



Stock code:5263

Brogent Technologies Inc.

2026 Annual Meeting of Shareholders

Proceedings Manual

Date: Tuesday, June 09, 2026

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

Table of Contents

	<u>Page</u>
I.Meeting Procedures.....	1
II.Meeting Agenda.....	2
III.Reports.....	3
IV.Ratifications.....	6
V.Matters for Discussion.....	7
VI.Election Matters.....	7
VII.Other Matters.....	9
VIII.Extempore Motions.....	9
IX. Attachments	
(1).Business Report.....	10
(2).Audit Committee Audit Report.....	14
(3).2025 CPA Audit Report and Financial Statements.....	15
(4).Comparison Table of Amended Articles of Incorporation.....	33
X. Appendixes	
(1).Articles of Incorporation.....	35
(2).Rules of Procedure for Shareholders Meetings.....	40
(3).Procedures for Election of Directors.....	49
(4).Shareholding Status of Directors.....	52

Brogent Technologies Inc.
Proceedings of the 2026 Annual Meeting of Shareholders

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

Brogent Technologies Inc.

Agenda of the 2026 Annual Meeting of Shareholders

Meeting Type: Physical Shareholders' Meeting

Time: 9:00AM, Tuesday, June 09, 2026

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): 2025 Business Report.
 - (2): 2025 Audit Committee Audit Report.
 - (3): 2025 Directors' Remuneration Report.
 - (4): To report the issuance status of convertible corporate bonds.
- 4) Ratifications
 - (1): 2025 Business Report and Financial Statements.
 - (2): 2025 Deficit Compensation Proposal.
- 5) Matters for Discussion: Amendments to certain provisions of Articles of Incorporation.
- 6) Election Matters: Proposal for the full re-election of directors.
- 7) Other Matters: The proposal for lifting of non-compete restrictions on newly elected directors and their representatives.
- 8) Extempore Motions
- 9) Meeting Adjourned

Reports

I: The 2025 Business Report is hereby submitted for review.

Explanation: Please refer to Attachment 1 on page 10-13 of the Manual for the Business Report.

II: The 2025 Audit Committee Audit Report is hereby submitted for review.

Explanation: Please refer to Attachment 2 on page 14 of the Manual for the Audit Committee Audit Report.

III: The 2025 Directors' Remuneration Report is hereby submitted for review.

Explanation: The Company's policy, standards, and composition of remuneration for directors and independent directors, the process for determining remuneration and its relationship with operating performance and future risks:

1. Directors

The directors' remuneration is determined in accordance with the "Regulations for Directors and Managers' Remuneration Administration". Directors' remuneration includes transportation allowance and attendance fees for attending board meetings. Among them, pursuant to Article 21 of the Company's Articles of Incorporation, if the Company makes a profit in the year, it should set aside 5% to 15% as employees' remuneration, and directors' remuneration should not exceed 2%. However, if the Company still has accumulated deficit, it should reserve the amount to make up for it in advance. It is reviewed and approved by the Remuneration Committee and the Board of Directors. Independent directors do not participate in the distribution of directors' remuneration.

2. Independent Directors

The independent directors' remuneration is in accordance with the "Regulations for Directors and Managers' Remuneration Administration", receive a fixed monthly remuneration and transportation allowance and attendance fees for attending board meetings. Independent directors appointed by the board of directors as members of functional committees will receive additional committee remuneration, which will be reviewed and approved by the Remuneration Committee and the Board of Directors.

3. The details of individual remuneration of the Directors are as follows:

Unit: NT\$ 1,000

Job title	Name	Remuneration to directors						Sum of A+B+C+D and ratio to net income (%)		Remuneration received by directors for concurrent service as an employee				Sum of A+B+C+D+E+F+G and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company						
		Base Compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)				Expenses and perquisites (D)		Salary, rewards, and special disbursements (E)					Retirement pay and pension (F)		Employee profit-sharing compensation (G)			
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities		The Company	All consolidated entities				
Chairman & CEO	Chih-Hung Ouyang	-	-	-	-	54	54	54	54	(0.03)	(0.03)	3,814	3,814	-	-	-	-	3,868	3,868	(1.96)	(1.96)	None.
Director	Chang Quan Investment Co., Ltd. Representative: Chih-Chuan Chen	-	-	-	-	48	48	48	48	(0.02)	(0.02)	-	-	-	-	-	-	48	48	(0.02)	(0.02)	None.
Director	Chin-Huo Huang	-	-	-	-	54	54	54	54	(0.03)	(0.03)	-	-	-	-	-	-	54	54	(0.03)	(0.03)	None.
Director	LARGOU MORI Co., Ltd. Representative: Shen-Hao Cheng	-	-	-	-	54	54	54	54	(0.03)	(0.03)	-	-	-	-	-	-	54	54	(0.03)	(0.03)	None.
Independent Director	Lewis Lee	744	744	-	-	-	244	244	988	988	(0.50)	(0.50)	-	-	-	-	-	988	988	(0.50)	(0.50)	None.
Independent Director	Chih-Poung Liou	744	744	-	-	-	244	244	988	988	(0.50)	(0.50)	-	-	-	-	-	988	988	(0.50)	(0.50)	None.
Independent Director	Jih-Ching Chiu	744	744	-	-	-	244	244	988	988	(0.50)	(0.50)	-	-	-	-	-	988	988	(0.50)	(0.50)	None.
Independent Director	Keng-Shin Lin	744	744	-	-	-	238	238	982	982	(0.50)	(0.50)	-	-	-	-	-	982	982	(0.50)	(0.50)	None.

Note: In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): None.

IV: The report on the issuance status of convertible corporate bonds is hereby submitted for review.

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

Type	Fifth domestic secured convertible bonds (52635)
Issue date	2024.3.4
Par value	NT\$ 100,000
Issue price	Issued by 114.83% of par value
Total value	NT\$ 800,000,000
Interest rate	0%
Expiration date	3-Year Term Expiration date: March 4,2027
Assurance institution	TAICHUNG COMMERCIAL BANK Co., Ltd.
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 by cash.
Outstanding principal	NT\$ 395,000,000
Till April 11, 2026 book closing date amount of the corporate bonds convertible into common shares	Till April 11, 2026, amount of execution on conversion bonds: NT\$ 405,000,000; total (converted) common shares: 3,620,430.
The possible dilution conditions and influence on shareholders' equity caused by the issuance and conversion and the terms of issuance	No great influences yet.

Ratifications

Item 1: The 2025 Business Report and Financial Statements are hereby submitted for ratification.
(Proposed by the Board of Directors)

Explanation: 1. The Company's 2025 Financial Statements has been audited by CPAs Chiu-Yen Wu and Li-Yuan Kuo of Deloitte & Touche. The Financial Statements 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 2025 Business Report (please refer to Attachment 1 on page 10-13 of the Manual) and CPA Audit Report and Financial Statements (please refer to Attachment 3 on page 15-32 of the Manual).
3. The reports are hereby submitted for ratification.

Resolution:

Item 2: The 2025 Deficit Compensation Proposal is hereby submitted for ratification. (Proposed by the Board of Directors)

Explanation: 1. The Company incurred a net loss of NT\$197,186,277 for fiscal year 2025. The accumulated deficit amounted to NT\$195,749,168. It is proposed that the deficit be offset by capital surplus in the amount of NT\$195,749,168.
2. The Company's 2025 Deficit Compensation Statement is as follows:

Brogent Technologies Inc.		
2025 Deficit Compensation Statement		
UNIT: NT\$		
Item	Amount	
	Subtotal	Total
Beginning Retained Earnings		2,560,368
ADD(LESS):		
Adjustment for long-term investments accounted for using the equity method	(1,123,259)	
Net Loss After Tax for the Period	(197,186,277)	
Accumulated Deficit		(198,309,536)
Accumulated Deficit at the end of the period		(195,749,168)
Offsetting Deficit with Capital Surplus	195,749,168	
Ending Balance		0

Chairman: 

General Manager: 

Accounting Manager: 

3. Submitted for ratification.

Resolution:

Matters for Discussion

Item: The amendment of certain provisions of the "Articles of Incorporation" is hereby submitted for discussion. (Proposed by the Board of Directors)

- Explanation:
1. Due to business needs, it is proposed to amend certain provisions of the Company's "Articles of Incorporation."
 2. Please refer to Attachment 4 on page 33-34 of the Manual for the Comparison Table of the "Articles of Incorporation" before and after revision.
 3. Submitted for discussion and resolution.

Resolution:

Election Matters

Item: Proposal for the full re-election of directors is hereby submitted for election. (Proposed by the Board of Directors)

- Explanation:
1. The current term of office of the Company's directors will expire on May 30, 2026. In conjunction with this shareholders' general meeting, a full re-election of directors will be conducted.
 2. The term of office of the newly elected directors shall be three years, from June 9, 2026 to June 8, 2029. The term of the incumbent directors shall continue until the completion of this shareholders' general meeting.
 3. In accordance with Article 14 of the Articles of Incorporation, eight directors (including four independent directors) shall be elected at this election. The candidate nomination system is adopted. The list of director and independent director candidates and their relevant information are as follows:

List of Directors

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	3,967,191 shares

Name	Chang Quan 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, Ruentex Group
Number of Shares Held	2,150,271 shares

Name	Hsiao-Mei Huang
Education	Department of Accounting and Statistics, National Kaohsiung University of Science and Technology (Formerly National Kaohsiung Institute of Technology)
Experience	Chairman, Fu Ching Investment Co., Ltd.
Number of Shares Held	1,009,009 shares

Name	LARGOU MORI Co., Ltd. Representative: Shen-Hao Cheng
Education	Ph.D., Graduate School of Commerce, Meiji University
Experience	Chairman, LARGOU MORI Co., Ltd.
Number of Shares Held	1,958,587 shares

List of Independent Directors

Name	Lewis Lee
Education	Master's Degree, Department of Accounting, National Chengchi University
Experience	Partner, PwC, Taiwan
Number of Shares Held	0 shares

Name	Chih-Poung Liou
Education	Master's Degree, Graduate Schools for Law and Politics, The University of Tokyo
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.

Election Results:

Other Matters

Item: The proposal for lifting of non-compete restrictions on 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 engages, either for their own benefit or for the benefit of another person, in any act within the scope of the Company's business shall explain the material details of such act to the shareholders' meeting and obtain its approval.
2. In order to leverage the professional expertise and relevant experience of the Company's directors, it is hereby proposed, in accordance with applicable laws, that the Annual General Meeting approve the lifting of the non-compete restrictions on the directors newly elected at the 2026 Annual General Meeting and their representatives.
3. It is proposed that the Annual General Meeting approve the lifting of the directors' non-compete restrictions, with the details of such competing activities are as follows:

Title	Name	Concurrent Positions
Director	Chih-Hung Ouyang	Chairman, Fu Wu Investment Co., Ltd. Chairman, Brogent Global Inc.
Director	Chang Quan Investment Co., Ltd. Representative: Chih-Chuan Chen	Vice President, Investment Administration Division, Ruentex Group 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	Hsiao-Mei Huang	Chairman, Fu Ching Investment Co., Ltd.
Director	LARGOU MORI Co., Ltd. Representative: Shen-Hao Cheng	Chairman, LARGOU MORI Co., Ltd. (TW) Chairman, LARGOU MORI Co., Ltd. (JAPAN)
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, Taiwan FamilyMart Co., Ltd.
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 resolution.

Resolution:

Extempore Motions

Meeting Adjourned

Brogent Technologies Inc. Business Report

1) Operating Policies

The main business of our company includes software and hardware R&D and manufacturing, system integration, design planning and construction of immersive simulation rides, and digital content production. From single component system to complete projects, they are all within the scope of Brogent's services. After years of R&D experience, our company combines core technology with innovative 5D immersive simulation technology to create various new-generation media-based attractions. Our main business strategies are as follows:

(1). Enhance market penetration through diversified product lines and comprehensive solutions:

The Company continues to invest in the design and R&D of diversified immersive simulation rides, and through complete projects including content production and licensing, venue planning, and thematic design to meet customers' demand for one-stop services, thereby achieving exponential revenue growth.

(2). Business expansion:

(i). Theme parks have successively announced tens of billions of dollars investment plans, the Middle East is also actively investing in leisure and entertainment construction. In order to meet the market demand, Brogent build up new factory in Ciaotou Science Park to expand its scale. In the future, it will become a more advanced R&D manufacturing, production and testing site for large-scale entertainment construction to expand the large-scale high-end markets production capacity.

(ii). Build up a complete supply chain team in China to expand the supply capacity of mid- to low-end products.

(3). Improve financial and operational efficiency:

Implement results-oriented monitoring indicator to ensure financial and operational effectiveness.

(4). Strengthen design and content output:

(i). Expand "location shooting" and "animation production" databases.

(ii). Apply AI technology to enhance quality and quantity of design and content output.

(5). Expand global operating locations:

Through enhanced vertical integration, the Company aims to pursue strategic growth opportunities and generate stable cash flows.

2) Business Plan Implementation Results

The Company's consolidated net operating revenue in 2025 amounted to NT\$1,338.793 million, a decrease of approximately 3.81% from the net operating revenue of NT\$1,391.843 million in 2024. The Company's net loss in the current period amounted to NT\$197.186 million, a decrease of NT\$270.588 million from the net profit of NT\$73.402 million in 2024.

3) Operating Income and Budget Execution

(1). Operating Income

The Company's consolidated operating revenue in 2025 amounted to NT\$1,338.793 million, a decrease of NT\$53.050 million from the net operating revenue of NT\$1,391.843 million in 2024, mainly due to delays in orders caused by the impact of global geopolitical conditions, resulting in a decrease in revenue.

(2). Operating Expenses

Total consolidated operating expenses in 2025 amounted to NT\$694.162 million, an increase of NT\$85.804 million from the NT\$608.358 million in 2024. The main reason is that the Company continues to invest resources in product marketing and R&D product design to increase the market visibility of products and operational sites.

4) Profitability Analysis

The Company's recorded a net loss of NT\$197.186 million in 2025, representing a decrease of NT\$270.588 million compared with a net profit of NT\$73.402 million in 2024. The decrease was mainly due to an increase of NT\$177.378 million in foreign exchange losses compared with the same period of the previous year, as well as increased business marketing expansion and higher R&D expenses.

5) Research and Development

Brogent has long placed great emphasis on R&D investment, continuously advancing forward-looking technologies and innovative applications. Through product-oriented design and systematic management mechanisms, the Company transforms technological achievements into marketable products and comprehensive solutions. With immersive simulation technology as its core, the Company integrates cross-disciplinary expertise in mechanical engineering, electronic control systems, audiovisual display, and immersive interaction to develop simulator rides that combines entertainment value, safety, and high reliability. The Company continues to strengthen its competitive advantages in the global immersive entertainment and immersive imaging technology fields.

In terms of product development strategy, the Company has established a comprehensive product portfolio of flying theater tailored to diverse market demands, covering high-end and mid-end large-scale rides. It also continues to expand its diversified range of small- and medium-sized simulator rides, thereby enhancing the completeness of its product portfolio and expanding market coverage. This year, the Company completed the development of compact o-Ride E flying theater featuring a modular design. The ride is characterized by rapid deployment, low space requirements, and high capital recovery efficiency. Requiring only a standard

commercial space, it can be flexibly deployed in a wide range of venues, including cinemas, commercial districts, zoos, aquariums, and museums. With the scaling of the product, we expect to enhance the adoption of flying theater audiovisual entertainment formats and create new market opportunities with strong growth potential for the Company.

In the field of content display technology, the Company has successfully developed its first overseas 8K LED Dome and obtained relevant design certifications in European Union and the United States of America. After passing rigorous system verification and operational reliability tests, it has been officially launched at a theme park in Japan. This project demonstrates the Company's technical capabilities in integrating high-resolution immersive display systems, as well as its competence in planning, integration, and delivery of large-scale international projects. It further strengthens the Company's technological competitiveness in the global immersive entertainment market.

In the field of intelligent operations management, the Company's self-developed Genii remote monitoring system was first implemented for an external customer in July 2025. It is expected to be gradually expanded to mid- and large-sized simulator rides in the future. The system integrates AIoT technologies to enable real-time monitoring of ride operating status and analysis of fault information. It assists operating units in enhancing management efficiency and maintenance quality, reducing operational costs, and extending ride lifespan, thereby further increasing the added value of the overall solution.

To continuously enhance R&D efficiency and content quality, the Company is also actively incorporating artificial intelligence technologies into its image and content production workflows, including:

- AI 4K-to-8K image upscaling technology: upgrades existing aerial filming to 8K resolution, reducing re-production costs while enhancing the value of content reuse.
- Game engine CGI content production: utilizing real-time rendering technology to streamline animation production process, significantly improving CGI content production efficiency and promoting digital asset sharing.
- Generative AI image applications: accelerate concept development and scene design, create more diversified thematic content, and enhance the narrative depth and appeal of immersive experiences.

Furthermore, as global demand for sustainable tourism continues to rise, the Company is collaborating with domestic research institutions and academic organizations under the "5G AIoT New Form of Tourism Voyage Project in Asia New Bay Area" initiative to develop an innovative

drone-based immersive tourism experience. This technology integrates drones, 5G real-time transmission, and immersive cockpit platforms as a sustainable alternative to traditional helicopter tours. It is applied to urban aerial sightseeing services, providing tourists with a precise and immersive aerial tourism experience, thereby opening up a new paradigm of tourism applications.

Looking forward to the future, the Company will continue to integrate forward-looking technologies such as artificial intelligence and big data analytics, and through the deep integration of hardware and immersive audiovisual content, create narrative-driven immersive entertainment experiences. It will also further strengthen content investment and expand its global market presence. At the same time, the Company will integrate technology with cultural content to promote environmental protection and sustainable tourism concepts, advancing toward a development vision of immersive entertainment that combines technology and the humanities.

Chairman:



General Manager:



Accounting Manager:



(Attachment 2)

Brogent Technologies Inc.
Audit Committee Audit Report

The Business Report, Financial Statements and Deficit Compensation Proposal of 2025 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

2026 Annual Shareholders Meeting of Brogent Technologies Inc.

Audit Committee Convener: Lewis Lee



March 12, 2026

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, 2025 and 2024, 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 material accounting policy information (collectively referred to as the "consolidated financial statements").

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, 2025 and 2024, 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 enforced by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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, 2025. 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 identified during the audit of the Group's consolidated financial statements for the year ended December 31, 2025 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 material accounting estimates and judgments, the accuracy of project contract revenue was deemed to be a key audit matter.

Refer to Notes 4, 5 and 25 for accounting policy on project contract, accounting estimates and assumptions, and details of project revenue.

We performed the following key audit matter procedures:

1. We obtained an understanding of and tested the design and operating effectiveness of internal control for its accuracy in the recognition of 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 the revenue was recognized correctly.

Other Matter

We have also audited the parent company only financial statements of the Corporation as of and for the years ended December 31, 2025 and 2024, 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 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 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, 2024 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 12, 2026

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, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 851,758	14	\$ 761,952	14
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	40	-	35,637	1
Financial assets at fair value through other comprehensive income - current (Notes 4 and 8)	55,100	1	72,400	1
Financial assets at amortized cost - current (Notes 4, 9 and 34)	308,548	5	145,815	3
Accounts receivable, net (Notes 4, 5, 10 and 33)	200,804	4	594,794	11
Contract assets - current (Notes 4, 5, 25 and 33)	1,192,629	20	1,065,990	20
Other receivables	13,265	-	17,430	-
Finance lease receivables, net (Notes 4 and 11)	3,040	-	2,981	-
Current tax assets (Notes 4 and 27)	425	-	2,241	-
Inventories (Notes 4 and 12)	202,737	4	239,150	4
Prepayments	116,446	2	54,292	1
Refundable deposits - current	1,390	-	3,897	-
Other current assets	18,431	-	12,052	-
Total current assets	2,964,613	50	3,008,631	55
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	506,319	8	489,580	9
Financial assets at amortized cost - non-current (Notes 4, 9 and 34)	57,253	1	145,219	3
Investments accounted for using the equity method (Notes 4 and 14)	214,982	4	116,295	2
Property, plant and equipment (Notes 4, 15 and 34)	1,192,446	20	810,193	15
Right-of-use assets (Notes 4 and 16)	271,474	5	317,712	6
Intangible assets (Notes 4 and 17)	396,226	7	312,600	6
Deferred tax assets (Notes 4 and 27)	139,027	2	116,189	2
Refundable deposits	11,918	-	14,922	-
Long-term receivables (Note 10)	12,560	-	19,668	-
Long-term finance lease receivables (Notes 4 and 11)	17,320	-	20,360	-
Other non-current assets	181,129	3	77,523	2
Total non-current assets	3,000,654	50	2,440,261	45
TOTAL	\$ 5,965,267	100	\$ 5,448,892	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 18)	\$ 409,584	7	\$ 49,564	1
Notes payable (Note 20)	735	-	2,209	-
Accounts payable (Note 20)	90,093	1	47,155	1
Contract liabilities (Notes 25 and 33)	116,643	2	81,693	2
Other payables (Notes 21 and 33)	109,717	2	121,967	2
Current tax liabilities (Notes 4 and 27)	1,300	-	3,716	-
Provisions - current (Note 4)	42,942	1	37,114	1
Lease liabilities - current (Notes 4 and 16)	65,034	1	67,102	1
Current portion of long-term borrowings (Note 18)	23,606	-	30,955	1
Current portion of bonds payable (Notes 4 and 19)	391,375	7	12,379	-
Other current liabilities	11,949	-	3,179	-
Total current liabilities	1,262,978	21	457,033	9
NON-CURRENT LIABILITIES				
Bonds payable (Notes 4 and 19)	-	-	383,932	7
Long-term borrowings (Note 18)	736,601	13	296,647	5
Provisions - non-current (Note 4)	1,000	-	1,000	-
Deferred tax liabilities (Notes 4 and 27)	17,569	-	26,362	1
Lease liabilities - non-current (Notes 4 and 16)	240,610	4	284,754	5
Guarantee deposits received	990	-	990	-
Total non-current liabilities	996,770	17	993,685	18
Total liabilities	2,259,748	38	1,450,718	27
EQUITY (Note 24)				
Share capital				
Ordinary shares	738,581	12	701,317	13
Advance receipts for ordinary share	-	-	4,264	-
Total share capital	738,581	12	705,581	13
Capital surplus	3,453,326	58	3,179,313	58
Retained earnings (deficit to be compensated)				
Legal reserve	7,340	-	-	-
Unappropriated earnings (accumulated deficit)				
Retained earnings (deficit to be compensated)	(195,749)	(3)	73,402	1
Other equity	11,143	-	39,878	1
Treasury shares	(309,122)	(5)	-	-
Total equity	3,705,519	62	3,998,174	73
TOTAL	\$ 5,965,267	100	\$ 5,448,892	100

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, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 5, 25 and 33)	\$ 1,338,793	100	\$ 1,391,843	100
OPERATING COSTS (Notes 12 and 26)	<u>777,895</u>	<u>58</u>	<u>794,314</u>	<u>57</u>
GROSS PROFIT	<u>560,898</u>	<u>42</u>	<u>597,529</u>	<u>43</u>
OPERATING EXPENSES (Notes 9, 25, 26 and 33)				
Selling and marketing expenses	133,839	10	120,245	9
General and administrative expenses	326,373	24	312,107	22
Research and development expenses	210,394	16	138,062	10
Expected credit loss	<u>23,556</u>	<u>2</u>	<u>37,944</u>	<u>3</u>
Total operating expenses	<u>694,162</u>	<u>52</u>	<u>608,358</u>	<u>44</u>
OPERATING LOSS	<u>(133,264)</u>	<u>(10)</u>	<u>(10,829)</u>	<u>(1)</u>
NON-OPERATING INCOME AND EXPENSES (Note 26)				
Interest income	5,888	1	10,946	1
Other income	53,193	4	17,055	1
Other gains and losses	(78,493)	(6)	131,450	9
Finance costs	(28,737)	(2)	(32,681)	(2)
Share of profit or loss of associates accounted for using the equity method	<u>(34,745)</u>	<u>(3)</u>	<u>(14,309)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>(82,894)</u>	<u>(6)</u>	<u>112,461</u>	<u>8</u>
PROFIT (LOSS) BEFORE INCOME TAX	(216,158)	(16)	101,632	7
INCOME TAX BENEFIT (EXPENSE) (Notes 4 and 27)	<u>18,972</u>	<u>1</u>	<u>(28,230)</u>	<u>(2)</u>
NET PROFIT (LOSS) FOR THE YEAR	<u>(197,186)</u>	<u>(15)</u>	<u>73,402</u>	<u>5</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 22 and 24)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on investments in equity instruments at fair value through other comprehensive income	(17,300)	(1)	6,693	-

(Continued)

Brogent Technologies Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	\$ (10,503)	(1)	\$ 37,782	3
Share of the other comprehensive loss of associates accounted for using the equity method	<u>(932)</u>	<u>-</u>	<u>(259)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(28,735)</u>	<u>(2)</u>	<u>44,216</u>	<u>3</u>
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	<u>\$ (225,921)</u>	<u>(17)</u>	<u>\$ 117,618</u>	<u>8</u>
NET PROFIT (LOSS) ATTRIBUTABLE TO:				
Owners of the Corporation	<u>\$ (197,186)</u>	<u>(15)</u>	<u>\$ 73,402</u>	<u>5</u>
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:				
Owners of the Corporation	<u>\$ (225,921)</u>	<u>(17)</u>	<u>\$ 117,618</u>	<u>8</u>
EARNINGS (LOSS) PER SHARE (Note 28)				
Basic	<u>\$ (2.87)</u>		<u>\$ 1.10</u>	
Diluted	<u>\$ (2.87)</u>		<u>\$ 1.10</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, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	Share Capital			Retained Earnings (Deficit to be Compensated)		Exchange Differences on Translation of Foreign Operations	Other Equity		Treasury Shares	Total Equity
	Ordinary Shares	Advance Receipts for Ordinary Share	Capital Surplus	Legal Reserve	Unappropriated Earnings (Accumulated Deficit)		Unrealized Gain or loss On financial Assets at FVTOCI	Total		
BALANCE AT JANUARY 1, 2024	\$ 647,786	\$ 571	\$ 2,672,817	\$ -	\$ (167,662)	\$ (17,700)	\$ 13,362	\$ (4,338)	\$ -	\$ 3,149,174
Equity component of convertible bonds (Note 19)	-	-	152,711	-	-	-	-	-	-	152,711
Capital surplus used to offset accumulated deficits (Note 24)	-	-	(167,662)	-	167,662	-	-	-	-	-
Cash dividends from capital surplus (Note 24)	-	-	(34,350)	-	-	-	-	-	-	(34,350)
Net profit in 2024	-	-	-	-	73,402	-	-	-	-	73,402
Other comprehensive income in 2024, net of income tax	-	-	-	-	-	37,523	6,693	44,216	-	44,216
Total comprehensive income in 2024	-	-	-	-	73,402	37,523	6,693	44,216	-	117,618
Convertible bonds converted to ordinary shares (Note 19)	53,531	3,693	547,020	-	-	-	-	-	-	604,244
Share-based payment (Note 30)	-	-	8,777	-	-	-	-	-	-	8,777
BALANCE AT DECEMBER 31, 2024	701,317	4,264	3,179,313	-	73,402	19,823	20,055	39,878	-	3,998,174
Appropriation of 2024 earnings (Note 24)	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	-	7,340	(7,340)	-	-	-	-	-
Cash dividends	-	-	-	-	(63,502)	-	-	-	-	(63,502)
Net loss in 2025	-	-	-	7,340	(70,842)	-	-	-	-	(63,502)
Other comprehensive loss in 2025, net of income tax	-	-	-	-	(197,186)	-	-	-	-	(197,186)
Total comprehensive loss in 2025	-	-	-	-	(197,186)	(11,435)	(17,300)	(28,735)	-	(225,921)
Issuance of ordinary shares for cash (Note 24)	33,000	-	247,500	-	-	-	-	-	-	280,500
Purchase of treasury shares (Note 24)	-	-	-	-	-	-	-	-	(309,122)	(309,122)
Changes in percentage of ownership interests in subsidiaries	-	-	-	-	(1,123)	-	-	-	-	(1,123)
Share-based payment (Note 30)	-	-	26,732	-	-	-	-	-	-	26,732
Convertible bonds converted to ordinary shares (Note 19)	4,264	(4,264)	-	-	-	-	-	-	-	-
Buy-back of convertible bonds	-	-	(219)	-	-	-	-	-	-	(219)
BALANCE AT DECEMBER 31, 2025	\$ 738,581	\$ -	\$ 3,453,326	\$ 7,340	\$ (195,749)	\$ 8,388	\$ 2,755	\$ 11,143	\$ (309,122)	\$ 3,705,519

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, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit (loss) before income tax	\$ (216,158)	\$ 101,632
Adjustments for:		
Income and expenses		
Depreciation expense	157,403	152,776
Amortization expense	54,554	44,400
Expected credit loss	23,556	37,944
Net gain on fair value changes of financial assets at fair value through profit or loss	(421)	(17,867)
Finance cost	28,737	32,681
Interest income	(5,888)	(10,946)
Dividend income	(2,500)	(2,500)
Share-based payment of compensation costs	26,732	8,777
Share of profit or loss of associates accounted for using the equity method	34,745	14,309
Loss on inventories	6,933	2,523
Gain on foreign currency exchange	(520)	(5,928)
Loss on redemption of bonds payable	16	-
Gain on right-of-use assets sublease	-	(8,728)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	35,183	(32,044)
Accounts receivable	393,383	12,285
Contract assets	(140,385)	(138,214)
Other receivables	4,193	(11,603)
Inventories	29,480	9,945
Prepayments	(59,726)	23,540
Other current assets	(6,379)	404
Notes payable	(1,474)	1,722
Accounts payable	42,208	(8,117)
Contract liabilities	32,156	(52,797)
Other payables	(11,637)	27,137
Provisions	5,828	32,150
Other current liabilities	8,770	734
Cash generated from operations	438,789	214,215
Income tax paid	(13,259)	(3,582)
Net cash generated from operating activities	<u>425,530</u>	<u>210,633</u>
CASH FLOWS USED IN INVESTING ACTIVITIES		
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	637
Purchase of financial assets at amortized cost	(165,616)	(414,455)
Proceeds from disposal of financial assets at amortized cost	91,394	331,669
Purchase of financial instruments at fair value through profit or loss	(27,000)	(45,509)

(Continued)

Brogent Technologies Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
Acquisition of investments accounted for using the equity method	\$ (135,257)	\$ (112,038)
Net cash inflow on acquisition of subsidiary	155	-
Payments for property, plant and equipment	(492,822)	(164,463)
Increase in refundable deposits	(2,882)	-
Decrease in refundable deposits	8,386	1,388
Acquisition of intangible assets	(232,676)	(116,372)
Decrease in long-term lease receivables	2,981	2,927
Interest received	5,888	10,952
Dividends received	<u>2,500</u>	<u>2,500</u>
Net cash used in investing activities	<u>(944,949)</u>	<u>(502,764)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	360,000	(445,296)
Proceeds from issuance of convertible bonds	-	899,786
Repayment of issuance of convertible bonds	(14,276)	(600)
Proceeds from long-term borrowings	563,560	289,400
Repayment of long-term borrowings	(130,955)	(430,389)
Repayment of the principal portion of lease liabilities	(53,111)	(55,899)
Increase in guarantee deposits received	-	540
Cash dividends	(63,502)	(34,350)
Cash capital increase	280,500	-
Cost of purchasing treasury shares	(309,122)	-
Interest paid	<u>(26,238)</u>	<u>(19,380)</u>
Net cash generated from financing activities	<u>606,856</u>	<u>203,812</u>
EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES		
	<u>2,369</u>	<u>10,541</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	89,806	(77,778)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>761,952</u>	<u>839,730</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 851,758</u>	<u>\$ 761,952</u>

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

(Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Brogent Technologies Inc.

Opinion

We have audited the accompanying parent company only financial statements of Brogent Technologies Inc. (the "Corporation"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "financial statements").

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Corporation as of December 31, 2025 and 2024, and its parent company only financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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 Parent Company Only Financial Statements section of our report. We are independent of the Corporation 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 parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only 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 identified during the audit of the Corporation's parent company only financial statements for the year ended December 31, 2025 is stated as follows:

The recognition of project contract revenue

Project contract revenue is the main operating revenue of the Corporation. The Corporation recognizes revenue based on the stage of completion of performance obligations. Since the recognition of project contract revenue is calculated manually and involves material accounting estimates and judgments, the accuracy of project contract revenue was deemed to be a key audit matter.

Refer to Notes 4, 5 and 23 for accounting policy on project contract, accounting estimates and assumptions, and details of project revenue.

We performed the following key audit matter procedures:

1. We obtained an understanding of 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.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Corporation'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 Corporation 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 Corporation's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only 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 parent company only 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 parent company only 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 Corporation'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 Corporation'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 parent company only 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 Corporation to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only 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 Corporation to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the 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 parent company only financial statements for the year ended December 31, 2025 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 12, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the parent company only 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 parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only 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 parent company only financial statements shall prevail.

Brogent Technologies Inc.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 575,835	10	\$ 375,747	7
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	40	-	35,637	1
Financial assets at fair value through other comprehensive income - current (Notes 4 and 8)	55,100	1	72,400	1
Financial assets at amortized cost - current (Notes 4, 9 and 31)	303,570	5	140,982	3
Accounts receivable, net (Notes 4, 5 and 10)	104,006	2	160,290	3
Accounts receivable - related parties (Notes 4, 10 and 30)	44,746	1	160,867	3
Contract assets - current (Notes 4, 5 and 23)	1,186,964	21	1,210,804	23
Other receivables (Notes 4 and 30)	8,148	-	17,897	-
Current tax assets (Notes 4 and 25)	279	-	963	-
Inventories (Notes 4 and 11)	193,676	3	233,151	5
Prepayments	59,092	1	41,653	1
Refundable deposits - current	1,390	-	3,897	-
Other current assets	17,980	-	11,139	-
Total current assets	<u>2,550,826</u>	<u>44</u>	<u>2,465,427</u>	<u>47</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	27,000	1	-	-
Financial assets at amortized cost - non-current (Notes 4, 9 and 31)	20,403	-	111,069	2
Investments accounted for using the equity method (Notes 4 and 12)	1,142,681	20	1,238,588	24
Property, plant and equipment (Notes 4, 13 and 31)	1,186,897	21	802,250	15
Right-of-use assets (Notes 4 and 14)	195,373	4	215,102	4
Intangible assets (Notes 4 and 15)	298,860	5	200,060	4
Deferred tax assets (Notes 4 and 25)	121,605	2	99,356	2
Refundable deposits	9,162	-	8,102	-
Long-term receivables (Notes 4, 5 and 10)	12,560	-	19,668	-
Other non-current assets	180,891	3	72,856	2
Total non-current assets	<u>3,195,432</u>	<u>56</u>	<u>2,767,051</u>	<u>53</u>
TOTAL	<u>\$ 5,746,258</u>	<u>100</u>	<u>\$ 5,232,478</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 16)	\$ 380,000	7	\$ -	-
Notes payable (Note 18)	735	-	2,209	-
Accounts payable (Notes 18 and 30)	42,302	1	46,136	1
Contract liabilities (Note 23)	113,290	2	92,422	2
Other payables (Notes 19 and 30)	96,616	2	110,377	2
Current tax liabilities (Notes 4 and 25)	-	-	3,716	-
Provisions - current (Note 4)	42,942	1	37,114	1
Lease liabilities - current (Notes 4 and 14)	21,831	-	27,685	1
Current portion of long-term borrowings (Note 16)	15,821	-	15,473	-
Current portion of bonds payable (Notes 4 and 17)	391,375	7	12,379	-
Other current liabilities	11,729	-	2,945	-
Total current liabilities	<u>1,116,641</u>	<u>20</u>	<u>350,456</u>	<u>7</u>
NON-CURRENT LIABILITIES				
Bonds payable (Notes 4 and 17)	-	-	383,932	7
Long-term borrowings (Note 16)	736,083	13	288,344	6
Deferred tax liabilities (Notes 4 and 25)	6,567	-	14,413	-
Lease liabilities - non-current (Notes 4 and 14)	181,448	3	197,159	4
Total non-current liabilities	<u>924,098</u>	<u>16</u>	<u>883,848</u>	<u>17</u>
Total liabilities	<u>2,040,739</u>	<u>36</u>	<u>1,234,304</u>	<u>24</u>
EQUITY (Note 22)				
Share capital				
Ordinary shares	738,581	13	701,317	13
Advance receipts for ordinary share	-	-	4,264	-
Total share capital	<u>738,581</u>	<u>13</u>	<u>705,581</u>	<u>13</u>
Capital surplus	3,453,326	60	3,179,313	61
Retained earnings (deficit to be compensated)				
Legal reserve	7,340	-	-	-
Unappropriated earnings (accumulated deficit)	(195,749)	(3)	73,402	1
Total retained earnings (deficit to be compensated)	<u>(188,409)</u>	<u>(3)</u>	<u>73,402</u>	<u>1</u>
Other equity	11,143	-	39,878	1
Treasury shares	(309,122)	(6)	-	-
Total equity	<u>3,705,519</u>	<u>64</u>	<u>3,998,174</u>	<u>76</u>
TOTAL	<u>\$ 5,746,258</u>	<u>100</u>	<u>\$ 5,232,478</u>	<u>100</u>

The accompanying notes are an integral part of the parent company only financial statements.

Brogent Technologies Inc.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 5, 23 and 30)	\$ 1,241,205	100	\$ 1,302,159	100
OPERATING COSTS (Notes 11, 24 and 30)	<u>671,080</u>	<u>54</u>	<u>703,948</u>	<u>54</u>
GROSS PROFIT	<u>570,125</u>	<u>46</u>	<u>598,211</u>	<u>46</u>
OPERATING EXPENSES (Notes 10, 23, 24 and 30)				
Selling and marketing expenses	112,220	9	107,264	8
General and administrative expenses	309,636	25	289,155	22
Research and development expenses	210,394	17	138,062	11
Expected credit loss	<u>30,100</u>	<u>2</u>	<u>32,341</u>	<u>2</u>
Total operating expenses	<u>662,350</u>	<u>53</u>	<u>566,822</u>	<u>43</u>
OPERATING PROFIT (LOSS)	<u>(92,225)</u>	<u>(7)</u>	<u>31,389</u>	<u>3</u>
NON-OPERATING INCOME AND EXPENSES (Notes 24 and 30)				
Interest income	4,733	-	8,955	1
Other income	51,768	4	16,599	1
Other gains and losses	(79,000)	(6)	111,011	8
Finance costs	(24,328)	(2)	(27,083)	(2)
Share of profit or loss of subsidiaries and associates accounted for using the equity method	<u>(84,087)</u>	<u>(7)</u>	<u>(41,203)</u>	<u>(3)</u>
Total non-operating income and expenses	<u>(130,914)</u>	<u>(11)</u>	<u>68,279</u>	<u>5</u>
PROFIT (LOSS) BEFORE INCOME TAX	(223,139)	(18)	99,668	8
INCOME TAX BENEFIT (EXPENSE) (Notes 4 and 25)	<u>25,953</u>	<u>2</u>	<u>(26,266)</u>	<u>(2)</u>
NET PROFIT (LOSS) FOR THE YEAR	<u>(197,186)</u>	<u>(16)</u>	<u>73,402</u>	<u>6</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 22)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on investments in equity instruments at fair value through other comprehensive income	(17,300)	(1)	8,100	-

(Continued)

Brogent Technologies Inc.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2025		2024	
	Amount	%	Amount	%
Share of other comprehensive income of subsidiaries and associates accounted for using the equity method	\$ -	-	\$ (1,407)	-
Items that may be reclassified subsequently to profit or loss:				
Share of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	<u>(11,435)</u>	<u>(1)</u>	<u>37,523</u>	<u>3</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(28,735)</u>	<u>(2)</u>	<u>44,216</u>	<u>3</u>
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	<u>\$ (225,921)</u>	<u>(18)</u>	<u>\$ 117,618</u>	<u>9</u>
EARNINGS (LOSS) PER SHARE (Note 26)				
Basic	<u>\$ (2.87)</u>		<u>\$ 1.10</u>	
Diluted	<u>\$ (2.87)</u>		<u>\$ 1.10</u>	

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

Brogent Technologies Inc.

**PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)**

	Share Capital			Retained Earnings (Deficit to be Compensated)		Exchange Differences on Translation of Foreign Operations	Other Equity		Treasury Shares	Total Equity
	Ordinary shares	Advance Receipts for Ordinary Share	Capital Surplus	Legal Reserve	Unappropriated Earnings (Accumulated Deficit)		Unrealized Gain or loss On financial Assets at FVTOCI	Total		
BALANCE AT JANUARY 1, 2024	\$ 647,786	\$ 571	\$ 2,672,817	\$ -	\$ (167,662)	\$ (17,700)	\$ 13,362	\$ (4,338)	\$ -	\$ 3,149,174
Equity component of convertible bonds (Note 17)	-	-	152,711	-	-	-	-	-	-	152,711
Capital surplus used to offset accumulated deficits (Note 22)	-	-	(167,662)	-	167,662	-	-	-	-	-
Cash dividends from capital surplus (Note 22)	-	-	(34,350)	-	-	-	-	-	-	(34,350)
Net profit in 2024	-	-	-	-	73,402	-	-	-	-	73,402
Other comprehensive income in 2024, net of income tax	-	-	-	-	-	37,523	6,693	44,216	-	44,216
Total comprehensive income in 2024	-	-	-	-	73,402	37,523	6,693	44,216	-	117,618
Convertible bonds converted to ordinary shares (Note 17)	53,531	3,693	547,020	-	-	-	-	-	-	604,244
Share-based payment (Note 27)	-	-	8,777	-	-	-	-	-	-	8,777
BALANCE AT DECEMBER 31, 2024	701,317	4,264	3,179,313	-	73,402	19,823	20,055	39,878	-	3,998,174
Appropriation of 2024 earnings (Note 22)	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	-	7,340	(7,340)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(63,502)	-	-	-	-	(63,502)
Other changes in capital surplus	-	-	-	7,340	(70,842)	-	-	-	-	(63,502)
Net loss in 2025	-	-	-	-	(197,186)	-	-	-	-	(197,186)
Other comprehensive loss in 2025, net of income tax	-	-	-	-	-	(11,435)	(17,300)	(28,735)	-	(28,735)
Total comprehensive loss in 2025	-	-	-	-	(197,186)	(11,435)	(17,300)	(28,735)	-	(225,921)
Issuance of ordinary shares for cash (Note 22)	33,000	-	247,500	-	-	-	-	-	-	280,500
Purchase of treasury shares (Note 22)	-	-	-	-	-	-	-	-	(309,122)	(309,122)
Changes in percentage of ownership interests in subsidiaries	-	-	-	-	(1,123)	-	-	-	-	(1,123)
Share-based payment (Note 27)	-	-	26,732	-	-	-	-	-	-	26,732
Convertible bonds converted to ordinary shares (Note 17)	4,264	(4,264)	-	-	-	-	-	-	-	-
Buy-back of convertible bonds	-	-	(219)	-	-	-	-	-	-	(219)
BALANCE AT DECEMBER 31, 2025	\$ 738,581	\$ -	\$ 3,453,326	\$ 7,340	\$ (195,749)	\$ 8,388	\$ 2,755	\$ 11,143	\$ (309,122)	\$ 3,705,519

The accompanying notes are an integral part of the parent company only financial statements.

Brogent Technologies Inc.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit (loss) before income tax	\$ (223,139)	\$ 99,668
Adjustments for:		
Income and expenses		
Depreciation expense	128,421	123,889
Amortization expense	35,989	25,483
Expected credit loss	30,100	32,341
Net gain (loss) on fair value changes of financial assets at fair value through profit or loss	416	(5,670)
Finance cost	24,328	27,083
Interest income	(4,733)	(8,955)
Dividend income	(2,500)	(2,500)
Share-based payment compensation costs	25,994	8,577
Share of profit or loss of subsidiaries and associates accounted for using the equity method	84,087	41,203
Net loss (gain) on foreign currency exchange	2,180	(5,469)
Loss on redemption of bonds payable	16	-
Loss on inventories	5,474	2,849
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	8,181	(32,044)
Accounts receivable	47,023	(29,227)
Accounts receivable - related parties	116,121	84,293
Contract assets	10,081	(296,163)
Other receivables	9,157	(9,198)
Inventories	34,001	9,558
Prepayments	(17,439)	22,357
Other current assets	(6,841)	1,048
Notes payable	(1,474)	1,722
Accounts payable	(3,834)	(8,849)
Contract liabilities	20,868	(53,204)
Other payables	(13,097)	23,567
Provisions	5,828	32,150
Other current liabilities	8,783	696
Cash generated from operations	323,991	85,205
Income tax paid	(7,174)	(1,566)
Net cash generated from operating activities	<u>316,817</u>	<u>83,639</u>
CASH FLOWS USED IN INVESTING ACTIVITIES		
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	637
Acquisition of financial assets at amortized cost	(165,496)	(410,487)
Proceeds from disposal of financial assets at amortized cost	91,394	329,909
Payments for property, plant and equipment	(492,538)	(167,660)

(Continued)

Brogent Technologies Inc.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
Acquisition of intangible assets	\$ (230,828)	\$ (113,259)
Decrease in refundable deposits	1,447	1,388
Interest received	5,353	8,961
Dividends received	<u>2,500</u>	<u>2,500</u>
Net cash used in investing activities	<u>(788,168)</u>	<u>(348,011)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	380,000	(430,000)
Proceeds from issuance of convertible bonds	-	899,786
Repayment of convertible bonds	(14,273)	(600)
Proceeds from long-term borrowings	563,560	289,400
Repayment of long-term borrowings	(115,473)	(415,153)
Repayment of the principal portion of lease liabilities	(28,464)	(28,080)
Cash dividends paid	(63,502)	(34,350)
Issuance of ordinary shares for cash	280,500	-
Cost of purchasing treasury shares	(309,122)	-
Acquisition of additional interests in subsidiaries	-	(248,270)
Interests paid	<u>(21,787)</u>	<u>(13,795)</u>
Net cash generated from financing activities	<u>671,439</u>	<u>18,938</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	200,088	(245,434)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>375,747</u>	<u>621,181</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 575,835</u>	<u>\$ 375,747</u>

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

Brogent Technologies Inc.
Comparison Table of Amended Articles of Incorporation

Article Number	Articles before amendment	Articles after amendment	Explanation
Article 2	The business scope of the Company is as follows: 1.F218010 Retail Sale of Computer Software; 2.F219010 Retail Sale of Electronic Materials; 3.E605010 Computer Equipment Installation; 4.F118010 Wholesale of Computer Software; 5.F119010 Wholesale of Electronic Materials; 6.I301010 Information Software Services; 7.I301020 Data Processing Services; 8.I301030 Electronic Information Supply Services; 9.J601010 Arts and Literature Service; 10.I401010 General Advertisement Service; 11.J305010 Audio Publishing; 12.J602010 Performing Arts Activities; 13.E603050 Automatic Control Equipment Engineering; 14.E604010 Machinery Installation; 15.F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies; 16.F113010 Wholesale of Machinery; 17.F113050 Wholesale of Computers and Clerical Machinery Equipment; 18.F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies; 19.F213010 Retail Sale of Electrical Appliances; 20.F213030 Retail Sale of Computers and Clerical Machinery Equipment; 21.F401010 International Trade; 22.F601010 Intellectual Property Rights; 23.I501010 Product Designing;	The business scope of the Company is as follows: 1.F218010 Retail Sale of Computer Software; 2.F219010 Retail Sale of Electronic Materials; 3.E605010 Computer Equipment Installation; 4.F118010 Wholesale of Computer Software; 5.F119010 Wholesale of Electronic Materials; 6.I301010 Information Software Services; 7.I301020 Data Processing Services; 8.I301030 Electronic Information Supply Services; 9.J601010 Arts and Literature Service; 10.I401010 General Advertisement Service; 11.J305010 Audio Publishing; 12.J602010 Performing Arts Activities; 13.E603050 Automatic Control Equipment Engineering; 14.E604010 Machinery Installation; 15.F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies; 16.F113010 Wholesale of Machinery; 17.F113050 Wholesale of Computers and Clerical Machinery Equipment; 18.F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies; 19.F213010 Retail Sale of Electrical Appliances; 20.F213030 Retail Sale of Computers and Clerical Machinery Equipment; 21.F401010 International Trade; 22.F601010 Intellectual Property Rights; 23.I501010 Product Designing;	Add business items in line with the Company's operational needs.

Article Number	Articles before amendment	Articles after amendment	Explanation
	<p>24.I503010 Landscape Designing; 25.F213080 Retail Sale of Machinery and Tools; 26.F213990 Retail Sale of Other Machinery and Tools; 27.J701040 Recreational Activities Venue; 28.J701070 Information Recreational; 29.JB01010 Conference and Exhibition Services; 30.JE01010 Rental and Leasing; 31.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.</p>	<p>24.I503010 Landscape Designing; 25.F213080 Retail Sale of Machinery and Tools; 26.F213990 Retail Sale of Other Machinery and Tools; 27.J701040 Recreational Activities Venue; 28.J701070 Information Recreational; 29.JB01010 Conference and Exhibition Services; 30.JE01010 Rental and Leasing; <u>31.CB01010 Mechanical Equipment Manufacturing;</u> <u>32.F113030 Wholesale of Precision Instruments;</u> 33.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.</p>	
Article 7	<p>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.</p>	<p>The Company's total capital has been set at <u>one billion five hundred million</u> New Taiwan Dollars (NT\$ <u>1,500,000,000</u>), issuable in <u>one hundred fifty million (150,000,000)</u> 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.</p>	In line with the Company's operational needs.
Article 25	<p>The Articles of Incorporation were established on October 22, 2001. Omitted. The twenty-first amendment was made on May 27, 2022. The twenty-second amendment was made on June 10, 2025.</p>	<p>The Articles of Incorporation were established on October 22, 2001. Omitted. The twenty-first amendment was made on May 27, 2022. The twenty-second amendment was made on June 10, 2025. <u>The twenty-third amendment was made on June 9, 2026.</u></p>	Add the revision date and number.

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. F 2 1 8 0 1 0 Retail Sale of Computer Software;
2. F 2 1 9 0 1 0 Retail Sale of Electronic Materials;
3. E 6 0 5 0 1 0 Computer Equipment Installation;
4. F 1 1 8 0 1 0 Wholesale of Computer Software;
5. F 1 1 9 0 1 0 Wholesale of Electronic Materials;
6. I 3 0 1 0 1 0 Information Software Services;
7. I 3 0 1 0 2 0 Data Processing Services;
8. I 3 0 1 0 3 0 Electronic Information Supply Services;
9. J 6 0 1 0 1 0 Arts and Literature Service;
10. I 4 0 1 0 1 0 General Advertisement Service;
11. J 3 0 5 0 1 0 Audio Publishing;
12. J 6 0 2 0 1 0 Performing Arts Activities;
13. E 6 0 3 0 5 0 Automatic Control Equipment Engineering;
14. E 6 0 4 0 1 0 Machinery Installation;
15. F 1 0 9 0 7 0 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies;
16. F 1 1 3 0 1 0 Wholesale of Machinery;
17. F 1 1 3 0 5 0 Wholesale of Computers and Clerical Machinery Equipment;
18. F 2 0 9 0 6 0 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies;
19. F 2 1 3 0 1 0 Retail Sale of Electrical Appliances;
20. F 2 1 3 0 3 0 Retail Sale of Computers and Clerical Machinery Equipment;
21. F 4 0 1 0 1 0 International Trade;
22. F 6 0 1 0 1 0 Intellectual Property Rights;
23. I 5 0 1 0 1 0 Product Designing;
24. I 5 0 3 0 1 0 Landscape Designing;
25. F 2 1 3 0 8 0 Retail Sale of Machinery and Tools;
26. F 2 1 3 9 9 0 Retail Sale of Other Machinery and Tools;
27. J 7 0 1 0 4 0 Recreational Activities Venue;
28. J 7 0 1 0 7 0 Information Recreational;
29. J B 0 1 0 1 0 Conference and Exhibition Services;
30. J E 0 1 0 1 0 Rental and Leasing;
31. Z Z 9 9 9 9 9 All business activities that are not prohibited or restricted by law, except those that are 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, and the number shall not be less than one-third of the board seats. 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 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. Of the employee remuneration amount, no less than 50% should be set aside for distribution of remuneration to grassroots employees. 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.

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.

The twenty-second amendment was made on June 10, 2025.

Brogent Technologies Inc.
Chairman: Chih-Hung Ouyang

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.
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.

(Appendix 4)

Brogent Technologies Inc.
Shareholding Status of Directors

- 1) The Company's paid-in capital is NT\$739,368,910 a total number of 73,936,891 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 shall not be less than the following number of shares: 5,914,951 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, and all Directors as of the book closure date of this shareholders' meeting (April 11, 2026) 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 (%)
Chairman	Chih-Hung Ouyang	2023.05.31	3	3,967,191	5.37
Director	Chang Quan Investment Co., Ltd. Representative: Chih-Chuan Chen	2023.05.31	3	2,150,271	2.91
Director	Chin-Huo Huang	2023.05.31	3	1,194,359	1.62
Director	LARGOU MORI Co., Ltd. Representative: Shen-Hao Cheng	2023.05.31	3	1,958,587	2.65
Independent Director	Lewis Lee	2023.05.31	3	0	0.00
Independent Director	Chih-Poung Liou	2023.05.31	3	0	0.00
Independent Director	Jih-Ching Chiu	2023.05.31	3	0	0.00
Independent Director	Keng-Shin Lin	2023.05.31	3	0	0.00
Shareholdings of all directors				9,270,408	12.54