

## Unlawful and Unethical Behavior Reporting System

1. If any member of Brogent Group requests, demands, accepts any bribes and other improper interests to/from any third party, or has direct or indirect interest in his or his/her relationship and/or his designated person, a third party could report and provide relevant evidence to Brogent Group's human resources and legal department, general manager office of Brogent Group or report through Brogent's official website report window.
2. If any third party aware that Brogent Group's trading partners have violated the provisions of this anti-corruption policy, the third party could report and provide relevant evidence to Brogent Group's human resources and legal department, general manager office of Brogent Group or report through Brogent's official website report window.
3. Brogent Group commits to promptly investigate all report, handle all reported information in strict confidence and take special measures to protect the whistleblower from possible harm caused by the report.

Brogent's official website report window:

The screenshot shows the 'CONTACT US' page on the Brogent website. The page has a red header with the Brogent logo and navigation links: COMPANY, NEWS, PRODUCTS, CONTACT US, and EN. The main content area is a contact form with the following fields:

- \* Type: i-Ride Experience Center - Visitor Info (dropdown menu)
- \* Subject: Irregular Business Conduct Reporting (highlighted with a red box and 'STEP 3')
- \* Name: [input field] (radio buttons for Mr. and Ms.)
- \* E-mail: [input field]
- \* Tel: [input field]
- \* Content: [input field]
- \* Captcha: [input field] with a FEHR logo

Red callouts indicate the steps:

- STEP 1: CONTACT US button in the navigation bar.
- STEP 2: Irregular Business Conduct Reporting dropdown menu.
- STEP 3: Irregular Business Conduct Reporting text in the subject field.

On the right side of the page, there is a red sidebar with the following information:

- TAIWAN Brogent Technologies, Inc.
- No. 9, Fuxing 4th Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)
- +886-7-537-2869 (phone icon)
- +886-7-537-2879 (fax icon)
- web@brogent.com (email icon)
- sales@brogent.com (email icon)

Report Handling Process of Brogent Group:

Report message received from Report Window → Report will be sent to legal department and director → An investigation team will be formed to invest the credibility of Report → Determine the authenticity of Report:

1. If the Report is proven to be retaliatory or based on other improper intent:
    - (1) the investigation team will notify the reported person and assist in providing legal advice to protect his/her rights; and
    - (2) if the informant is an internal staff of Brogent Group, he/she will subject to disciplinary action in accordance with the relevant internal regulations of Brogent Group.
  
  2. If the Report has a substantial degree of credibility, the investigation team will further investigate, collect evidence, prepare a report on the results of the investigation, and dispose of the following:
    - (1) If Brogent Group's Code of Conduct prohibits such conduct, the reported person will subject to disciplinary action in accordance with the relevant internal regulations;
    - (2) If criminal or civil liability is involved, after approval by the authority in charge, it will be disposed of judicial channels;
    - (3) According to the contact information left by the informant, Brogent Group will provide an overview report regarding this incident to the informant.
- Investigation report will be kept on file by the special staff of the legal department.
  - If the informant is originally an accomplice to the reported person, Brogent Group will, at its discretion, reduce or waive the internal penalties to which the informant is subject, provided that such reduction or waiver shall only apply to the first report of the same incident.