



Stock code:5263

Brogent Technologies Inc.

2023 Annual Meeting of Shareholders

Proceedings Manual

Date: Wednesday, May 31, 2023

Location: No. 9, Fuxing 4th Rd., Qianzhen District, Kaohsiung City,
Taiwan(Assembly Hall, Building A, Brogent Technologies)

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Brogent Technologies Inc.
Proceedings of the 2023 Annual Meeting of Shareholders

- 1) Call to Order
- 2) Chairperson's Remarks
- 3) Reports
- 4) Ratifications
- 5) Matters for Discussion and Votes
- 6) Extempore Motions
- 7) Meeting Adjourned

Brogent Technologies Inc.

Agenda of the 2023 Annual Meeting of Shareholders

Meeting Type: Physical Shareholders Meeting

Time: 9:00AM, Wednesday, May 31, 2023

Venue: No. 9, Fuxing 4th Road, Qianzhen District, Kaohsiung City (Assembly Hall,
Building A, Brogent Technologies)

- 1) Call to Order (respective holding of shareholders present announced)
- 2) Chairperson's Remarks
- 3) Reports
 - (1): 2022 Business Report.
 - (2): 2022 Audit Committee Audit Report.
 - (3): The Status of 2022 Cash distribution of Capital Surplus.
 - (4): The Status of issuing Convertible Corporate Bonds.
- 4) Ratifications
 - (1): 2022 Business Report and Financial Report.
 - (2): 2022 Deficit Compensation Statement.
- 5) Matters for Discussion and Votes
 - (1): The comprehensive re-election of Directors.
 - (2): The proposal for lifting the ban on competition between newly elected Directors and their representatives.
- 6) Extempore Motions
- 7) Meeting Adjourned

Reports

I: The 2022 Business Report is hereby submitted for review.

Please refer to Attachment 1 on page 10-11 of the Manual for the Business Report.

II: The 2022 Audit Committee Audit Report is hereby submitted for review.

Please refer to Attachment 2 on page 12 of the Manual for the Audit Committee Audit Report.

III: The Proposal for 2022 Cash distribution of Capital Surplus.

Explanation: 1. It is proposed to distribute NT\$93,776,126 from capital surplus of the issuing premium of the par value of the common share pursuant to Article 241 of the Company Act. A cash dividend of NT\$1.5 per share is to be distributed based on the 62,517,417 shares outstanding.

2. The distribution will be based on the list of shareholders registered as of the record date of cash distribution of capital surplus. The aforementioned cash distribution will be paid to the rounded-down full NT dollar.

3. The Chairman is authorized to separately determine related matters such as the Dividend Record Date and Distribution Date.

4. If the number of total shares outstanding is affected by changes in the company's share capital or other reasons, such that the ratios of the cash dividends are affected and must be adjusted, the Board of Directors authorized the Chairman to handle it with full authority.

IV: The status of issuing convertible corporate bonds is hereby submitted for review.

Explanation: The status of issuing convertible corporate bonds is as follows:

Type	Third domestic unsecured convertible bonds	Forth domestic unsecured convertible bonds
Issue date	2020.10.12	2020.10.15
Par value	NT\$100,000	NT\$100,000
Issue price	Issued by 101.64% of par value	Issued by par value
Total value	NT\$700,000,000	NT\$500,000,000
Interest rate	0%	0%
Expiration date	5 year Expiration date: Oct. 12, 2025	4 year Expiration date: Oct. 15, 2024
Assurance institution	None	None
Repayment	Except for the repayment by the company, sell of the bond holders or person who convert, when it comes to expiration, the company will repay per par value along with interest by cash.	Except for the repayment by the company, sell of the bond holders or person who convert, when it comes to expiration, the company will repay per par value along with interest by cash.
Outstanding principal	NT\$97,700,000	NT\$175,500,000
Till April 2, 2023 book closing date amount of the corporate bonds convertible into shares	Amount of execution on conversion bonds: NT\$602,300,000; total (converted) common shares: 5,736,023	Amount of execution on conversion bonds: NT\$324,500,000; total (converted) common shares: 3,0146,743
The possible dilution conditions and influence on shareholders' equity caused by the issuance and conversion and the terms of issuance	No great influences yet	No great influences yet

Ratifications

Item 1: The 2022 Business Report and Financial Report are hereby submitted for ratification. (Proposed by the Board of Directors)

Explanation: 1. The Company's 2022 Financial Report has been audited by CPAs Chiu-Yen Wu and Li-Yuan Kuo of Deloitte & Touche. The Financial Report and Business Report have been forwarded to the Audit Committee for review, and the written Audit Report is submitted for approval.

2. The Company's 2022 Business Report (please refer to Attachment 1 on page 10-11 of the Manual) and Financial Report (please refer to Attachment 3 on page 13-21 of the Manual).

3. The reports are hereby submitted for ratification.

Resolution:

Item 2: The 2022 Deficit Compensation Statement is hereby submitted for ratification. (Proposed by the Board of Directors)

Explanation: 1. The Company's 2022 Deficit Compensation Statement is as follows:

BROGENT TECHNOLOGIES INC.		
Deficit Compensation Statement		
2022		UNIT : NT\$
Item	Amount	
	Subtotal	Total
Deficit un-compensated at the beginning of 2022		(181,725,079)
ADD(LESS) :		
Remeasurement of Investments accounted for using equity method	(553,751)	
Reversal of Special reserve	14,857,302	
Net loss in 2022	(60,726,218)	
Accumulated deficit		(46,422,667)
Deficit un-compensated at the end of 2022		(228,147,746)
Legal reserve		127,421,032
Capital surplus		100,726,714
End of 2022		0

Chairman:



General Manager:



Accounting Manager:



2. The reports are hereby submitted for ratification.

Resolution:

Matters for Discussion and Votes

Item 1: A vote is hereby called for the comprehensive re-election of Directors.

(Proposed by the Board of Directors)

- Explanation: 1. The terms of the Company's current Directors shall reach three years on May 27, 2023 and a re-election shall be held at this Shareholders Meeting in accordance with regulations.
2. The Directors and Supervisors elected today shall serve a term of three years from May 31, 2023 to May 30, 2026. The terms of the original Directors shall expire upon the completion of the election in this Annual Shareholders Meeting.
3. According to Article 14 of the Company's Articles of Incorporation, eight Directors (including four Independent Directors) are elected on a candidate nomination system. The list of candidates for Directors and Independent Directors information is as follows:

Directors list

Name	Chih-Hung Ouyang
Education	Electrical Engineering, National Sun Yat-sen University
Experience	R&D Engineer, Acer Incorporated Project Manager, Ai West Co., Ltd. President, Micro Sova Co., Ltd.
Number of shares held	3,807,191 shares

Name	Chang chun Investment Co., Ltd. Representative Chih-Chuan Chen
Education	M.B.A., National Taiwan University
Experience	Juridical Person Director Representative of Miho International Cosmetic Co., Ltd. Juridical Person Director Representative of MEGA GROWTH VENTURE CAPITAL CO., LTD. Vice President, Investment Administration Division, RT-Mart International
Number of shares held	2,150,271 shares

Name	Chin-Huo Huang
Education	Chang Hua Industrial Vocational High School
Experience	Chairman, Fu Ying Metal Industrial Co., Ltd.
Number of shares held	1,149,442 shares

Name	LARGOU MORI CO., LTD. Representative Shen-Hao Cheng
Education	The doctorate degree of Meiji University /Graduate School of Commerce.
Experience	LARGOU MORI CO., LTD. Chairman
Number of shares held	1,724,888 shares

Independent Directors list

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

Name	Keng-Shin Lin
Education	College of Medicine, Taipei Medical University
Experience	Chief Physician, Kaohsiung Municipal Kai-Syuan Psychiatric Hospital
Number of shares held	0 shares

4. Submitted for election.

Resolution:

Item 2: 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 the 2023 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
Director	Chih-Hung Ouyang	Chairman, Fu Wu Investment Ltd. Chairman, Brogent Global Inc.
Director	Chang chun Investment Co., Ltd. Representative Chih-Chuan Chen	Vice President, Investment Administration Division, RT-Mart International Juridical Person Director Representative of MEGA GROWTH VENTURE CAPITAL CO., LTD. Juridical Person Director Representative of MIHO INTERNATIONAL COSMETIC CO., LTD. Juridical Person Director Representative of Mirror Vision INC.
Director	Chin-Huo Huang	Chairman, Fu Ying Metal Industrial Co., Ltd.
Director	LARGOU MORI CO., LTD. Representative Shen-Hao Cheng	LARGOU MORI CO., LTD.(TW) Chairman LARGOU MORI CO.,LTD.(JAPAN) Chairman
Independent Director	Lewis Lee	Vice director, ZHI CHENG Co-located CPA Firm. Independent Director, POYA International Co., Ltd. Independent Director, ALL RING TECH CO., LTD. Independent Director,

		ScinoPharm Taiwan, Ltd.
Independent Director	Chih-Poung Liou	Managing Partner, Stellex Law Firm.
Independent Director	Jih-Ching Chiu	Associate Professor, National Sun Yat-sen University
Independent Director	Keng-Shin Lin	Dean of Dr. Lin's Healing Clinic

4. Submitted for discussion.

Resolution:

Extempore motions

Meeting adjourned

Brogent Technologies Inc. Business Report

1) Operating policies

In 2023, Brogent Group will step forward toward the following directions: 1. Product Diversification: Innovative technology to develop diversified new equipment and expand overall market penetration rate. 2. High-end technology: Cooperate with domestic manufacturers to create small LED dome screen, and continue to lay out immersive experience in the Metaverse. 3. Revenue diversification: Expand the global operation base and enhance the digital content film database, and increase the number of film licenses.

The Company's layout in the somatosensory amusement equipment market. In addition to continuous investment in research and development, optimization and expansion of product lines, the pursuit of market coverage, providing complete solutions, cross-domain system integration capabilities, multiple business models, outright sale of the equipment, rental film authorization, and development of operating sites, become a world-class new media entertainment supplier. In the future, Brogent is ready for the opportunity for large-scale entertainment system replacement as the world is lifting all the pandemic restrictions and bringing about a U-shaped recovery in the leisure tourism industry. With the product line of large, medium and small equipment, it is expected to sell the equipment to amusement parks, independent based on flying theaters and various types of entertainment centers.

2) Business Plan Implementation Results

The Company's consolidated net operating revenue in 2022 amounted to NT\$803.766 million, an increase of approximately 2.03% from the net operating revenue of NT\$787.749 million in 2021. The Company's net loss in the current period amounted to NT\$62.398 million, a decrease of 53.20% from the net loss of NT\$133.323 million in 2021.

3) Operating Income and Budget Execution

(1). Operating Income

The categories of consolidated operating revenue in 2022 included project revenue, service revenue, ticket revenue and other operations, and the total amount was NT\$803.766 million. Affected by COVID-19, the progress of projects and orders is relatively delayed, resulting in slow revenue progress.

(2). Operating Expenses

Total consolidated operating expenses in 2022 amounted to NT\$577.780 million, an increase of NT\$21.139 million from the NT\$556.641 million of 2021. The main reason is that the company continues to invest resources in product marketing to increase the market visibility of products and operating bases.

4) Profitability Analysis

The Company's operating expense ratio increased 3.80% and net loss decreased 53.20% compared with 2021, mainly affected by COVID-19 epidemic on market recovery. The Company will maximize shareholder's value through product

diversification, revenue diversification, high-end technology, and strong competitive advantages in 2023.

5) Research and Development

To maintain core competitiveness, Brogent 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. The R&D expenses decreased NT\$18.304 million compared with 2021. The main reason is the capitalization of some R&D products, the optimization of product design and manufacturing process. The company adheres to continuous innovation and R&D to obtain national patents. In order to achieve "corner overtaking" through continuous research and development, technology leadership and diversified business models. The goal is to push the group's revenue scale to the level of the world's first-tier entertainment system suppliers.

Chairman:



General Manager:



Accounting Manager:



(Attachment 2)

Brogent Technologies Inc. Audit Committee Audit Report

The Business Report, Financial statements and Deficit Compensation Statement of 2022 prepared by the Board of Directors have been audited and certified by Chiu-Yen Wu and Li-Yuan Kuo of Deloitte & Touche. After reviewing such documents, this Audit Committee found no nonconformity, in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To

2023 Annual Shareholders Meeting of Brogent Technologies Inc.

Audit Committee Convener:



March 15, 2023

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Brogent Technologies Inc.

Opinion

We have audited the accompanying consolidated financial statements of Brogent Technologies Inc. (the "Corporation") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, 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, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, and its consolidated financial performance 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 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 of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. 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 the Republic of China, 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, 2022. 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.

The key audit matter of the Group's consolidated financial statements for the year ended December 31, 2022 is stated as follows:

The recognition of project contract revenue

Project contract revenue is the main operating revenue of the Group. The Group recognizes revenue based on the stage of completion of performance obligations. Since the recognition of project contract revenue is calculated manually and involves critical accounting estimates and judgments, there may be a calculation error; therefore it was deemed to be a key audit matter.

Refer to Notes 4, 5 and 24 for accounting policy on project contract, accounting estimates and assumptions, and details of project revenue.

We performed the following audit procedures on the above key audit matter:

We performed the following audit procedures on the above key audit matter:

1. We understood and tested the design and operating effectiveness of the internal control relevant to the accuracy of recognition of the project contract revenue, including the measurement of the percentage of completion.
2. We verified and recalculated, on a sampling basis, the accuracy of the percentage of completion, including the related supporting documents.
3. We recalculated the sampled project contract revenue measured by the percentage of completion and checked whether it was recognized correctly.

Other Matter

We have audited the parent company only financial statements of the Corporation as of and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified opinion.

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, and the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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 the audit committee, 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 in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be 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 the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. 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.

3. 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's use of the going concern basis of accounting and, based on the audit evidence obtained, 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 represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 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 charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them 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, 2022 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.

The engagement partners on the audits resulting in this independent auditors' report are Chiu-Yen Wu and Li-Yuan Kuo.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 15, 2023

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

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

Brogent Technologies Inc. and Subsidiaries

CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 721,736	15	\$ 675,485	14
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	118,819	2	287,613	6
Financial assets at fair value through other comprehensive income - current(Notes 4 and 8)	130,000	3	-	-
Financial assets at amortized cost - current (Notes 4, 9 and 32)	144,788	3	103,001	2
Accounts receivable, net (Notes 4, 5 and 10)	270,332	5	216,053	4
Contract assets - current (Notes 4, 5 and 24)	1,303,225	26	1,172,733	25
Current tax assets (Notes 4 and 26)	891	-	325	-
Inventories (Notes 4 and 11)	320,604	7	223,297	5
Prepayments	63,702	1	121,126	3
Other current assets	24,143	1	18,004	-
Total current assets	<u>3,098,240</u>	<u>63</u>	<u>2,817,637</u>	<u>59</u>
NONCURRENT ASSETS				
Financial assets at fair value through profit or loss - noncurrent (Notes 4 and 7)	378,155	8	291,657	6
Financial assets at amortized cost - noncurrent (Notes 4, 9 and 32)	56,950	1	54,631	1
Investments accounted for using equity method (Notes 4 and 13)	1,755	-	1,506	-
Property, plant and equipment (Notes 4, 14 and 32)	758,358	15	976,416	20
Right-of-use assets (Notes 4 and 15)	287,013	6	308,417	7
Intangible assets (Notes 4 and 16)	196,740	4	166,000	4
Deferred tax assets (Notes 4 and 26)	90,499	2	76,444	2
Refundable deposits	19,484	-	15,034	-
Other noncurrent assets	64,179	1	68,697	1
Total noncurrent assets	<u>1,853,133</u>	<u>37</u>	<u>1,958,802</u>	<u>41</u>
TOTAL	<u>\$ 4,951,373</u>	<u>100</u>	<u>\$ 4,776,439</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 17)	\$ 321,840	7	\$ 155,085	3
Notes payable (Note 19)	11,772	-	1,388	-
Accounts payable (Note 19)	110,649	2	87,236	2
Contract liabilities - current (Note 24)	68,223	1	65,772	1
Other payables (Note 20)	83,290	2	79,014	2
Current tax liabilities (Notes 4 and 26)	2,490	-	6,442	-
Provisions - current (Note 4)	8,620	-	5,122	-
Lease liabilities - current (Notes 4 and 15)	64,414	1	60,133	1
Current portion of long-term borrowings (Note 17)	49,334	1	103,828	2
Current portion of bonds payable (Notes 4 and 18)	219,204	5	315,027	7
Other current liabilities	3,190	-	2,316	-
Total current liabilities	<u>943,026</u>	<u>19</u>	<u>881,363</u>	<u>18</u>
NONCURRENT LIABILITIES				
Bonds payable (Notes 4 and 18)	261,577	5	319,291	6
Long-term borrowings (Note 17)	268,220	5	227,560	5
Deferred tax liabilities (Notes 4 and 26)	27,010	1	41,141	1
Lease liabilities - noncurrent (Notes 4 and 15)	257,167	5	273,676	6
Total noncurrent liabilities	<u>813,974</u>	<u>16</u>	<u>861,668</u>	<u>18</u>
Total liabilities	<u>1,757,000</u>	<u>35</u>	<u>1,743,031</u>	<u>36</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE CORPORATION (Note 23)				
Share capital				
Ordinary shares	614,431	13	573,641	12
Advance receipts for ordinary share	10,743	-	36,003	1
Total share capital	<u>625,174</u>	<u>13</u>	<u>609,644</u>	<u>13</u>
Capital surplus	2,648,189	54	2,501,234	53
Retained earnings (deficit to be compensated)				
Legal reserve	127,421	3	127,421	3
Special reserve	14,857	-	14,857	-
Accumulated deficit	(243,005)	(5)	(181,725)	(4)
Total deficit to be compensated	<u>(100,727)</u>	<u>(2)</u>	<u>(39,447)</u>	<u>(1)</u>
Other equity	21,484	-	(39,431)	(1)
Total equity attributable to owners of the Corporation	3,194,120	65	3,032,000	64
NON-CONTROLLING INTERESTS (Note 23)	<u>253</u>	<u>-</u>	<u>1,408</u>	<u>-</u>
Total equity	<u>3,194,373</u>	<u>65</u>	<u>3,033,408</u>	<u>64</u>
TOTAL	<u>\$ 4,951,373</u>	<u>100</u>	<u>\$ 4,776,439</u>	<u>100</u>

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, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Loss Per Share)

	2022		2021	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 5, 24 and 31)	\$ 803,766	100	\$ 787,749	100
OPERATING COSTS (Notes 10 and 25)	<u>473,249</u>	<u>59</u>	<u>411,243</u>	<u>52</u>
GROSS PROFIT	<u>330,517</u>	<u>41</u>	<u>376,506</u>	<u>48</u>
OPERATING EXPENSES (Notes 9, 24 and 25)				
Selling and marketing expenses	74,973	9	53,715	7
General and administrative expenses	293,387	37	248,857	32
Research and development expenses	189,445	24	207,749	26
Expected credit loss	<u>19,975</u>	<u>2</u>	<u>46,320</u>	<u>6</u>
Total operating expenses	<u>577,780</u>	<u>72</u>	<u>556,641</u>	<u>71</u>
OPERATING LOSS	<u>(247,263)</u>	<u>(31)</u>	<u>(180,135)</u>	<u>(23)</u>
NON-OPERATING INCOME AND EXPENSES (Note 25)				
Interest income	8,514	1	5,337	1
Other income	19,022	2	51,114	6
Other gains and losses	159,954	20	2,994	-
Finance costs	(23,717)	(3)	(27,063)	(3)
Share of profit or loss of associates accounted for using the equity method	<u>(468)</u>	<u>-</u>	<u>(6,029)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>163,305</u>	<u>20</u>	<u>26,353</u>	<u>3</u>
LOSS BEFORE INCOME TAX	(83,958)	(11)	(153,782)	(20)
INCOME TAX BENEFIT (Notes 4 and 26)	<u>(21,560)</u>	<u>(3)</u>	<u>(20,459)</u>	<u>(3)</u>
NET LOSS FOR THE YEAR	<u>(62,398)</u>	<u>(8)</u>	<u>(133,323)</u>	<u>(17)</u>
OTHER COMPREHENSIVE INCOME (Notes 21 and 23)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	-	-	(350)	-
Unrealized gains on investments in equity instruments at fair value through other comprehensive income	30,000	4	-	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	-	-	70	-

(Continued)

Brogent Technologies Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Loss Per Share)

	2022		2021	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	\$ 30,911	4	\$ (14,229)	(2)
Share of the other comprehensive loss of associates accounted for using the equity method	<u>(33)</u>	<u>-</u>	<u>(355)</u>	<u>-</u>
Other comprehensive loss for the year, net of income tax	<u>60,878</u>	<u>8</u>	<u>(14,864)</u>	<u>(2)</u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>\$ (1,520)</u>	<u>-</u>	<u>\$ (148,187)</u>	<u>(19)</u>
NET LOSS ATTRIBUTABLE TO:				
Owners of the Corporation	\$ (60,726)	(8)	\$ (131,956)	(17)
Non-controlling interests	<u>(1,672)</u>	<u>-</u>	<u>(1,367)</u>	<u>-</u>
	<u>\$ (62,398)</u>	<u>(8)</u>	<u>\$ (133,323)</u>	<u>(17)</u>
TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:				
Owners of the Corporation	\$ 189	-	\$ (145,203)	(19)
Non-controlling interests	<u>(1,709)</u>	<u>-</u>	<u>(2,984)</u>	<u>-</u>
	<u>\$ (1,520)</u>	<u>-</u>	<u>\$ (148,187)</u>	<u>(19)</u>
LOSS PER SHARE (Note 27)				
Basic	<u>\$ (0.99)</u>		<u>\$ (2.31)</u>	
Diluted	<u>\$ (0.99)</u>		<u>\$ (2.31)</u>	

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

Brogent Technologies Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Corporation						Other Equity		Total	Non-controlling Interests	Total Equity	
	Ordinary Shares	Advance Receipts for Ordinary Share	Capital Surplus	Retained Earnings (Deficit to be Compensated)			Exchange Differences on Translation of Foreign Operations	Unrealized Gain or loss On financial Assets at FVTOCI				
				Legal Reserve	Special Reserve	Unappropriated Earnings						
BALANCE AT JANUARY 1, 2021	\$ 557,474	\$ -	\$ 2,021,953	\$ 127,421	\$ 14,857	\$ (48,972)	\$ (26,464)	\$ -	\$ (26,464)	\$ 2,646,269	\$ 2,758	\$ 2,649,027
Net loss in 2021	-	-	-	-	-	(131,956)	-	-	-	(131,956)	(1,367)	(133,323)
Other comprehensive loss in 2021, net of income tax	-	-	-	-	-	(280)	(12,967)	-	(12,967)	(13,247)	(1,617)	(14,864)
Total comprehensive loss in 2021	-	-	-	-	-	(132,236)	(12,967)	-	(12,967)	(145,203)	(2,984)	(148,187)
Convertible bonds converted to ordinary shares	16,167	36,003	480,394	-	-	-	-	-	-	532,564	-	532,564
Changes in percentage of ownership interest in subsidiaries (Note 12)	-	-	(1,113)	-	-	(517)	-	-	-	(1,630)	1,630	-
Additional non-controlling interest recognized on issue of employee share options by subsidiaries	-	-	-	-	-	-	-	-	-	-	4	4
BALANCE AT DECEMBER 31, 2021	573,641	36,003	2,501,234	127,421	14,857	(181,725)	(39,431)	-	(39,431)	3,032,000	1,408	3,033,408
Net loss in 2022	-	-	-	-	-	(60,726)	-	-	-	(60,726)	(1,672)	(62,398)
Other comprehensive income in 2022, net of income tax	-	-	-	-	-	-	30,915	30,000	60,915	60,915	(37)	60,878
Total comprehensive loss in 2022	-	-	-	-	-	(60,726)	30,915	30,000	60,915	189	(1,709)	(1,520)
Convertible bonds converted to ordinary shares (Note 18)	40,790	(25,260)	146,205	-	-	-	-	-	-	161,735	-	161,735
Changes in percentage of ownership interest in subsidiaries (Note 12)	-	-	-	-	-	(554)	-	-	-	(554)	554	-
Changes in equity of associates accounted for using equity method	-	-	750	-	-	-	-	-	-	750	-	750
BALANCE AT DECEMBER 31, 2022	\$ 614,431	\$ 10,743	\$ 2,648,189	\$ 127,421	\$ 14,857	\$ (243,005)	\$ (8,516)	\$ 30,000	\$ 21,484	\$ 3,194,120	\$ 253	\$ 3,194,373

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, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax	\$ (83,958)	\$ (153,782)
Adjustments for:		
Income and expenses		
Depreciation expense	145,045	117,349
Amortization expense	31,336	33,882
Expected credit loss	19,975	46,320
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(7,537)	(23,991)
Finance cost	23,717	27,063
Interest income	(8,514)	(5,337)
Share of profit or loss of associates accounted for using the equity method	468	6,029
Net loss (gain) on disposal of property, plant and equipment	(74,931)	2,036
Net loss on disposal of intangible assets	703	-
Net loss (gain) on foreign currency exchange	(5,941)	2,973
Loss on inventories	1,642	1,875
Others	-	(2,458)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	170,415	100,623
Notes receivable	-	21,164
Accounts receivable	(55,195)	(47,862)
Contract assets	(148,784)	(62,808)
Inventories	(98,949)	12,815
Prepayments	55,978	(2,889)
Other current assets	(6,939)	2,604
Notes payable	10,384	(10,183)
Accounts payable	23,413	(12,058)
Contract liabilities	2,451	(70,982)
Other payables	4,553	20,273
Provisions	3,498	2,742
Other current liabilities	874	720
Net defined benefit liabilities	-	(9,644)
Cash generated (used in) from operations	3,704	(3,526)
Income tax paid	(11,683)	(17,019)
Net cash used in operating activities	(7,979)	(20,545)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(100,000)	-
Purchase of financial instruments at fair value through profit or loss	(61,288)	-
Purchase of financial assets at amortized cost	(207,283)	(77,849)
Proceeds from sale of financial assets at amortized cost	169,233	169,834

(Continued)

Brogent Technologies Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
Payments for property, plant and equipment	\$ (61,002)	\$ (99,553)
Proceeds from disposal of property, plant and equipment	263,402	1,534
Increase in refundable deposits	(4,393)	(1,770)
Acquisition of intangible assets	(14,839)	(15,010)
Increase in other noncurrent assets	(37,921)	(4,783)
Interest received	<u>8,514</u>	<u>5,337</u>
Net cash used in investing activities	<u>(45,577)</u>	<u>(22,260)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	166,755	(61,122)
Proceeds from long-term borrowings	224,867	120,588
Repayment of long-term borrowings	(240,014)	(145,705)
Repayment of the principal portion of lease liabilities	(46,293)	(40,741)
Interest paid	<u>(15,237)</u>	<u>(13,363)</u>
Net cash generated from (used in) financing activities	<u>90,078</u>	<u>(140,343)</u>
EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES		
	<u>9,729</u>	<u>(5,708)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	46,251	(188,856)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>675,485</u>	<u>864,341</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 721,736</u>	<u>\$ 675,485</u>

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

(Concluded)

Brogent Technologies Inc.
Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is constituted in accordance with the Company Act, and shall be known as Brogent Technologies Inc.

Article 2: The business scope of the Company is as follows:

1. F218010 Information software retailer.
2. F219010 Electronic material retailer.
3. E605010 Computer installation.
4. F118010 Information software wholesaler.
5. F119010 Electronic material wholesaler.
6. I301010 Information software service.
7. I301020 Information processing service.
8. I301030 Electronic information supply service.
9. J601010 Arts service.
10. I401010 General advertising service.
11. J305010 Sound publishing.
12. J602010 Arts performance activity.
13. E603050 Automated control equipment engineering.
14. E604010 Machinery installation.
15. F109070 Wholesale of cultural education, musical instrument, and educational entertainment necessities.
16. F113010 Machinery wholesaler.
17. F113050 Computer and business machinery wholesaler.
18. F209060 Retailer of cultural education, musical instrument, and educational entertainment necessities.
19. F213010 Electronic retailer.
20. F213030 Computer and business machinery retailer.
21. F401010 International trade.
22. F601010 Intellectual property rights service.
23. I501010 Product design service.
24. I503010 Landscape and interior design.
25. F213080 Machinery retailer.
26. F213990 Other machinery retailer.
27. J701040 Leisure activity venue service.
28. J701070 Information leisure service.
29. JB01010 Conference and exhibition service.
30. JE01010 Leasing service.
31. ZZ99999 All businesses not prohibited or restricted by law, except those subject to special approval.

Article 3: The Company may, based on business requirements and the reciprocity principle, provide guarantees to external parties which shall be processed in accordance with the Company's External Commitment Management Regulations.

Article 4: The Company's total reinvestment amount may exceed forty percent (40%) of the net value of the most recent financial statements and the Board of Directors shall be authorized for its implementation.

Article 5: The Company is headquartered in Kaohsiung City. Where necessary the Company may establish branch companies domestically or overseas, subject to the resolution by the Board

of Directors meeting

Article 6: The Company's public notices shall be made pursuant to Article 28 of the Company Act.

Chapter 2 Shares

Article 7: The Company's total capital has been set at Nine Hundred Million New Taiwan Dollars (NT\$ 900,000,000), issuable in ninety million (90,000,000) shares at ten dollars (NT\$10) per share. The Board of Directors is authorized to conduct issuance in installments.

An additional NT\$20 million from the capital amount specified in Paragraph 1 shall be reserved for the issuance of employee stock options issuable in two million (2,000,000) shares at ten dollars (NT\$10) per share. The Board of Directors is authorized to conduct issuance in installments.

Article 7-1: Transfer of shares to employees at prices below the market price or the Company's average purchase price can be made subject to the resolution of the most recent shareholders' meeting. The passage of such resolution requires the presence of shareholders representing more than half of all outstanding shares and a favorable vote by more than two-thirds of votes present in the meeting.

Article 8: The Company's stocks shall be registered, and affixed with signature or seal of the director representing a company. The stock shall be issued following certification by the bank which is competent to certify stock under the law, and are not required to be printed. The Company, however, should contact the securities depository and custodian institution for registration of the share certificates.

Article 8-1: The bought back shares to be transferred by the Company, employee stock option, restricted employee stock, and the new shares reserved for employees subscription in the 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 Shareholders shall not be altered within the period specified in Article 165 of the Company Act. The Company shall administer all stock-related operations in accordance with the Company act and the "Regulations Governing the Handling of Stock Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Chapter 3 Shareholders' meeting

Article 10: The Company holds annual and extraordinary shareholders' meetings. Annual shareholders' meetings shall be convened on a yearly basis and within six months after the end of each fiscal year, and extraordinary meetings shall be convened when necessary in accordance with the law. Unless otherwise stipulated in laws and regulations, the shareholders' meeting shall be convened by the Board of Directors. The notices for the shareholders' meeting prescribed in the preceding Paragraph may be distributed in electronic form, subject to agreement by the recipient thereof.

When the shareholders' meeting is held, it may be held by video conference or other methods announced by the central competent authority.

Article 11: If a shareholder is unable to attend the shareholders' meeting in person, a proxy can be appointed by presenting a properly signed/sealed proxy form printed in the Company's prescribed format, while specifying the scope of delegated authority. Shareholders may appoint proxies according to Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" stipulated by the competent authority.

Article 12: Each shareholder of the Company shall be entitled to one vote for each share. No voting power shall be granted, however, to shareholders of the Company with shares prescribed in

Article 179 of the Company Act and relevant laws and regulations.

Article 13: Unless otherwise stipulated in the Company Act, any resolutions in a shareholders' meeting should be approved by a majority vote at a meeting attended by shareholders representing at least one half of total outstanding shares.

Article 13-1: A proposal to cancel the public issuance of the Company's shares after the public offering shall be filed for a resolution in the shareholders' meeting. The clause shall remain unaltered throughout the listing period on the TPEx trading of Emerging Stock trading and Securities Listings.

Chapter 4 Directors and Audit Committee

Article 14: The Company shall have seven to nine Directors, who are elected during shareholders' meetings from among persons of adequate capacity to each serve a term of three years. Their terms of service may be renewed if they are re-elected in the following election. The total amount of shares held by all Directors of the Company shall be determined in accordance with regulations of the competent authority responsible for securities.

The aforementioned Directors shall consist of at least three Independent Directors. A candidate nomination system shall be adopted in the election and the Independent Directors shall be elected by the shareholders meeting from the list of candidates. Method of nomination shall be governed by the Article 192-1 of the Company Act.

The audit committee shall be composed of all independent directors consist of no less than three independent directors, one of whom shall be the convener.

The Company may purchase liability insurance for the Directors during their term of office based 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.

Article 14-1: The Company's Directors are elected using the single cumulative voting method. Every share is vested with voting rights that is equivalent to the number of Directors to be elected. The votes can be concentrated on one candidate or distributed among several candidates. Candidates with the highest numbers of votes are elected Directors.

Article 15: The Board of Directors shall be comprised of the Directors of the Company. The chairman of the Board shall be elected by and among the directors by a majority of directors present at a meeting attended by more than two-thirds of directors. As necessary, a vice chairman may be elected by and among the directors in the same manner. The chairman of the Board shall represent the Company externally.

Article 16: When the Chairperson is on leave or unable to exercise his/her official functions for any specific reason, an acting Chairperson shall be designated in accordance with Article 208 of the Company Act.

Article 16-1: Notices for Board of Directors meetings shall be distributed to the Directors at least seven days before the meeting. The purpose of the meeting shall be clearly stated in the notice. However, a Board of Directors meeting may be convened at any time in the event of an emergency. The notice for meetings may be communicated through written, fax, email, or other methods.

Article 17: Unless otherwise regulated by the Company Act, Board of Directors resolutions are passed when there are more than half of all Directors present in a meeting and with more than half of present Directors voting in favor. If a Director is unable to attend the Board of Directors meeting in person, the Director may delegate one of the other Directors as a proxy in accordance with the law. The Director shall in each instance issue a written proxy stating the scope of authorization with respect to the purpose for the meeting. Any proxy prescribed in the preceding Paragraph, however, shall only represent one Director in the meeting. In case a meeting of the Board of Directors is proceeded via visual communication network, the Directors taking part in such a visual communication meeting

shall be deemed to have attended the meeting in person.

Article 18: All Directors shall be entitled to remuneration for their execution of duties regardless of profits or losses. The Board of Directors is authorized to determine remuneration after considering their contribution to the Company and the industry's prevailing rates.

Article 18-1: Directors of the Company who occupy job positions within the Company shall be entitled to monthly salaries in accordance with salary standards of regular managerial staff in addition to the Director or Supervisor remuneration specified in Article 21 of the Articles of Incorporation.

Chapter 5 Managerial officer

Article 19: The Company may appoint managerial staff. The appointment, dismissal and compensation of such managerial staff shall be governed by Article 29 of the Company Act.

Chapter 6 Accounting

Article 20: The Company's accounting period begins from January 1 and ends on December 31 of each year. At the end of each fiscal year, the Board of Directors of the Company shall, in accordance with relevant laws and regulations, prepare and submit (1) a Business Report (2) Financial Statements (3) Proposals on distribution of earnings or compensation of deficits, etc. to the shareholders at the ordinary meeting of shareholders for their acceptance in accordance with the legal procedures.

Article 21: In the event the Company makes a profit during the fiscal year, it shall set aside five (5) to fifteen (15) percent of the profits for employee remuneration. The remuneration for Directors shall be no higher than two percent. However, priority shall be given to funds reserved for compensation of the Company's cumulative losses, if any. The employee remuneration specified in the preceding paragraph may be distributed by parent-subsidiary mutually in shares or cash and the recipients may include employees of subordinate companies or controlling 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 22: Final annual net profit of the Company, if any, shall firstly be allocated for paying business tax and compensating the deficit of previous years. After adding the items other than the net profit after tax of the current period into the undistributed earnings of the current year. Ten percent of the remaining profit shall be allocated as legal reserve. The remaining profit, along with the accumulated undistributed earnings for the previous year, shall be booked as the accumulated distributable earnings; however, restrictions shall not apply if the amount of allocated legal reserve has reached the total capital of the Company. The cumulative distributable profits, with the exception of special reserve to be allocated or reversed as required by laws or regulations of the competent authority, may be considered for retention in accordance with business requirements. The remaining sum shall be used for the distribution of dividends and if funds still remain, a resolution may be passed in the shareholder meeting for the distribution of shareholder bonus.

The company authorizes the board of directors with the attendance of more than two-thirds of the directors and the resolution of a majority of the directors present to distribute all or a part of dividends and bonuses, capital surplus or legal reserve in cash, and report to the shareholders meeting. The aforementioned provisions that should be resolved by the shareholders' meeting do not apply.

Article 23: The Company is situated in a changing industrial environment, wherein the corporate life cycle is at a stable growth stage. Considering the Company's capital requirement for continuous expansion and business operations, as well as long-term financial planning to satisfy shareholders needs for cash flow, the Company's dividend policy was formulated based on the residual dividend policy in the relevant laws and regulations of the Company

Act. Future capital requirements are measured according to the future capital budget plan of the Company; capital required for earnings financing shall be retained, and the remaining earnings shall be distributed by way of cash or stock dividend. Particularly, cash dividend may not be less than 10% of total dividends.

Chapter 7 Addendum

Article 24: Any matters not addressed in the Articles of Incorporation shall be governed by the Company Act and relevant laws and regulations.

Article 25: The Articles of Incorporation were established on October 22, 2001.

The first amendment was made on July 5, 2002.

The second amendment was made on August 23, 2003.

The third amendment was made on June 27, 2004.

The fourth amendment was made on March 25, 2005.

The fifth amendment was made on September 29, 2005.

The sixth amendment was made on June 30, 2006.

The seventh amendment was made on June 30, 2008.

The eighth amendment was made on February 9, 2010.

The ninth amendment was made on May 31, 2011.

The tenth amendment was made on July 8, 2011.

The eleventh amendment was made on November 23, 2011.

The twelfth amendment was made on June 27, 2012.

The thirteenth amendment was made on June 19, 2013.

The fourteenth amendment was made on June 11, 2014.

The fifteenth amendment was made on May 20, 2015.

The sixteenth amendment was made on May 31, 2016.

The seventeenth amendment was made on May 31, 2017

The eighteenth amendment was made on May 29, 2018

The nineteenth amendment was made on May 29, 2019

The twentieth amendment was made on May 28, 2020.

The twenty-first amendment was made on May 27, 2022.

Brogent Technologies Inc.
Procedures for Election of Directors

Article 1

To ensure a just, fair, and open election of directors, the Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3

The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

Article 4

Deleted.

Article 5

The qualifications for the independent directors of the Company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 6

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in the Company's articles of incorporation, the Company shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, or the related provisions of the Taiwan Stock Exchange

Corporation rules governing the review of listings, or subparagraph 8 of the Standards for Determining Unsuitability for GTSM Listing under Article 10, Paragraph 1 of the GreTai Securities Market Rules Governing the Review of Securities for Trading on the GTSM, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors 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 shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 8

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 9

The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 10

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 11

If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 12

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the board of directors.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match.

5. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted.
6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual.

Article 13

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the list of persons elected as directors shall be announced by the chair on the site.

Article 14

The board of directors of the Company shall issue notifications to the persons elected as directors.

Article 15

These Procedures and any amendments hereto, shall be implemented after approval by a shareholders meeting.

The first amendment was made on May 28 2020.

Brogent Technologies Inc.
Rules of Procedure for Shareholders Meetings

Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2 The Rules of Procedure for Shareholders Meetings of the Company, except as otherwise provided by law, regulation, or the Articles of Incorporation, shall be as provided in these Rules.

The shareholder referred to in the Rules shall mean the shareholder or the proxy appointed by the shareholder to attend meetings on his/her behalf.

Article 3 Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the Board of Directors.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors and upload them to the Market Observation Post System (MOPS) at least 30 days before the date of an annual shareholders meeting or at least 15 days before the date of an extraordinary shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS at least 21 days before the date of the annual shareholders meeting or at least 15 days before the date of the extraordinary shareholders meeting. In addition, at least 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place. The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 hereof shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as extemporary motions; the essential contents may be posted on the website

designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice. All directors of a company are re-elected and its start date is defined in the notice of reasons for the shareholders meeting and shall not be brought up again as extemporary motions or in any matters after re-election. Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may submit a written proposal for discussion at an annual shareholders' meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda; however, a shareholder proposal proposed for urging a company to promote public interests or fulfill its social responsibilities may still be included in the list of proposals to be discussed at a regular meeting of shareholders by the board of directors. In addition, when the circumstances of any Subparagraph of Article 172-1, Paragraph 4 of the Company Act apply to a proposal submitted by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce that it will receive shareholder proposals in writing or by way 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 of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 If a shareholder is unable to attend the shareholders' meeting in person, a proxy can be appointed by completing the Company's proxy form and by specifying the scope of delegated authority.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company at least 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail. Unless a declaration is made to cancel the previous proxy appointment. After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company at least 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9AM and no later than 3PM.

Article 6 The Company shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters of attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel shall be assigned to handle the registrations.

Shareholders and their proxies (collectively, "shareholders") shall attend shareholders meetings upon presentation of attendance passes, registration cards, or other proof of attendance. Solicitors soliciting proxy forms shall also bring personal identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a registration card in lieu of signing in.

The Company shall furnish attending shareholders with the proceedings manual, annual report, attendance pass, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7 Shareholders' meetings that are convened by the Board of Directors shall be chaired by the Chairperson. If the Chairperson is unable to perform such duties due to leave of absence or any reason, the Vice Chairperson shall act on the Chairperson's behalf. If the Vice Chairperson is also unavailable, the Chairperson may appoint the Managing Director to act on behalf. If the Company does not have a Managing Director, one of the Directors shall be appointed to act on behalf; where no delegate has been appointed, the Managing Director or the one appointed among the remaining Director shall act on the Chairperson's behalf.

When a Managing Director or a Director serves as chair, as referred to in the preceding paragraph, the Managing Director or Director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the Board of Directors be attended by a majority of the Directors.

For shareholders' meetings convened by any authorized party other than the Board of Directors, the convener will act as the meeting Chairperson. If there are two or more conveners at the same time, one shall be appointed among themselves to chair the meeting. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded audio-visual materials of the preceding paragraph shall be retained for at least 1 year. However, if a shareholder makes a litigious claim against the Company according to Article 189 of the Company Act, the abovementioned documents must be retained until the end of the litigation.

Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and registration cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically. The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10 If a shareholders meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. With regard to the voting procedure of resolution of each proposal (including extempore motions), it shall be pass the resolution on a one agenda by one agenda basis. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the Board of Directors. The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting. The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; 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 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance pass number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 12 Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of trust enterprises and certain share administration agencies approved by the competent authority, a proxy may not represent more than 3% of total voting rights when representing two or more shareholders at a time. Voting rights that exceed this threshold shall be excluded.

Article 13 Shareholders shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, Paragraph 2 of the Company Act. When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting

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

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the resolution of a proposal shall require an affirmative majority of the voting rights represented by attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders.

With the exception of proposals listed on the agenda, other proposals submitted by shareholders or the amended or alternative versions of the original proposal shall require endorsement of other shareholders. The shares represented by the person submitting the proposal and the shareholders that endorsed the proposal is required to exceed one percent (1%) of all voting rights of issued shares. In case there are any amendments or alternative solutions for the same proposal, the chair shall combine these amendments/alternative solutions with the original proposal and decide their priority for voting. In case one 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 at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as Directors and the numbers of votes with which they were elected. The ballots for the election

referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. However, if a shareholder makes a litigious claim against the Company according to Article 189 of the Company Act, the abovementioned documents must be retained until the end of the litigation.

Article 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The meeting minutes may be produced and distributed in electronic form. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results. When there is an election of directors, the each candidate votes shall be disclosed. The meeting minutes and each candidate votes shall be retained for the duration of the existence of the Company.

A proposal passed via the resolution method in the preceding paragraph shall be recorded as "passed unanimously after the chair inquires the all shareholders in attendance" after the chair has inquired all attending shareholders and no shareholders have voiced an 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.

Article 16 On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction,

obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

The first amendment was made on May 28 2020.

Brogent Technologies Inc.
Shareholding Status of Directors

1) The Company's paid-in capital is NT\$645,301,760 a total number of 64,530,176 shares have been issued.

2) According to Article 26 of the Securities and Exchange Act, the total amount of shares held by the entire body of Directors or Supervisors shall not be less than the following number of shares: 5,162,414 shares.

According to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," if a public company has elected two or more Independent Directors, the share ownership figures calculated at the rates set forth in the preceding paragraph for all Directors other than the Independent Directors and shall be decreased by 20 percent.

3) The shares held by individual shareholders, all Directors as of the book closure date of this shareholders meeting (April 2, 2023) are shown in the table below.

The number of shares has reached the amount required by the Securities and Exchange Act.

Title	Name	Date elected	Term (Year)	Number of shares held as recorded in the List of Shareholders on the book closure date	
				Shares	Percentage of currently issued shares
Chairperson	Chih-Hung Ouyang	2020.05.28	3	3,807,191	5.90%
Director	Chih-Chuan Chen, representative of Changchun Investment Co., Ltd.	2020.05.28	3	2,150,271	3.33%
Director	Chin-Huo Huang	2020.05.28	3	1,149,442	1.78%
Director	LARGOU MORI CO., LTD. Representative CHENG SHENHAO	2022.05.27	3	1,724,888	2.67%
Independent Director	Lewis Lee	2020.05.28	3	0	0.00%
Independent Director	Chih-Poung Liou	2020.05.28	3	0	0.00%
Independent Director	Jih-Ching Chiu	2020.05.28	3	0	0.00%
Shareholdings of all directors				8,831,792	13.69%