Stock code:5263



Brogent Technologies Inc. 2020 Annual Shareholders' Meeting Minutes

Time: 9:00AM, Thursday, May 28, 2020
Venue: No. 9, Fuxing 4th Road, Qianzhen District, Kaohsiung City (Assembly Hall, Building A, Brogent Technologies)
Total Outstanding Brogent shares: 55,747,410 shares
Total shares represented by shareholders present in person or by proxy: 41,519,549 shares (among them 2,426,424 shares voted via electronic transmission.), percentage of shares held by shareholders present in person or by proxy: 74.47%.
Chairman: Chih-Chuan Chen, the Chairman of the Board of Directors
Presenters: Chih-Hung Ouyang (C.E.O.), Chin-Huo Huang (Director), Chun-Hao Cheng (Director), Chin-Wen Chuang (Independent Director), Yung-Liang Huang (Supervisor), Yi-Hsiang Huang (Supervisor), Ken-Huang Lin (Supervisor), Yi-Shun Chang (CPA of Grant Thornton Taiwan), Kalvin Huang (Lawyer of Formosan Brothers), Hui-Chuang Lin (C.F.O.)

Minutes Recorder: Shu-Ching Lin

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

A. Chairman's Address (omitted)

B. Reports

- I: The 2019 Business Report is hereby submitted for review. Explanation: Please refer to Attachment 1 of the Manual for the Business Report.
- II: The 2019 Supervisors' Audit Report is hereby submitted for review. Explanation: Please refer to Attachment 2 of the Manual for the Supervisors' Audit Report.

- III: The 2019 Report on Remuneration Distribution of Employees, Directors, and Supervisors is hereby submitted for review.
 - Explanation: Pursuant to Article 21 of the Company's Articles of Incorporation, if the Company has generated profits in the current year, five to fifteen percent of the profits shall be set aside for employee remuneration. The remuneration for Directors and Supervisors shall be no higher than two percent. The proposed employee remuneration is NT\$34,599,155 and the proposed remuneration for Directors and Supervisors is NT\$7,594,936; both shall be distributed in cash and may be issued in installments.
- IV: Amendment to "Guidelines for the Adoption of Codes of Ethical Conduct for Directors, Supervisors and Managers". for review.
 - Explanation: Revised in accordance with establishment of audit committee, it is proposed to revise "Guidelines for the Adoption of Codes of Ethical Conduct for Directors, Supervisors and Managers", and the rule name change to "Guidelines for the Adoption of Codes of Ethical Conduct for Directors and Managers". Please refer to Attachment 3 of the Manual for the Comparison Table before and after revision.
- V: Amendment to "Ethical Corporate Management Best Practice Principles" for review.
 - Explanation: Revised in accordance with establishment of audit committee, it is proposed to revise "Ethical Corporate Management Best Practice Principles". Please refer to Attachment 4 of the Manual for the Comparison Table before and after revision.

C. Ratifications

- Item 1: The 2019 Business Report and Financial Report are hereby submitted for ratification. (Proposed by the Board of Directors)
- Explanation: 1.The Company's 2019 Financial Report has been audited by CPAs Yao Ting Li and Yi-Shun Chang of Grant Thornton Taiwan. The Financial Report and Business Report have been forwarded to the Supervisors for review, and the written Audit Report is submitted for approval.
 - 2. The Company's 2019 Business Report (please refer to Attachment 1 of the Manual) and Financial Report (please refer to Attachment 5 of the Manual).
 - 3. The reports are hereby submitted for ratification.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,511,535 pro votes, accounting for 99.98% of the aggregate total votes; 524 con votes, 0 invalid vote, abstention/ Non-voting votes: 7,490 votes. The present issue is duly resolved exactly as proposed.
- Item 2: The 2019 Earnings Distribution Proposal is hereby submitted for ratification. (Proposed by the Board of Directors)

- Explanation: 1.The Company's net profit after tax in 2019 amounted to NT\$366,525,317 of which 10% (NT\$36,612,445) has been set aside as the legal reserve. The distributable profits available as of the end of 2019 amounted to NT\$366,375,545. According to Article 22 of the Company's Articles of Incorporation, a cash dividend of NT\$5.6 per share is proposed for the current year. Based on the 55,747,410shares outstanding, the total cash dividend to be distributed is NT\$312,185,496. The cumulative undistributed profits at the end of the period is NT\$2,720,302.
 - 2. The Board of Directors shall be authorized to separately establish a record date and issuance date etc. following the resolution of the Annual Shareholders Meeting.

3. The above cash distribution will be paid to the rounded TWD...

4.In the event the numbers of shares outstanding are subsequently affected by changes in the Company's share capital or other reasons, resulting in the necessity to revise the shareholder's payout ratio, the shareholders shall be requested to authorize the Board of Directors at the Annual Shareholders Meeting to conduct such revision at its full discretion.

5. The Company's 2019 Earnings Distribution Table is as follows:

Brogent Technologies Inc. PROFIT DISTRIBUTION TABLE Year 2019

	Unit: NT\$
Sub Total	Total
251,091	
(400,863)	
366,525,317	
	366,375,545
(36,612,445)	
(14,857,302)	
(212 185 406)	(363 655 243)
(312,183,490)	(303,033,243)
	2,720,302
	251,091 (400,863) 366,525,317 (36,612,445)







6. The table is hereby submitted for ratification.

Resolution: The balloting outcome including votes exercised through electronic voting: 41,511,535 pro votes, accounting for 99.98% of the aggregate total votes; 1,784 con votes, 0 invalid vote, abstention/ Non-voting votes: 6,230 votes. The present issue is duly resolved exactly as proposed.

D. Matters for Discussion-I

- Item 1: The amendment of clauses of the "Articles of Incorporation" is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1. Revised in accordance with amendment in laws and regulations and establishment of audit committee, amendments for clauses of the Company's "Articles of Incorporation" are proposed.
 - 2. Please refer to Attachment 6 of the Manual for the Comparison Table of the "Articles of Incorporation" before and after revision.
 - 3. Submitted for discussion.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,509,955 pro votes, accounting for 99.97% of the aggregate total votes; 524 con votes, 0 invalid vote, abstention/ Non-voting votes: 9,070 votes. The present issue is duly resolved exactly as proposed.
- Item 2: The amendment of clauses of the "Rules of Procedure for Shareholders Meetings" is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1. To comply with the laws and regulations by Public Companies". amendments for clauses of the Company's "Rules of Procedure for Shareholders Meetings" are proposed.
 - 2. Please refer to Attachment 7 of the Manual for the Comparison Table of the "Rules of Procedure for Shareholders Meetings " before and after revision.
 - 3. Submitted for discussion.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,809,948 pro votes, accounting for 99.97% of the aggregate total votes; 531 con votes, 0 invalid vote, abstention/ Non-voting votes: 9,070 votes. The present issue is duly resolved exactly as proposed.
- Item 3: The amendment of clauses of the "Procedures for Election of Directors and Supervisors" is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1. Revised in accordance with establishment of audit committee, it is proposed to revise "Procedures for Election of Directors and Supervisors", and the rule name change to "Procedures for Election of Directors".
 - 2. Please refer to Attachment 8 of the Manual for the Comparison Table of the "Procedures for Election of Directors and Supervisors " before and after revision.
 - 3. Submitted for discussion.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,509,956 pro votes, accounting for 99.97% of the aggregate total votes; 524 con votes, 0 invalid vote, abstention/ Non-voting votes: 9,069 votes. The present issue is duly resolved exactly as proposed.

- Item 4: The amendment of clauses of the "Procedures for Acquisition and Disposal of Assets" is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1. Revised in accordance with establishment of audit committee, it is proposed to revise "Procedures for Acquisition and Disposal of Assets".
 - 2. Please refer to Attachment 9 of the Manual for the Comparison Table of the "Procedures for Acquisition and Disposal of Assets" before and after revision.
 - 3. Submitted for discussion.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,509,953 pro votes, accounting for 99.97% of the aggregate total votes; 524 con votes, 0 invalid vote, abstention/ Non-voting votes: 9,072 votes. The present issue is duly resolved exactly as proposed.
- Item 5: The amendment of clauses of the "Operational Procedures for Endorsements and Guarantees" is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1. Revised in accordance with establishment of audit committee, it is proposed to revise "Operational Procedures for Endorsements and Guarantees".
 - 2.Please refer to Attachment 10 of the Manual for the Comparison Table of the " Operational Procedures for Endorsements and Guarantees " before and after revision.
 - 3. Submitted for discussion.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,509,953 pro votes, accounting for 99.97% of the aggregate total votes; 527 con votes, 0 invalid vote, abstention/ Non-voting votes: 9,069 votes. The present issue is duly resolved exactly as proposed.
- Item 6: The amendment of clauses of the "Operational Procedures for Loaning of Company Funds" is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1. Revised in accordance with establishment of audit committee, it is proposed to revise "Operational Procedures for Loaning of Company Funds".
 - 2.Please refer to Attachment 11 of the Manual for the Comparison Table of the it is proposed to revise "Operational Procedures for Loaning of Company Funds" before and after revision.
 - 3. Submitted for discussion.
- Resolution: The balloting outcome including votes exercised through electronic voting: 41,509,953 pro votes, accounting for 99.97% of the aggregate total votes; 527 con votes, 0 invalid vote, abstention/ Non-voting votes: 9,069 votes.

The present issue is duly resolved exactly as proposed.

E. Votes

Proposal: A vote is hereby called for the comprehensive reelection of Directors.

(proposed by the Board of Directors)

- Explanation: 1. The terms of the Company's current Directors and Supervisors shall reach three years on May 30, 2020 and a reelection shall be held at this Shareholders Meeting in accordance with regulations.
 - 2.In accordance with the provisions of the Securities Exchange Law, an audit committee is set up to replace the supervisory authority, and no supervisor is required.
 - 3.According to Article 14 of the Company's Articles of Incorporation. This election will result in seven Directors (including three Independent Directors).
 - 4.The Directors and Supervisors elected today shall serve a term of three years from May 28, 2020 to May 27, 2023. The terms of the original Directors and Supervisors shall expire upon the completion of the election in this Annual Shareholders Meeting.
 - 5.According to Article 14 of the Company's Articles of Incorporation, Independent Directors are elected on a candidate nomination system. The list of candidates for Independent Directors information is as follows:

Name	Lewis Lee
Education	National Chengchi University, Department of Accounting.
Experience	Partner, PwC, Taiwan.
Number of shares held	0 shares
Name	Chih-Poung Liou
Education	LL. M., University of Tokyo (Japan)
Experience	Managing Partner, Stellex Law Firm.
Number of shares held	0 shares
Name	Jih-Ching Chiu
Education	Ph.D., CSIE, Chiao-Tung University,
Experience	Associate Professor, National Sun Yat-sen University
Number of shares held	0 shares

6. Submitted for election.

Election Results:

選舉結果:當選名單如下

Directors

Account No. or ID NO.	Name	Number of votes
2	Chih-Hung Ouyang	71,080,477
7396	Chang chun Investment Co. Ltd. Representative Chih-Chuan Chen	66,430,359
78	Chin-Huo Huang	61,550,148
82	Chun-Hao Cheng	60,965,530

Independent Directors

Account No. or ID NO.	Name	Number of votes
S12046****	Lewis Lee	6,493,923
B12046****	Chih-Poung Liou	6,443,365
T12084****	Jih-Ching Chiu	6,420,747

F. Matters for Discussion-II

- Proposal: The proposal for lifting the ban on competition between newly elected Directors and their representatives is hereby submitted for discussion. (proposed by the Board of Directors)
- Explanation: 1.Pursuant to Article 209 of the Company Act, a Director who acts for himself or on behalf of another person within the scope of the Company's business operations shall explain to the meeting of shareholders the essential contents of such act and obtain approval.
 - 2.To make use of the expertise and related experience of the Company's Directors, the lift of the ban on competition between newly elected Directors and their representatives is hereby submitted for approval in the 2020 Annual Shareholders Meeting in accordance with the law.
 - 3.The details of the proposed shareholders 'general meeting to dismiss directors' competition are as follows:

Title	Name	Other positions
	Chih-Hung	Chairman, Fu Wu Investment Ltd.
Director	Ouyang	Chairman, Brogent Global Inc.
	Ouyang	Chairman, Brogent Mechanical Inc.
	Chang chun	Vice President, Investment Administration
	Investment	Division, RT-Mart International.
Director	Co. Ltd.	Representative, MEGA GROWTH
Director	Representative	VENTURE CAPITAL CO., LTD.
	Chih-Chuan	Representative, Gogoro Inc.
	Chen	Representative, DIAMOND BIOFUND

		INC.	
		Representative, DIAMOND CAPITAL	
		INC.	
		Representative, MIHO INTERNATIONAL	
		COSMETIC CO., LTD.	
Director	Chin-Huo	Chairman, Fu Ying Metal Industrial Co.,	
Director	Huang	Ltd.	
Director	Chun-Hao	Chairman, Brogent Creative Inc.	
Director	Cheng	President, Brogent Creative Inc.	
Independent	Lewis Lee	Vice director, ZHI CHENG Co-located	
Director		CPA Firm.	
		Independent Director, SOFT-WORLD	
		INTERNATIONAL CORPORATION.	
Independent	Chih-Poung	Managing Partner, Stellex Law Firm.	
Director	Liou	Commissioner, Regulatory Committee,	
		Ministry of Labor (from 1989 to present).	
		Independent Director, JIH SUN	
		FINANCIAL HOLDING CO., LTD.	
Independent	Jih-Ching	Associate Professor, National Sun Yat-sen	
Director	Chiu	University	

4.Submitted for discussion.

Resolution: The balloting outcome including votes exercised through electronic voting: 41,106,795pro votes, accounting for 99.00% of the aggregate total votes; 1,651 con votes, 0 invalid vote, abstention/ Non-voting votes: 411,103 votes. The present issue is duly resolved exactly as proposed.

G. Special motions

There being no other business and special motion, upon a motion duly made and seconded, the meeting was adjourned.

H. Meeting Adjourned

Meeting adjourned at 9:43 AM Wednesday, May28, 2020.

Brogent Technologies Inc. Business Report

1) Operating policies

Brogent has a record-high year of revenue and new contract in 2019 with the successful grand openings of our clients, Legoland Florida, the U.S.A., Dream World Gold Coast Area, Australia and FlyOver Iceland. In 2020, Brogent will step forward toward the following directions: 1. Equipment Sale: Moving from premium-sized to mid-sized and further to small-sized products. Personalized products will also be gradually developed. 2. To acquire more IPs through strategies: By developing contents through the acquired IPs, we can license the digital contents to operating sites and our clients, in order to gradually increase the royalty income. 3. Urban expansion strategy: expanding from the main urban areas to the second-tier or third-tier suburban cities. Looking forward, with the continuous renovation and market expansion, the growth of Brogent is expectable.

2) Business Plan Implementation Results:

The Company's net operating revenue in 2019 amounted to NT\$2,080.441 million, an increase of approximately 27% from the net operating revenue of NT\$1,637.438 million in 2018. The Company's net profit in the current period amounted to NT\$383.810 million, a 48% increase from NT\$258.418 million in 2018.

3) Operating Income and Budget Execution

(1) Operating Income

The categories of operating income in 2019 included income from construction contract, service and maintenance, ticket sales and other operations, and the total amount was NT\$2,080.441 million, a growth of NT\$443.003 million from the NT\$1,637.438 million in 2018. The primary reason was the record high number of received orders, resulting in the increase of total revenue for the year from the previous year.

(2) Operating Expenses

Total operating expenses in 2019 amounted to NT\$581.551 million, an increase of NT\$149.821 million from the NT\$431.730 million of 2018. The primary reasons were mainly from the increased manpower related to the expansion of the group along with the marketing expense of our eSports "Lightning Wings" and the purchase of R&D components. These expenditures resulted in the substantial increase of consolidated expenses for the Group in 2019 compared to 2018.

4) Profitability Analysis

The Company continued to expand its scale of operations and diversification in 2019. With an increase in revenue, the Group's operating expense ratio increased 2% compared with 2018. Net profits increased 48%. With the increase of new contracts and Brogent's brand awareness in the global markets, as well as the business direction heading for the mid-sized segment, the growth power of 2020 is expected to be enhanced to the next level.

5) Research and Development

The Company continues to provide customers with the best services, create joyful

experiences, and maximize value for shareholders with its unique, industry-leading research and development capabilities. The research and development expenses in 2019 increased NT\$54.033 million. The R&D expenses were invested mainly on the optimization and improvement of our mid- and small-sized products. The Company shall continue to innovate and remain committed to research and development because these aspects of operation embody corporate competitiveness. The Company will keep engaging in advanced technological R&D and innovative applications, and implement product-centric design and research as well as systematic management to maintain the leading position of products and technologies.







(Attachment 2)

Brogent Technologies Inc. Supervisors' Audit Report

The 2019 Financial Statements compiled and delivered by the Board of Directors have been audited by Hui-Ping Liu and Jay Lo, certified public accountants practicing at Grant Thornton Taiwan. The Financial Statements, along with the Business Report and Earnings Distribution Table, have been reviewed by the Supervisors who have found them to be compliant with regulations. The Audit Report is therefore provided in accordance with the provisions stipulated in Article 219 of the Company Act and filed for approval.

То

2020 Annual Shareholders Meeting of Brogent Technologies Inc.

Brogent Technologies Inc.

Supervisor: Yi-Hsiang Huang



Supervisor: Yung-Liang Huang

Supervisor: Gen-Huang Lin



March 09, 2020

(Attachment 3)
Comparison Table of the "Guidelines for the Adoption of Codes of Ethical Conduct for Directors and
Managers" of Brogent Technologies Inc. before and after Revision
ticle Number Before Revision

Article Number	Managers" of Brogent Technologie Before Revision	After Revision	Description
Title	Guidelines for the Adoption of	Guidelines for the Adoption of	Revised in
Inte	Codes of Ethical Conduct for	Codes of Ethical Conduct for	accordance
	Directors, Supervisors and	Directors and Managers.	with
	Managers.	Directors and Managers.	establishment
			of audit
			committee.
Article 2	Applicable subjects	Applicable subjects	Revised in
	The Guidelines shall apply to the directors, supervisors, and managerial officers of the Company (including general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers and other persons authorized to manage affairs and sign documents on behalf of the company).	The Guidelines shall apply to the directors and managerial officers of the Company (including general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers and other persons authorized to manage affairs and sign documents on behalf of the company).	accordance with establishment of audit committee.
Article 3	Scope of application The Guidelines are adopted for the purpose of encouraging directors , supervisors, and managerial officers of the Company to act in line with ethical standards and to help interested parties understand the ethical standards of the personnel of the Company when performing their duties; it prevent unethical conduct that may impair the interest of the Company and Stockholders.	Scope of application The Guidelines are adopted for the purpose of encouraging directors and managerial officers of the Company to act in line with ethical standards and to help interested parties understand the ethical standards of the personnel of the Company when performing their duties; it prevent unethical conduct that may impair the interest of the Company and Stockholders.	Revised in accordance with establishment of audit committee.
Article 4	Content of the code: at least the following eight matters:	Content of the code: at least the following eight matters:	Revised in accordance with
	1. Prevention of conflicts of interest	1. Prevention of conflicts of interest	amendment in laws and
	1). The directors , supervisor, and managerial officer of the company shall perform their duties in an objective and efficient manner; a person in such a position cannot take advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the third-degree of kinship.	1). The directors and managerial officer of the company shall perform their duties in an objective and efficient manner; a person in such a position cannot take advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the second degree of kinship.	regulations and establishment of an audit committee.

2). When loans of funds,	2). Whe
provisions of guarantees, and	provisio
major asset transactions involving	major as
the affiliated enterprise at which	the affili
any person referred to in the	any pers
preceding paragraph work, they	precedin
shall voluntarily explain whether	shall vol
there is any potential conflict	there is a
between them and the company;	between
they shall perform their duties in	they sha
compliance with laws and	complia
regulations required by the	regulatio
Company.	Compan
2. Minimizing incentives to	2. Minir
pursue personal gain	pursue p
When the Company has an	When th
opportunity for profit, it is the	opportu
responsibility of the directors,-	responsi
supervisor, and managerial	manager
officers to maximize the	the reaso
reasonable and proper benefits	that can
that can by obtained by the	company
company.	The con
The company shall prevent its	directors
directors, supervisor, and	from eng
managerial officers from	followin
engaging in any of the following	opportu
activities: 1) Seeking an	gain by
opportunity to pursue personal	or inform
gain by using company property	advantag
or information or taking	Obtainir
advantage of their positions. 2)	company
Obtaining personal gain by using	or taking
company property or information	position
or taking advantage of their	company
positions. 3) Competing with the	3. Confi
company.	
3. Confidentiality	The Cor
•	standard
The Company has a strict	employe
standard subject to consumers and	data pro
employees' privacy and personal	The dire
data protection.	officers
The directors, supervisor, and	bound b
managerial officers of the	maintair
company shall be bound by the	any info
obligation to maintain the	company
confidentiality of any information	custome
regarding the company itself or its	authoriz
suppliers and customers, except	disclose
when authorized or required by	Confide
law to disclose such information.	any und
Confidential information includes	if exploi
any undisclosed information that,	disclose
· · · · · · · · · · · · · · · · · · ·	

en loans of funds, ons of guarantees, and sset transactions involving liated enterprise at which son referred to in the ng paragraph work, they oluntarily explain whether any potential conflict n them and the company; all perform their duties in ance with laws and ons required by the ny.

mizing incentives to personal gain

he Company has an inity for profit, it is the sibility of the directors and erial officers to maximize sonable and proper benefits by obtained by the ıy.

mpany shall prevent its rs, and managerial officers gaging in any of the ng activities: 1) Seeking an inity to pursue personal using company property mation or taking ge of their positions. 2) ng personal gain by using y property or information g advantage of their ns. 3) Competing with the ıy.

identiality

mpany has a strict d subject to consumers and ees' privacy and personal otection.

ectors and managerial of the company shall be by the obligation to n the confidentiality of ormation regarding the y itself or its suppliers and ers, except when zed or required by law to e such information. ential information includes lisclosed information that, bited by a competitor or any undisclosed information that, disclosed, could result in damage

if exploited by a competitor or	to the company or the suppliers	
disclosed, could result in damage	and customers.	
to the company or the suppliers	4. Fair trade	
and customers.		
4. Fair trade	Directors and managerial officers shall treat all suppliers and	
Directors, supervisor, and	customers, competitors, and	
managerial officers shall treat all	employees fairly, and may not	
suppliers and customers,	obtain improper benefits through	
competitors, and employees fairly,	manipulation, nondisclosure, or	
and may not obtain improper	misuse of the information learned	
benefits through manipulation,	by virtue of their positions, or	
nondisclosure, or misuse of the	through misrepresentation of	
information learned by virtue of	important matters, or through	
their positions, or through	other unfair trading practices.	
misrepresentation of important	5. Safeguarding and proper use of	
matters, or through other unfair	company assets	
trading practices.		
5. Safeguarding and proper use of	All directors and managerial	
company assets	officers have the responsibility to safeguard company assets and to	
All directors, supervisor, and	ensure that they can be effectively	
managerial officers have the	and lawfully used for official	
responsibility to safeguard	business purposes; to avoid any	
company assets and to ensure that	waste of the assets, negligence in	
they can be effectively and	care, or theft will all directly	
lawfully used for official business	impact the company's	
purposes; to avoid any waste of	profitability.	
the assets, negligence in care, or		
theft will all directly impact the	6. Legal compliance	
company's profitability.	Directors and managerial officers	
6. Legal compliance	of the company shall perform	
	their duties in compliance with all	
Directors, supervisor, and	applicable laws and regulations.	
managerial officers of the	The directors and managerial	
company shall perform their	officer of the company shall	
duties in compliance with all	perform their duties in an	
applicable laws and regulations.	objective, honesty, fair and just	
The directors, supervisor, and managerial officer of the company	manner; The company shall not only strengthen its compliance	
managerial officer of the company shall perform their duties in an	with the Securities and Exchange	
objective, honesty, fair and just	Act and other applicable laws and	
manner; The company shall not	regulations but also shall	
only strengthen its compliance	prescribe adoption of codes of	
with the Securities and Exchange	conduct for directors and	
Act and other applicable laws and	employees of the Company.	
regulations but also shall		
prescribe adoption of codes of	7. Encouraging reporting on	
conduct for directors, supervisor,	illegal or unethical activities	
and employees of the Company.	The company shall raise	
	awareness of ethics internally and	
7. Encouraging reporting on illegal or unethical activities	encourage employees to report to	
-	a company managerial officer,	
The company shall raise	chief internal auditor, or other	
awareness of ethics internally and	appropriate individual upon	
encourage employees to report to	suspicion or discovery of any	
a company managerial officer,	activity in violation of a law or	
13		

	chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals. 8. Disciplinary measures When a director, supervisor, or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the title, name , date of the violation by the violator, reasons for the violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies. Unintentional violation of the code of ethical conduct shall explain the details; if which has been proved to be true, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS)	regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company <u>shall establish a</u> <u>concrete whistle-blowing system</u> and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals. 8. Disciplinary measures When a director or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies. Unintentional violation of the code of ethical conduct shall explain the details; if which has been proved to be true, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS) based on its materiality.	
Article 5	Procedures for exemption The code of ethical conduct adopted by a company must require that any exemption for directors, supervisors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, name, title, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the	Procedures for exemption The code of ethical conduct adopted by a company must require that any exemption for directors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, <u>objections or reservations of</u> <u>independent directors</u> , and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in	Revised in accordance with establishment of an Audit Committee and content revisement

	shareholders may evaluate the appropriateness of the board resolution, and to safeguard the interests of the company.	order that the shareholders may evaluate the appropriateness of the board resolution, and to safeguard the interests of the company.	
Article 6	Method of disclosure The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, in its annual reports and prospectuses and on the MOPS.	Method of disclosure The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, <u>on its company website</u> , in its annual reports and prospectuses and on the MOPS.	Revised in accordance with amendment in laws and regulations.
Article 7	Enforcement A company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, delivered to each supervisor, and submitted to a shareholders meeting.	Enforcement A company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, and submitted to a shareholders meeting.	Revised in accordance with establishment of audit committee.
Article 8	Record of Amendment Guidelines for the Adoption of Codes of Ethical Conduct for Directors and Managers were established on March 22, 2012.	Guidelines for the Adoption of Codes of Ethical Conduct for Directors and Managers were established on March 22, 2012. <u>The first amendment was made on</u> <u>March 9, 2020.</u>	Addition of amendment date and sequence.

(Attachment 4)

Comparison Table of the "Ethical Corporate Management Best Practice Principles" of

Article Number	Before Revision	After Revision	Description
Article 1	These Principles are adopted to	These Principles are adopted to assist	Wording
Article 1	assist the company to foster a	the company to foster a corporate	revisement
	corporate culture of ethical	culture of ethical management and	ie visement
	management and sound	sound development, and offer a	
	development, and offer a	reference framework for establishing	
	reference framework for	good commercial practices.	
	establishing good commercial	It adopts ethical corporate	
	practices.	management best practice principles	
	It adopts ethical corporate	<u>applicable</u> to the company's business	
	management best practice	groups and organizations of the	
	principles to the company's	company, which comprise the	
	business groups and organizations	subsidiaries, any foundation to which	
	of the company, which comprise	the company's direct or indirect	
	the subsidiaries, any foundation to	contribution of funds exceeds 50	
	which the company's direct or	percent of the total funds received,	
	indirect contribution of funds	and other institutions or juridical	
	exceeds 50 percent of the total	persons which are substantially	
	funds received, and other	controlled by the company.	
	institutions or juridical persons		
	which are substantially controlled		
	by the company.		
Article 2	When engaging in commercial	When engaging in commercial	Wording
	activities, directors, supervisors,	activities, directors, managers,	revisement
	managers, and employees or	employees, and mandataries of the	
	persons having substantial control	<u>company</u> or persons having	
	over such companies ("substantial	substantial control over such	
	controllers") shall not directly or	companies ("substantial controllers")	
	indirectly offer, promise to offer,	shall not directly or indirectly offer,	
	request or accept any improper	promise to offer, request or accept	
	benefits, nor commit unethical	any improper benefits, nor commit	
	acts including breach of ethics,	unethical acts including breach of	
	illegal acts, or breach of fiduciary	ethics, illegal acts, or breach of	
	duty ("unethical conduct") for	fiduciary duty ("unethical conduct")	
	purposes of acquiring or	for purposes of acquiring or	
	maintaining benefits. Parties	maintaining benefits.	
	referred to in the preceding	Parties referred to in the preceding	
	paragraph include civil servants,	paragraph include civil servants,	
	political candidates, political	political candidates, political parties	
	parties or members of political	or members of political parties,	
	parties, state-run or private-owned	state-run or private-owned businesses	
	businesses or institutions, and the	or institutions, and the directors,	
	directors, supervisors , managers,	managers, employees or substantial	
	employees or substantial controllers or other stakeholders.	controllers or other stakeholders.	
Article 3	The company shall comply with	"Benefits" in these Principles means	Change the
AILUCIE 3	the Company Shall comply with the Company Act, Securities and	any valuable things, including	order of
	Exchange Act, Business Entity	money, endowments, commissions,	article
	Accounting Act, Political	positions, services, preferential	(original
	Donations Act, Anti-Corruption	treatment or rebates of any type or in	Article 9)
	Statute, Government Procurement	any name. Benefits received or given	ALLICIE 7)
	Act, Act on Recusal of Public	occasionally in accordance with	
	Act, Act on Accusal of Fublic	occasionally in accordance with	

Brogent Technologies Inc. before and after Revision

Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities,	fic rights
rules, or other laws or regulations and obligations shall be e regarding commercial activities,	0
regarding commercial activities,	
as the underlying basic premise to	
facilitate ethical corporate	
management.	
Article 4The company shall abide by theThe company shall compl	
operational philosophies of Company Act, Securities	
honesty, transparency and Exchange Act, Business I	-
responsibility, base policies on the Accounting Act, Political	· •
principle of good faith and obtain Act, Anti-Corruption Stat	
approval from the board of directors, and establish goodGovernment Procurement Recusal of Public Servant	
corporate governance and risk Conflicts of Interest, TWS	
control and management listing rules, or other laws	
mechanism so as to create an regulations regarding con	
operational environment for activities, as the underlyin	
sustainable development. premise to facilitate ethic	
management.	-
Article 5In the course of precedingThe company shall abide	
paragraph and developing the operational philosophies of	
prevention programs, the transparency and response	-
company shall negotiate with policies on the principle of	
staff, important trading and <u>obtain approval from</u>	
counterparties, or other <u>of directors</u> , and establish	-
stakeholders; the company shall corporate governance and prescribe the programs to forestall and management mechanic	
unethical conduct including create an operational envi	
operational procedures, sustainable development.	amendment
guidelines, and training.	in laws and
	regulations
Article 6 The company and their respective The company shall in the	ir own Wording
business group shall clearly <u>ethical management polic</u>	
specify in their rules and external <u>and thoroughly prescribe</u>	-
documents and the ethical <u>ethical management pract</u>	
corporate management policies programs to forestall unet	
and the commitment by the board of directors and senior <u>conduct ("prevention prog</u> including operational prog	
of directors and seniorincluding operational pro- guidelines, and training.	<u>cedures,</u>
thorough implementation of such When establishing the pre-	evention
policies, and shall carry out the programs, the company sl	
policies in internal management with relevant laws and reg	
and in commercial activities. The the territory where the con-	
Company shall request their <u>its business group are ope</u>	erating.
directors and senior management In the course of developing	0
to issue a statement of compliance prevention programs, the	- ·
with the ethical management <u>advised to negotiate with</u>	
policy and continually support and <u>unions members, importa</u>	
make related adjustments so as to ensure thorough implementation	akenoiders.
of its ethical corporate	
management policies.	
management ponetes:	ish a risk Revised in

	urge the company to prevent	on a regular basis business activities	amendment
	unethical conduct, always review	within their business scope which are	in laws and
	the results of the preventive	at a higher risk of being involved in	regulations
	measures and continually make	unethical conduct, and establish	ε
	adjustments so as to ensure	prevention programs accordingly and	
	thorough implementation of its	review their adequacy and	
	ethical corporate management	effectiveness on a regular basis.	
	policies.	It is advisable for the company to	
		refer to prevailing domestic and	
		foreign standards or guidelines in	
		establishing the prevention programs,	
		which shall at least include	
		preventive measures against the	
		following:	
		 Offering and acceptance of bribes. Illegal political donations. 	
		 3. Improper charitable donations or 	
		sponsorship.	
		4. Offering or acceptance of	
		unreasonable presents or hospitality,	
		or other improper benefits.	
		5. Misappropriation of trade secrets	
		and infringement of trademark rights,	
		patent rights, copyrights, and other	
		intellectual property rights.	
		6. Engaging in unfair competitive	
		practices.	
		7. Damage directly or indirectly	
		caused to the rights or interests,	
		health, or safety of consumers or	
		other stakeholders in the course of	
		research and development,	
		procurement, manufacture, provision, or sale of products and services.	
Article 8	The Company and their directors,	The company shall request their	Revised in
Autore o	supervisors, managers,	directors and senior management to	accordance
	employees, mandataries, and	issue a statement of compliance with	with
	substantial controllers shall	the ethical management policy and	amendment
	comply with laws and regulations	require in the terms of employment	in laws and
	and the prevention programs when	that employees comply with such	regulations
	conducting business.	policy.	-
		The company and their respective	
		business group shall clearly specify	
		in their rules and external documents	
		and <u>on the company website</u> the	
		ethical corporate management	
		policies and the commitment by the board of directors and senior	
		management on rigorous and	
		thorough implementation of such	
		policies, and shall carry out the	
		policies, and shall carry out the policies in internal management and	
		policies, and shall carry out the policies in internal management and in commercial activities.	
		policies in internal management and	
		policies in internal management and in commercial activities.	

		· · · · · · · · · · · · · · · · · · ·	
		statement, commitment and	
		implementation mentioned in the first	
		and second paragraphs and retains	
		said information properly.	
Article 9	"Benefits" in these Principles	The company shall engage in	Content
	means any valuable things,	commercial activities in a fair and	revisement
	including money, endowments,	transparent manner based on the	
	commissions, positions, services,	principle of ethical management.	
	preferential treatment or rebates of	Prior to any commercial transactions,	
	any type or in any name. Benefits	the company shall take into	
	received or given occasionally in	consideration the legality of their	
	accordance with accepted social	agents, suppliers, clients, or other	
	customs and that do not adversely	trading counterparties and whether	
	affect specific rights and	any of them are involved in unethical	
	obligations shall be excluded.	conduct, and shall avoid any dealings	
	C C	with persons so involved.	
		When entering into contracts with	
		their agents, suppliers, clients, or	
		other trading counterparties, the	
		<u>company shall include in such</u>	
		contracts terms requiring compliance	
		with ethical corporate management	
		policy and that in the event the	
		trading counterparties are involved in	
		unethical conduct, the company may	
		at any time terminate or rescind the	
Article 10	"Unethical conduct " in these	<u>contracts.</u>	Content
Article 10		When conducting business, the	
	Principles means directly or	company and the directors, managers,	revisement
	indirectly offer, promise to offer,	employees, mandataries, and	
	request or accept any improper	substantial controllers, may not	
	benefits, nor commit unethical	directly or indirectly offer, promise to	
	acts including breach of ethics,	offer, request, or accept any improper	
	illegal acts, or breach of fiduciary	benefits in whatever form to or from	
	duty ("unethical conduct") for	clients, agents, contractors, suppliers,	
	purposes of acquiring or	public servants, or other stakeholders.	
	maintaining benefits.		
Article 11	"Demand" in these Principles	When directly or indirectly offering a	Content
	means request to be paid; person	donation to political parties or	revisement
	convicted of corruption when	organizations or individuals	
	requesting to be paid; promise to	participating in political activities, the	
	offer is not the matter in this	company and the directors, managers,	
	judgment.	employees, mandataries, and	
		substantial controllers, shall comply	
		with the Political Donations Act and	
		the own relevant internal operational	
		procedures, and shall not make such	
		donations in exchange for	
		commercial gains or business	
		advantages.	
Article 12	"Bribery" in these Principles	When making or offering donations	Content
	means directly or indirectly offer,	and sponsorship, the company and	revisement
	promise to offer, request or accept	their directors, supervisors,	
	any improper benefits including	managers, employees, mandataries,	
	rebate, commission, facilitating	and substantial controllers shall	
	Γ repare commission racinitating	and substantial controllers shall	1
	payment and request, or accept	comply with relevant laws and	

Article 13	 any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders for purposes of acquiring or maintaining benefits. "Improper benefits" in these Principles means to meet personal desire in terms of any valuable things, including debt waived, lobby, and preferential treatment of any type or in any name. 	regulations and internal operational procedures, and shall not surreptitiously engage in bribery. The company and their directors, supervisors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.	Content revisement
Article 14	The company and the directors, supervisors, managers, employees, mandataries, and substantial controllers may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form. The companies' employees shall not take advantage of their positions or influence in the clients, agents, contractors, suppliers, public servants, or other stakeholders to bribery or to obtain improper benefits for themselves, their family, friends, or any other person.	The company and their directors, supervisors, managers, employees, mandataries, and substantial controllers shall <u>observe applicable</u> <u>laws and regulations, the company's</u> <u>internal operational procedures, and</u> <u>contractual provisions concerning</u> <u>intellectual property, and may not</u> <u>use, disclose, dispose, or damage</u> <u>intellectual property or otherwise</u> <u>infringe intellectual property rights</u> <u>without the prior consent of the</u> <u>intellectual property rights holder.</u>	Content revisement
Article 15	When engaging in commercial activities, directors, supervisors, managers, employees, and mandataries of the company or persons having substantial control over such companies shall not directly or indirectly offer, or accept any unreasonable presents or hospitality, or other improper benefits. Management shall conduct business in good faith and with the duties of due care.	The company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.	Content revisement
Article 16	When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the company and their directors, supervisors, managers, employees, agents, and substantial controllers, shall not make such donations in exchange for business advantages,	In the course of research and development, procurement, manufacture, provision, or sale of products and services, the company and the directors, managers, employees, <u>mandataries</u> , and substantial controllers shall <u>observe</u> <u>applicable laws and regulations and</u> <u>international standards to ensure the</u> <u>transparency of information about</u> ,	Content revisement

	commercial gains or personal	and safety of, the products and	
	improper benefits.	services. They shall also adopt and	
		publish a policy on the protection of	
		the rights and interests of consumers	
		or other stakeholders, and carry out	
		the policy in the operations, with a	
		view to preventing the products and	
		services from directly or indirectly	
		damaging the rights and interests,	
		health, and safety of consumers or	
		other stakeholders. Where there are	
		sufficient facts to determine that the	
		company's products or services are	
		likely to pose any hazard to the safety	
		and health of consumers or other	
		stakeholders, the company shall, in	
		principle, recall those products or	
		suspend the services immediately.	
Article 17	Political contributions by the	The directors, managers, employees,	Content
	company shall be made in	mandataries, and substantial	revisement
	· ·	-	and revised
	compliance with the laws and	controllers of the company shall	in
	regulations governing political	exercise the due care of good	
	contributions; account entries	administrators to urge the company to	accordance
	shall be made for all political	prevent unethical conduct, always	with laws
	contributions in accordance with	review the results of the preventive	and
	applicable laws and regulations	measures and continually make	regulations
	and relevant procedures for	adjustments so as to ensure thorough	
	accounting treatment. The	implementation of its ethical	
	Political contributions shall be	corporate management policies.	
	disclosed and a written record of	To achieve sound ethical corporate	
	that contribution shall be kept	management, the company shall	
	properly.	establish a dedicated unit that is	
		under the board of directors and avail	
		itself of adequate resources and staff	
		itself with competent personnel,	
		responsible for establishing and	
		supervising the implementation of the	
		ethical corporate management	
		policies and prevention programs.	
		The dedicated unit shall be in charge	
		of the following matters, and shall	
		report to the board of directors on a	
		regular basis (at least once a year):	
		1. Assisting in incorporating ethics	
		and moral values into the company's	
		business strategy and adopting	
		appropriate prevention measures	
		against corruption and malfeasance to	
		ensure ethical management in	
		compliance with the requirements of	
		laws and regulations.	
		2. <u>Analyzing and assessing on a</u>	
		regular basis the risk of involvement	
		in unethical conduct within the	
		business scope, adopting accordingly	
		programs to prevent unethical	
		programs to prevent uneutical	

		conduct, and setting out in each program the standard operating	
		procedures and conduct guidelines	
		with respect to the company's	
		operations and business.	
		3. Planning the internal organization,	
		structure, and allocation of	
		responsibilities and setting up	
		check-and-balance mechanisms for	
		mutual supervision of the business	
		activities within the business scope	
		which are possibly at a higher risk for	
		unethical conduct.	
		4. Promoting and coordinating	
		awareness and educational activities	
		with respect to ethics policy.	
		5. Developing a whistle-blowing	
		system and ensuring its operating effectiveness.	
		6. Assisting the board of directors	
		and management in auditing and	
		assessing whether the prevention	
		measures taken for the purpose of	
		implementing ethical management	
		are effectively operating, and	
		preparing reports on the regular	
		assessment of compliance with	
		ethical management in operating	
Article 18	Charitable donations by the	procedures. The companies and the directors,	Content
Atticle 10	company and their directors,	managers, employees, <u>mandataries</u> ,	revisement
	supervisors, managers,	and substantial controllers shall	ie visement
	employees, and substantial	comply with laws and regulations	
	controllers shall be given to a	and the prevention programs when	
	valid charitable institution and	conducting business.	
	may not be a disguised form of		
	bribery. Charitable donations shall		
	be in accordance with the Article		
	11, paragraph 4 of Income Tax		
	Act.		<u> </u>
Article 19	Charitable donations and	The company shall adopt policies for	Content
	contributions by the company shall be made in compliance with	preventing conflicts of interest to	revisement
	the Income Tax Act and other	<u>identify, monitor, and manage risks</u> possibly resulting from unethical	
	related laws and regulations;	conduct, and shall also offer	
	account entries shall be made for	appropriate means for directors,	
	all charitable donations and file a	managers, and other stakeholders	
	report within a prescribed time	attending or present at board	
	limit. Charitable donations shall	meetings to voluntarily explain	
	be disclosed and a written record	whether the interests would	
	of that contribution shall be kept	potentially conflict with those of the	
	properly.	<u>company.</u>	
		When a proposal at a given board of	
		directors meeting concerns the	
		personal interest of, or the interest of the juristic person represented by, any	
		and jurishe person represented by, any	

		of the directors, managers, and other	
		stakeholders attending or present at	
		board meetings of the company, the	
		concerned person shall state the	
		important aspects of the relationship	
		of interest at the given board meeting.	
		If his or her participation is likely to	
		prejudice the interest of the company,	
		the concerned person may not	
		participate in discussion of or voting	
		on the proposal and shall recuse	
		himself or herself from the discussion	
		or the voting, and may not exercise	
		voting rights as proxy for another	
		director. The directors shall practice	
		self-discipline and must not support	
		one another in improper dealings.	
		The companies' directors, managers,	
		employees, mandataries, and	
		substantial controllers shall not take	
		advantage of the positions or	
		influence in the companies to obtain	
		improper benefits for themselves, the	
		spouses, parents, children or any	
A .: 1 . 20		other person.	D 1 1
Article 20	Work-related conflicts of interests	The companies shall establish	Revised in
	for the company's directors,	effective accounting systems and	accordance with
	supervisors, and managers, shall be take action in accordance with	internal control systems for business	amendment
	the company's ethical	activities possibly at a higher risk of	in laws and
	management policy and	being involved in an unethical conduct, not have under-the-table	regulations
	regulations governing procedure	accounts or keep secret accounts, and	regulations
	for Board of Directors Meetings	conduct reviews regularly so as to	
	for board of Directors weetings	ensure that the design and	
		enforcement of the systems are	
		showing results.	
		The internal audit unit of the	
		company shall, based on the results	
		of assessment of the risk of	
		involvement in unethical conduct,	
		devise relevant audit plans including	
		auditees, audit scope, audit items,	
		<u>audit frequency, etc., and examine</u>	
		accordingly the compliance with the	
		prevention programs. The internal	
		audit unit may engage a certified	
		public accountant to carry out the	
		audit, and may engage professionals	
		to assist if necessary.	
		The results of examination in the	
		preceding paragraph shall be reported	
		to senior management and the ethical	
		management dedicated unit and put	
		down in writing in the form of an	
		audit report to be submitted to the	
		board of directors.	
μ	1		

Article 21	An employee of the company has	The company shall establish	Content
Therefore 21	a potential conflict of interest	operational procedures and guidelines	revisement
	shall report to the supervisor; the	in accordance with Article 6 hereof to	
	supervisors shall appoint other	guide directors, managers,	
	unrelated employee to deal with	employees, and substantial	
	based on the circumstance.	controllers on how to conduct	
		business. The procedures and	
		guidelines should at least contain the	
		following matters:	
		1. Standards for determining whether	
		improper benefits have been offered or accepted.	
		2. Procedures for offering legitimate	
		political donations.	
		3. Procedures and the standard rates	
		for offering charitable donations or	
		sponsorship.	
		4. Rules for avoiding work-related	
		conflicts of interests and how they	
		should be reported and handled.	
		5. Rules for keeping confidential	
		trade secrets and sensitive business	
		information obtained in the ordinary course of business.	
		<u>6. Regulations and procedures for</u>	
		dealing with suppliers, clients and	
		business transaction counterparties	
		suspected of unethical conduct.	
		7. Handling procedures for violations	
		of these Principles.	
		8. Disciplinary measures on	
		offenders.	
Article 22	The company's directors,	The chairperson, general manager, or	Content
	supervisors, managers, or	senior management of the company	revisement
	employees shall keep confidential trade secrets and sensitive	shall communicate the importance of corporate ethics to its directors,	
	business information obtained in	employees, and mandataries on a	
	the ordinary course of business in	regular basis.	
	accordance with the company's	The company shall periodically	
	Ethical Corporate Management	organize training and awareness	
	Best Practice Principles.	programs for directors, managers,	
		employees, mandataries, and	
		substantial controllers and invite the	
		companies' commercial transaction	
		counterparties so they understand the	
		companies' resolve to implement the	
		ethical corporate management, the related policies, prevention programs	
		and the consequences of committing	
		unethical conduct.	
		The company shall apply the policies	
		of ethical corporate management	
		when creating its employee	
		performance appraisal system and	
		human resource policies to establish a	
1		clear and effective reward and	

		discipline system.	
Article 23	Before developing a commercial	The company shall adopt a concrete	Revised in
	relationship with another party,	whistle-blowing system and	accordance
	such as an agent, supplier,	scrupulously operate the system. The	with
	customer, or other counterparty in	whistle-blowing system shall include	amendment
	commercial dealings, the	at least the following:	in laws and
	company shall evaluate the	1. An independent mailbox or	regulations
	legality and ethical management	hotline, either internally established	U
	policy of the party and ascertain	and publicly announced or provided	
	whether the party has a record of	by an independent external	
	involvement in unethical conduct.	institution, to allow internal and	
	When entering into a contract	external personnel of the company to	
	with another party, the company	submit reports.	
	shall make observance of the	2. Dedicated personnel or unit	
	ethical management policy of the	appointed to handle the	
	company part of the terms and	whistle-blowing system. Any tip	
	conditions of the contract.	involving a director or <u>senior</u>	
	When the counterparty or partner	management shall be reported to the	
	in company is found to have	independent directors. Categories of	
	engaged in unethical conduct, the	reported misconduct shall be	
	personnel shall immediately cease	delineated and standard operating	
	dealing or terminate the contract	procedures for the investigation of	
	with the counterparty.	each shall be adopted.	
		<u>3. Follow-up measures to be adopted</u>	
		depending on the severity of the	
		circumstances after investigations of	
		cases reported are completed. Where	
		necessary, a case shall be reported to	
		the competent authority or referred to	
		the judicial authority.	
		<u>4.</u> Documentation of case acceptance,	
		investigation processes, investigation	
		results, and relevant documents.	
		<u>5.</u> Confidentiality of the identity of	
		whistle-blowers and the content of	
		reported cases, and an undertaking	
		regarding anonymous reporting.	
		<u>6.</u> Measures for protecting	
		whistle-blowers from inappropriate	
		disciplinary actions due to the	
		histle-blowing.	
		7. Whistle-blowing incentive	
		measures.	
		When material misconduct or	
		likelihood of material impairment to	
		the company comes to the awareness	
		upon investigation, the dedicated	
		personnel or unit handling the whistle-blowing system shall	
		immediately prepare a report and	
		notify the independent directors in	
		written form.	
Article 24	The company shall periodically	The company shall adopt and publish	Content
A MUCIC 24	organize training and awareness	a well-defined disciplinary and	revisement
	programs for directors,	appeal system for handling violations	and original
	supervisors, managers,	of the ethical corporate management	article was
	supervisors, managers,	or the enheur corporate management	article was

	employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.	rules, and shall make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.	merged into Article 22
Article 25	The company shall not have under-the-table accounts or keep secret accounts. The internal audit unit of the company shall examine accordingly the compliance with the prevention programs and report to the board of directors for any violations.	The company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. The company shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on their company websites, annual reports, and prospectuses, and shall disclose their ethical corporate management best practice principles on the Market Observation Post System.	Content revisement and original article was merged into Article 20
Article 26	The company shall disclose its policy of ethical management on the company's websites, annual reports, and in other promotional materials, and shall make timely announcements the result of the implementing ethical corporate management.	The company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, supervisors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.	Content revisement
Article 27	The company shall adopt a concrete whistle-blowing system and keep confidentiality of the identity of whistle-blowers and the content of reported cases. The company shall establishment of a system for penalties and related disciplinary measures for the person violations of the ethical corporate management rules. If unintentional violation of ethical corporate management rules, follow-up measures to be adopted depending on the severity of the circumstances.	The ethical corporate management best practice principles of the company shall be implemented after the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended. The ethical corporate management best practice principles were established on June 15, 2012. The first amendment was made on December 16, 2019. The second amendment was made on March 09, 2020.	Original article was merged into Article 23.

Article 28	The companies shall adopt a well-defined disciplinary for handling violations of the ethical corporate management rules and report the relevant facts to the prosecutorial authorities when such unethical conduct involves alleged illegality. If there has been resultant damage to the company, the company may claim as damages.	deleted	Original article was merged into Article 24
Article 29	The company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage the directors, supervisors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.	deleted	Original article was merged into Article 26
Article 30	The ethical corporate management best practice principles of the company shall be implemented after the board of directors grants the approval, and shall be sent to the supervisors and reported at a shareholders' meeting.	deleted	Original article was merged into Article 27

(Attachment 5)



高雄所 80661 高雄市前舅路中山二路91號13樓之2,之3 TEL: +886 7 537 2589 FAX: +886 7 537 3589

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Brogent Technologies Inc.

Opinion

We have audited the accompanying consolidated financial statements of Brogent Technologies Inc. and subsidiaries (the "Group"), which comprise the consolidated balance sheets as of December 31, 2019 and 2018, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audit and the report of the other independent accountants, (please refer to the paragraph of Other Matters) the accompanying consolidated financial statements present fairly, in all material respects, the consolidated balance sheets of the Group as of December 31, 2019 and 2018, and its consolidated statements of comprehensive income and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission in Taiwan.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and generally accepted auditing standards in Taiwan. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of Taiwan and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2019. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Key audit matters in this auditors' report are stated as follows:

Impairment of Accounts Receivable

Whether accounts receivable are impaired is subject to management's subjective judgment by determining the recoverable amount of overdue receivables with credit risk. The carrying amount is reduced through the use of an allowance account, and bad debts are recognized by reference to the assessment of the customers' credit quality. Therefore, we focus on the receivables with significant delays in the collection, and the reasonableness of the amount of bad debts recognized by management.

Grant Thornton Taiwan is certified to the ISO 9001 :2008 Quality Management System Standards in "Provision of assurance, tax business compliance and advisory services". Grant Thornton Taiwan is a member firm of Grant Thornton International Ltd (Grant Thornton International).



The Group's main business is the design, production and sales of the simulation entertainment equipment. In the past two years, the construction contract revenue accounts for more than94.94% of the annual net revenue. The carrying amount of accounts receivable as of December 31, 2019 accounts for approximately 10.35% of current assets. The amount is significant and represents the major cash inflows provided by the operating activities of the Group. These involve the identification and subjective judgment for the construction contract, as a result, construction contract revenue and related receivable has been identified as a key audit matter.

Please refer to Note 4(16) to the consolidated financial statements for the related accounting policy. For the carrying amount of accounts receivable, please refer to Note 6(4) to the consolidated financial statements.

In relation to the key audit matter above, our principal audit procedures included to obtain the aging analysis of accounts receivable, calculate the aging intervals, and sample the original vouchers to examine whether the receivables are allocated in the aging analysis table appropriately; sample and deliver confirmation requests; test the collection subsequent to the reporting period to evaluate the reasonableness of allowance for impairment losses of accounts receivable; and obtain management's assessment on allowance for doubtful receivables to examine whether it is in accordance with the Group's accounting policy, and review the completeness and accuracy of related disclosures made by management.

Construction Contracts - Total Cost Estimates and the Recognition of the Stage of Completion

The Group estimates total costs of the construction contract for each project and measures the stage of completion according to the proportion of actual construction working hours to recognize its revenue and costs of the construction contract, which is the Group's main business. Total estimated costs, total estimated working hours required and actual working progress of the contract involve the effective implementation of the project contract and management's subjective judgment, which contain uncertainty for accounting estimates. Considering that the recognition of the Group's construction contract revenue and costs has a significant impact on the consolidated financial statements, this subject has been identified as a key audit matter.

Please refer to Note 4(8) to the consolidated financial statements for the accounting policy in regard to construction contracts. For net amount for the construction contract and the recognition of revenue and costs, please refer to Notes 6(5) and 6(23) of the consolidated financial statements.

In relation to the key audit matter above, our principal audit procedures included evaluation on whether the project construction contract is established in accordance with its relevant internal control operations; obtain the project cost list and project schedule to examine whether total cost and working hours are reasonably estimated based on management's accumulated experience; and the current optimal situation; review expected changes of significant estimates; sample the original vouchers to examine whether the actual construction costs incurred have been listed in the appropriate period; confirm whether the actual stage of completion of the project plan has been reviewed by the appropriate authorized personnel and whether the construction schedule has been met; and evaluate the reasonableness of revenue and costs recognized according to the proportion of actual working progress.

🔘 Grant Thornton

Impairment of Property, Plant and Equipment and Intangible Assets

The value of property, plant and equipment and intangible assets is the future recoverable amount generating from related assets which have not been depreciated or amortized under the situation of management's continued operation. Management should evaluate whether there is any indication that assets may be impaired on each balance sheet date. If such indication exists, the recoverable amount of the asset should be estimated. When it is not possible to estimate the recoverable amount of an individual asset, management should estimate the recoverable amount of the cash-generating unit to which the asset belongs. Whether assets have been impaired and the calculations of the amount of the impairment loss involve multiple assumptions and accounting estimates, it is important to verify that the Group is in compliance with IAS 36 and that the carrying amount of above assets does not exceed the recoverable amount.

Please refer to Notes 4(10), (12) and (13) of the consolidated financial statements for related accounting policies. For the carrying amount of related assets, please refer to Notes 6(8) and (10) of the consolidated financial statements.

In relation to the key audit matter mentioned above, our principal audit procedures included to understand the design and implementation of the method of assessing impairment and its relevant control system; obtain the impairment assessment made by management on the basis of the cash-generating unit, and verify the reasonableness of the identification of the impairment as well as the appropriateness of assumptions used by management in relation to cash-generating unit division, cash flow forecast, discount rate, etc.

Other Matters - Making Reference to the Audits of Component Auditors

We did not audit the financial statements of a wholly-owned consolidated subsidiary whose statements are based solely on the reports of other auditors that is included in the consolidated financial statements. Total assets of the subsidiary amounted to NT\$376,236 thousand and NT\$353,841 thousand, which constituting 7.31% and 8.39% of consolidated total assets as of December 31, 2019 and 2018, respectively, and operating income was NT\$230,821 thousand and NT\$91,970 thousand, which constituting 11.09% and 5.62% of consolidated total operating income for the years ended December 31, 2019 and 2018, respectively.

We have also audited the individual financial statements of Brogent Technologies Inc. for the years ended December 31, 2019 and 2018 on which we have issued an unqualified opinion with other matter paragraph, as reference.

Responsibilities of Management and Those Charged with Governance for the Consolidated **Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission in Taiwan, the Republic of China, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

📀 Grant Thornton

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including supervisors, are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee, that an audit conducted is in accordance with generally accepted auditing standards of in Taiwan, the Republic of China, and will detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, are expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with generally accepted auditing standards of Taiwan, the Republic of China, we have exercised professional judgment and maintained professional skepticism throughout the audit. In addition, we also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than those resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4. Conclude on the appropriateness of management assessment on Group's ability to continue as a going concern. Based on the audit evidence obtained, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- 5. Evaluate the overall presentation, structure and content of the consolidated financial statements,



including the disclosures; and whether the consolidated financial statements truly capture all underlying transactions and events in a manner that achieve the fair presentation of the Group's financial performance and operation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those in charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those in charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with those in charged with governance with all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2019 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Thornton.

Grant Thornton March 9, 2020 Kaohsiung, Taiwan (File No. B002.20F0010)

The accompanying consolidated financial statements are not intended to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than those other than Taiwan. The standards, procedures and practices in Taiwan governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than those of Taiwan. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in Taiwan and their applications in practice. As the financial statements are the responsibility of the management, Grant Thornton will not accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation of Group's consolidated financial statements, including notes to the consolidated financial statements.

BROGENT TECHNOLOGIES INC. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2019 AND 2018 (In Thousands of New Taiwan Dollars)

	December 31, 2019		December 31, 2018	
Items	Amount	%	Amount	%
Current Assets				
Cash and cash equivalents (Note 6(1))	\$774,817	16	\$660,349	16
Financial assets at fair value through profit or loss-current (Note 6(2))	253,176	5	459,056	11
Financial assets at amortized cost-current (Notes 6(3) and 8)	277,637	5	304,864	7
Notes and accounts receivable, net (Note 6(4))	310,299	6	326,625	8
Construction receipts receivable (Note 6(5))	943,550	18	529,353	12
Income tax assets	24	23	61	
Inventories (Note 6(6))	232,958	5	200,016	5
Prepayments	227,425	4	162,390	4
Other current assets (Notes 6(12) and 8)	36,953	1	31,148	1
Total current assets	3,056,839	60	2,673,862	64
Noncurrent Assets				
Financial assets at fair value through profit or loss-noncurrent (Note 6(2))	297,964	6	134,530	3
Financial assets at amortized cost-noncurrent (Notes 6(3) and 8)	65,160	1	59,175	2
Investments accounted for using equity method (Note 6(7))	3,029	12	5,772	
Property, plant and equipment (Notes 6(8) and 8)	1,045,007	20	1,066,459	2.5
Right-of-use assets (Note 6(9))	340,051	7	-	1
Intangible assets (Note 6(10))	232,299	5	166,597	34
Deferred income tax assets (Note 6(26))	20,814	-	12,618	ŝ.
Refundable deposits	12,725	27	11,719	ā
Prepayments for Long-Term Investments in Stocks	4,537			5
Other noncurrent assets (Notes 6(12) and 8)	70,155	1	85,079	2
Total noncurrent assets	2,091,741	40	1,541,949	30
Total Assets	\$5,148,580	100	\$4,215,811	100

The accompanying notes are an integral part of the consolidated financial statements.

(Continued)

BROGENT TECHNOLOGIES INC. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2019 AND 2018 (In Thousands of New Taiwan Dollars)

05

Items	December 31, 2019		December 31, 2018	
	Amount	%	Amount	%
Current Liabilities				
Short-term loans (Note 6(13))	\$191,340	4	S-	
Notes payable	14,001		11,328	
Accounts payable	84,711	2	109,690	3
Construction receipts payable (Note 6(5))	134,295	3	74,294	1
Other payables (Note 6(14))	145,056	3	110,080	-
Income tax payable	53,952	1	39,319	1
Lease liabilities, current	37,135	1		
Long-term liabilities-current portion (Note 6(15))	252,626	5	108,927	
Other current liabilities	30,115	-	79,185	
Total current liabilities	943,231	19	532,823	1
3).				
Noncurrent Liabilities		62		33
Long-term bank loans (Note 6(15))	815,541	16	759,343	1
Deferred income tax liabilities (Note 6(26))	32,949		16,008	
Lease liabilities, noncurrent	306,990	6		
Net defined benefit liabilities-noncurrent (Note 6(16))	8,739		8,165	
Total noncurrent liabilities	1,164,219	22	783,516	1
Fotal Liabilities	2,107,450	41	1,316,339	3
Equity Attributable To Shareholders of the Parent				
Capital stock				
Common stock (Note 6(17))	557,474	11	530,928	1
Capital surplus				
Additional paid-in capital	1,719,817	33	1,779,281	4
From convertible bonds (Note 6(20))	247,223	5	247,223	
From others	1,116		1,219	
Total capital surplus (Notes 6(18) and (19))	1,968,156	38	2,027,723	4
Retained earnings				
Legal reserve	90,809	2	73,817	
Special reserve	-		4,049	
Unappropriated carnings (Note 6(19))	366,375	7	192,647	
Total retained earnings	457,184	9	270,513	
Other equity			and the second second	-
Foreign Currenty Transation Reserve-subsidiaries accounted for				
using equity method	(14,280)	100	7,631	
Foreign Currenty Transation Reserve-associates and joint ventures				
accounted for using equity method	(577)		(619)	
Total other equity	(14,857)		7,012	
Equity Attributable To Shareholders of The Parent	2,967,957	58	2,836,176	6
Non-controlling Interests (Note 6(21))	73,173		63,296	
Total Equity	3,041,130	59	2,899,472	6
Total Liabilities and Equity	\$5,148,580	100	\$4,215,811	10
tom ramining and relativ	\$5,146,500	100	011	10

The accompanying notes are an integral part of the consolidated financial statements.

BROGENT TECHNOLOGIES INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018 (In Thousands of New Taiwan Dollars, Except Earnings per Share)

Items	2019		2018	
	Amount	%	Amount	%
Net Revenue (Note 6(23))	\$2,080,441	100	\$1,637,438	100
Cost of Revenue (Note 6(25))	(1,078,081)	(52)	(916,196)	(56)
Gross Profit	1,002,360	48	721,242	44
Operating Expenses				
Selling and marketing	(99,922)	(5)	(56,277)	(3)
General and administrative	(299,924)	(14)	(257,083)	(16
Research and development	(172,403)	(8)	(118,370)	(7
Expected credit losses	(9,302)	(1)		
Total operating expenses (Notes 6(25) and 7)	(581,551)	(28)	(431,730)	(26)
Operating Income	420,809	20	289,512	14
Non-operating Income and Losses				
Other gains and losses (Notes 6(24) and 7)	70,023	3	33,657	1
Interest income	10,331		11,368	
Interest expense	(23,727)	(1)	(10,713)	
Loss from investment in associates and joint ventures accounted	2010/02/22		0.9733307	
for using equity method (Note 6(7))	(5,535)	32	(2,697)	
Total non-operating income and loss	51,092	2	31,615	1
Income Before Income Tax	471,901	22	321,127	19
Income Tax Expenses (Note 6(26))	(88,091)	(4)	(62,709)	(4)
Net Income	383,810	18	258,418	15
Other Comprehensive Income (Loss)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	(501)	-	(249)	
Income tax benefit related to components of other comprehensive	19			
income that will not be reclassified subsequently	100	3. .	52	2.4
Items that may be reclassified subsequently to profit or loss				
Exchange differences arising on translation of foreign operations	(21,883)	(1)	11,075	1
Exchange differences arising on translation of foreign operations		2016	1111110000	
of associates and joint ventures accounted for using equity method(Note 6(7))	42	22	21	
Income tax expense related to components of other comprehensive				
income that may be reclassified subsequently (Note 6(26))		28.00	*	
Other comprehensive income (loss) for the year, net of income tax	(22,242)	(1)	10,899	1
Total Comprehensive Income (Loss) For The Year	\$361,568	17	\$269,317	16
Net Income Attributable To :				
Shareholders of the parent	\$366,525	17	\$257,168	15
Non-controlling interests	17,285	1	1,250	
	\$383,810	18	\$258,418	15
Total Comprehensive Income (loss) Attributable To :				
Shareholders of the parent	\$344,255	16	\$268,032	16
Non-controlling interests	17,313	1	1,285	
	\$361,568	17	\$269,317	16
Basic earnings per share (Note 6(27))	\$6.57		\$4.61	-
Diluted earnings per share (Note 6(27))	\$6.57		\$4.61	5

The accompanying notes are an integral part of the consolidated financial statements.

BROGENT TECHNOLOGIES INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018 (In Thousands of New Talwan Dollars)

					Shareholders of th	Varia Lute Tel Litte			21	
	Capital Stock			Retained Earning:	<u>к)</u>	Other Equity				
Items	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Foreign Currency Transation Reserve	Treasury Shares	Equity Attributable to Shareholders of the Parent	Non-controlling Interests	Total Equity
Balance at January 1, 2019 Appropriations of prior year's earnings	\$530,928	\$2,027,723	\$73,817	\$4,049	\$192,647	\$7,012	S -	\$2,836,176	\$63,296	\$2,899,472
Legal reserve			16,992		(16,992)			-	1.5	
Cash dividends		(32,918)			(179,453)		-	(212,371)		(212,371)
Stock dividends	26,546	(26,546)				-		0.0000.000		201422232
Reversal of special reserve			-	(4,049)	4,049	-		+		
Net income in 2019	-	2	+	-	366,525			366,525	17,285	383,810
Other comprehensive income (loss) in 2019		-	-	÷	(401)	(21,869)	÷	(22,270)	28	(22,242)
Total comprehensive income in 2019	-	-		•	366,124	(21,859)	-	344,255	17,313	361,568
From differences between equity purchase price and carrying amount arising from actual acquisition or disposal of subsidiaries		(372)	-			-		(372)	(5,167)	(5,539)
Share-based payment transactions	-	2.69	-	-			-	269	66	335
Cash dividends paid to non-controlling interests	· · · · · · · · · · · · · · · · · · ·			. S.			-	÷	(2,335)	(2,335)
Balance at December 31, 2019	\$557,474	\$1,968,156	\$90,809	<u>ş</u> ,	\$366,375	(\$14,857)	\$-	\$2,967,957	\$73,173	\$3,041,130
Balance at January 1, 2018 Effect of retrospective application	\$446,780	\$2,053,485	\$47,250	\$751	\$318,257 (2,248)	(\$4,049)	(\$115,476)	\$2,746,998 (2,248)	\$58,722	\$2,805,720 (2,248)
Adjusted balance at January 1, 2018	446,780	2,053,485	47,250	751	316,009	(4,049)	(115,476)	2,744,750	58,722	2,803,472
Appropriations of prior year's earnings										
Legal reserve	1.00	(*)	26,567		(26,567)		(T)		1.7	
Special reserve				4,049	(4,049)		-	÷.	-	÷
Cash dividends		-	-		(176,976)		Q3	(176,976)	52	(176,976)
Stock dividends	88,488		1.00		(88,488)			1.11.11.11.11	1.7	
Reversal of special reserve				(751)	751		-		3 1	÷
Adjustments to share of changes in equities of associates and joint ventures		(100)	1		1201207	-		(100)	10000	(100)
Net income in 2018	-			+	257,168		-	257,168	1,250	258,418
Other comprehensive income (loss) in 2018				-	(197)	11,061		10,864	35	10,899
Total comprehensive income in 2018					256,971	11,061		268,032	1,285	269,317
Retirement of treasury shares	(4,340)	(26,132)	() (B		(85,004)		115,476		12	1
Share-based payment transactions	-	470	+				÷	470	69	539
Increase in non-controlling interests									5,511	5,511
Cash dividends paid to non-controlling interests	- i i i i i i i i i i i i i i i i i i i			and the second sec			<u> </u>	· · · · · · · · · · · · · · · · · · ·	(2,291)	(2,291)
Balance at December 31, 2018	\$530,928	\$2,027,723	\$73,817	\$4,049	\$192,647	\$7,012	<u>\$-</u>	\$2,836,176	\$63,296	\$2,899,472

The accompanying notes are an integral part of the consolidated financial statements.

BROGENT TECHNOLOGIES INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018 (In Thousands of New Taiwan Dollars)

Items	2019	2018
Cash Flows From Operating Activities	400,000 E 1080	1404101
Income Before Income Tax	\$471,901	\$321,127
Adjustments for:		
The items of gains and losses:		
Depreciation	111,161	55,338
Amortization	42,170	38,393
Expected credit losses	9,302	-
Loss on financial assets at fair value through profit or loss	(55,727)	276
Interest expense	23,727	10,713
Interest income	(10,331)	(11,368)
Compensation cost of share-based payment transactions	335	539
Loss on investment in associates and joint ventures accounted for using equity method	5,535	2,697
Loss on disposal of property, plant and equipment	(554)	-
Property, plant and equipment transferred to expense	1,476	
Unrealized currency exchange gains or loss	23,364	(13,886)
Total adjustments for the items of gains and losses	150,458	82,702
Changes in operating assets and liabilities:		
Decrease (increase) in financial assets at fair value through profit or loss	225,594	(233,239)
Decrease (increase) in notes and accounts receivable	10,086	(85,599)
Decrease (increase) in construction receipts receivable	(423,499)	(89,332)
Decrease (increase) in inventories	(30,742)	(10,901)
Decrease (increase) in prepayments	(66,486)	(2,803)
Decrease (increase) in other current assets	(5,959)	(25,090)
Increase (decrease) in notes payable	2,673	(4,484)
Increase (decrease) in accounts payable	(24,979)	74,579
Increase (decrease) in construction receipts payable	60,001	(19,247)
Increase (decrease) in other payables	38,096	7,311
Increase (decrease) in other current liabilities	(49,070)	76,578
Increase (decrease) in net defined benefit liabilities-noncurrent	74	81
Net changes in operating assets and liabilities	(264,211)	(312,146)
Total adjustments	(113,753)	(229,444)
Cash generated from (used in) operations	358,148	91,683
Income taxes paid	(64,576)	(41,083
Net cash provided by (used in) operating activities	293,572	50,600

(Continued)

BROGENT TECHNOLOGIES INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018 (In Thousands of New Taiwan Dollars)

Items	2019	2018
Cash Flows From Investing Activities		W
Acquisitions of financial assets at fair value through profit or loss-noncurrent	(138,690)	(114,048)
Acquisitions of financial assets at amortized cost-current	20,138	(66,305)
Acquisitions of financial assets at amortized cost-noncurrent	(7,645)	(2,817)
Acqusitions of investments accounted for using equity method	(5,539)	
Acquisitions of property, plant and equipment	(58,420)	(166,438)
Disposals of property, plant and equipment	1,249	2
Decrease (increase) in refundable deposits	(1,006)	(926)
Acquisitions of intangible assets	(50,730)	(72,875)
Decrease (increase) in other non-current assets	(39,698)	(3,270)
Decrease (increase) in prepayments for Long-Term Investments in Stocks	(4,537)	17
Interest received	10,485	11,092
Net cash generated from (used in) investing activities	(274,393)	(415,587)
Cash Flows From Financing Activities		
Increase (decrease) in short-term bank loans	191,340	2
Proceeds from long-term bank loans	320,050	520,000
Repayments of long-term bank loans	(120,153)	(32,780)
Cash payments for the principal portion of the lease liability	(43,275)	-
Cash dividends paid	(212,371)	(176,976)
Interest paid	(16,293)	(10,549)
Cash dividend paid to noncontrolling interests	(2,335)	(2,291)
Increase (decrease) in noncontrolling interests		5,511
Net cash (used in) provided by financing activities	116,963	302,915
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(21,674)	11,774
Net Increase (Decrease) in Cash and Cash Equivalents	114,468	(50,298)
Cash and Cash Equivalents, Beginning of Year	660,349	710,647
Cash and Cash Equivalents, End of Year	\$774,817	\$660,349

The accompanying notes are an integral part of the consolidated financial statements.

(Attachment 6) Comparison Table of the "Articles of Incorporation" of Brogent Technologies Inc. before and after Revision

		after Revision	
Article Number	Before Revision	After Revision	Description
Article 1	The Company is constituted in	The Company is constituted in	Addition of
	accordance with the Company	accordance with the Company	English name to
	Act, and shall be known as	Act, and shall be known as	meet operational
	Brogent Technologies Inc.	Brogent Technologies Inc.	needs.
Article 8	The Company's stocks shall be	The Company's stocks shall be	Revised in
	registered, and signed or sealed-	registered, and affixed with	accordance with
	by at least three Directors. The	signature or seal of the director	amendment in
	stocks shall be issued following	representing a company. The	laws and
	proper certification procedures	stock shell be issued following	regulations.
	in accordance with the law.	certification by the bank which	
	According to Article 162-2 of	is competent to certify stock	
	the Company Act, stocks issued	under the law, and are not	
	by the Company after the public	required to be printed. The	
	offering are not required to be	Company, however, should	
	printed. The Company,	contact the securities	
	however, should contact the	depository and custodian	
	securities depository and	institution for registration of	
	custodian institution for	the share certificates.	
	registration of the share		
	certificates.		
Article 8-1		The bought back shares to be	Revised in
		transferred by the Company,	accordance with
		employee stock option,	amendment in
		restricted employee stock, and	laws and
		the new shares reserved for	regulations.
		employees subscription in the	8
		Company's share offering	
		include employees of	
		subsidiaries of the Company	
		meeting certain specific	
		qualifications and the Board or	
		the person duly designated by	
		the Board is authorized to	
		decide such qualifications and	
		allocation.	
Article 9	The entries in the List of	The entries in the List of	To comply with
	Shareholders shall not be altered	Shareholders shall not be	the name of
	within the period specified in	altered within the period	regulations.
	Article 165 of the Company Act.	specified in Article 165 of the	rogulations.
	The Company shall administer	Company Act. The Company	
	all stock-related operations in	shall administer all	
	accordance with the Company	stock-related operations in	
	·	-	
	act and the "Regulations Governing the Administration of	accordance with the Company	
	Shareholder Services of Public	act and the "Regulations Coverning the Handling of	
		Governing the <u>Handling of</u> Stock Administration of	
	Companies" promulgated by the	Stock Administration of Shareholder Services of Public	
	competent authority.		
		Companies" promulgated by	
Classifier 4	Directory on 1 St.	the competent authority.	Derie 1
Chapter 4	Directors and Supervisors	Directors and <u>Audit</u>	Revised in
		Committee.	accordance with
			establishment of

			audit committee.
Article 14	The Company shall have five to-	The Company shall have seven	Revised in
	seven-Directors and one to three-	to nine Directors, who are	accordance with
	Supervisors, who are elected	elected during shareholders'	amendment in
	during shareholders' meetings	meetings from among persons	laws and
	from among persons of adequate	of adequate capacity to each	regulations and
	capacity to each serve a term of	serve a term of three years.	establishment of
	three years. Their terms of	Their terms of service may be	an audit
	service may be renewed if they	renewed if they are re-elected	committee.
	are re-elected in the following	in the following election. The	
	election. The total amount of	total amount of shares held by	
	shares held by all Directors and	all Directors of the Company	
	Supervisors of the Company	shall be determined in	
	shall be determined in	accordance with regulations of	
	accordance with regulations of	the competent authority	
	the competent authority	responsible for securities.	
	responsible for securities.	The aforementioned Directors	
	The aforementioned Directors	shall consist of three	
	shall consist of no less than-two	Independent Directors. A	
	Independent Directors. A	candidate nomination system	
	candidate nomination system	shall be adopted in the election	
	shall be adopted in the election	and the Independent Directors	
	and the Independent Directors	shall be elected by the	
	shall be elected by the	shareholders meeting from the	
	shareholders meeting from the	list of candidates. <u>Method of</u>	
	list of candidates. The guidelines	nomination shall be governed	
	for qualifications, shareholdings,	by the Article 192-1 of the	
	restrictions on concurrent posts,	Company Act.	
	nomination, election and any	The Company shall have the	
	other matters to be complied	audit committee which shall be	
	with by the Independent	composed of all independent	
	Directors of the Company shall	directors, consist of no less	
	be prescribed by the relevant	than three independent	
	regulations of the competent	directors, one of whom shall	
	authority in charge of securities.	be the convener.	
	From year 2020, the Company-	The Company may purchase	
	shall have seven to nine-	liability insurance for the	
	Directors. The aforesaid Board-	Directors during their term of	
	of Directors must have at least	office based on the	
	three independent directors. The-	compensation liabilities	
	Board of Directors is authorized	associated with their respective	
	to determine the number of	business accountabilities. The	
	Directors.	Board of Directors is	
	The Company may purchase	authorized to determine the	
	liability insurance for the	insurance coverage based on	
	Directors and Supervisors	industry practices and	
	during their term of office based	standards.	
	on the compensation liabilities		
	associated with their respective		
	business accountabilities. The		
	Board of Directors is authorized		
	to determine the insurance		
	coverage based on industry		
	practices and standards.		
	practices and standards.		
Article 14-1	The Company's Directors and	The Company's Directors are	Revised in

	single sumulative voting	aumulative voting mathed	establishment of
	single cumulative voting method. Every share is vested	cumulative voting method. Every share is vested with	an audit
	with voting rights that is	voting rights that is equivalent	committee.
	equivalent to the number of	to the number of Directors to	committee.
	Directors and Supervisors to be	be elected. The votes can be	
	elected. The votes can be	concentrated on one candidate	
	concentrated on one candidate	or distributed among several	
	or distributed among several	candidates. Candidates with	
	candidates. Candidates with the	the highest numbers of votes	
	highest numbers of votes are	are elected Directors.	
	elected Directors or Supervisors.		
Article 15	The Board of Directors shall be	The Board of Directors shall	Content
	comprised of the Directors of	be comprised of the Directors	revisement
	the Company. The Board of	of the Company. <u>The chairman</u>	
	Directors shall appoint one	of the Board shall be elected	
	Chairperson of the Board during	by and among the directors by	
	a board meeting with more than	a majority of directors present	
	two-thirds of directors present,	at a meeting attended by more	
	and with the approval of more-	than two-thirds of directors. <u>As</u>	
	than half of all attending	necessary, a vice chairman	
	Directors. The Chairperson shall	may be elected by and among	
	represent the Company	the directors in the same	
	externally.	manner. The chairman of the	
		Board shall represent the	
Auti-1-101	Netices for Decal of Directory	Company externally.	Destrution
Article 16-1	Notices for Board of Directors	Notices for Board of Directors	Revised in
	meetings shall be distributed to	meetings shall be distributed to	accordance with establishment of
	the Directors and Supervisors at	the Directors at least seven	an audit
	least seven days before the meeting. The purpose of the	days before the meeting. The	committee.
	meeting shall be clearly stated in	purpose of the meeting shall be clearly stated in the notice.	committee.
	the notice. However, a Board of	However, a Board of Directors	
	Directors meeting may be	meeting may be convened at	
	convened at any time in the	any time in the event of an	
	event of an emergency. The	emergency. The notice for	
	notice for meetings may be	meetings may be	
	communicated through written,	communicated through	
	fax, email, or other methods.	written, fax, email, or other	
		methods.	
Article 18	All Directors and Supervisors	All Directors shall be entitled	Revised in
	shall be entitled to remuneration	to remuneration for their	accordance with
	for their execution of duties	execution of duties regardless	establishment of
	regardless of profits or losses.	of profits or losses. The Board	an audit
	The Board of Directors is	of Directors is authorized to	committee.
	authorized to determine	determine remuneration after	
	remuneration after considering	considering their contribution	
	their contribution to the	to the Company and the	
	Company and the industry's	industry's prevailing rates.	
	prevailing rates.		
Article 20	The Company's accounting	The Company's accounting	Revised in
	period begins from January 1	period begins from January 1	accordance with
	and ends on December 31 of	and ends on December 31 of	establishment of
	each year. At the end of each	each year. At the end of each	an audit
	fiscal year, the Board of	fiscal year, the Board of	committee and
	Directors of the Company shall,	Directors of the Company	Content
	in accordance with relevant laws	shall, in accordance with	revisement
	in accordance with relevant laws	shall, in accordance with	revisement

	1 1 · · ·	1 .1	I
	and regulations, prepare and	relevant laws and regulations,	
	submit (1) a Business Report (2)	prepare and submit (1) a	
	Financial Statements (3)	Business Report (2) Financial	
	Proposals on distribution of	Statements (3) Proposals on	
	earnings or compensation of	distribution of earnings or	
	deficits, etc. to the Supervisors-	compensation of deficits, etc.	
	for auditing at least thirty days	to the shareholders at the	
	before the annual shareholders'	ordinary meeting of	
	meeting, during which the	shareholders for their	
	reports/statements are submitted	acceptance in accordance with	
	for ratification.	the legal procedures.	
Article 21	In the event the Company makes	In the event the Company	Revised in
	a profit during the fiscal year, it	makes a profit during the fiscal	accordance with
	shall set aside five (5) to fifteen	year, it shall set aside five (5)	establishment of
	(15) percent of the profits for	to fifteen (15) percent of the	an audit
	employee remuneration. The	profits for employee	committee.
	remuneration for Directors and	remuneration. The	
	Supervisors shall be no higher	remuneration for Directors	
	than two percent. However,	shall be no higher than two	
	priority shall be given to funds	percent. However, priority	
	· · ·		
	reserved for compensation of the	shall be given to funds	
	Company's cumulative losses, if	reserved for compensation of	
	any. The employee remuneration	the Company's cumulative	
	specified in the preceding	losses, if any. The employee	
	paragraph may be distributed in	remuneration specified in the	
	shares or cash and the recipients	preceding paragraph may be	
	may include employees of	distributed by	
	subordinate companies meeting	parent-subsidiary mutually in	
	certain criteria, which the Board	shares or cash and the	
	of Directors shall be authorized	recipients may include	
	to determine at its discretion.	employees of subordinate	
		companies or <u>controlling</u>	
		companies meeting certain	
		criteria and allocation method,	
		which the Board of Directors	
		shall be authorized to	
		determine at its discretion.	
		Before establishment of an	
		audit committee, distribution	
		ratio of remuneration of	
		supervisors is based on	
		preceding paragraph.	
Article 25	The Articles of Incorporation	The Articles of Incorporation	Addition of
	were established on October 22,	were established on October	amendment
	2001.	22, 2001.	
	Omitted.	Omitted.	date and
	The eighteenth amendment was	The nineteenth amendment	sequence.
	-		
	made on May 29, 2018. The nineteenth amendment was	was made on May 29, 2019.	
		The twentieth amendment was	
	made on May 29, 2019.	<u>made on May 28, 2020.</u>	

(Attachment 7)

Comparison Table of the "Rules of Procedure for Shareholders Meetings" of Brogent Technologies Inc. before and after Revision

Technologies Inc. before and after Revision					
Article Number	Before Revision	After Revision	Description		
Article 3	Unless otherwise provided by	Unless otherwise provided by	Revised in		
	law or regulation, the	law or regulation, the	accordance with		
	Company's shareholders	Company's shareholders	amendment in		
	meetings shall be convened by	meetings shall be convened by	laws and		
	the Board of Directors.	the Board of Directors.	regulations and		
	The Company shall prepare	The Company shall prepare	establishment of		
	electronic versions of the	electronic versions of the	an audit		
	shareholders meeting notice and	shareholders meeting notice and	committee.		
	proxy forms, and the origins of	proxy forms, and the origins of			
	and explanatory materials	and explanatory materials			
	relating to all proposals,	relating to all proposals,			
	including proposals for	including proposals for			
	ratification, matters for	ratification, matters for			
	deliberation, or the election or	deliberation, or the election or			
	dismissal of Directors or -	dismissal of Directors and			
	Supervisors, and upload them to	upload them to the Market			
	the Market Observation Post	Observation Post System			
	System (MOPS) at least 30 days	(MOPS) at least 30 days before			
	before the date of an annual	the date of an annual			
	shareholders meeting or at least	shareholders meeting or at least			
	15 days before the date of an	15 days before the date of an			
	extraordinary shareholders	extraordinary shareholders			
	meeting. The Company shall	meeting. The Company shall			
	prepare electronic versions of	prepare electronic versions of			
	the shareholders meeting agenda	the shareholders meeting agenda			
	and supplemental meeting	and supplemental meeting			
	materials and upload them to the	materials and upload them to the			
	MOPS at least 21 days before	MOPS at least 21 days before			
	the date of the annual	the date of the annual			
	shareholders meeting or at least	shareholders meeting or at least			
	15 days before the date of the	15 days before the date of the			
	extraordinary shareholders	extraordinary shareholders			
	meeting. In addition, at least 15	meeting. In addition, at least 15			
	days before the date of the	days before the date of the			
	shareholders meeting, the	shareholders meeting, the			
	Company shall also have	Company shall also have			
	prepared the shareholders	prepared the shareholders			
	meeting agenda and	meeting agenda and			
	supplemental meeting materials	supplemental meeting materials			
	and made them available for	and made them available for			
	review by shareholders at any	review by shareholders at any			
	time. The meeting agenda and	time. The meeting agenda and			
	supplemental materials shall	supplemental materials shall			
	also be displayed at the	also be displayed at the			
	Company and the professional	Company and the professional			
	shareholder services agent	shareholder services agent			
	designated thereby as well as	designated thereby as well as			
	being distributed on-site at the	being distributed on-site at the			
	meeting place. The reasons for	meeting place. The reasons for			
	convening a shareholders	convening a shareholders			
	meeting shall be specified in the	meeting shall be specified in the			

meeting notice and public	meeting notice and public	
announcement. With the consent	announcement. With the consent	
of the addressee, the meeting	of the addressee, the meeting	
notice may be given in	notice may be given in	
electronic form.	electronic form. <u>Matters</u>	
-Election or dismissal of	pertaining to election or	
Directors or Supervisors,	discharge of directors, alteration	
amendments to the Articles of	of the Articles of Incorporation,	
Incorporation, the dissolution,	reduction of capital, application	
merger, or demerger of the-	for the approval of ceasing its	
Company, or any matter under	status as a public company,	
Article 185, Paragraph 1 of the	approval of competing with the	
Company Act, and Articles 26-1	company by directors, surplus	
and 43-6 of the Securities and	profit distributed in the form of	
Exchange Act shall be set out in	new shares, reserve distributed	
the notice of the reasons for	in the form of new shares,	
convening the shareholders	dissolution, merger, spin-off, or	
meeting. None of the above	any matters as set forth in	
matters may be raised through	Paragraph I, Article 185 hereof	
an extempore motion.	shall be itemized in the causes	
Shareholder(s) holding one	or subjects to be described and	
percent (1%) or more of the total	the essential contents shall be	
number of outstanding shares of	explained in the notice to	
the Company may submit a	convene a meeting of	
written proposal for discussion	shareholders, and shall not be	
at an annual shareholders'	brought up as extemporary	
meeting. Such proposals,	motions; the essential contents	
however, are limited to one item	may be posted on the website	
only, and no proposal containing	designated by the competent	
more than one item will be	authority in charge of securities	
included in the meeting agenda.	affairs or the company, and such	
In addition, when the	website shall be indicated in the	
circumstances of any	above notice. All directors of a	
Subparagraph of Article 172-1,	company are re-elected and its	
Paragraph 4 of the Company Act	start date is defined in the notice	
apply to a proposal submitted by a shareholder, the Board of	of reasons for the shareholders	
	meeting and shall not be brought	
Directors may exclude it from	up again as extemporary	
the agenda.	motions or in any matters after	
Prior to the book closure date	re-election. Shareholder(s)	
before a regular shareholders	holding one percent (1%) or	
meeting is held, the Company	more of the total number of	
shall publicly announce that it	outstanding shares of the	
will receive shareholder	Company may submit a written	
proposals, and the location and	proposal for discussion at an	
time period for their submission;	annual shareholders' meeting.	
the period for submission of	Such proposals, however, are	
shareholder proposals may not	limited to one item only, and no	
be less than 10 days.	proposal containing more than	
Shareholder-submitted	one item will be included in the	
proposals are limited to 300	meeting agenda; however, a	
words, and no proposal	shareholder proposal proposed	
containing more than 300 words	for urging a company to	
will be included in the meeting	promote public interests or	
agenda. The shareholder making	fulfill its social responsibilities	
the proposal shall be present in	may still be included in the list	
1 1 ·····	•	

	-		ı
	person or by proxy at the annual	of proposals to be discussed at a	
	shareholders meeting and take	regular meeting of shareholders	
	part in discussion of the	by the board of directors. In	
	proposal. Prior to the date for	addition, when the	
	issuance of notice of a	circumstances of any	
	shareholders meeting, the	Subparagraph of Article 172-1,	
	Company shall inform the	Paragraph 4 of the Company Act	
	shareholders who submitted	apply to a proposal submitted by	
	proposals of the proposal	a shareholder, the Board of	
	screening results, and shall list	Directors may exclude it from	
	in the meeting notice the	the agenda.	
	proposals that conform to the	Prior to the book closure date	
	provisions of this Article. At the	before a regular shareholders	
	-	÷	
	shareholders meeting the Board	meeting is held, the Company	
	of Directors shall explain the	shall publicly announce that it	
	reasons for exclusion of any	will receive shareholder	
	shareholder proposals not	proposals <u>in writing or by way</u>	
	included in the agenda.	of electronic transmission, and	
		the location and time period for	
		their submission; the period for	
		submission of shareholder	
		proposals may not be less than	
		10 days. Shareholder-submitted	
		proposals are limited to 300	
		words, and no proposal	
		containing more than 300 words	
		will be included in the meeting	
		agenda. The shareholder making	
		the proposal shall be present in	
		person or by proxy at the annual	
		shareholders meeting and take	
		part in discussion of the	
		proposal. Prior to the date for	
		issuance of notice of a	
		shareholders meeting, the	
		Company shall inform the	
		shareholders who submitted	
		proposals of the proposal	
		screening results, and shall list	
		in the meeting notice the	
		proposals that conform to the	
		provisions of this Article. At the	
		shareholders meeting the Board	
		6	
		of Directors shall explain the	
		reasons for exclusion of any	
		shareholder proposals not	
Antipla 6	The Compony shall are sife in	included in the agenda.	Revised in
Article 6	The Company shall specify in	The Company shall specify in its	
	its shareholders meeting notices	shareholders meeting notices the	accordance with
	the time during which	time during which shareholder	establishment of
	shareholder attendance	attendance registrations will be	audit committee.
	registrations will be accepted,	accepted, the place to register	
	the place to register for	for attendance, and other matters	
	attendance, and other matters of	of attention.	
	attention.	The time during which	
1	The time during which	shareholder attendance	

	shareholder attendance	registrations will be accorted as	
		registrations will be accepted, as	
	registrations will be accepted, as	stated in the preceding	
	stated in the preceding	paragraph, shall be at least 30	
	paragraph, shall be at least 30	minutes prior to the time the	
	minutes prior to the time the	meeting commences. The place	
	meeting commences. The place	at which attendance registrations	
	at which attendance registrations	are accepted shall be clearly	
	are accepted shall be clearly	marked and a sufficient number	
	marked and a sufficient number	of suitable personnel shall be	
	of suitable personnel shall be	assigned to handle the	
	assigned to handle the	registrations.	
	registrations.	Shareholders and their proxies	
	Shareholders and their proxies	(collectively, "shareholders")	
	(collectively, "shareholders")	shall attend shareholders	
	shall attend shareholders	meetings upon presentation of	
	meetings upon presentation of	attendance passes, registration	
	attendance passes, registration	cards, or other proof of	
	cards, or other proof of	attendance. Solicitors soliciting	
	attendance. Solicitors soliciting	proxy forms shall also bring	
	proxy forms shall also bring	personal identification	
	personal identification	documents for verification.	
	documents for verification.	The Company shall furnish the	
		attending shareholders with an	
	The Company shall furnish the		
	attending shareholders with an	attendance book to sign, or	
	attendance book to sign, or	attending shareholders may hand	
	attending shareholders may hand	in a registration card in lieu of	
	in a registration card in lieu of	signing in.	
	signing in.	The Company shall furnish	
	The Company shall furnish	attending shareholders with the	
	attending shareholders with the	proceedings manual, annual	
	proceedings manual, annual	report, attendance pass,	
	report, attendance pass,	speaker's slips, voting slips, and	
	speaker's slips, voting slips, and	other meeting materials. Where	
	other meeting materials. Where	there is an election of	
	there is an election of Directors	directors, pre-printed ballots	
	or Supervisors, pre-printed	shall also be furnished.	
	ballots shall also be furnished.	When the government or a	
	When the government or a	juristic person is a shareholder,	
	juristic person is a shareholder,	it may be represented by more	
	it may be represented by more	than one representative at a	
	than one representative at a	shareholders meeting. When a	
	shareholders meeting. When a	juristic person is appointed to	
	juristic person is appointed to	attend as proxy, it may designate	
	attend as proxy, it may designate	only one person to represent it in	
	only one person to represent it in	the meeting.	
	the meeting.	-	
Article 10	If a shareholders meeting is	If a shareholders meeting is	Revised in
	convened by the Board of	convened by the Board of	accordance with
	Directors, the meeting agenda	Directors, the meeting agenda	amendment in
	shall be set by the Board of	shall be set by the Board of	laws and
	Directors. The meeting shall	Directors. With regard to the	regulations
	proceed in the order set by the	voting procedure of resolution	-0
	agenda, which may not be	of each proposal (including	
	changed without a resolution of	extempore motions), it shall be	
	the shareholders meeting.	pass the resolution on a one	
	The provisions of the preceding	<u>agenda by one agenda basis.</u> The	
	The provisions of the preceding	agenua by one agenua basis. The	

	paragraph apply mutatis	meeting shall proceed in the	
	mutandis to a shareholders	order set by the agenda, which	
	meeting convened by a party	may not be changed without a	
	with the power to convene that	resolution of the shareholders	
	is not the Board of Directors.	meeting. The provisions of the	
	The chair may not declare the	preceding paragraph apply	
	meeting adjourned prior to	mutatis mutandis to a	
	completion of deliberation on	shareholders meeting convened	
	the meeting agenda of the	by a party with the power to	
	preceding two paragraphs	convene that is not the Board of	
	(including extempore motions),	Directors. The chair may not	
		-	
	except by a resolution of the	declare the meeting adjourned	
	shareholders meeting. If the	prior to completion of	
	chair declares the meeting	deliberation on the meeting	
	adjourned in violation of the	agenda of the preceding two	
	rules of procedure, the other	paragraphs (including	
	members of the Board of	extempore motions), except by a	
	Directors shall promptly assist	resolution of the shareholders	
	the attending shareholders in	meeting. If the chair declares the	
	electing a new chair in	meeting adjourned in violation	
	accordance with statutory	of the rules of procedure, the	
	procedures, by agreement of a	other members of the Board of	
	majority of the votes represented	Directors shall promptly assist	
	by the attending shareholders,	the attending shareholders in	
	and then continue the meeting.	electing a new chair in	
	The chair shall allow ample	accordance with statutory	
	opportunity during the meeting	procedures, by agreement of a	
	for explanation and discussion	majority of the votes represented	
	of proposals and of amendments	by the attending shareholders,	
	or extempore motions put	and then continue the meeting.	
		-	
	forward by the shareholders;	The chair shall allow ample	
	when the chair is of the opinion	opportunity during the meeting	
	that a proposal has been	for explanation and discussion	
	discussed sufficiently to put it to	of proposals and of amendments	
	a vote, the chair may announce	or extempore motions put	
	the discussion closed and call	forward by the shareholders;	
	for a vote.	when the chair is of the opinion	
		that a proposal has been	
		discussed sufficiently to put it to	
		a vote, the chair may announce	
		the discussion closed, call for a	
		vote and arrange sufficient and	
		appropriate time for voting.	
Article 13	Shareholders shall be entitled to	Shareholders shall be entitled to	Revised in
	one vote for each share held,	one vote for each share held,	accordance with
	except when the shares are	except when the shares are	amendment in
	restricted shares or are deemed	restricted shares or are deemed	laws and
	non-voting shares under Article	non-voting shares under Article	regulations
	179, Paragraph 2 of the	179, Paragraph 2 of the	
	Company Act.	Company Act. When the	
	When the Company holds a	Company holds a shareholders	
	shareholders meeting, it may	meeting, it may allow the	
	allow the shareholders to	shareholders to exercise voting	
	exercise voting rights by	rights by correspondence or	
	correspondence or electronic	electronic means. When voting	
	means (in accordance with the	rights are exercised by	
	•	- ·	

provisions of Article 177-1,	correspondence or electronic	
Paragraph 1 of the Company Act	means, the method of exercise	
regarding companies that shall	shall be specified in the	
adopt electronic voting: When-	shareholders meeting notice. A	
the Company holds a	shareholder exercising voting	
shareholder meeting, it shall-	rights by correspondence or	
adopt exercise of voting rights-	electronic means will be deemed	
by electronic means and may	to have attended the meeting in	
adopt exercise of voting rights-	person, but to have waived	
by correspondence). When	his/her rights with respect to the	
voting rights are exercised by	extempore motions and	
correspondence or electronic	amendments to original	
means, the method of exercise	proposals of that meeting; it is	
shall be specified in the	therefore advisable that the	
shareholders meeting notice. A	Company avoid the submission	
shareholder exercising voting	of extempore motions and	
rights by correspondence or	amendments to original	
electronic means will be deemed	proposals. A shareholder	
to have attended the meeting in	intending to exercise voting	
person, but to have waived	rights by correspondence or	
his/her rights with respect to the	electronic means under the	
extempore motions and	preceding paragraph shall	
amendments to original	deliver a written declaration of	
proposals of that meeting; it is	intent to the Company at least 2	
therefore advisable that the		
	days before the date of the	
Company avoid the submission	shareholders meeting. When	
of extempore motions and	duplicate declarations of intent	
amendments to original	are delivered, the one received	
proposals. A shareholder	earliest shall prevail, except	
intending to exercise voting	when a declaration is made to	
rights by correspondence or	cancel the earlier declaration of	
electronic means under the	intent. After a shareholder has	
preceding paragraph shall	exercised voting rights by	
deliver a written declaration of	correspondence or electronic	
intent to the Company at least 2	means, in the event the	
days before the date of the	shareholder intends to attend the	
shareholders meeting. When	shareholders meeting in person,	
duplicate declarations of intent	a written declaration of intent to	
are delivered, the one received	retract the voting rights already	
earliest shall prevail, except	exercised under the preceding	
when a declaration is made to	paragraph shall be made known	
cancel the earlier declaration of	to the Company, by the same	
intent. After a shareholder has	means by which the voting	
exercised voting rights by	rights were exercised, at least 2	
correspondence or electronic	days before the date of the	
means, in the event the	shareholders meeting. If the	
shareholder intends to attend the	notice of retraction is submitted	
shareholders meeting in person,	after that time, the voting rights	
a written declaration of intent to	already exercised by	
retract the voting rights already	correspondence or electronic	
exercised under the preceding	means shall prevail. When a	
paragraph shall be made known	shareholder has exercised voting	
	rights both by correspondence or	
TO THE COMPANY DV THE SAME	inging bour of correspondence of	
to the Company, by the same means by which the voting	electronic means and by	
means by which the voting rights were exercised, at least 2	electronic means and by appointing a proxy to attend a	

shareholders meeting. If the	rights exercised by the proxy in	
notice of retraction is submitted	the meeting shall prevail.	
after that time, the voting rights	Except as otherwise provided in	
already exercised by	the Company Act and in the	
correspondence or electronic	Company's Articles of	
means shall prevail. When a	Incorporation, the resolution of a	
shareholder has exercised voting	proposal shall require an	
rights both by correspondence or	affirmative majority of the	
electronic means and by	voting rights represented by	
appointing a proxy to attend a	attending shareholders. At the	
shareholders meeting, the voting	time of a vote, for each	
rights exercised by the proxy in	proposal, the chair or a person	
the meeting shall prevail.	designated by the chair shall	
Except as otherwise provided in	first announce the total number	
the Company Act and in the	of voting rights represented by	
Company's Articles of	the attending shareholders.	
Incorporation, the resolution of a	With the exception of proposals	
proposal shall require an	listed on the agenda, other	
affirmative majority of the	proposals submitted by	
voting rights represented by	shareholders or the amended or	
attending shareholders. At the	alternative versions of the	
time of a vote, for each	original proposal shall require	
proposal, the chair or a person	endorsement of other	
designated by the chair shall	shareholders. The shares	
first announce the total number	represented by the person	
of voting rights represented by	submitting the proposal and the	
the attending shareholders.	shareholders that endorsed the	
A proposal shall be deemed as-	proposal is required to exceed	
passed after the chair has	one percent (1%) of all voting	
inquired all attending-	rights of issued shares. In case	
shareholders and no-	there are any amendments or	
shareholders have voiced an-	alternative solutions for the	
objection. The results shall have-	same proposal, the chair shall	
the same validity as voting. If	combine these	
there are any objections, a vote-	amendments/alternative	
shall be called in accordance	solutions with the original	
with regulations in the preceding	proposal and decide their	
paragraph for the decision. With	priority for voting. In case one	
the exception of proposals listed	of these cases has already been	
on the agenda, other proposals	resolved, the other cases shall be	
submitted by shareholders or the	considered rejected. No further	
amended or alternative versions	voting shall be required. The	
of the original proposal shall	chair shall appoint personnel to	
require endorsement of other	monitor or count the votes. The	
shareholders. The shares	individuals monitoring the	
represented by the person	votes, however, shall be the	
submitting the proposal and the	shareholders of the Company.	
shareholders that endorsed the	Vote counting for shareholders	
proposal is required to exceed	meeting proposals or elections	
one percent (1%) of all voting	shall be conducted in public at	
rights of issued shares. In case	the place of the shareholders	
there are any amendments or	meeting. Immediately after vote	
alternative solutions for the	counting has been completed,	
same proposal, the chair shall	the results of the voting,	
combine these	including the statistical tallies of	
amendments/alternative	the numbers of votes, shall be	

	solutions with the original	announced on-site at the	
	proposal and decide their	meeting, and a record made of	
	priority for voting. In case one	the vote.	
	of these cases has already been		
	resolved, the other cases shall be		
	considered rejected. No further		
	voting shall be required. The		
	chair shall appoint personnel to		
	monitor or count the votes. The		
	individuals monitoring the		
	votes, however, shall be the		
	shareholders of the Company.		
	Vote counting for shareholders		
	meeting proposals or elections		
	shall be conducted in public at		
	the place of the shareholders		
	meeting. Immediately after vote		
	counting has been completed,		
	the results of the voting,		
	including the statistical tallies of		
	the numbers of votes, shall be		
	announced on-site at the		
	meeting, and a record made of the vote.		
Article 14	The election of Directors or	The election of Directors at a	Revised in
AILUCIE 14			accordance with
	Supervisors at a shareholders	shareholders meeting shall be held in accordance with the	establishment of
	meeting shall be held in		an audit
	accordance with the applicable	applicable election and	
	election and appointment rules	appointment rules adopted by	Committee.
	adopted by the Company, and	the Company, and the voting	
	the voting results shall be	results shall be announced	
	announced on-site immediately,	on-site immediately, including	
	including the names of those	the names of those elected as	
	elected as Directors and	Directors and the numbers of	
	Supervisors and the numbers of	votes with which they were	
	votes with which they were	elected. The ballots for the	
	elected. The ballots for the	election referred to in the	
	election referred to in the	preceding paragraph shall be	
	preceding paragraph shall be	sealed with the signatures of the	
	sealed with the signatures of the	monitoring personnel and kept	
	monitoring personnel and kept	in proper custody for at least 1	
	in proper custody for at least 1	year. However, if a shareholder	
	year. However, if a shareholder	makes a litigious claim against	
	makes a litigious claim against	the Company according to	
	the Company according to	Article 189 of the Company Act,	
	Article 189 of the Company Act,	the abovementioned documents	
	the abovementioned documents	must be retained until the end of	
	must be retained until the end of	the litigation.	
	the litigation.	-	
Article 15	Matters relating to the	Matters relating to the	Revised in
	resolutions of a shareholders	resolutions of a shareholders	accordance with
	meeting shall be recorded in the	meeting shall be recorded in the	establishment of
	meeting minutes. The meeting	meeting minutes. The meeting	an audit
	minutes shall be signed or	minutes shall be signed or sealed	committee.
	sealed by the chair of the	by the chair of the meeting and a	
	meeting and a copy distributed	copy distributed to each	

to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. Theshareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. The	
meeting. The meeting minutes The meeting minutes may be produced and distributed produced and distributed in	
may be produced and distributed produced and distributed in	
in electronic form. The electronic form. The Company	
Company may distribute the may distribute the meeting	
meeting minutes of the minutes of the preceding	
preceding paragraph by means paragraph by means of a public	
of a public announcement made announcement made through the	
through the MOPS. The meeting MOPS. The meeting minutes	
minutes shall accurately record shall accurately record the year,	
the year, month, day, and place month, day, and place of the	
of the meeting, the chair's full meeting, the chair's full name,	
name, the methods by which the methods by which	
resolutions were adopted, and a resolutions were adopted, and a	
summary of the deliberations summary of the deliberations	
and their results, and shall be and their <u>voting</u> results. <u>When</u>	
retained for the duration of the <u>there is an election of directors</u>	
existence of the Company. <u>and audit committee, the each</u>	
A proposal passed via the <u>candidate votes shall be</u>	
resolution method in the <u>disclosed.</u> The meeting minutes	
preceding paragraph shall be and each candidate votes shall	
recorded as "passed be retained for the duration of	
unanimously after the chair the existence of the Company.	
inquires the all shareholders in A proposal passed via the	
attendance" after the chair has resolution method in the	
inquired all attending preceding paragraph shall be	
shareholders and no recorded as "passed	
shareholders have voiced an unanimously after the chair	
objection; however, if a inquires the all shareholders in	
shareholder voiced an objection attendance" after the chair has	
to the proposal, the method of inquired all attending	
voting, the approval voting shareholders and no	
rights, and the voting rights ratio shareholders have voiced an	
shall be recorded. objection; however, if a	
shareholder voiced an objection	
to the proposal, the method of	
voting, the approval voting	
rights, and the voting rights ratio	
shall be recorded.	

(Attachment 8)

Comparison Table of the "Procedures for Election of Directors and Supervisors" of	
Brogent Technologies Inc. before and after Revision	

Article Number	. 0 0	c. before and after Revision	Description
Article Number	Before Revision Procedures for Election of	After Revision	Description Deviced in
Title		Procedures for Election of	Revised in
	Directors and Supervisors.	Directors.	accordance with
			establishment of
			audit committee.
Article 1	To ensure a just, fair, and open	To ensure a just, fair, and open	Revised in
	election of directors and	election of directors, the	accordance with
	supervisors, the Procedures are	Procedures are adopted	establishment of
	adopted pursuant to Articles 21	pursuant to Articles 21 and 41	audit committee.
	and 41 of the Corporate	of the Corporate Governance	
	Governance Best-Practice	Best-Practice Principles for	
	Principles for TWSE/GTSM	TWSE/GTSM Listed	
	Listed Companies.	Companies.	D 1 1
Article 2	Except as otherwise provided	Except as otherwise provided	Revised in
	by law and regulation or by the	by law and regulation or by the	accordance with
	Company's articles of	Company's articles of	establishment of
	incorporation, elections of	incorporation, elections of	audit committee.
	directors and supervisors shall	directors shall be conducted in	
	be conducted in accordance	accordance with these	
	with these Procedures.	Procedures.	D 1 1
Article 4	Supervisors of the Company-	<u>deleted</u>	Revised in
	shall meet the following		accordance with
	qualifications:		establishment of
	1. Integrity and a practical		audit committee.
	attitude.		
	2. Impartial judgment.		
	3. Professional knowledge.		
	4. Broad experience.		
	5. Ability to read financial		
	statements. In addition to the		
	requirements of the preceding-		
	paragraph, at least one among- the supervisors of the Company-		
	must be an accounting or finance professional.		
	Appointments of supervisors		
	shall be made with reference to		
	the provisions on independence		
	contained in the Regulations		
	Governing Appointment of		
	Independent Directors and		
	Compliance Matters for Public		
	Companies, in order to select		
	appropriate supervisors to help		
	strengthen the Company's risk-		
	management and control of		
	finance and operations. At least		
	one supervisor position must be		
	held by a person having neither		
	a spousal relationship nor a		
	relationship within the second-		
<u> </u>	I I I I I I I I I I I I I I I I I I I		1]

-	1 011 11 15	Г	I
	degree of kinship with any		
	other supervisor or with any		
	director.		
	A supervisor may not serve-		
	concurrently as the director,		
	managerial officer, or any other		
	employee of the Company, and		
	must be domiciled in the		
	Republic of China to be able to-		
	promptly fulfill the functions of		
	supervisor.		
Article 6	When the number of directors	When the number of directors	Revised in
	falls below five due to the	falls below five due to the	accordance with
	dismissal of a director for any	dismissal of a director for any	establishment of
	reason, the Company shall hold	reason, the Company shall hold	audit committee.
	a by-election to fill the vacancy	a by-election to fill the vacancy	
	at its next shareholders	at its next shareholders	
	meeting. When the number of	meeting. When the number of	
	directors falls short by one third	directors falls short by one third	
	of the total number prescribed	of the total number prescribed	
	in the Company's articles of	in the Company's articles of	
	incorporation, the Company	incorporation, the Company	
	shall call a special shareholders	shall call a special shareholders	
	meeting within 60 days from	meeting within 60 days from	
	the date of occurrence to hold a	the date of occurrence to hold a	
	by-election to fill the vacancies.	by-election to fill the vacancies.	
	When the number of	When the number of	
	independent directors falls	independent directors falls	
	below that required under the	below that required under the	
	proviso of Article 14-2,	proviso of Article 14-2,	
	paragraph 1 of the Securities	paragraph 1 of the Securities	
	and Exchange Act, or the	and Exchange Act, or the	
	related provisions of the	related provisions of the	
	Taiwan Stock Exchange	Taiwan Stock Exchange	
	Corporation rules governing the	Corporation rules governing the	
	review of listings, or	review of listings, or	
	subparagraph 8 of the Standards	subparagraph 8 of the Standards	
	for Determining Unsuitability	for Determining Unsuitability	
	for GTSM Listing under Article	for GTSM Listing under Article	
	10, Paragraph 1 of the GreTai	10, Paragraph 1 of the GreTai	
	Securities Market Rules	Securities Market Rules	
	Governing the Review of	Governing the Review of	
	Securities for Trading on the	Securities for Trading on the	
	GTSM, a by-election shall be	GTSM, a by-election shall be	
	held at the next shareholders	held at the next shareholders	
	meeting to fill the vacancy.	meeting to fill the vacancy.	
	When the independent directors	When the independent directors	
	are dismissed en masse, a	are dismissed en masse, a	
	special shareholders meeting	special shareholders meeting	
	shall be called within 60 days	shall be called within 60 days	
	from the date of occurrence to	from the date of occurrence to	
	hold a by-election to fill the	hold a by-election to fill the	
	vacancies. When the number of	vacancies.	
	supervisors falls below that		
	prescribed in the Company's		

	articles of incorporation due to		
	the dismissal of a supervisor for		
	any reason, a by election to fill-		
	the vacancy should ideally be-		
	held at the next shareholders		
	meeting. When the supervisors-		
	are dismissed en masse, a		
	special shareholders meeting		
	shall be called within 60 days		
	from the date of occurrence to-		
	hold a by election to fill the		
	vacancies.		
Article 7	The cumulative voting method	The cumulative voting method	Revised in
Aiticic /	shall be used for election of the	shall be used for election of the	accordance with
	directors and supervisors at the	directors at the Compony. Each	establishment of
	Company. Each share will have	share will have voting rights in	audit committee.
	voting rights in number equal to	number equal to the directors to	
	the directors or supervisors to	be elected, and may be cast for	
	be elected, and may be cast for	a single candidate or split	
	a single candidate or split	among multiple candidates.	
	among multiple candidates.		
Article 8	The board of directors shall	The board of directors shall	Revised in
	prepare separate ballots for	prepare separate ballots for	accordance with
	directors and supervisors in	directors in numbers	establishment of
	numbers corresponding to the	corresponding to the directors	audit committee.
	directors or supervisors to be	to be elected. The number of	addit committee.
	-		
	elected. The number of voting	voting rights associated with	
	rights associated with each	each ballot shall be specified on	
	ballot shall be specified on the	the ballots, which shall then be	
	ballots, which shall then be	distributed to the attending	
	distributed to the attending	shareholders at the shareholders	
	shareholders at the shareholders	meeting. Attendance card	
	meeting. Attendance card	numbers printed on the ballots	
	numbers printed on the ballots	may be used instead of	
	may be used instead of	recording the names of voting	
	recording the names of voting	shareholders.	
	shareholders.		
Article 9	The number of directors-and-	The number of directors will be	Revised in
	supervisors will be as specified	as specified in the Company's	accordance with
	in the Company's articles of	articles of incorporation, with	establishment of
	incorporation, with voting	voting rights separately	audit committee.
	rights separately calculated for	calculated for independent and	
	independent and	non-independent director	
	non-independent director	positions. Those receiving	
	positions. Those receiving	ballots representing the highest	
	ballots representing the highest	numbers of voting rights will be	
	numbers of voting rights will be	elected sequentially according	
	elected sequentially according	to their respective numbers of	
	to their respective numbers of	votes. When two or more	
	votes. When two or more	persons receive the same	
	persons receive the same	number of votes, thus	
	number of votes, thus	exceeding the specified number	
	exceeding the specified number	of positions, they shall draw	
	of positions, they shall draw	lots to determine the winner,	
	lots to determine the winner,		
	Tots to determine the Winner,	with the chair drawing lots on	1
	with the chair drawing lots on	behalf of any person not in	

	behalf of any person not in attendance.	attendance.	
Article 13	The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors or supervisors shall be announced by the chair on the site.	The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors shall be announced by the chair on the site.	Revised in accordance with establishment of audit committee.
Article 14	The board of directors of the Company shall issue notifications to the persons elected as directors or supervisors.	The board of directors of the Company shall issue notifications to the persons elected as directors.	Revised in accordance with establishment of audit committee.

(Attachment 9)
Comparison Table of the "Procedures for the Acquisition or Disposal of Asset" of Brogent
Technologies Inc. before and after Revision

	Technologies Inc. bef		
Article Number	Before Revision	After Revision	Description
Article 7	Assessment and Operating	Assessment and Operating	Revised in
	Procedures	Procedures	accordance
	1) Price determination and	1) Price determination and	with
	supporting reference materials	supporting reference materials	establishment
	Omitted	Omitted	of an audit
	2) Investment Amount and	2) Investment Amount and	committee.
	Authorization Level	Authorization Level	
	Omitted	Omitted	
	(8) The Company's acquisition	(8) The Company's acquisition	
	or disposal of assets shall	or disposal of assets shall	
	require the approval of the	require the approval of the	
	Board of Directors in	Board of Directors in	
	accordance with the Procedures	accordance with the Procedures	
	or other legal requirements. If a	or other legal requirements. If a	
	Director expresses objection and	Director expresses objection and	
	records or written statements are	records or written statements are	
	available, the Company shall	available, the Company shall	
	submit information regarding	submit information regarding	
	the Director's objection to the	the Director's objection to the	
	respective Supervisors. In	<u>audit committee.</u> In addition, the	
	addition, the opinions of	opinions of Independent	
	Independent Directors shall be	Directors shall be taken into full	
	taken into full consideration in	consideration in discussions at	
	discussions at the Board of	the Board of Directors meeting	
	Directors meeting on the	on the transaction for the	
	transaction for the acquisition or	acquisition or disposal of assets	
	disposal of assets in accordance	in accordance with regulations.	
	with regulations. Their approval	Their approval or objection and	
	or objection and reasons shall be	reasons shall be listed in the	
	listed in the meeting minutes.	meeting minutes.	
	Omitted	Omitted	
	Offitted	Offitted	
Article 8	Related Party Transaction	Related Party Transaction	Revised in
	Processing Procedures	Processing Procedures	accordance
	1)When the Company engages	1)When the Company engages	with
	in any acquisition or disposal of	in any acquisition or disposal of	establishment
	assets from or to a related party,	assets from or to a related party,	of an audit
	in addition to ensuring that the	in addition to ensuring that the	committee.
	real estate processing procedures	real estate processing procedures	
	specified in Article 7 are	specified in Article 7 are	
	adopted, related resolution	adopted, related resolution	
	procedures specified below shall	procedures specified below shall	
	moreover be complied with and	moreover be complied with and	
	the reasonableness of the	the reasonableness of the	
	transaction terms by appraised;	transaction terms by appraised;	
	if the transaction amount	if the transaction amount	
	reaches 10 percent or more of	reaches 10 percent or more of	
	the Company's total assets, the	the Company's total assets, the	
	Company shall also obtain an	Company shall also obtain an	
	appraisal report from a	appraisal report from a	
	professional appraiser or a	professional appraiser or a	
	CPA's opinion in compliance	CPA's opinion in compliance	
		Crris opinion in compliance	

with the provisions of the	with the provisions of the	
preceding Section. The	preceding Section. The	
"transaction amount" in the	"transaction amount" in the	
preceding paragraph shall be	preceding paragraph shall be	
calculated in accordance with	calculated in accordance with	
the provisions stipulated in	the provisions stipulated in	
Article 7-1. In addition, when	Article 7-1. In addition, when	
determining whether the	determining whether the	
transaction target is a related	transaction target is a related	
party, in addition to noting its	party, in addition to noting its	
legal status, the actual relations	legal status, the actual relations	
shall also be taken into	shall also be taken into	
consideration.	consideration.	
2) Assessment and Operating	2) Assessment and Operating	
Procedures	Procedures	
When the Company acquires or	When the Company acquires or	
disposes of real estate from or to	disposes of real estate from or to	
a related party, or acquires or	a related party, or acquires or	
disposes of assets other than real	disposes of assets other than real	
estate from or to a related party	estate from or to a related party	
and the transaction amount	and the transaction amount	
reaches 20 percent or more of	reaches 20 percent or more of	
the Company's paid-in capital,	the Company's paid-in capital,	
10 percent or more of the	10 percent or more of the	
—	—	
Company's total assets, or	Company's total assets, or	
NT\$300 million or more, the	NT\$300 million or more, the	
Company may not proceed to	Company may not proceed to	
enter into a transaction contract	enter into a transaction contract	
or make a payment until the	or make a payment until the	
following matters have been	following matters have been	
approved by the Board of	approved by the Board of	
Directors and ratified by the	Directors and ratified by the	
Supervisors:	Audit Committee:	
(1) The purpose, necessity and	(1) The purpose, necessity and	
anticipated benefit of the	anticipated benefit of the	
acquisition or disposal of assets.	acquisition or disposal of assets.	
(2) The reason for choosing the	(2) The reason for choosing the	
related party as a trading	related party as a trading	
counterparty.	counterparty.	
(3) With respect to the	(3) With respect to the	
acquisition of real estate from a	acquisition of real estate from a	
related party, information	related party, information	
regarding appraisal of the	regarding appraisal of the	
reasonableness of the	reasonableness of the	
preliminary transaction terms in	preliminary transaction terms in	
accordance with Subparagraphs	accordance with Subparagraphs	
(1) and (4) of Paragraph 3 of this	(1) and (4) of Paragraph 3 of this	
Article.	Article.	
(4) The date and price at which	(4) The date and price at which	
the related party originally	the related party originally	
acquired the real estate, the	acquired the real estate, the	
original trading counterparty,	original trading counterparty,	
and that trading counterparty's	and that trading counterparty's	
relationship to the Company and	relationship to the Company and	
the related party.	the related party.	
(5) Monthly cash flow forecasts	(5) Monthly cash flow forecasts	

for the year commencing from	for the year commencing from	
the anticipated month of signing	the anticipated month of signing	
of the contract, evaluation of the	of the contract, evaluation of the	
necessity of the transaction, and	necessity of the transaction, and	
reasonableness of fund	reasonableness of fund	
utilization.	utilization.	
(6) An appraisal report from a	(6) An appraisal report from a	
professional appraiser or a	professional appraiser or a	
CPA's opinion obtained in	CPA's opinion obtained in	
compliance with the preceding	compliance with the preceding	
Article.	Article.	
(7) Restrictive covenants and	(7) Restrictive covenants and	
other important stipulations	other important stipulations	
associated with the transaction.	associated with the transaction.	
The calculation of the	The calculation of the	
"transaction amount" referred to	"transaction amount" referred to	
in the preceding Paragraph shall	in the preceding Paragraph shall	
be made in accordance with	be made in accordance with	
Article 11, Paragraph 1 herein,	Article 11, Paragraph 1 herein,	
and "within the preceding year" as used herein refers to the year	and "within the preceding year"	
preceding the date of occurrence	as used herein refers to the year preceding the date of occurrence	
of the current transaction. Items	of the current transaction. Items	
that have been approved by the	that have been approved by the	
Board of Directors and ratified	Board of Directors and ratified	
by the Supervisors in	by the <u>Audit Committee</u> in	
accordance with the provisions	accordance with the provisions	
of the Standards need not be	of the Standards need not be	
counted toward the transaction	counted toward the transaction	
amount.	amount.	
With respect to the acquisition	With respect to the acquisition	
or disposal of machinery or	or disposal of machinery or	
equipment for business use	equipment for business use	
between the Company and its	between the Company and its	
subsidiaries, the Company's	subsidiaries, the Company's	
Board of Directors may pursuant	Board of Directors may pursuant	
to Article 7, Paragraph 2,	to Article 7, Paragraph 2,	
Subparagraph 2 delegate the	Subparagraph 2 delegate the	
Chairperson of the Board to	Chairperson of the Board to	
decide such matters when the	decide such matters when the	
transaction is within a certain	transaction is within a certain	
amount and have the decisions	amount and have the decisions	
subsequently submitted to and	subsequently submitted to and	
ratified by the next Board of	ratified by the next Board of	
Directors meeting.	Directors meeting.	
3) Appraisal of the	3) Appraisal of the	
reasonableness of the transaction	reasonableness of the transaction	
price	price	
(1) When the Company acquires	(1) When the Company acquires	
real estate from a related party,	real estate from a related party, it	
it shall evaluate the	shall evaluate the reasonableness	
reasonableness of the transaction	of the transaction costs by the following means:	
costs by the following means:	following means:	
1. Based upon the related party's transaction price plus pacessary	1. Based upon the related party's transaction price plus pacessary	
transaction price plus necessary interest on funding and the costs	transaction price plus necessary interest on funding and the costs	
merest on running and the costs	interest on running and the costs	

	. 1 1 1 1 . 1 1	
to be duly borne by the buyer.	to be duly borne by the buyer.	
"Necessary interest on funding"	"Necessary interest on funding"	
is imputed as the weighted	is imputed as the weighted	
average interest rate on	average interest rate on	
borrowing in the year the	borrowing in the year the	
Company purchases the	Company purchases the	
property; provided, it may not	property; provided, it may not	
be higher than the maximum	be higher than the maximum	
non-financial industry lending	non-financial industry lending	
rate announced by the Ministry	rate announced by the Ministry	
of Finance.	of Finance.	
2. Total loan value appraisal	2. Total loan value appraisal	
from a financial institution	from a financial institution	
where the related party has	where the related party has	
previously created a mortgage	previously created a mortgage	
on the property as security for a	on the property as security for a	
loan; provided, the actual	loan; provided, the actual	
cumulative amount loaned by	cumulative amount loaned by	
the financial institution shall	the financial institution shall	
have been 70 percent or more of	have been 70 percent or more of	
the financial institution's	the financial institution's	
appraised loan value of the	appraised loan value of the	
property and the period of the	property and the period of the	
loan shall have been 1 year or	loan shall have been 1 year or	
more. However, this shall not	more. However, this shall not	
apply where the financial	apply where the financial	
institution is a related party of	institution is a related party of	
one of the trading	one of the trading	
counterparties.	counterparties.	
(2) Where land and buildings	(2) Where land and buildings	
thereupon are combined as a	thereupon are combined as a	
single property purchased in one	single property purchased in one	
transaction, the transaction costs	transaction, the transaction costs	
for the land and the buildings	for the land and the buildings	
may be separately appraised in	may be separately appraised in	
accordance with either of the	accordance with either of the	
means listed in the preceding	means listed in the preceding	
paragraph.	paragraph.	
(3) When the Company acquires	(3) When the Company acquires	
real estate from a related party	real estate from a related party	
and appraises the cost of the real	and appraises the cost of the real	
estate in accordance with	estate in accordance with	
Paragraph 3, Subparagraphs (1)	Paragraph 3, Subparagraphs (1)	
and (2) of this Article, it shall	and (2) of this Article, it shall	
also engage a CPA to review the	also engage a CPA to review the	
appraisal and render a specific	appraisal and render a specific	
opinion.	opinion.	
(4) Where the Company	(4) Where the Company	
acquires real estate from a	acquires real estate from a	
related party and one of the	related party and one of the	
following circumstances exists,	following circumstances exists,	
the acquisition shall only be	the acquisition shall only be	
required for implementation in	required for implementation in	
accordance with Paragraphs 1	accordance with Paragraphs 1	
and 2 of this Article regarding	and 2 of this Article regarding	
appraisal and operating	appraisal and operating	

procedures and where the	procedures and where the	
regulations on the	regulations on the	
reasonableness of the transaction	reasonableness of the transaction	
cost provided in Paragraph 3,	cost provided in Paragraph 3,	
Subparagraphs (1), (2), and (3)	Subparagraphs (1), (2), and (3)	
do not apply:	do not apply:	
1. The related party acquired the	1. The related party acquired the	
real estate through inheritance or	real estate through inheritance or	
as a gift.	as a gift.	
2. More than 5 years will have	2. More than 5 years will have	
elapsed from the time the related	elapsed from the time the related	
party signed the contract to	party signed the contract to	
obtain the real estate to the	obtain the real estate to the	
signing date for the current	signing date for the current	
transaction.	transaction.	
3. The real estate is acquired	3. The real estate is acquired	
through signing of a joint	through signing of a joint	
development contract with the	development contract with the	
related party, or through	related party, or through	
engaging a related party to build	engaging a related party to build	
real estate, either on the	real estate, either on the	
Company's own land or on	Company's own land or on	
rented land.	rented land.	
(5) When the Company acquires	(5) When the Company acquires	
real estate from a related party	real estate from a related party	
and appraises the cost of the real	and appraises the cost of the real	
estate in accordance with	estate in accordance with	
Paragraph 3, Subparagraphs (1)	Paragraph 3, Subparagraphs (1)	
and (2) of this Article, and the	and (2) of this Article, and the	
results are uniformly lower than	results are uniformly lower than	
the transaction price, the matter	the transaction price, the matter	
shall be handled in compliance	shall be handled in compliance	
with the regulations in	with the regulations in	
Paragraph 3, Subparagraph (6)	Paragraph 3, Subparagraph (6)	
of this Article. However, where	of this Article. However, where	
the following circumstances	the following circumstances	
exist, objective evidence has	exist, objective evidence has	
been submitted and specific	been submitted and specific	
opinions on reasonableness have	opinions on reasonableness have	
been obtained from a	been obtained from a	
professional real estate appraiser	professional real estate appraiser	
and a CPA, this restriction shall	and a CPA, this restriction shall	
not apply:	not apply:	
1. Where the related party	1. Where the related party	
acquired undeveloped land or	acquired undeveloped land or	
leased land for development, it	leased land for development, it	
may submit proof of compliance	may submit proof of compliance	
with one of the following	with one of the following	
conditions:	conditions:	
(i) Where undeveloped land is	(i) Where undeveloped land is	
appraised in accordance with the	appraised in accordance with the	
means in the preceding Article,	means in the preceding Article,	
and buildings according to the	and buildings according to the	
related party's construction cost	related party's construction cost	
plus reasonable construction	plus reasonable construction	
profit are valued in excess of the	profit are valued in excess of the	
prome are valued in excess of the	prometric values in excess of the	

actual transaction price. The	actual transaction price. The	
"Reasonable construction profit"	"Reasonable construction profit"	
shall be deemed the average	shall be deemed the average	
gross operating profit margin of	gross operating profit margin of	
the related party's construction	the related party's construction	
division over the most recent 3	division over the most recent 3	
years or the gross profit margin	years or the gross profit margin	
for the construction industry for	for the construction industry for	
the most recent period as	the most recent period as	
announced by the Ministry of	announced by the Ministry of	
Finance, whichever is lower.	Finance, whichever is lower.	
(ii) Completed transactions by	(ii) Completed transactions by	
unrelated parties within the	unrelated parties within the	
preceding year involving other	preceding year involving other	
floors of the same property or	floors of the same property or	
neighboring or closely valued	neighboring or closely valued	
parcels of land, where the land	parcels of land, where the land	
area and transaction terms are	area and transaction terms are	
similar after calculation of	similar after calculation of	
reasonable price discrepancies in	reasonable price discrepancies in	
floor or area land prices in	floor or area land prices in	
accordance with standard	accordance with standard	
property market practices.	property market practices.	
(iii) Completed leasing	(iii) Completed leasing	
transactions by unrelated parties	transactions by unrelated parties	
for other floors of the same	for other floors of the same	
property from within the	property from within the	
preceding year, where the	preceding year, where the	
transaction terms are similar	transaction terms are similar	
after calculation of reasonable	after calculation of reasonable	
price discrepancies among floors	price discrepancies among floors	
in accordance with standard	in accordance with standard	
property leasing market	property leasing market	
practices.	practices.	
2. Where the Company acquires	2. Where the Company acquires	
real estate from a related party	real estate from a related party	
and provides evidence that the	and provides evidence that the	
terms of the transaction are	terms of the transaction are	
similar to the terms of	similar to the terms of	
transactions completed for the	transactions completed for the	
acquisition of neighboring or	acquisition of neighboring or	
closely valued parcels of land of	closely valued parcels of land of	
a similar size by unrelated	a similar size by unrelated	
parties within the preceding	parties within the preceding	
year. Completed transactions for	year. Completed transactions for	
neighboring or closely valued	neighboring or closely valued	
parcels of land in the preceding	parcels of land in the preceding	
paragraph in principle refers to	paragraph in principle refers to	
parcels on the same or an	parcels on the same or an	
adjacent block and within a	adjacent block and within a	
distance of no more than 500	distance of no more than 500	
meters or parcels close in	meters or parcels close in	
publicly announced current	publicly announced current	
value; transaction for similarly	value; transaction for similarly	
sized parcels in principle refers	sized parcels in principle refers	
to transactions completed by	to transactions completed by	

unrelated parties for parcels with	unrelated parties for parcels with	
a land area of no less than 50	a land area of no less than 50	
percent of the property in the	percent of the property in the	
planned transaction; within the	planned transaction; within the	
preceding year refers to the year	preceding year refers to the year	
preceding the date of occurrence	preceding the date of occurrence	
of the acquisition of the real	of the acquisition of the real	
estate.	estate.	
(6). When the Company	(6). When the Company	
acquires real estate from a	acquires real estate from a	
related party and appraises the	related party and appraises the	
cost of the real estate in	cost of the real estate in	
accordance with Paragraph 3,	accordance with Paragraph 3,	
Subparagraph (1) and (2) of this	Subparagraph (1) and (2) of this	
Article, and the results are	Article, and the results are	
uniformly lower than the	uniformly lower than the	
transaction price, the following	transaction price, the following	
items shall be carried out.	items shall be carried out.	
Where the Company uses the	Where the Company uses the	
equity method to account for its	equity method to account for its	
investment in a public company	investment in a public company	
that has set aside a special	that has set aside a special	
reserve under the preceding	reserve under the preceding	
paragraph may not utilize the	paragraph may not utilize the	
special reserve until it has	special reserve until it has	
recognized a loss on decline in market value of the assets it	recognized a loss on decline in market value of the assets it	
purchased at a premium, or they	purchased at a premium, or they	
have been disposed of, or	have been disposed of, or	
adequate compensation has been	adequate compensation has been	
made, or the status quo ante has	made, or the status quo ante has	
been restored, or there is other	been restored, or there is other	
evidence confirming that there	evidence confirming that there	
was nothing unreasonable about	was nothing unreasonable about	
the transaction, and the FSC has	the transaction, and the FSC has	
given its consent.	given its consent.	
1. The Company shall set aside	1. The Company shall set aside a	
a special reserve in accordance	special reserve in accordance	
with Article 41, Paragraph 1 of	with Article 41, Paragraph 1 of	
the Securities and Exchange Act	the Securities and Exchange Act	
against the difference between	against the difference between	
the real estate transaction price	the real estate transaction price	
and the appraised cost, and may	and the appraised cost, and may	
not be distributed or used for	not be distributed or used for	
capital increase or issuance of	capital increase or issuance of	
bonus shares. Where a public	bonus shares. Where a public	
company uses the equity method	company uses the equity method	
to account for its investment in	to account for its investment in	
another company, then the	another company, then the	
special reserve called for under	special reserve called for under	
Article 41, Paragraph 1 of the	Article 41, Paragraph 1 of the	
Securities and Exchange Act	Securities and Exchange Act	
shall be set aside pro rata in a	shall be set aside pro rata in a	
proportion consistent with the	proportion consistent with the	
share of public company's equity	share of public company's equity	
stake in the other company.	stake in the other company.	

	2 Companying at the 11 1 1 1	2 Andit Committee 1 11]
	2. Supervisors shall comply with	2. <u>Audit Committee</u> shall	
	Article 218 of the Company Act.	comply with Article 218 of the	
	3. Actions taken pursuant to Item 1 and Item 2 of the	Company Act.	
		3. Actions taken pursuant to	
	Subparagraph shall be reported	Item 1 and Item 2 of the	
	to a shareholders meeting, and	Subparagraph shall be reported	
	the details of the transaction	to a shareholders meeting, and	
	shall be disclosed in the annual	the details of the transaction	
	report and any investment	shall be disclosed in the annual	
	prospectus.	report and any investment	
	(7) When a public company	prospectus.	
	obtains real estate from a related	(7) When a public company	
	party, it shall also comply with	obtains real estate from a related	
	Paragraph 3, Subparagraph (6)	party, it shall also comply with	
	of the Article if there is other	Paragraph 3, Subparagraph (6) of the Article if there is other	
	evidence indicating that the		
	transaction was inconsistent	evidence indicating that the	
	with business practice.	transaction was inconsistent	
		with business practice.	D ' 1'
Article 9	Acquisition and Disposal Procedures for Derivatives	Acquisition and Disposal Procedures for Derivatives	Revised in
			accordance
	1) Trading principles and	1) Trading principles and strategies	with establishment
	strategies Omitted	strategies Omitted	of an audit
	Onnitied	Onnitied	committee.
	2) Bick management magguras	2) Disk management maggurag	committee.
	2) Risk management measures	2) Risk management measures(1) Credit risk management	
	(1) Credit risk management	Omitted	
	Omitted	Officied	
		3) Internal auditing system	
	3) Internal auditing system	Internal auditing personnel shall	
	Internal auditing personnel shall	periodically study the	
	periodically study the	appropriateness of internal	
	appropriateness of internal	control of derivatives	
	control of derivatives	transactions and conduct	
	transactions and conduct	monthly inspections on the	
	monthly inspections on the	compliance of procedures of	
	compliance of procedures of	departments trading derivatives	
	departments trading derivatives	in order to analyze transaction	
	in order to analyze transaction	cycles and formulate Audit	
	cycles and formulate Audit Reports. In the event of major	Reports. In the event of major	
	Reports. In the event of major	violations, the <u>Audit Committee</u>	
	violations, the Supervisors shall	shall be notified in writing.	
	be notified in writing.	4) Regular assessment methods	
	4) Regular assessment methods	Omitted	
Article 14	Omitted		Revised in
AILUCIE 14	Implementation and revision The Company's "Procedures for	Implementation and revision	accordance
	the Acquisition or Disposal of	The Company's "Procedures for	with
	Assets" shall be delivered to the	the Acquisition or Disposal of	establishment
		Assets" shall be delivered to the	of an audit
	Supervisors following resolution in the Board of Directors	Audit Committee following	
		resolution in the Board of	committee.
	meeting and submitted to the	Directors meeting and submitted	
	shareholders' meeting for	to the shareholders' meeting for	
	approval. The same shall apply to any subsequent revisions. If a	approval. The same shall apply	
	LIG ADV SUBSEQUENT REVISIONS IT 9	to any subsequent revisions. If a	
	Director expresses objection and	to any subsequent revisions. If a Director expresses objection and	

		-	
	written statements are	records or written statements are	
available,	the Company shall	available, the Company shall	
submit inf	ormation regarding	submit information regarding	
the Direct	or's objection to the	the Director's objection to the	
respective	Supervisors and the	Audit Committee. In addition,	
shareholde	ers' are meeting for	the opinions of Independent	
discussion	. The same shall apply	Directors shall be taken into full	
to any sub	sequent revisions. In	consideration in discussions in	
addition, t	he opinions of	the Board of Directors meeting	
Independe	nt Directors shall be	on the "Procedures for the	
taken into	full consideration in	Acquisition or Disposal of	
discussion	s in the Board of	Assets" in accordance with the	
Directors	meeting on the	preceding paragraph. Their	
	es for the Acquisition	approval or objection and	
	al of Assets" in	reasons shall be listed in the	
×	e with the preceding	meeting minutes.	
	Their approval or		
1 0 1	and reasons shall be		
5	e meeting minutes.		

(Attachment 10) Comparison Table of the "Handling Procedures for Making of Endorsements/Guarantees" of Brogent Technologies Inc. before and after Revision

	Brogent Technologies Inc.		
Article Number	Before Revision	After Revision	Description
Article 8	Limits on and changes of	Limits on and changes of	Revised in
	endorsements/guarantees	endorsements/guarantees	accordance
	1. Where the Company needs to	1. Where the Company needs to	with
	exceed the limits set out in	exceed the limits set out in	establishment
	Article 4 for	Article 4 for	of audit
	endorsements/guarantees to	endorsements/guarantees to	committee.
	satisfy its business requirements,	satisfy its business requirements,	
	and where the conditions set out	and where the conditions set out	
	in the Procedures are complied	in the Procedures are complied	
	with, it shall obtain approval	with, it shall obtain approval	
	from the Board of Directors and	from the Board of Directors and	
	half or more of the directors shall	half or more of the directors shall	
	act as joint guarantors for any	act as joint guarantors for any	
	loss that may be caused to the	loss that may be caused to the	
	Company by the excess	Company by the excess	
	endorsement/guarantee. It shall	endorsement/guarantee. It shall	
	also amend the Rules for	also amend the Rules for	
	Endorsements/Guarantees	Endorsements/Guarantees	
	accordingly and submit the amendments to the shareholders'	accordingly and submit the amendments to the shareholders'	
	meeting for ratification after the	meeting for ratification after the	
	fact. If the shareholders' meeting	fact. If the shareholders' meeting	
	does not give consent, the	does not give consent, the	
	Company shall adopt a plan to	Company shall adopt a plan to	
	discharge the amount in excess	discharge the amount in excess	
	within a given time limit. In	within a given time limit. In	
	addition, independent directors'	addition, independent directors'	
	opinions shall be fully taken into	opinions shall be fully taken into	
	consideration and said opinions	consideration and said opinions	
	specifically expressing assent or	specifically expressing assent or	
	dissent, and the reasons for	dissent, and the reasons for	
	dissent, shall be included in the	dissent, shall be included in the	
	minutes of the Board of	minutes of the Board of	
	Directors' meeting.	Directors' meeting.	
	2. Where as a result of change of	2. Where as a result of change of	
	conditions the counterparty for	conditions the counterparty for	
	which the endorsement/guarantee	which the endorsement/guarantee	
	is made no longer meets the	is made no longer meets the	
	requirements of the Regulations	requirements of the Regulations	
	Governing Loaning of Funds and	Governing Loaning of Funds and	
	Making of	Making of	
	Endorsements/Guarantees by	Endorsements/Guarantees by	
	Public Companies, or the amount	Public Companies, or the amount	
	of endorsement/guarantee	of endorsement/guarantee	
	exceeds the limit, the Company	exceeds the limit, the Company	
	shall adopt rectification plans and	shall adopt rectification plans and	
	submit the rectification plans to	submit the rectification plans to	
	all the supervisors, and shall	the <u>Audit Committee</u> , and shall	
	complete the rectification	complete the rectification	
	according to the time frame set	according to the time frame set	
		-	
Artiala 11	out in the plan.	out in the plan.	Darriag 1 in
Article 11	Audit procedures	Audit procedures	Revised in

	The Company's internal auditors	The Company's internal auditors	accordance
	shall audit the operational	shall audit the operational	with
	procedures for endorsement	procedures for endorsement	establishment
	/guarantees, and the	/guarantees, and the	of audit
	implementation thereof, no less	implementation thereof, no less	committee.
	frequently than quarterly and	frequently than quarterly and	committee.
	must prepare written records	must prepare written records	
	accordingly. They shall promptly	accordingly. They shall promptly	
	notify all supervisors in writing	notify <u>Audit Committee</u> in	
	of any material violation found.	writing of any material violation	
	of any material violation found.	found.	
Article 13	Implementation and revision	Implementation and revision	Revised in
	1. After the Handling Procedures	1. After the Handling Procedures	accordance
	are passed by the Board of	are passed by the Board of	with
	Directors, the Company shall	Directors, the Company shall	establishment
	submit said Procedures to each-	submit said Procedures for	of audit
	supervisor and for approval by	approval with the consent of	committee.
	the shareholders' meeting. Where	one-half or more of all audit	
	any director expresses dissent and	committee members and by the	
	it is contained in the minutes or a	shareholders' meeting. Where any	
	written statement, the Company	director expresses dissent and it	
	shall submit the dissenting	is contained in the minutes or a	
	opinions to each supervisor and	written statement, the Company	
	for discussion by the	shall submit the dissenting	
	shareholders' meeting. The same	opinions to Audit Committee and	
	shall apply to any amendments to	for discussion by the	
	the Procedures.	shareholders' meeting. The same	
	2. Where the Company has-	shall apply to any amendments to	
	established the position of	the Procedures. Any matter under	
	independent director, each	a subparagraph of the preceding	
	independent director's opinions	paragraph that has not been	
	shall be fully taken into	approved with the consent of	
	consideration; the independent	one-half or more of all audit	
	directors' opinions specifically	committee members may be	
	expressing assent or dissent, and	undertaken upon the consent of	
	the reasons for dissent, shall be	two-thirds or more of all	
	included in the minutes of the	directors, without regard to the	
	Board of Directors' meeting.	restrictions of the preceding	
		paragraph, and the resolution of	
		the audit committee shall be	
		recorded in the minutes of the	
		directors meeting. 2. When it submits for discussion	
		by the board of directors pursuant	
		to the preceding paragraph, each	
		independent director's opinions	
		shall be fully taken into consideration; the independent	
		directors' opinions specifically	
		expressing assent or dissent, and	
		the reasons for dissent, shall be	
		included in the minutes of the	
		Board of Directors' meeting.	
		All audit committee members and	
		all directors as used in preceding	
		paragraph shall mean the actual	
	1	paragraph shan mean the actual	

	number of persons currently	
	holding those positions.	

(Attachment 11) Comparison Table of the "Handling Procedures for Loaning Funds" of Brogent Technologies Inc. before and after Revision

Inc. before and after Revision			
Article Number	Before Revision	After Revision	Description
Article 9	Subsequent measures for control	Subsequent measures for control	Revised in
	and management of loans, and	and management of loans, and	accordance
	procedures for handling	procedures for handling	with
	delinquent creditor's rights.	delinquent creditor's rights.	establishment
	1. After a loan is extended, the	1. After a loan is extended, the	of audit
	Company shall pay attention to	Company shall pay attention to	committee.
	the financial, business, and	the financial, business, and	
	relevant credit status of the	relevant credit status of the	
	borrower and guarantor. Where	borrower and guarantor. Where	
	collateral is provided, the	collateral is provided, the	
	Company shall also notice	Company shall also notice	
	whether there are changes in the	whether there are changes in the	
	value of collateral. A report on	value of collateral. A report on	
	significant change in the aforesaid	significant change in the	
	conditions shall be immediately	aforesaid conditions shall be	
	submitted to the President, and	immediately submitted to the	
	appropriate disposals shall be	President, and appropriate	
	made in accordance with the	disposals shall be made in	
	President's instructions.	accordance with the President's	
	2. Where the borrower repays the	instructions.	
	loan upon or before the loan is	2. Where the borrower repays	
	due, accrued interests shall be	the loan upon or before the loan	
	calculated first. After the borrower	is due, accrued interests shall be	
	pays off said interests along with	calculated first. After the	
	the principal, the Company may	borrower pays off said interests	
	cancel or return promissory notes	along with the principal, the	
	and/or the loan, or conduct the	Company may cancel or return	
	release of lien.	promissory notes and/or the	
	3. Where the loan is due and the	loan, or conduct the release of lien.	
	creditor's rights cannot be recovered after debt collection,	3. Where the loan is due and the	
	and the Company still cannot	creditor's rights cannot be	
	recover its creditor's rights after	recovered after debt collection,	
	making necessary notices, it shall	and the Company still cannot	
	seek legal actions to perform	recover its creditor's rights after	
	measures to safeguard creditor's	making necessary notices, it	
	rights so as to ensure the	shall seek legal actions to	
	Company's rights and interests.	perform measures to safeguard	
	4. Where as a result of change of	creditor's rights so as to ensure	
	conditions the entity to which	the Company's rights and	
	funds are loaned no longer meets	interests.	
	the requirements of the	4. Where as a result of change of	
	Regulations Governing Loaning	conditions the entity to which	
	of Funds and Making of	funds are loaned no longer meets	
	Endorsements/Guarantees by	the requirements of the	
	Public Companies, or the balance	Regulations Governing Loaning	
	of the loan exceeds the limit, the	of Funds and Making of	
	Company shall adopt rectification	Endorsements/Guarantees by	
	plans and submit the rectification	Public Companies, or the	
	plans to all the supervisors, and	balance of the loan exceeds the	
	shall complete the rectification	limit, the Company shall adopt	
	according to the time frame set	rectification plans and submit	

	out in the plan.	the rectification plans to Audit	
	out in the plan.	<u>Committee</u> , and shall complete	
		the rectification according to the	
		time frame set out in the plan.	
Article 10	Audit Procedure	Audit Procedure	Revised in
Alucie IU	The Audit Dept. shall audit the	The Audit Dept. shall audit the	accordance
	Handling Procedures for Loaning	Handling Procedures for	with
	Funds and the implementation	Loaning Funds and the	establishment
	thereof no less frequently than	implementation thereof no less	of audit
	quarterly and prepare written	frequently than quarterly and	committee.
	records accordingly. It shall	prepare written records	commutee.
	promptly notify all supervisors in	accordingly. It shall promptly	
	writing of any material violation	notify <u>Audit Committee</u> in	
	found.	writing of any material violation	
	Tound.	found.	
Article 14	Implementation and revision	Implementation and revision	Revised in
111111111111	1. After the Handling Procedures	1. After the Handling Procedures	accordance
	are passed by the Board of	are passed by the Board of	with
	Directors, the Company shall	Directors, the Company shall	establishment
	submit said Procedures to each	submit said Procedures for	of audit
	supervisor and for approval by the	approval with the consent of	committee.
	shareholders' meeting. Where any	one-half or more of all audit	committee.
	director expresses dissent and it is	<u>committee members</u> and by the	
	contained in the minutes or a	shareholders' meeting. Where	
	written statement, the Company	any director expresses dissent	
	shall submit the dissenting	and it is contained in the minutes	
	opinions to each supervisor and	or a written statement, the	
	for discussion by the shareholders'	Company shall submit the	
	meeting. The same shall apply to	dissenting opinions to Audit	
	any amendments to the	Committee and for discussion by	
	Procedures.	the shareholders' meeting. The	
	2. Where the Company has	same shall apply to any	
	established the position of	amendments to the Procedures.	
	independent director, each	Any matter under a	
	independent director's opinions	subparagraph of the preceding	
	shall be fully taken into	paragraph that has not been	
	consideration; the independent	approved with the consent of	
	directors' opinions specifically	one-half or more of all audit	
	expressing assent or dissent, and	committee members may be	
	the reasons for dissent, shall be	undertaken upon the consent of	
	included in the minutes of the	two-thirds or more of all	
	Board of Directors' meeting.	directors, without regard to the	
		restrictions of the preceding	
		paragraph, and the resolution of	
		the audit committee shall be	
		recorded in the minutes of the	
		directors meeting. 2. When it submits for	
		discussion by the board of	
		directors pursuant to the	
		preceding paragraph, each	
		independent director's opinions	
		shall be fully taken into	
		consideration; the independent	
		directors' opinions specifically	
		expressing assent or dissent, and	
	1		

the reasons for dissent, shall be
included in the minutes of the
Board of Directors' meeting.
All audit committee members
and all directors as used in
preceding paragraph shall mean
the actual number of persons
currently holding those
positions.