather (typhoons/heavy rains) disasters may cause delays in the delivery of outsourced production components or their unavailability, resulting in shutdowns and inability to assemble, test or ship products.</li> </ol> <p><u>Countermeasures:</u></p> <ol style="list-style-type: none"> <li>1. Add second-source manufacturers to ensure component production, increase the factory's self-production rate, and reduce external demand.</li> <li>2. Review the stock of commonly used and long-delivery materials and increase the factory's self-production rate to fill the parts production needs in times of emergency.</li> <li>3. Ensure that inventory reaches a certain level.</li> </ol>



Accounting Indicators	No.	Description of Indicators	Page	Description
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	—	<p>· <b>Internal Control Risk</b></p> <p><u>Description:</u></p> <ol style="list-style-type: none"> <li>1. Failure to comply with laws and regulations may lead to the risk of penalties or orders to suspend business.</li> <li>2. Failure to accurately identify major risk projects that affect the company's sustainable development may lead to operational disruptions due to the lack of risk contingency plans.</li> </ol> <p><u>Countermeasures:</u></p> <ol style="list-style-type: none"> <li>1. Periodically conduct self-assessments of compliance with relevant laws and regulations, review the implementation status, and establish mechanisms.</li> <li>2. Identify the significance of the issue and report to the management and the board of directors.</li> <li>3. Review the Company's internal control system regularly and implement inspections and tests.</li> </ol>
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	Implementation Status
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	<p>As the highest governance body on climate change, the Board of Directors is responsible for guiding the Company's response and decision-making on climate change, and approving the scope, specifications, and approval levels of climate risk management, and is responsible for ensuring and supervising the effective implementation of the overall risk management system. Brogent's chairman of the Board serves as the chairperson of the senior management meetings, discusses and makes climate change-related decisions of the Company with senior managers of each department. Climate change-related implementation results are reported to the Board of Directors every year. The chairman attends group-level communication meetings every two weeks, and irregularly participates in ESG courses to discuss potential climate risks and preventive measures, in order to ensure the implementation of sustainable development-related work.</p>
2	Describe how the identified climate risks and opportunities affect the Company's business, strategies, and finances (short-term, mid-term, long term).	<p><b>Impact of climate risks</b>  <u>Medium term:</u></p> <ol style="list-style-type: none"> <li>1. Higher requirements set forth in government regulations will increase the operating costs of response measures.</li> <li>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.</li> </ol> <p><u>Long term:</u></p> <ol style="list-style-type: none"> <li>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.</li> <li>2. As the temperature rises, it is necessary to strengthen the management of electricity consumption, such as affecting the frequency of air conditioning use, which will cause operating costs to increase.</li> </ol> <p><b>Impact of climate opportunities</b>  <u>Short term:</u></p> <ol style="list-style-type: none"> <li>1. Develop low-carbon products and services through diverse innovative designs, use renewable energy and materials to reduce energy costs.</li> <li>2. Develop new products to attract clients, shorten the cycle for closing deals, and thereby increase revenue.</li> <li>3. Introduce entertainment systems into multiple fields to increase revenue through diversified development.</li> <li>4. The services and products provided are combined with the theme of sustainability to create more diverse services, thereby increasing revenue.</li> </ol> <p><u>Medium term:</u></p> <ol style="list-style-type: none"> <li>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.</li> </ol>

No.	Item	Implementation Status
3	Describe the impact of extreme weather events and transition actions on the Company's finances.	<ol style="list-style-type: none"> <li>1. Regarding the financial impact of extreme weather and transition actions, details are as explained in item 2 above.</li> <li>2. Brogent will continue to purchase water damage insurance; each responsible unit continues to pay attention to and track changes in relevant laws and regulations; stay up-to-date on the situation of the raw materials market each month, and communicate closely with suppliers in order to understand the reasons for higher material prices; respond to price changes through measures such as 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. 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.</li> <li>3. In order to properly manage average temperature rise in the long term, litigation risks related to policies and regulations, and strengthen supervision of risks related to existing products and services, Brogent incorporates climate change risks into operational decisions, identifies and manages risks, and at the same time faces the crisis of global warming and resource depletion, responds to the trend of energy conservation and carbon reduction, and takes mitigation and adaptation actions.</li> </ol>
4	Describe how the identification, assessment, and management processes of climate risks are 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:</p> <p>Brogent discusses climate change, summarizes information, and assesses risks and opportunities during meetings that look into climate change risks and opportunities, including:</p> <ol style="list-style-type: none"> <li>1. Set the climate change scenario: Includes two climate change scenarios.</li> <li>2. Assess the impact of operating environment: Assess the impact of climate change on the operating environment and stakeholders.</li> <li>3. Identify climate risks and opportunities: Establish a risk and opportunity matrix to identify climate change risks and opportunities.</li> <li>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.</li> </ol>



No.	Item	Implementation Status
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and key financial impacts used should be described.	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.
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 targets used to identify and manage physical risks and transition risks.	<ol style="list-style-type: none"> <li>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.</li> <li>2. Continuously improve the Company's system and conduct self-examinations to strengthen employees' awareness and management of climate change risks.</li> <li>3. For management of climate change response, please refer to <b>3.3 Climate Change Response and Management in the 2024 Sustainability Report</b>.</li> </ol>
7	If internal carbon pricing is used as a planning tool, describe the basis for pricing should be stated.	Brogent has not yet adopted an internal carbon pricing mechanism.
8	If climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, schedule, and the progress achieved each year should be specified. If carbon offset or RECs are used to achieve relevant targets, the source and amount of offset quota or the quantity of RECs, should also be specified.	<p>In order to achieve the targets of reducing greenhouse gas emissions by 0.25% annually, Brogent continues to improve the Company's systems and conduct:</p> <ol style="list-style-type: none"> <li>1. Effectively reduces electricity consumption each year through the air-conditioning centralized control system and replacing LED lamps.</li> <li>2. Prioritize battery electric vehicle or hybrid electric vehicle for company vehicles (including scooters) to reduce gasoline consumption.</li> <li>3. Set up an electric scooter charging station to increase employees' willingness to switch to electric scooters and contribute to the reduction of local carbon emissions.</li> </ol>
9	Greenhouse gas inventory and assurance status.	Please refer to the table below for details.

## Greenhouse Gas Inventory and Assurance Status

Company Profile	In accordance with the regulations of the Sustainable Development Roadmap for listed and OTC companies, at least the following should be disclosed.
<ul style="list-style-type: none"> <li>□ Companies with capital exceeding NT\$10 billion, including the steel and cement industries</li> <li>□ Companies with capital exceeding NT\$5 billion but less than NT\$10 billion</li> <li>■ Companies with capital less than NT\$5 billion</li> </ul>	<ul style="list-style-type: none"> <li>■ Parent company individual inventory</li> <li>□ Subsidiary inventory in consolidated financial report</li> <li>□ Parent company individual assurance</li> <li>□ Subsidiary assurance in consolidated financial report</li> </ul>

Scope	Total Emissions (metric tons CO <sub>2</sub> e)	Intensity (metric tons of CO <sub>2</sub> e /million NTD)	Assurance Organization	Description of the Assurance Situation
Scope 1	77.3992	0.0594	N/A	Expected to conduct assurance in 2027.
Scope 2	812.2625	0.6238		
Scope 3	269.6919	0.2071		
Total	1,159.3536	0.8903		



# Independent Auditors' Limited Assurance Report



## Deloitte.

## 勤業眾信

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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, 2024.

#### Subject Matter Information and Applicable Criteria

See Appendix 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), SASB Standards published by the Sustainability Accounting Standards Board (SASB), 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 Appendix 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 12, 2025

#### 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.*





APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information						Scope	Corresponding Section	Applicable Criteria																																																												
1.	<table><tr><td rowspan="2">Energy Type</td><td colspan="5">2024</td></tr><tr><td colspan="3">Amount of Energy Consumption</td><td colspan="2">Calorific Value (GJ)</td></tr><tr><td colspan="7">Non-Renewable Energy</td></tr><tr><td colspan="2">Purchased Electricity (MWh)</td><td colspan="3">1,713.63</td><td colspan="2">6,170.19</td></tr><tr><td colspan="2">Gasoline (KL)</td><td colspan="3">1.16</td><td colspan="2">37.74</td></tr><tr><td colspan="2">Diesel (KL)</td><td colspan="3">2.74</td><td colspan="2">96.21</td></tr><tr><td colspan="4">Total</td><td colspan="3">6,304.14</td></tr><tr><td colspan="7">Renewable Energy - Solar Energy</td></tr><tr><td colspan="2">Electricity Sold (KWh)</td><td colspan="3">14,080</td><td colspan="2">50.70</td></tr></table>						Energy Type	2024					Amount of Energy Consumption			Calorific Value (GJ)		Non-Renewable Energy							Purchased Electricity (MWh)		1,713.63			6,170.19		Gasoline (KL)		1.16			37.74		Diesel (KL)		2.74			96.21		Total				6,304.14			Renewable Energy - Solar Energy							Electricity Sold (KWh)		14,080			50.70		Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office	3.2 Greenhouse Gases and Energy	GRI 302-1 : 2016 Energy consumption within the organization
Energy Type	2024																																																																				
	Amount of Energy Consumption			Calorific Value (GJ)																																																																	
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2.	<table><tr><td colspan="2">Category</td><td rowspan="8">Unit ML</td><td colspan="3">2024</td></tr><tr><td rowspan="2">Water Withdrawal by Source</td><td colspan="2">Surface Water</td><td colspan="3">3.207</td></tr><tr><td colspan="2">Third-Party Water</td><td colspan="3">9.355</td></tr><tr><td colspan="3">Total Water Withdrawal (A)</td><td colspan="3">12.562</td></tr><tr><td rowspan="2">Water Discharge by Destination</td><td colspan="2">Surface Water</td><td colspan="3">3.207</td></tr><tr><td colspan="2">Third-Party Water</td><td colspan="3">9.355</td></tr><tr><td colspan="3">Total Water Discharge (B)</td><td colspan="3">12.562</td></tr><tr><td colspan="3">Total Water Consumption (A-B)</td><td colspan="3">0</td></tr></table>						Category		Unit ML	2024			Water Withdrawal by Source	Surface Water		3.207			Third-Party Water		9.355			Total Water Withdrawal (A)			12.562			Water Discharge by Destination	Surface Water		3.207			Third-Party Water		9.355			Total Water Discharge (B)			12.562			Total Water Consumption (A-B)			0			Brogent Kaohsiung headquarters and Manufacturing Center (Taoyuan Plant)	3.1 Environmental Protection	GRI 303-5 : 2018 Water consumption														
Category		Unit ML	2024																																																																		
Water Withdrawal by Source	Surface Water		3.207																																																																		
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3.	<table><tr><td colspan="2" rowspan="2">Waste Composition</td><td colspan="3">2024</td></tr><tr><td>On-Site</td><td>Off-Site</td><td>Total</td></tr><tr><td>Non-Hazardous Waste</td><td>Other Recovery Operations (t)</td><td>0</td><td>1.89</td><td colspan="2">1.89</td></tr></table>						Waste Composition		2024			On-Site	Off-Site	Total	Non-Hazardous Waste	Other Recovery Operations (t)	0	1.89	1.89		Brogent Kaohsiung headquarters	3.1 Environmental Protection	GRI 306-4 : 2020 Waste diverted from disposal																																														
Waste Composition		2024																																																																			
		On-Site	Off-Site	Total																																																																	
Non-Hazardous Waste	Other Recovery Operations (t)	0	1.89	1.89																																																																	
4.	<table><tr><td rowspan="3">2024 New Employees</td><td colspan="2">Gender</td><td colspan="3">Age</td><td rowspan="3">Total</td></tr><tr><td>Female</td><td>Male</td><td>30 and Below</td><td>31-50</td><td>51 and Above</td></tr><tr><td>16</td><td>14</td><td>11</td><td>19</td><td>0</td><td>30</td></tr><tr><td>Number of New Employees</td><td>16</td><td>14</td><td>11</td><td>19</td><td>0</td><td>30</td></tr><tr><td>Employment Rate</td><td>5.88%</td><td>5.15%</td><td>4.04%</td><td>6.99%</td><td>0.00%</td><td>11.03%</td></tr><tr><td rowspan="3">2024 Employees Resigning</td><td colspan="2">Gender</td><td colspan="3">Age</td><td rowspan="3">Total</td></tr><tr><td>Female</td><td>Male</td><td>30 and Below</td><td>31-50</td><td>51 and Above</td></tr><tr><td>9</td><td>18</td><td>10</td><td>17</td><td>0</td><td>27</td></tr><tr><td>Employee Turnover</td><td>3.31%</td><td>6.62%</td><td>3.68%</td><td>6.25%</td><td>0.00%</td><td>9.93%</td></tr></table>						2024 New Employees	Gender		Age			Total	Female	Male	30 and Below	31-50	51 and Above	16	14	11	19	0	30	Number of New Employees	16	14	11	19	0	30	Employment Rate	5.88%	5.15%	4.04%	6.99%	0.00%	11.03%	2024 Employees Resigning	Gender		Age			Total	Female	Male	30 and Below	31-50	51 and Above	9	18	10	17	0	27	Employee Turnover	3.31%	6.62%	3.68%	6.25%	0.00%	9.93%	Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office	4.3 Human Resource Policy	GRI 401-1 : 2016 New employee hires and employee turnover			
2024 New Employees	Gender		Age			Total																																																															
	Female	Male	30 and Below	31-50	51 and Above																																																																
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#	Subject Matter Information	Scope	Corresponding Section	Applicable Criteria																																
5.	<div>(1) Statistics on Employee Work-Related Injuries in 2024:</div> <table><tr><th>Total work Hours</th><th>Number of High-Consequence Work-Related Injuries</th><th>Number of Fatalities</th><th>Number of Recordable Work-Related Injuries</th></tr><tr><td>537,064</td><td>0</td><td>0</td><td>0</td></tr><tr><th>Rate of Fatalities as a Result of Work-Related Injuries</th><th colspan="2">Rate of High-Consequence Work-Related Injuries (Excluding Fatalities)</th><th>Rate of Recordable Work-Related Injuries</th></tr><tr><td>0</td><td colspan="2">0</td><td>0</td></tr></table> <div>(2) Statistics on Non-Employee Work-Related Injuries in 2024:</div> <table><tr><th>Total work Hours</th><th>Number of High-Consequence Work-Related Injuries</th><th>Number of Fatalities</th><th>Number of Recordable Work-Related Injuries</th></tr><tr><td>19,380</td><td>0</td><td>0</td><td>0</td></tr><tr><th>Rate of Fatalities as a Result of Work-Related Injuries</th><th colspan="2">Rate of High-Consequence Work-Related Injuries (Excluding Fatalities)</th><th>Rate of Recordable Work-Related Injuries</th></tr><tr><td>0</td><td colspan="2">0</td><td>0</td></tr></table>	Total work Hours	Number of High-Consequence Work-Related Injuries	Number of Fatalities	Number of Recordable Work-Related Injuries	537,064	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	Total work Hours	Number of High-Consequence Work-Related Injuries	Number of Fatalities	Number of Recordable Work-Related Injuries	19,380	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	Brogent Kaohsiung headquarters, Manufacturing Center (Taoyuan Plant), and the Taipei Office	4.4 Promoting Occupational Safety and Health	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																																	
537,064	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																																	
Total work Hours	Number of High-Consequence Work-Related Injuries	Number of Fatalities	Number of Recordable Work-Related Injuries																																	
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