



3.1 Friendly Workplace

With “people” at the core of our company philosophy, we have created a happy, friendly, safe, and healthy working environment to support our employees' growth. Upholding integrity with sincerity at work, our employees have demonstrated outstanding performance. Moreover, we have a competitive salary and benefits package, while offering on-the-job training so that employees that the opportunity to discover their full potential. Over the last 20 years, we have grown steadily because of efforts made by our excellent employees who are not only full of vitality and creativity but also possess multiple specialties. In the future, we will continue to fulfil our corporate responsibility and help our employees grow with us.

- Emphasize a healthy and safe workplace
- Holistic COVID-19 Prevention



- Support workplace rights
- Build a diverse workforce

- A competitive benefits package
- A comprehensive salary structure

Management of Workplace Rights

Following the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the United Nations Global Compact and the United Nations International Labor Organization, Brogent thoroughly fulfils our corporate social responsibility as well as the basic human rights of all employees, customers and stakeholders. We have formulated our Human Rights Policy that covers basic requirements of international human rights, such as caring for disadvantaged groups care, prohibiting child labor, eliminating employment and employment discrimination, and creating a diverse and inclusive healthy workplace. Moreover, we have established reasonable working hours based on labor conditions and channels for smooth labor-management communication, as well as supported the career development of employees by providing diversified training programs, to protect labor rights and comply with the local labor laws and regulations.

Workplace Rights Action Plan

Item	Action Plan in 2021
Diverse and Tolerant	<ul style="list-style-type: none">• Provide equal opportunity for those with a disability.• Increase the proportion of females among new recruits and managers.• Hold training and activities to emphasize inclusion & diversity workplace culture.
Healthy Workplace	<ul style="list-style-type: none">• Execute EAPCs such as lectures, training sessions, activities, and case referrals.
Reasonable Working Hours	<ul style="list-style-type: none">• Focus on those employees who have abnormal working hours to make adjustments and support through clinical services held by medical professionals.
Respect	<ul style="list-style-type: none">• Hold workplace violence prevention training and establish a risk assessment.
Labor Management	<ul style="list-style-type: none">• Keep smooth and transparent communication within the company via various communication channels, and hold the labor management meeting on schedule.
Training	<ul style="list-style-type: none">• Design customized talent development programs for all employees to help their career development.
Privacy	<ul style="list-style-type: none">• Hold legal compliance training and ensure every employee is knowledgeable on the subject.

Clear Communication

Brogent has actively promoted healthy labor management by offering multiple channels for clear communication. In addition to convening at labor management meetings according to the law, we have also held relevant system advocacy meetings to convey employees' rights to them. We have established a smooth and effective appeal mechanism for employees to ensure the equality and transparency of the appeal procedure. Moreover, we have actively responded to, and handled their appeals. We haven't received any appeals from our employees in the last four years. Furthermore, we have established a welfare committee to actively engage our employees in communication and to care for their needs.

Communication Channels for Employees and Results

Channels	Statement	Result
Labor Management Meetings	<ul style="list-style-type: none">Convened quarterly at which we give explanations on issues raised by our employees to seek consensus between employers and our employees.	<ul style="list-style-type: none">In 2020 we held four meetings including 14 discussion items and 4 follow up actions. All issues and actions were resolved.
Welfare Committee	<ul style="list-style-type: none">The committee holds discussions about organizing various activities and establishing employee clubs.	<ul style="list-style-type: none">In 2020, we held 13 welfare committee meetings.
Management Policy Advocacy Meetings	<ul style="list-style-type: none">Advocate the 2020 code of conduct, explain the management policy & procedure for new promoted managers, and hold the employee assembly.	<ul style="list-style-type: none">In 2020, we held 2 meetings.
Reporting Mechanism	<ul style="list-style-type: none">In the event of violating the code of integrity, our stakeholders can report such violation on our website and provide supporting evidence.Please click the link below to report a violation:https://www.brogent.com/zh-tw/contact-us.html	<ul style="list-style-type: none">No employee complaints were received in 2020.

Parental Leave

In compliance with government policy, Brogent has made every effort to help employees in need apply for parental leave, supporting them during this important stage of their life.

In 2020, 4 out of 5 employees chose to return to work from parental leave, and all the employees returning to work from parental leaves in 2019 stayed at least 1 year.

Comfortable Working Environment

As a dynamic and innovative technology company, Brogent offers a spacious and comfortable working environment. For example, there is a recreation center installed with fitness and weight equipment, blood pressure monitors, scales, massage chairs, and a foosball table.

In 2020, Brogent had the great honor to win the certification of “i Taiwan,

i Sports” from the government, and the CTBC Brothers famous star, Szu-Chi Chou from the Chinese Professional Baseball League has been invited to speak on the topic of “Life is like multiple choice question” and how he made the choice to be successful to all employees.



3.2 Salary and Benefits

Brogent considers employees our most important asset. We have strived to provide our employees with a competitive compensation and benefits package. This package protects their rights to

participate in labor and health insurance, as well as contribute to their labor pension.

Our performance management system combines the objectives of our company's operational

performance and employees' personal performance. We review our employees' performance to provide them with the opportunity to become promoted or receive other incentives. They are placed

in their ideal positions to create a happy learning environment and enhancing their development.

» 3.2.1 Competitive Compensation

To attract and retain talent, as well as to maintain competitiveness in the market, the average salary of our entry-level employee is 1.47 times Taiwan's minimum wage in 2020. Moreover, year-end bonuses and profit sharing agreements are provided based on employees' performance.

In 2020, despite the COVID-19 pandemic, Brogent still provided the annual salary adjustment as planned, and also provided extra epidemic prevention allowance for overseas business trips, and fully supported all the costs during quarantine.

We observe the principle that

women and men are entitled to equal pay for doing equal work. In 2020, there was a difference in pay between male and female employees because of the level of education and work experience; also, male employees accounted for the majority of the R&D and technical workforce.

Consequently, the average salary of male employees was slightly higher than that of female employees.

the average salary of
our entry-level
employee is

1.47 times

Taiwan's minimum wage in 2020



» 3.2.2 An Ideal Benefits Package

Brogent offers a number of benefits to our employees including insurance, bonuses, training, recreational activities, and convenience services. Our package covers employees' needs such as food, transportation, education, and entertainment. In

addition, we provide regulations governing emergency relief for employees who are getting married, holding funerals, or are hospitalized to provide them with the necessary aid and care in a crisis.

Item	Content
Pandemic Prevention	<p>Anti-COVID 19 materials</p> <ul style="list-style-type: none"> • Provide anti-epidemic supplies (goggles, protective suits, rubbing alcohol, gloves, and masks). <p>Anti-COVID 19 equipment</p> <ul style="list-style-type: none"> • Infrared thermometer. <p>Epidemic prevention insurance</p> <ul style="list-style-type: none"> • Raised the amount insured for international business travel.
Life Insurance	<p>Group insurance</p> <ul style="list-style-type: none"> • Provide medical expense insurance claims to employees; family members of employees may join the insurance program at their own expense. <p>International business travel insurance</p> <ul style="list-style-type: none"> • Insurance claims available for unexpected emergency when on business trips abroad, along with unlimited abroad emergency relief. <p>Employers' liability insurance</p> <ul style="list-style-type: none"> • Employees who have an accident when on duty can make relevant insurance claims. Brogent ensures that all employees are fully protected.
Health Insurance/Subsidy Measures Concerning Pension	<ul style="list-style-type: none"> • In compliance with the law, new employees are signed up for labor insurance and national health insurance on their first day of work. Contribute 6% of employees' monthly salary as labor pension to their personal accounts on a monthly basis in accordance with the Labor Standards Act.
Training	<ul style="list-style-type: none"> • Encourage employees to take internal and external training courses fully subsidized by the Company to improve their competitiveness in the workplace and occupational development.
Bonus and Stock Rights	<ul style="list-style-type: none"> • Brogent provides the profit sharing bonus and holiday bonus to our employees to share our business success and encourage their good performance. • Issue stock option certificates to employees with outstanding performance.
Services and Facilities	<p>Services</p> <ul style="list-style-type: none"> • Flexible working hours, boxed lunch ordering available for employees, and free coffee, snacks, and postal services. <p>Facilities</p> <ul style="list-style-type: none"> • Employee parking spaces for cars and scooters, lactation rooms, unisex toilets, and microwaves and fridges are placed on each floor.

Item	Content
Recognition	<p>Senior employee recognition</p> <ul style="list-style-type: none">Publicly praise employees who have completed 5, 10, and 15 years of service and award them with badges and memorial coins to thank them for their long-term contribution to the Company. <p>Bo-le award selection</p> <ul style="list-style-type: none">To encourage employees to achieve the objectives of the Company through teamwork and growth, 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. <p>Improvement proposal</p> <ul style="list-style-type: none">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. <p>Model employee</p> <ul style="list-style-type: none">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.
Employee Caring	<p>Regular health checkup</p> <ul style="list-style-type: none">Offer a fully-funded health check-up every two years to all employees. After the health check-up, employees have free consultation sessions with doctors. <p>Employee caring</p> <ul style="list-style-type: none">Employee Assistance Programs including exercise & fitness, diet, mental health, animal assisted therapy, and consultations by medical professionals.Offer numerous types of workout equipment and massage chairs, video games, TVs, and foosball tables, along with comfortable sofa chairs in Brogent’s recreation center, to help our employees relieve stress and refresh themselves.Beverage vending machines are installed.Blood pressure monitors are placed for all employees to perform self-checks anytime.Set up the health station of body measurement and infrared thermometer to guard the health of employees.

Item	Content
Employee Caring	<p>Group activities</p> <ul style="list-style-type: none">• Recreational activities: quarterly departmental get-together party, indoor sports day, Family Day, Movie Appreciation Day, and year-end party (employees can invite their family and friends to the party).• Festival activities: Mid-autumn Festival, Christmas Party, and Valentine’s Day activities.• Annual domestic/international employee travel: Subsidies for domestic trips and opportunities for overseas employee trips. <p>Subsidy for kindergarten fee</p> <ul style="list-style-type: none">• To alleviate the economic burden of parenting, Brogent provides our employees with a subsidy for the kindergarten registration fee. <p>Subsidy for employee clubs</p> <ul style="list-style-type: none">• Subsidies for all kinds of club activities. A club may be formed with a minimum of 10 members.• Subsidize partial registration fee for participation in an external competition. <p>i-Ride free pass and employee discount</p> <ul style="list-style-type: none">• All Brogent's employees can ride for free on weekdays and weekends upon showing their company badge, and have special discounts for employees only.

Group Activities in 2020



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.



The “Employee Stock Ownership Trust” will be offered in 2021 to support employees' retirement and retention.

Defined Benefits Plan

In accordance with the Labor Standards Act, the Company has formulated regulations on employee retirement which stipulate that retirement pensions are calculated on the basis of an employee's number of years of

service and the average recurring salary for the six-month period prior to retirement. Brogent makes monthly contributions to the labor pension reserve funds, which are deposited in labor pension accounts in a government-

designated financial institution and managed by the Brogent Labor Pension Fund Supervisory Committee. The balance of the pension reserve funds is not reflected under assets in the Company's financial statements.

As of December 31, 2020 and December 31, 2019, the balances of the pension funds were NT\$2,421,000 and NT\$2,099,000, respectively.

Unit : NT\$1,000

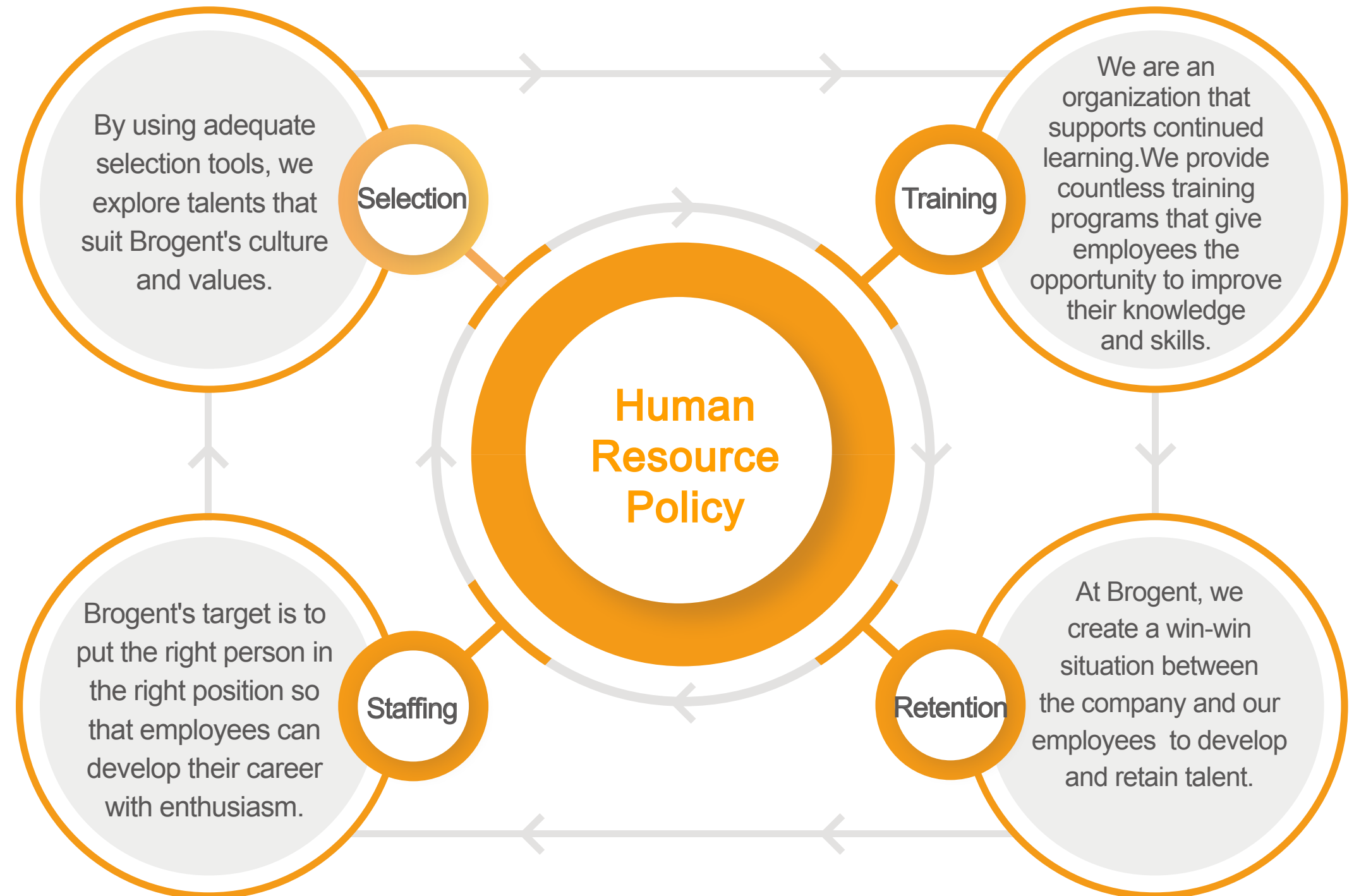
Content	December 31, 2020	December 31, 2019
Present value of a defined benefit obligation	11,727	10,851
Fair value of plan assets	-2,433	-2,112
Accrued pension liabilities account	9,294	8,739

Defined Contribution Plan

In accordance with the Labor Pension Act (the Act), Brogent employees, who were covered by the Labor Standards Act prior to the enforcement of the Act, may choose to be continuously covered by the retirement mechanism in the Labor Standards Act or by the pension system of the Act; their seniority prior to their application to the Act will be reserved. Brogent makes monthly contributions equal to 6% of each employee's monthly salary and deposits the amounts in employees' labor pension accounts in the Bureau of Labor Insurance. The contributions are recognized as expenses of the current period.

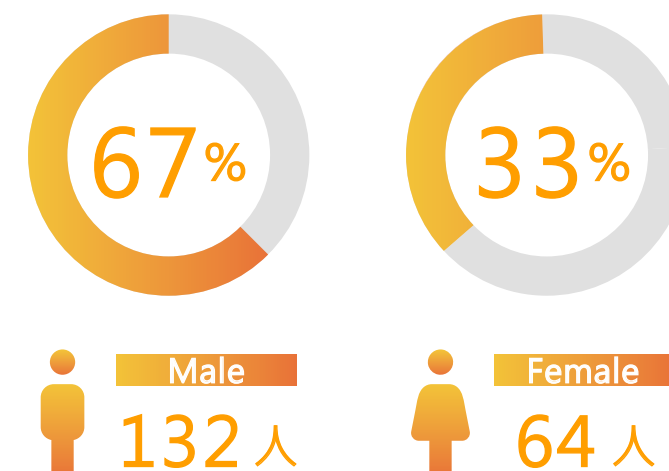
3.3 Talent Development

With “people” as a core philosophy, we have created a happy, friendly, safe, and healthy working environment to support an atmosphere of growth.

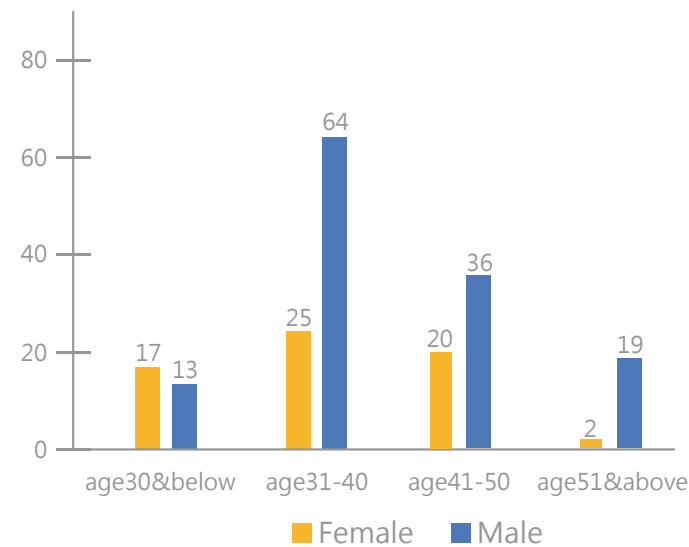


» 3.3.1 Talent Composition

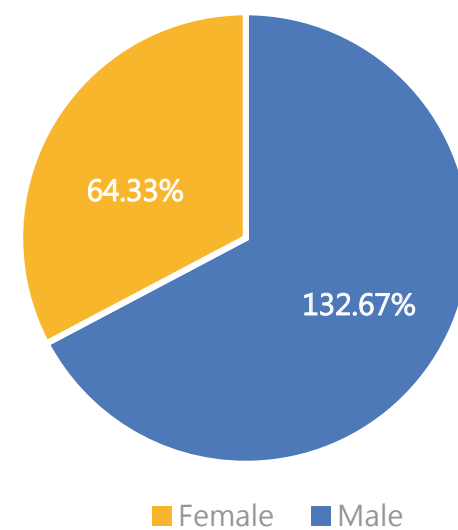
By the end of 2020, our total number of employees was 196. Currently, we only have full-time employees, no temporary or part-time employees. The talent composition shows 132 men (67%) and 64 women (33%). In terms of age group, employees under the age of 40 account for about 61% of the total workforce, indicating that Brogent is a young, dynamic, and innovative company.



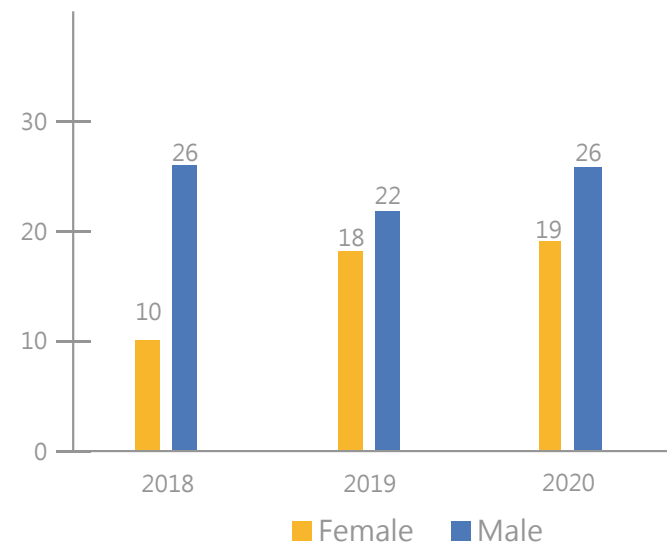
Full-time employee (sex and age distribution)



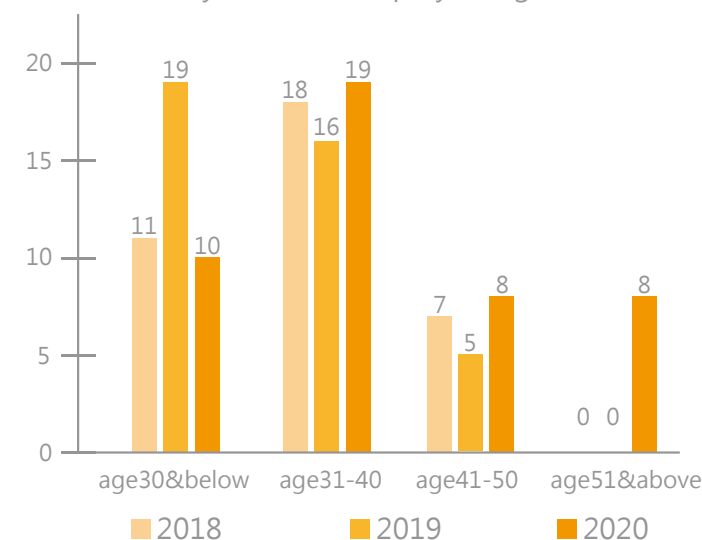
Full-time employee (sex distribution)



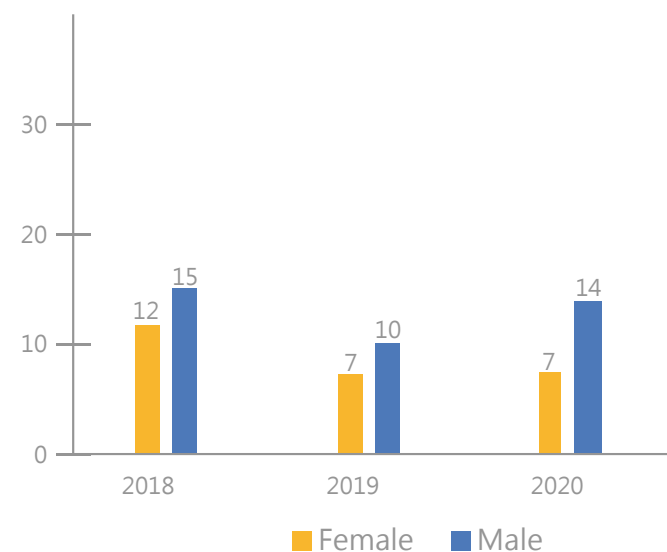
Newly recruited employee (sex distribution)



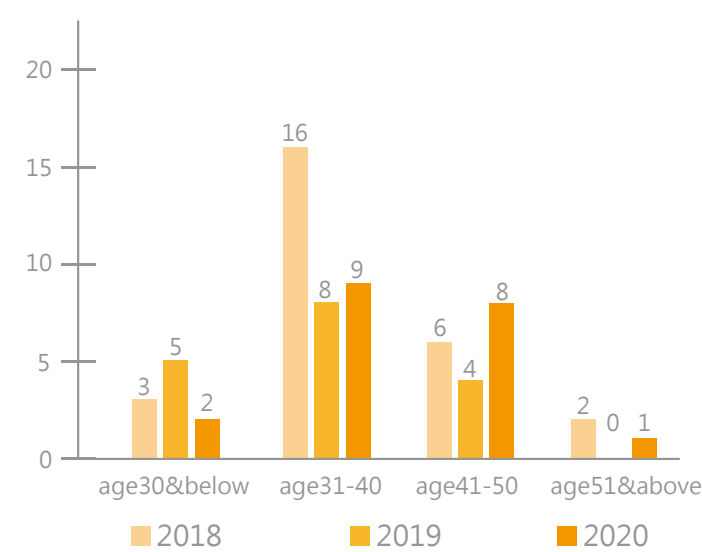
Newly recruited employee (age distribution)



Resigned employee (sex distribution)



Resigned employee (age distribution)



Recruitment

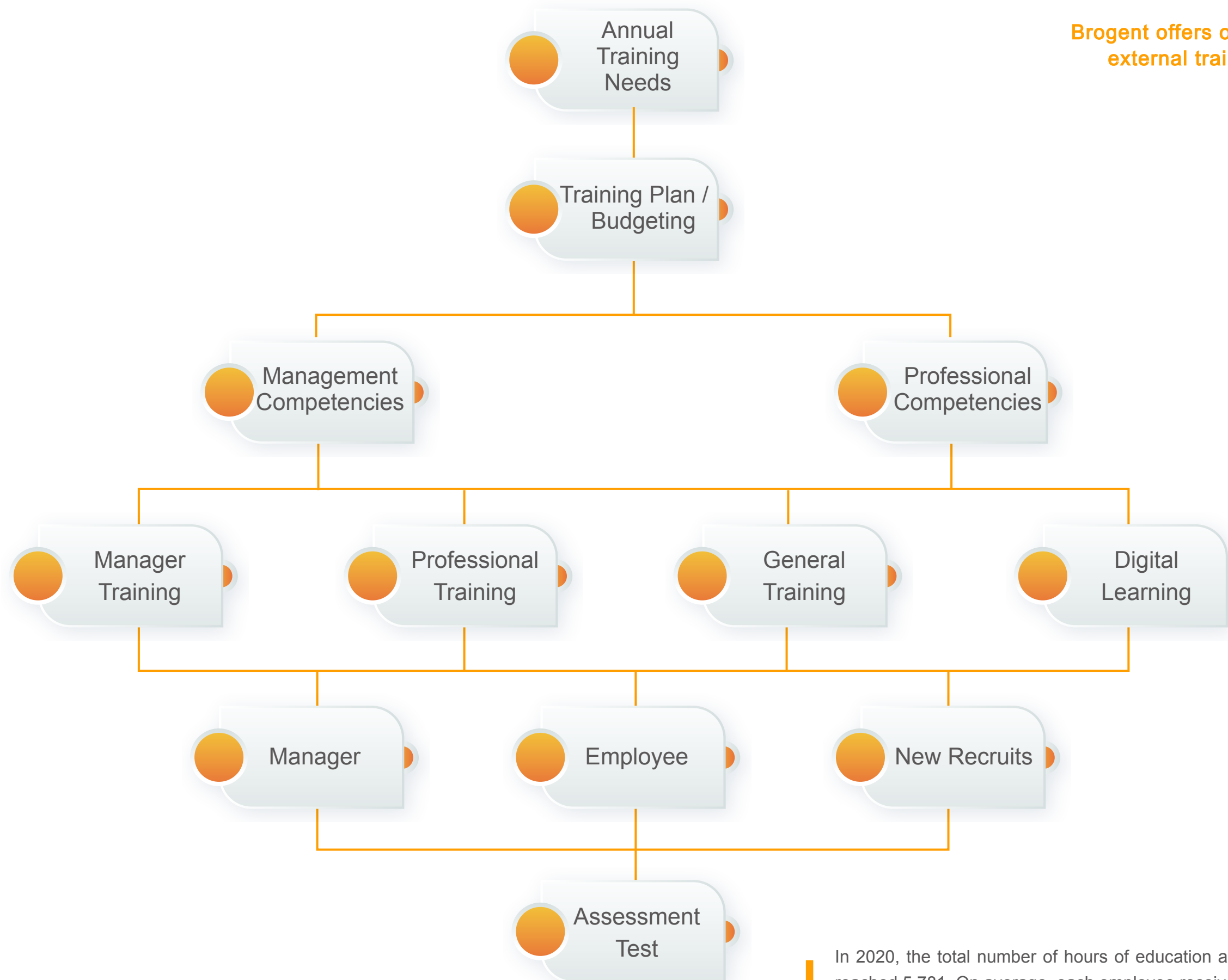
Brogent recruits talent through job banks; it also posts job vacancies on social media platforms, such as Facebook. In addition, it maintains contact with career centers of universities and colleges and participates in job fairs or job matchmaking activities. When a job opening becomes available, our 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. All applicants need to pass a document review, professional capability assessment, occupational and language proficiency tests, and an interview.

In 2020, we will strengthen talent recruitment for the digital content design field by building our brand on social media to lure suitable talents for long-term company growth.

» 3.3.2 Talent Development

Brogent cultivates talents through diverse learning channels. With a dual development path for professional and management competencies, employees are able to grow and improve their own abilities. Our training courses include manager training, professional training, general training, and digital learning. We have systematically planned training courses needed by our employees for their career development, as well as education and training courses for their lifelong learning.

Brogent offers over NT\$ 30,000
external training subsidy for
1 session.



In 2020, the total number of hours of education and training received by our employees reached 5,781. On average, each employee received 29.5 hours of education and training. We also recognize internal training hold by our employees to be internal trainers. In 2020, there are 93 internal trainers who taught over 255 hours in total. And we elected outstanding internal trainers according to the teaching hours, and recognized their contribution in 2020 Excellence Trainer Award Ceremony.

» 3.3.3 Performance Evaluation

Employee Performance Evaluation

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



Phase and Content of Performance Evaluation

Phase	Content
Definition	<ul style="list-style-type: none">• Brogent defines “performance” every January. Employees' work objectives of the current year, indicators to measure their performance, and weighting of the indicators should be jointly set by executives and the employees.
Development	<ul style="list-style-type: none">• Brogent conducts mid-term evaluation twice a year (May and September), during which executives give feedback to employees regarding their performance and teach them.
Evaluation	<ul style="list-style-type: none">• 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 index, quality and risk, and leadership and management.

