

**Brogent Technologies Inc.**  
**Remuneration Committee Organization Rules**

Article 1. (Basis of formulation and scope)

To implement corporate governance and to ensure a sound remuneration system for Directors and managerial officers of the Company, the Remuneration Committee (hereinafter, the "Committee") is established in accordance with Article 14-6 of the Securities and Exchange Act and Article 3 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter (hereinafter, "the Regulations"). Except as otherwise provided by laws or regulations or by the Articles of Incorporation, matters in connection with the official powers of the Committee shall be handled in accordance with these Organization Rules.

Article 2. (Disclosure for public reference)

The Company shall upload the content of these Organization Rules onto the Company website and the Market Observation Post System (MOPS) for public reference.

Article 3. (Committee functions)

The functions of the Committee are to professionally and objectively evaluate the policies and systems for the remuneration of Directors and managerial officers of the Company, and to submit recommendations to the Board of Directors for its reference in decision making.

Article 4. (Committee composition)

The Committee shall consist of three members appointed by resolution of the Board of Directors. One of the members shall serve as convener. The professional qualifications, experience, and degree of independence of the members of the Committee shall meet the requirements set out in Articles 5 and 6 of the Regulations.

Within three years of the implementation date of the Regulations, no more than one third of the Committee members may consist of ordinary Directors. The provisions regarding company directors in Article 6, Paragraph 1, and Subparagraph 2 of the Regulations shall not apply. However, said Director may not serve as the convener of the Committee or chair meetings.

Article 5. (Committee member terms and by-elections)

The term of Committee members shall be the same as that of the Board of Directors of the same term. When a member of the Committee is dismissed for any reason, so that the total number of members is less than three, a Board of Directors meeting convened to make a new appointment shall be held within 3 months from the date of occurrence to appoint replacements.

Article 6. (Committee duties)

Committee members must exercise the care of a prudent administrator to fulfill the following duties, and offer recommendations for discussion by the Board of Directors:

- I. Periodically reviewing these Rules and making recommendations for amendments.
- II. Establishing and periodically reviewing the annual and long-term performance goals for the Directors and managerial officers of the Company and the policies, systems, standards, and structure for their remuneration.
- III. Periodically assessing the degree to which performance goals for the Directors and managerial officers of the Company have been achieved, and setting the types and amounts of their individual remuneration.

The Committee shall perform the duties under the preceding paragraph in accordance with the following principles:

- I. Ensuring that the remuneration arrangements of the Company comply with applicable laws and regulations and are sufficient to recruit outstanding talent.
- II. Performance assessments and remuneration levels of Directors and managerial officers shall take into account the general pay levels of industry peers, the time spent by the individual and their responsibilities, the extent of goal achievement, their performance in other positions, and the remuneration paid to employees holding equivalent positions in recent years. Also to be evaluated are the reasonableness of the correlation between the individual's performance and the Company's operational performance and future risk exposure with respect to the achievement of short-term and long-term business goals and the financial position of the Company.
- III. There shall be no incentive for Directors or managerial officers to pursue remuneration by engaging in activities that exceed the risk tolerance of the Company.
- IV. For Directors and senior managerial officers, the percentage of bonus to be distributed based on their short-term performance and the time for

payment of any variable remuneration shall be decided with regard to the characteristics of the industry and the nature of the Company's business.

V. No member of the Committee may participate in discussion and voting when the Committee is deciding on that member's individual remuneration.

"Remuneration" as used in the preceding two paragraphs includes cash remuneration, stock options, profit sharing and stock ownership, retirement benefits or severance pay, allowances or stipends of any kind, and other substantive incentive measures. Its scope shall be consistent with the remuneration for Directors and managerial officers as set out in the Regulations Governing Information to be published in Annual Reports of Public Companies.

#### Article 7. (Convening and holding of meetings)

Meetings of the Committee shall be convened by the convener at least twice a year. Ad-hoc meetings shall be held whenever deemed necessary. In convening a meeting of the Committee, a notice setting forth the subjects to be discussed at the meeting shall be given to each member at least 7 days in advance. In emergency circumstances, however, the meeting may be convened on shorter notice.

3 among the members of the Committee shall be an Independent Director who shall be elected by all members the Committee as the convener and meeting chair. If the convener takes leave or is unable to convene a meeting for any reason, the convener shall appoint another Independent Director on the Committee to act on his or her behalf.

#### Article 8. (Drafting of meeting agendas)

The Committee's meeting agenda shall be drafted by the convener. Other members may submit motions to the Committee for discussion. Meeting agendas shall be forwarded to the Committee members in advance.

The Committee members shall attend the meeting in person. If a member is unable to attend the meeting in person, the member may appoint another member to attend as his or her proxy by providing a letter of appointment specifying the scope of authorization with regard to the reasons for convening the meeting. Each member may accept one appointment from another member but may not appoint members specified in Article 4, Paragraph 2 of the Rules to attend on his or her behalf. Attendance via video conference shall be considered as attendance in person. Attendance books shall be provided during Committee meetings and signed by all attending

members for reference.

A member of the Committee who has a personal interest in any of the matters at the meeting, and which may cause harm to the interest of the Company, shall be recused.

If a meeting could not be held or if a resolution could not be reached in the Committee meeting because of the provisions prescribed in Paragraph 2, the matter shall be reported to the Board of Directors for discussion and decision-making.

#### Article 9. (Meeting resolutions)

Resolutions at meetings of the Committee shall be adopted with the consent of one half or more of the entire membership. When a matter comes to a vote at a Committee meeting, if upon inquiry by the meeting chair no member voices an objection, the matter will be deemed approved, with the same effect as approval by vote. The outcome of the vote must be documented and announced on site.

In the event that a member has expressed objection or provided a qualified opinion on any matters resolved in the Committee meeting, which has been documented or stated in writing, such matters shall be recorded in the meeting minutes and announced on the information reporting website specified by the competent authority within two days after the Committee meeting.

When the Board discusses the recommendations of the Committee, it shall take into account the overall amount of remuneration, payment method, the Company's future risks etc.

If the Board does not accept or amends the recommendations of the Committee, it shall require a majority vote at a meeting attended by over two-thirds of the Directors. An explanation shall be provided in the resolution based on the aforementioned overall considerations and specifics and whether the remuneration passed in the resolution is superior to the recommendations of the Committee.

If the remuneration passed in the Board of Directors meeting is superior to the recommendations of the Committee, the differences and causes shall be recorded in the meeting minutes of the Board of Directors and published on an information reporting website designated by the competent authority within two days of the meeting.

#### Article 10. (Meeting minutes)

Matters discussed in the Committee meeting shall be properly documented.

The meeting minutes shall include the following items:

- I. The session, time and place of the meeting.
- II. The name of the chair.
- III. Attendance record of members at the meeting, including the names and number of members present, on leave, and absent.
- IV. Names and job positions of those attending the meeting as non-voting participants.
- V. Name of the minute taker.
- VI. Reports.
- VII. Discussions: Including the resolution method and outcome of the each motion, as well as any objections or qualified opinions expressed by any Committee member.
- VIII. Extempore motions: Including the name of the proposer, the resolution method and outcome of the motion, as well as summaries of the comments made by, and any objections or qualified opinions expressed by, any Committee member, expert, or other person.
- IX. Other matters that warrant inclusion.

The attendance book of the Committee shall be regarded as part of the meeting minutes. Where meetings are held by way of video conferencing, the recorded video and audio shall be regarded as part of the meeting minutes.

The meeting minutes shall be signed or sealed by the chair and the minute taker, and distributed to all members within 20 days after the meeting. It shall also be reported to the Board of Directors and treated as part of the Company's important files to be retained for at least five years. The meeting minutes may be produced and distributed in electronic form.

If, before the end of the retention period of the meeting minutes referred to in the preceding paragraph, any litigation arises in connection with the Committee, the records shall be retained until the litigation is concluded.

#### Article 11. (Resources to be provided when the Committee exercises its powers)

When convening a meeting, the Committee may require the Company's directors, related department managers, internal auditors, accountants, legal advisors or other personnel to attend the meeting and provide relevant information.

The Committee may, according to its resolutions, engage attorneys, accountants or other professionals to provide audit or consulting services on relevant matters regarding the exercise of power. All related costs shall be borne by the Company.

Article 12. (Follow-up implementation)

With regard to the resolutions based on the duties specified in Article 6 or the follow-up execution of appointed professionals determined in accordance with Article 11, Paragraph 2, the Committee may authorize the convener or other Committee members to take follow-up actions and provide written reports to the Committee during the period of implementation. If necessary, the Committee may submit the case to the next committee meeting for ratification or report.

Article 13. (Enforcement and revision of the Rules)

The Organization Rules shall be implemented after it has been approved by the Board of Directors. The same procedures shall apply for future revisions.

Article 14. (Revision records)

Establishment Passed in a resolution of the Board of Directors meeting on December 20, 2011.

First Revision Passed in a resolution of the Board of Directors meeting on July 15, 2014.

Second Revision Passed in a resolution of the Board of Directors meeting on May 12, 2021.