

Brogent Technologies Inc.

Risk Management Policies and Operating Procedures

Article 1 The Company follows the relevant specifications of the "Regulations Governing Establishment of Internal Control Systems by Public Companies" promulgated by the Financial Supervisory Commission R.O.C. (Taiwan), that is, publicly listed companies should formulate appropriate risk management policies and procedures and establish an effective risk management mechanism to evaluate and supervise their risk-taking capabilities, the current status of risk exposure, determine risk response strategies, and follow risk management procedures. In order to ensure the company's stable operation and sustainable development and to establish an overall risk management system, these measures are specially formulated, and the company's board of directors, audit committee, general manager, audit office, various units and subsidiaries jointly participate in promoting the implementation.

Article 2 The Company's risk management organizational structure are as follows:

1. Board of Directors and Audit Committee

The Company's audit committee is responsible for reviewing the effectiveness of the company's internal control system, ensuring the effective implementation of internal control, and supervising the control of the company's existing or potential risks; the board of directors is responsible for approving the overall risk management policies and major decisions, and is responsible for the overall risk management ultimate responsibility.

2. President Office

The general manager is responsible for coordinating and supervising the execution and coordination of overall risk management.

3. Audit Office

The Company's audit office is directly affiliated with the board of directors. It reviews the Company's overall risk management, provides management with timely information on existing or potential risk issues in internal control, ensures that it complies with established regulations and control procedures, and enables all employees to maintain a high degree of risk management awareness.

4. Each unit and subsidiary

Each unit and subsidiary of the Company should clearly identify the various risks it faces, and implement necessary operations and risk management work in compliance with regulations to ensure that the risks involved are controlled within an acceptable range.

Article 3 The Company reviews its business and operating characteristics and the main risk categories involved are as follows:

1. Managing risks
2. Environmental risks
3. Technology and information security risks
4. Financial risks
5. Strategic and operational risks

Article 4 The risk management mechanism of these regulations, which each unit shall establish necessary management procedures based on its rights and responsibilities, and each unit shall regularly adjust its risk management and control mechanism based on changes in the internal (external) operating environment, and report to the board of directors in the event of major risk events.

Article 5 These regulations shall be implemented after approval by the Board of Directors. The same shall apply to all subsequent amendments.
The regulations were established on August 11, 2022.