

Brogent Technologies Inc.

Sustainable Development Best Practice Principles

Dated: 2022.08.11

Chapter 1 General Principles

Article 1 In order to fulfill our corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the company hereby formulated and followed the sustainable development best practice principles.

Article 2 The Principles apply to the company, including the entire operations of each such company and its business group.

The company actively fulfills sustainable development in the course of our business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

Article 3 In promoting sustainable development initiatives, the company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

The company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

Article 4 To implement sustainable development initiatives, the company is advised to follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate sustainable development information.

Article 5 The company shall take into consideration the correlation between the development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of individual companies and of our respective business groups as a whole on stakeholders, in establishing our policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors.

Chapter 2 Exercising Corporate Governance

Article 6 The board of directors of the company shall exercise the due care of good administrators to urge the company to perform our sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of our sustainable development policies.

The board of directors of the company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's furtherance of our sustainable development objectives:

1. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives.
2. Identifying the company's sustainable development mission or vision, and declaring our sustainable development policy, systems or relevant management guidelines.
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 7 For the purpose of managing sustainable development initiatives, the company is advised to establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies or systems of the company and to report on the same to the board of directors on a periodic basis.

Article 8 The company shall respect the rights and interests of stakeholders, identify and understand the reasonable expectations and demands of stakeholders through proper communication with them and allowing their participation, and shall adequately respond to the important sustainable development issues which they are concerned about.

Article 9 The company is advised to follow Corporate Governance Best Practice Principles for the company and Code of Ethical Conduct for the company to establish effective corporate governance framework and relevant ethical standards so as to enhance corporate governance.

Article 10 The company shall comply with relevant laws and regulations and observe the following guidelines to maintain a fair competition environment:

1. Avoid engaging in violations of fair competition.
2. Faithfully fulfill tax-related obligations.
3. Not tolerate bribery or corruption and establish appropriate management systems.
4. Corporate endowments should be made in accordance with the company's internal procedures.

Article 11 The company is advised to, on a regular basis, organize training on sustainable development and promotion of matters prescribed in the preceding Article for directors and employees, and should incorporate the foregoing into its employee performance appraisal system to establish a clear and effective reward and discipline system.

Chapter 3 Fostering a Sustainable Environment

Article 12 The company shall follow relevant environmental laws and regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business activities.

Article 13 The company is advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 14 The company is advised to establish proper environment management systems based on the characteristics of our industries. Such environment

management systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of our operation on a regular basis.

Article 15 The company is advised to establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for our managerial officers and other employees on a periodic basis.

Article 16 The company is advised to take into account the effect on ecological efficiency, promote and educate consumers on the concept of sustainable consumption, and conduct research and development, production and services in accordance with the following principles to reduce the impact on the natural environment from our business operations:

1. Reduce resource and energy consumption of our products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

Article 17 To improve water use efficiency, the company shall properly and sustainably use water resources and establish relevant management measures.

The company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land in the course of our business operations. If pollution is unavoidable, the company shall take into account cost efficiency, technology and financial feasibility and use our best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 18 The company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The company is advised to adopt standards or guidelines generally used in domestic and foreign to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The company is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The company's carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of our business operations on climate change.

Chapter 4 Preserving Public Welfare

Article 19 The company shall comply with relevant labor laws and regulations, protect the legal rights and interests of employees, abide by internationally recognized principles of the labor human rights.

The human resources policies of the company shall abide by the principles of the labor human rights and shall establish appropriate management methods and procedures.

Article 20 The company shall provide information for our employees so that the employees have knowledge of their rights under the labor laws of the countries where the company has business operations.

Article 21 The company is advised to provide safe and healthful work environments for our employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents. The company is advised to organize

training on safety and health for our employees on a regular basis.

Article 22 The company is advised to create an environment conducive to the development of our employees' careers and establish effective training programs to foster career skills.

Article 23 The company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

Article 24 The company shall take responsibility for our products, and take marketing ethics seriously, the company is advised to establish and disclose policies on consumer rights and interests and enforce such consumer rights and interests' policies.

Article 25 The company shall ensure the quality of our products and services by following the laws and regulations of the government and relevant standards of our industries.

The company shall follow the laws and regulations of the government and relevant international guidelines when marketing or advertising our products or services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers trust or damage consumers' rights or interests.

Article 26 The company is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with relevant laws and regulations for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 27 The company is advised to assess the impact our procurement has on society as well as the environment of the community that we are procuring from, and shall cooperate with our suppliers to jointly implement the corporate social responsibility initiative.

Article 28 The company is advised to evaluate the impact of our business operations on the community and employ qualified personnel to enhance community

acceptance.

The company may, through commercial activities, donation of physical items, volunteering service or other free professional services, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

Chapter 5 Enhancing Disclosure of Sustainable Development Information

Article 29 The company shall disclose information according to relevant laws and regulations and the Corporate Governance Best Practice Principles for the company and shall fully disclose relevant and reliable information relating to our sustainable development initiatives to improve information transparency. Relevant information relating to sustainable development which the company shall disclose includes:

1. The management scheme, strategy, policy and management guidelines for sustainable development initiatives resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for promoting the sustainable development initiatives established by the companies, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development initiatives.

Article 30 The company shall adopt internationally widely recognized standards or guidelines when producing sustainability reports, to disclose the status of our implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.

3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

Chapter 6 Supplementary Provisions

Article 31 The company shall at all times monitor the development of domestic and international sustainable development standards and the change of business environment so as to examine and improve our established sustainable development framework and to obtain better results from the implementation of the sustainable development policy.

Article 32 These Principles and any amendments hereto, shall be implemented after approval by broad of directors.

Sustainable Development Best Practice Principles were established on March 27, 2012.

The first amendment was made on August 11, 2022.