

I n t e g r i t y A l w a y s



AUO Mobility Solutions

Enterprise Integrity Handbook



A Message from the President of AUO Mobility Solutions

At AUO Mobility Solutions, comprising AUO Mobility Solutions Corporation and its group companies worldwide, which together form AUO Corporation's smart mobility business, integrity is more than a core value—it is the foundation of how we work, collaborate, and grow. It reflects the principles that guide our actions and the professional standards expected of all employees. It is also a cornerstone of our management philosophy.

As our global footprint continues to expand, maintaining a culture of integrity has never been more important. Across diverse markets and evolving regulatory environments, we must consistently uphold the highest ethical standards in our daily operations. By doing so, we support responsible growth, strengthen stakeholder trust, and contribute to the long-term sustainability of our business.

The AUO Mobility Solutions Enterprise Integrity Policy serves as a guide for achieving these objectives. Yet integrity extends beyond policy compliance—it must be reflected in every decision and action we take. By embracing integrity in our work, we safeguard the Company's reputation, earn the confidence of our customers, and reinforce the value of our technology, products, and services. In doing so, we create lasting value and sustainable success for AUO Mobility Solutions.



Simon WH Hsu
AUO Mobility Solutions President
Jul 2026

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ABOUT THE AUO MOBILITY SOLUTIONS ENTERPRISE INTEGRITY POLICY



AUO Mobility Solutions Corporation and its group companies (hereinafter individually or collectively referred to as “Company” or “AUO Mobility Solutions”) maintains a zero-tolerance policy towards any form of bribery, corruption, extortion, and embezzlement, or other dishonest conduct. The highest standards of integrity shall be upheld in all business interactions, and all activities must be conducted in full compliance with all applicable laws and regulations. AUO Mobility Solutions’ Enterprise Integrity Policy is built on our core values and is intended to provide guidance for situations you may encounter in the workplace and to support compliance with applicable laws and regulations in the jurisdictions where we operate and with the Company’s internal policies. This Handbook represents the Company’s minimum standards of integrity and conduct and shall apply only to the extent permitted by applicable laws. It cannot address every possible situation nor does it constitute a complete statement of all AUO Mobility Solutions policies and procedures. Please use this Handbook as a reference guide. If you have any questions or concerns regarding legal or ethical matters, you are encouraged to seek guidance from your supervisor, Legal and Compliance Function, or designated company contact points before taking any action. You may also raise concerns through the Company’s established integrity reporting channels to obtain professional advice. You may consult your supervisor, Legal, or designated company contact points, or use available reporting channels to seek advice.

Your Personal Commitment

As an AUO Mobility Solutions employee, I commit:

1. to fully understand the AUO Mobility Solutions Enterprise Integrity Policy and all relevant regulations.
2. to fully comply with the AUO Mobility Solutions Enterprise Integrity Policy and all relevant regulations.
3. to raise integrity concerns through appropriate channels in accordance with applicable laws and company procedures if I become aware of potential violations of the AUO Mobility Solutions Enterprise Integrity Policy or relevant regulations, and to cooperate with any resulting review or investigation.

8 Rules of Enterprise Integrity for All Employees

All employees of AUO Mobility Solutions should perform their duties based on the principle of integrity. The 8 rules of AUO Mobility Solutions Enterprise Integrity are:

1. Win customer deals by providing superior products, services, and value.
2. Do not engage in fraud, misrepresentation, misappropriation of funds, or any unlawful or anti-competitive conduct.
3. Maintain integrity and fairness in dealings with suppliers, customers and government officials and do not offer or accept any improper gifts, benefits, or advantages that may influence, or be reasonably perceived to influence, business judgment.
4. Do not disclose AUO Mobility Solutions trade secrets or intellectual property to third parties except for legitimate AUO Mobility Solutions business purposes.
5. Do not waste time and company resources — complete your duties efficiently.
6. Do not make improper or misleading statements about competitors and demonstrate competitiveness in a fair and objective manner.
7. Perform your duties in a responsible and professional manner in the best interests of AUO Mobility Solutions, in compliance with applicable laws and company policies.
8. Communicate information relating to operations, management, products, and services truthfully and accurately to customers, suppliers, employees, shareholders, and the public.

8 Rules of Enterprise Integrity for Executives

In addition to the eight rules identified above, AUO Mobility Solutions executives have special responsibilities for upholding AUO Mobility Solutions' commitment to integrity. Those responsibilities include:

1. Establish an enterprise culture and environment that focuses on integrity.
2. Practice integrity personally, and remind yourself at all times to set a good example for your employees.
3. Ensure that employees understand the Enterprise Integrity Policy and supervise their compliance.
4. Supervise the execution of the activities under your responsibility, and establish an appropriate mechanism for preventing possible integrity risk.
5. If the conduct of any manager (including professional manager) may, due to personal interests or other relationships, actually affect their business judgment or the interests of the Company, such matters shall be disclosed and handled in accordance with Company policies or applicable local laws and regulations.
6. Assist AUO Mobility Solutions' advisors, agents, distributors, contractors and other contractual partners to understand and respect AUO Mobility Solutions' commitment to integrity and the relevant regulations.
7. Handle integrity-related concerns raised by employees in a fair, impartial, and confidential manner, and, where required, escalate or report such matters in accordance with applicable laws and company procedures.
8. When relevant to your responsibilities, ensure that financial and accounting information is disclosed accurately, completely, and in a timely manner in accordance with applicable laws and under appropriate corporate governance oversight.

How to Raise an Integrity Concern

AUO Mobility Solutions encourages employees and third parties, acting in good faith, to voluntarily raise concerns or report

potential violations of applicable laws or this Enterprise Integrity Policy, and to cooperate, on a voluntary basis, with any subsequent investigations conducted in accordance with applicable laws.

Reporting methods, channels, and follow-up procedures may vary depending on the applicable laws and local systems of the jurisdictions in which the Company operates (specific reporting channels for each region will be separately announced or specified in appendices). The Company shall, in accordance with applicable laws, properly protect the identity of reporting individuals and related personal data, respect the option of anonymous reporting, and maintain appropriate confidentiality of reported matters. There are multiple channels available to raise a concern, which may vary depending on applicable laws and local organizational arrangements, including but not limited to:

- your direct supervisor or other management personnel
- Human Resources, Legal or Compliance functions
- relevant, audit, or designated reporting functions
- the Company's established integrity reporting mechanisms or designated reporting channels

AUO Mobility Solutions also provides channels for third parties (such as suppliers, customers, and other stakeholders) to submit reports or raise concerns. The specific design and arrangement of reporting channels may vary depending on the applicable laws and organizational structures of the jurisdictions in which the Company operates, and shall be carried out in accordance with locally announced information.

AUO Mobility Solutions shall, in accordance with applicable laws, properly protect the contents of reports and related personal data, respect the option of anonymous reporting, and prohibit any form of retaliation.

Procedure After Raising an Integrity Concern

After an integrity concern is raised, AUO Mobility Solutions will initiate appropriate investigation and handling procedures based on the nature of the reported matter, in accordance with

applicable laws, company procedures, and local governance requirements, which may vary depending on the jurisdiction, and will implement appropriate confidentiality measures during the review and handling process.

The structure, composition, and operational methods of the investigation body may vary depending on the applicable laws and governance requirements of each jurisdiction.

Zero-Tolerance Policy

AUO Mobility Solutions adopts a zero-tolerance policy toward any form of retaliation. This policy applies to supervisors, employees, and any third parties representing the Company.

Where an employee, in good faith, raises a report, expresses concerns, or participates in an investigation, the Company shall not, on account of such actions, subject the employee to termination, reassignment, demotion, differential treatment, or any other unfavorable treatment, and shall protect the employee's relevant rights and interests in accordance with applicable laws.

Where retaliation occurs or is suspected to occur, employees may report through the Company's announced reporting and complaint channels or through applicable local mechanisms under relevant laws.

Penalties for Violation

Cases of employees who violate the AUO Mobility Solutions Enterprise Integrity Policy shall be subject to appropriate handling and necessary follow-up measures in accordance with applicable laws, internal company regulations, and the procedural requirements of the place of operation.

In addition to the employee who commits the violation, where such violation involves deficiencies in management or supervision, the determination and handling of failures to comply with such responsibilities shall be conducted in accordance with applicable laws and the systems and procedures of the place of operation.

Subject to compliance with applicable laws and local systems, the Company may, when handling cases in accordance with the law, take into account the cooperation of relevant personnel and the status of factual explanations as part of its overall assessment.

WORKING WITH AUO MOBILITY SOLUTIONS' BUSINESS PARTNERS



Supplier Relationships

AUO Mobility Solutions holds our suppliers to the same standards of integrity to which we hold ourselves. If you are responsible for selecting a supplier, you should base the decision on merit, quality of service, and reputation.

When selecting and retaining suppliers, you should:

- follow our applicable bidding, negotiating and contracting processes
- perform appropriate due diligence to determine that the supplier is a legitimate enterprise, with a reputation for integrity and ethical behavior, and operates in compliance with applicable laws and regulations
- avoid potential or actual conflicts of interest with suppliers

In addition to requiring suppliers to provide AUO Mobility Solutions with products that are competitive in the market, AUO MOBILITY SOLUTIONS imposes several other requirements on its suppliers to ensure that AUO Mobility Solutions' commitment to integrity extends throughout its supply chain:

- Suppliers' labor conditions, environmental standards, and materials and manufacturing processes must comply with applicable laws and regulations.
- Suppliers must protect AUO Mobility Solutions' relevant trade secrets and other confidential information. Where a supplier is involved in any business that may give rise to a conflict of interest with AUO Mobility Solutions, it shall report such matters to AUO Mobility Solutions in

accordance with applicable laws or the contractual agreements between the parties.

- Suppliers shall cooperate with AUO Mobility Solutions' audit or self-assessment requirements and provide necessary information for verification.
- Suppliers shall provide necessary information regarding the sources of raw materials, including tantalum, tin, tungsten, gold, and cobalt, in products, and conduct supply chain due diligence to meet responsible sourcing requirements.
- Suppliers that violate integrity or compliance requirements and fail to remedy such violations, AUO Mobility Solutions may take appropriate actions in accordance with applicable laws, the contractual agreements between the parties, and relevant procedures, including, where necessary and legally permissible, termination of the business relationship.

AUO Mobility Solutions employees should exercise heightened vigilance in the following situations: where a supplier is selected through a non-public process, or where potential conflicts of interest may arise (for example, where a supplier's personnel arrangements or business relationships may affect the objectivity of AUO Mobility Solutions employees or management in performing their duties). Where a supplier's compliance reputation is not fully understood, employees should exercise additional caution. If a supplier is found or suspected to be involved in misconduct or significant compliance concerns, employees may report such matters to Procurement, Legal or Compliance functions, or other designated company contact points in accordance with company procedures or applicable local mechanisms under relevant laws.

Money Laundering Prevention

Money laundering is the process by which persons or groups try to conceal the proceeds of illegal activities or try to make the sources of their illegal funds look legitimate. AUO Mobility Solutions complies with all laws that prohibit money laundering or financing for illegal or illegitimate purposes.

You should always ensure that you are conducting business with reputable customers and suppliers, for legitimate business purposes, with legitimate funds. Where a potential customer or supplier requests cash payments or other unusual payment arrangements, employees may report such matters to Legal or Compliance functions or other designated company contact points, or through the Company's announced reporting channels, or through applicable local mechanisms under relevant laws. Other examples of unusual behavior exhibited by AUO Mobility Solutions' counter-party that you should watch out for include:

- request transaction processes that are unnecessarily complex or inconsistent with normal commercial practice
- provides false, misleading, or incomplete business information during a transaction
- frequently uses different names or identities in business transactions
- requests that legal or reporting requirements be bypassed
- make large or unusual payments without a clear or reasonable explanation of the source of the funds

Anti-money laundering laws and regulations apply in all jurisdictions where AUO Mobility Solutions operates. The Violations of applicable anti-money laundering laws may expose both the Company and individuals to civil and criminal penalties and may cause significant reputational harm.

As frequent participants in cross-border commercial activities, AUO Mobility Solutions employees should be on the lookout for counter-parties attempting to use these transactions to conceal illegal activities. If you suspect that an AUO Mobility Solutions counterparty may be involved in money laundering, employees may promptly report such matters to Legal or designated company contact points, or through the Company's or Compliance functions announced reporting channels, or through applicable local mechanisms under relevant laws.

Personal Information Protection

All employees are expected exercise care and discretion in handling personal data. Personal data is information that can identify an individual, including employees, contractors, directors, shareholders, customers and anyone else with whom AUO Mobility Solutions does business. The collection, use, processing, storage, and transfer of personal data are subject to applicable data protection and privacy laws.

When collecting and using personal data, you should keep several important principles in mind. Personal data shall only be processed for lawful and legitimate business purposes. You should collect, use and process only the personal data that is necessary and relevant for the intended purpose. You must ensure that appropriate security measures are in place to protect personal data against unauthorized access, disclosure, alteration, or loss.

Personal data should be handled in a lawful, proper, and necessary manner, and in accordance with applicable legal requirements and company policies.

Q. A colleague who works for another company asks you for the contact information for some business associates. Their company does not compete with AUO Mobility Solutions. Is it okay to give it to them?

A. No. Contact information may constitute personal data and is subject to confidentiality and data protection requirements. As a general principle, it should not be disclosed to third parties. Such information may only be provided in accordance with applicable data protection laws and company policies where there is a legitimate and specific business need, with prior approval obtained in accordance with the Company's internal procedures and through an authorized Company channel, or where consent has been obtained from the relevant business partner.

In processing personal information, AUO Mobility Solutions shall comply with applicable personal data protection laws of the jurisdictions in which it operates, and adhere to the principles of lawfulness, propriety, necessity, as well as data security and confidentiality

The methods for processing personal data may vary in accordance with the applicable laws and regulations of each operating jurisdiction.

WORKING WITH GOVERNMENTS AND ANTI-CORRUPTION

All AUO Mobility Solutions business transactions must comply with applicable laws and regulations and be conducted in accordance with the principles of fairness, integrity, and transparency. AUO Mobility Solutions has a zero-tolerance policy toward any form of corruption or improper conduct in its business dealings with customers, suppliers, government officials, or any other third party. Corruption generally refers to the offering, giving, receiving, or soliciting of anything of value, directly or indirectly, to obtain or retain an improper business advantage or personal benefit. This often involves monetary payments, but may also involve non-monetary benefits, including gifts, hospitality, travel, services, or other items of value. Examples of corruption include, but are not limited to, bribery of government officials, improper payments or inducements to customers or suppliers, extortion, and the receipt or offering of kickbacks.

Q. AUO Mobility Solutions is soliciting bids from potential suppliers for an LED component to be included in its latest model. The employee managing the bid process is down to two prospects—Company A, whose product is high-quality and extremely cost-effective, and Company B, whose pricing is the same, but whose quality is slightly lower. Despite the clear advantages of awarding the contract to Company A, the employee decides on Company B, since Company B's CEO has a family member who works at a major airline, and promised to provide the AUO Mobility Solutions employee with free air travel for three years. Has the employee violated AUO Mobility Solutions' policy?

A. Yes. Corruption doesn't necessarily involve cash payments. Offering or accepting anything of value, including non-monetary benefits, in order to influence a business decision constitutes improper conduct and violates Company policy. Employees who become aware of such conduct are encouraged to raise the concern through appropriate reporting channels in accordance

Corruption becomes particularly problematic in situations involving public sector interactions or dealings with government authorities. When AUO Mobility Solutions is dealing with government officials, corrupt business practices not only violate AUO Mobility Solutions' Integrity Policy, but may also constitute violations of applicable laws. Given the Company's international business presence, employees are expected to understand and comply with applicable anti-corruption laws and regulations in the jurisdictions in which they operate, or to seek guidance where necessary.

Generally, these laws prohibit any AUO Mobility Solutions employee from offering or giving, directly or indirectly, anything of

value to a government official (or a representative thereof) in order to:

- obtain or maintain business
- influence business decisions
- secure an improper business advantage

Q. AUO Mobility Solutions is actively seeking a major contract that would encompass dozens of government facilities. AUO Mobility Solutions has a decent chance at getting it, but one employee wants to be certain. She meets with a third-party government consultant, who says he can help AUO Mobility Solutions secure the contract in exchange for 10% of the contract's closing value. Is that okay?

A. No. AUO Mobility Solutions employees are strictly prohibited from offering, or authorizing anything of value, directly or indirectly, to government officials, (or their representatives) in order to obtain or retain business or secure an improper advantage. Engaging third parties, including consultants or intermediaries, must be subject to appropriate due diligence, approval processes, and oversight in accordance with applicable

These restrictions also apply to any third party acting on AUO Mobility Solutions' behalf, including agents, consultants, suppliers, contractors or other intermediaries. The definition of a "government official" may vary depending on applicable laws, and should be interpreted broadly. There are four broad categories:

- Elected and appointed officers of any national, state, or local government
- Candidates for public office
- Officials of political parties

- Employees of a government-owned or government-controlled entities, including state-owned enterprises and other public institutions (such as corporations, banks, universities, and medical facilities)

Not payments involving government-related entities are improper or prohibited. Payment made in the ordinary course of business, such as payment of taxes or legitimate payments to government-owned suppliers, may be permissible where conducted in accordance with applicable laws, contractual terms, and company procedures.

However, making payments or providing benefits directly or indirectly to individual government officials presents a high risk of corruption and is generally prohibited unless explicitly permitted under applicable laws and company policies.

In all cases, AUO Mobility Solutions is committed to taking appropriate measures to avoid even the appearance of impropriety. Any employee who is unsure whether a particular situation may involve improper conduct or bribery is encouraged to seek guidance through appropriate channels before taking any action.

Q. AUO Mobility Solutions has entered into a supply agreement with a major automobile manufacturer, which will be highly beneficial to the Company's business development. However, before AUO Mobility Solutions can begin to realize profits, a lengthy legal process must be completed. An AUO Mobility Solutions executive contacts a government representative to inquire whether there is any way to expedite the process. The official responds that if AUO Mobility Solutions provides a "processing fee" of 10,000 (in local currency), he will see what he can do to assist. Should AUO Mobility Solutions make this payment?

A. No. The official's request represents a high-risk situation and may constitute an improper benefit or bribery. Complying with such a request could violate applicable anti-corruption laws and the Company's Integrity Policy. The AUO Mobility Solutions executive should refuse any such request and may consult the Legal or Compliance functions to determine the appropriate lawful course of action. If there are concerns requiring reporting, they may be raised through the Company's designated integrity reporting mechanisms or other applicable local reporting channels in accordance with applicable laws.

As a multinational organization, AUO Mobility Solutions operates under multiple anti-corruption laws and regulatory frameworks across different jurisdictions. Employees are expected to comply with applicable laws and company policies and seek guidance where necessary.

AUO MOBILITY SOLUTIONS IN THE COMMUNITY



AUO Mobility Solutions places great importance on respecting human rights in its operations and throughout its supply chain. Accordingly, this policy shall be read and applied in conjunction with the company's human rights policy.

Fair Employment Practices

AUO Mobility Solutions does not discriminate in any hiring or employment decision based on ethnicity, native language, religion, political affiliation, place of origin, gender, sexual orientation, marital status, age, physical or mental disability, pregnancy, current or prior union membership, in accordance with applicable laws and regulations. AUO Mobility Solutions recognizes that diversity in its workforce is a valuable asset, and is committed to fostering an inclusive work environment in which diverse ideas, perspectives, and backgrounds are respected.

In addition, AUO Mobility Solutions seeks to provide fair and equal employment opportunities to all qualified individuals through transparent and appropriate recruitment practices, in accordance with applicable laws and company policies. To potential avoid conflict of interest, employees involved in recruitment or referral processes must act impartially and in accordance with company policies, and must not seek or obtain improper personal benefits in connection with hiring decisions.

Environmental Safety and Health

AUO Mobility Solutions is committed to prioritizing the health and safety of our workforce. AUO Mobility Solutions has a variety of procedures in place to ensure its work environment meets or exceeds applicable occupational safety standards in accordance with relevant laws and regulations. Employees are expected to understand and comply with all safety related laws and company policies, including all rules and requirements applicable to their roles. Employees must not bypass, modify, or disregard any safety measure for reasons of efficiency or other considerations. These policies are designed to support safe working conditions across all AUO Mobility Solutions operations.

You are encouraged to raise safety concerns through appropriate channels if you:

- are asked to perform a task you consider unsafe.
- are asked to perform a task for which you have not received appropriate training and that may pose a risk to yourself or others.
- observe someone performing a task in an unsafe manner or without appropriate training.
- suspect that a vehicle, equipment, or work condition is not operating properly and may present a safety risk.
- observe or become aware of an unsafe condition or a potential risk to hazard to yourself or others.

Such concerns should be raised in accordance with applicable laws and company procedures.

Q. I have a work order that specifically outlines a task to be performed. As I began to do the task, I discovered that conditions are different from those expected when the job was planned. I have a feeling that continuing the job as outlined in the work order will be unsafe. What should I do?

A. Employees have the responsibility and authority to stop work or not begin a task they reasonably believe it may pose a safety risk. You are encouraged to communicate your concerns to your supervisor or raise them through appropriate reporting channels. The concern should be reviewed and addressed through appropriate processes in accordance with applicable laws and company procedures.

AUO Mobility Solutions is committed to minimizing the impact on the natural environment throughout each phase of its operations. Employees are expected to understand and comply with all of the environmental requirements applicable to their roles, including those mandated by applicable laws and company policies. Employees are expected to support and contribute to the effective implementation of the Company's environmental protection program within their areas of responsibility. Potential environmental impacts should be considered as an integral part of all business decisions-making processes.

Q. My supervisor asked me to perform a task that I believe violates environmental regulations. What should I do?

A. You should not proceed based on assumptions regarding environmental regulations. If you are uncertain, you are encouraged to seek clarification to ensure you have correctly *understood the request*. If you reasonably believe that the request may violate environmental regulations or company requirements, you are encouraged to raise the concern through appropriate reporting channels, in accordance with applicable laws and company procedures.

Internal Controls and Audits

Reliable internal controls are critical for proper, complete and accurate accounting and financial reporting. Employees are expected to understand and comply with the internal controls relevant to their roles , as well as the associated company policies and procedures.

Audits conducted by internal and external auditors help ensure compliance with established policies, procedures, and controls frameworks. These audits also help identify potential weaknesses so that appropriate corrective actions may be taken in a timely manner. All employees are expected to cooperate fully with internal and external audits, in accordance with applicable laws and company policies. This includes providing accurate and complete information and supporting audit activities in a transparent and timely manner.

AUO Mobility Solutions places great importance on the truthful and accurate conduct and reporting of all business transactions, which must be fully and correctly recorded in the company's books and records. Information regarding the company's labor, health, and safety practices, environmental practices, business activities,

structure, financial position, and performance must be disclosed in accordance with applicable laws and company policies. The falsification of records or the misrepresentation of conditions or practices in the supply chain is prohibited.

Product Quality and Safety

AUO Mobility Solutions is committed to ensuring the safety of consumers using its products.

All products are developed and manufactured in strict compliance with internal and agreed quality standards, supported by a robust quality management system and the consistent application of a zero-defect strategy. Full adherence to all applicable laws and company policies on product safety is mandatory at all times.

Employees are required to promptly report any concerns related to product quality or safety to their supervisors, the head of the respective department or through the Company's announced reporting channels, or through applicable local mechanisms under relevant laws ensuring that appropriate corrective actions are initiated without delay to address potential risks and to protect our customers and end users.

PROTECTING AUO MOBILITY SOLUTIONS ASSETS

Intellectual Property

AUO Mobility Solutions believes that innovation is the key to excellence. Because of that, the Company considers intellectual property to be its most important asset. AUO

Mobility Solutions is committed to developing, protecting, and properly using its intellectual property, and to respecting the intellectual property rights of others.



As a technology company, many aspects of AUO Mobility Solutions' work may involve intellectual property proprietary information. That includes , for example, AUO Mobility Solutions' products, manufacturing processes, research and development, technical documentation, business information, and communications related to company activities. Intellectual property generally refers to creations of the mind and proprietary information developed, acquired, or used in the course of AUO Mobility Solutions' business, as defined and protected under applicable laws and company policies.

The laws that protect intellectual property are complex, but generally the categories of intellectual property rights that are most relevant to AUO Mobility Solutions are:

- Patents, which grant inventors exclusive rights to use, make, and commercialize an invention or improvement for a limited period, in accordance with applicable laws.
- Copyrights, which give the creator of an original work (such as firmware/software source code, user interface designs, and engineering drawings) the exclusive ability to sell, reproduce, adapt, distribute, or otherwise use that copyrighted work, for a limited period, in accordance with applicable laws.

- Integrated circuit layout design protections, which grant designers of IC layouts certain exclusive rights related to the reproduction and commercial use of integrated circuit layouts, as defined under applicable laws.
- Trade secrets, which refer to confidential business information (such as, methods, plans, formulas) that provides a competitive advantage and is protected through reasonable measures to maintain its secrecy.
- Trademarks, which are distinctive signs (such as, names, logos, or symbols) to identify the source of goods or services

The Company encourages employees to create high-quality intellectual property and take appropriate measures to reduce the risk of infringement of third-party rights. AUO Mobility Solutions employees are expected to respect and protect intellectual property-rights, in accordance with applicable laws and company policies.

Q. An AUO Mobility Solutions employee has spent the past several weeks conducting research for the development of a cutting-edge, high-resolution mobile screen. When he is done, he compiles his findings in a report and emails it to his supervisor. In the body of his email, he highlights the three most interesting and important points. Later, when talking to a close friend, the AUO Mobility Solutions employee mentions the research he was doing, and his friend seems very interested to learn more. Since the friend does not work for an AUO Mobility Solutions competitor—and in fact, works in an unrelated industry—the AUO Mobility Solutions employee figures it is acceptable to at least forward him the email summary he sent his supervisor. He decides to do that, and asks his friend to keep it confidential. Has he violated AUO Mobility Solutions' policy?

A. Yes. Remember that information and materials researched, developed, or produced in the course of work may constitute AUO Mobility Solutions' intellectual property or confidential and proprietary information. For this employee, that includes not only the report, but also the email summary, and the employee was not permitted to disclose such information to external parties without proper authorization and a legitimate business purpose. Additionally, the AUO Mobility Solutions employee

An important part of that is understanding that AUO Mobility Solutions owns the rights to intellectual property and proprietary information researched, developed, and produced in the course of employment, in accordance with applicable laws. Employees are expected to obtain appropriate authorization to use the

Company's intellectual property outside the scope of their assigned duties.

AUO Mobility Solutions has taken several measures to foster an environment that promotes high-quality, well-protected intellectual property. For example, the Company established global and local initiatives and programs to encourage employees to create intellectual property, including providing necessary guidance, training, and resources. The Company is also committed to the proper management of intellectual property, including the acquisition of any necessary rights, and maintaining the validity and active use of those rights.

To protect its intellectual property, AUO Mobility Solutions looks to its employees. To that end, the Company has implemented intellectual property management training, and makes it a priority to clearly communicate employees' obligations in that regard. As another example, the Company also executes confidentiality agreements before disclosing confidential AUO Mobility Solutions inventions or designs to any supplier or customer. Employees are also subject to applicable confidentiality obligations, which cover information learned or accessed in the course of their work. AUO Mobility Solutions is a firm believer in the proper management of confidential information, whether it belongs to the Company, or has been provided by customers, suppliers, or other third parties. Any unauthorized disclosure of trade secrets or confidential business information may result in disciplinary action and, where applicable, civil or criminal liability under relevant laws.

Ultimately, AUO Mobility Solutions is committed to protecting itself, its customers, and its shareholders, and will not hesitate to take appropriate measures, including legal action, to address intellectual property rights infringement. To successfully respect and protect AUO Mobility Solutions' intellectual property, as well as the Company's reputation among its peers, employees should keep several things in mind:

- To avoid infringement of another's intellectual property, employees should not use products, design or materials that have not been properly authorized or licensed, or for which

the necessary rights have not been obtained in accordance with applicable laws and agreements.

- As employees create intellectual property, they should disclose innovations fully and in a timely to AUO Mobility Solutions and should assist with the filing of patent applications, if necessary.
- Employees who leave the Company are expected not to retain copies of any of AUO Mobility Solutions' intellectual property, and to continue to uphold their confidentiality obligations in accordance with applicable laws, even after they are no longer with AUO Mobility Solutions. For example, former AUO Mobility Solutions employees are expected not to use or disclose AUO Mobility Solutions' intellectual property or confidential information in any subsequent employment.

If you discover or learn of any type of infringement of AUO Mobility Solutions' intellectual property, you are encouraged to raise the concern through appropriate reporting channels in accordance with applicable laws and company procedures.



Conflicts of Interest

Conflicts of interest may occur when an employee's outside activities or personal interests conflict or appear to conflict with his or her responsibilities to AUO Mobility Solutions. Whether as part of your work for the Company or during your personal time, employees are expected to avoid situations that may give rise to a conflict of interest with your responsibilities at AUO Mobility Solutions. Employees should not engage in activities that may damage AUO Mobility Solutions' business interests or reputation or interfere with an individual's judgment in carrying out his or her job duties. Any situation that may give rise to an actual or perceived conflict of interest should be appropriately identified, disclosed, and managed in accordance with applicable laws and company policies.

Q. Your brother-in-law partially owns a company that has supplied materials to AUO Mobility Solutions for many years. You were recently hired by AUO Mobility Solutions to work with a group that contracts with that same company. Is there a conflict of interest?

A. Potentially, yes. Even though the supplier has a long-time relationship with AUO Mobility Solutions, this creates a potential appearance of a conflict. The problem may be addressed if an independent decision maker, such as your manager, is assigned responsibility for decisions relating to your brother-in-law's company. It is important that you disclose the potential conflict to your manager or through appropriate channels so that it can be properly evaluated and managed in accordance with company procedures. And remember, potential conflicts are not limited to just relationships with relatives or family members. Conflicts of interest may arise with anyone with whom you have a personal relationship.

To avoid potential conflicts, you are expected not to:

- use AUO Mobility Solutions' resources or information to secure improper personal or third-party benefit for yourself or others.
- accept improper personal gifts or benefits in exchange for services provided on behalf of the Company for you, a family member, or friend that may influence, or be reasonably perceived to influence, business judgment, in accordance with applicable laws and company policies.
- give a gift or benefit to anyone for the purpose of improperly influencing or appearing to influence them to take an action for AUO Mobility Solutions.
- engage in outside employment or business activities that conflicts with your responsibilities at AUO Mobility Solutions. Any outside employment or business activity is subject to prior approval in accordance with local laws and company policies.

If you discover any activity or sign that may cause a conflict of interest with your work at AUO Mobility Solutions or the interest of AUO Mobility Solutions, you are encouraged to raise the concern through appropriate reporting channels in accordance with applicable laws and company procedures.

Business-Related Expenses and Entertainment

Business-related expenses, gifts, and hospitality must be clearly separated from personal expenses and properly recorded in accordance with applicable laws and company policies. Expenses must not be split into smaller amounts to circumvent approval requirements.

Employees must not provide gifts, donations, or entertainment that may influence, or be perceived to influence, business decisions or obtain an improper advantage.

Employees must not offer or accept anything of value, whether monetary or non-monetary, in connection with business decisions,

nor use their position to request or obtain personal benefits for themselves or others from business partners or other third parties.

Employees should only provide or accept gifts or hospitality of modest value that are reasonable in frequency, serve a legitimate business purpose, and do not create the appearance of improper influence. In case of doubt, employees should seek guidance from the Legal or Compliance function.

Conflict Disclosure Obligations for Executives

If any executive at a defined senior management level, as determined by the Company invests in or is employed by any AUO Mobility Solutions customer, distributor, distributor's customer, supplier, or competitor, a report about that investment or employment should be disclosed to AUO Mobility Solutions through designated internal disclosure mechanisms, to the appropriate level of management for review and approval. If the executive is at a higher management level, approval shall be obtained in accordance with applicable corporate governance procedures. Investment in companies that are publicly traded may not require disclosure, subject to applicable local laws, company policies and thresholds.

Information Systems Security

We are all responsible for helping to make sure that AUO Mobility Solutions' computer systems and other technical resources are used appropriately. We are expected to keep access codes and passwords in a secure place and not disclose or share them with others. Anyone with a system identity or access code is responsible for activities performed under that identity. Unauthorized use of access codes, computer systems, or programs may result in disciplinary action, up to and including termination of employment.

To safeguard AUO Mobility Solutions' information systems, you are expected not to:

- share your system passwords with anyone.

- permit any unauthorized individuals access to AUO Mobility Solutions' hardware, network, or intranet.
- connect a personal device to AUO Mobility Solutions' hardware, network, or intranet without appropriate authorization or in violation of company policies.
- leave laptops or other Company hardware unattended while traveling or in an exposed location where they can be stolen.
- download unauthorized or unlicensed software on AUO Mobility Solutions computers.
- change the configuration of Company hardware or software without authorization.
- disable or intentionally avoid a Company electronic security measure.
- upload any AUO Mobility Solutions information to a third-party location other than for work purposes

If you suspect a data breach or become aware of any situation in which data has been compromised, including the loss or theft of a laptop or other AUO Mobility Solutions hardware, report the situation through appropriate channels, including your local technical support team , in accordance with applicable laws and company procedures.

Use of work-resources such as company mobile phones and internet for non-work related purposes (private use) is permitted only within the limits defined by the applicable global and local company policies and regulations.

The use of Company email accounts must follow the applicable global and local company policies and regulations. Company email shall not be used for non-work-related purposes (private use).



COMPLIANCE WITH INSIDER TRADING LAWS

As a publicly traded company, AUO Mobility Solutions has a responsibility to help keep the market fair. The market is fair when all investors have access to the same information in making their decisions on whether to buy or sell stock. Insider trading, however, gives certain investors an unfair and, in many circumstances, illegal advantage, which is to say it is strictly prohibited not only by AUO Mobility Solutions' Integrity Policy, but also, generally speaking, the law.

In the context of insider trading, AUO Mobility Solutions' employees are known as "insiders." The material non-public information to which they may have access is known as "inside information," and it has two key characteristics:

1. It is "material," meaning it is something a reasonable investor would think is important in making an investment decision (like whether to buy or sell shares of the Company's securities).
2. It is also "non-public." Regardless of whether or not AUO Mobility Solutions employees believe or know that certain information will eventually be made public, they still have a responsibility to maintain confidentiality until that happens.

When an investor uses material, non-public information to make investment decisions, it is likely to be held that he or she is committing insider trading. As insiders, AUO Mobility Solutions employees have a special responsibility to keep the Company's inside information confidential, and to avoid using this information to gain an unfair advantage over other investors in trading AUO Mobility Solutions securities, or even allowing others to do so.

In addition to earnings reports, there is a wide range of information that could qualify as inside information, including (but not limited to):

- possible mergers or acquisitions
- issues with liquidity
- an upcoming change in senior management
- a significant shift in production schedules
- a government investigation

- a significant lawsuit or settlement
- impending bankruptcy

All of these types of information could easily give an investor an unfair advantage over the rest of the market.

Q. An AUO Mobility Solutions executive who is privy to the Company's preliminary financial reports is excited. He just saw the earnings for the third quarter, and AUO Mobility Solutions has exceeded all projections. He is eager to share the information with his colleagues, as well as some of his friends and family who own shares of AUO Mobility Solutions stock—but the earnings report is not scheduled to be released to the public for another week. May he share it?

A. The earnings report meets the requirements of "inside information": It is material, because a positive earnings report would likely influence a reasonable investor's investment decisions, and it is non-public. In other words, the executive has a responsibility to maintain confidentiality until the earnings report is

The Company's insider trading policy can be distilled to the following key points:

1. When employees learn of any material, non-public information that is reasonably reliable, they must refrain from trading AUO Mobility Solutions securities until such information has been made public, in accordance with applicable laws and company policies.
2. Anyone with inside information is obligated to maintain confidentiality. Additionally, AUO Mobility Solutions employees are prohibited from asking about or collecting inside information that is not related to their work duties,

and the only time they may disclose inside information to others is when it is required by their work duties.

3. Any AUO Mobility Solutions employee who violates these regulations is subject to any relevant legislation and sanctions thereafter. Additionally, if the violation negatively affects AUO Mobility Solutions, the Company will seek compensation and pursue legal action.
4. AUO Mobility Solutions' spokesperson (or his or her deputy) is the only employee who is authorized to disclose inside information to outside parties. When necessary, these disclosures may also be made by the Chairman or the President. Any other employee must have authorization from the Company before making these kinds of disclosures. In all cases, any disclosure of inside information must remain within the scope that has been authorized by the Company.
5. If any employee becomes aware of a violation of any of these regulations, he or she is encouraged to raise the concern through appropriate reporting channels, who must then process it in accordance with the appropriate guidelines and record the results for future reference.

Again, besides being against AUO Mobility Solutions' Integrity Policy, insider trading is also generally illegal. For example, in the United States, a person found guilty of insider trading is subject to millions of dollars in fines, as well as prison time and civil penalties. In fact, the U.S. law is so stringent that if Person A merely passes inside information along to Person B, and Person B illegally uses it to trade, Person A is also subject to prosecution. Employees are encouraged to comply with the insider trading laws of all the countries or regions in which they work on behalf of AUO Mobility Solutions.



If an employee has any doubt about their obligations under any applicable insider trading laws, they are encouraged to contact the Legal or Compliance functions before sharing the information they have learned or trading a publicly traded security based on their knowledge.

Q. An AUO Mobility Solutions analyst walks by an office and overhears a group of executives talking about a pending merger with one of the Company's biggest suppliers. This is big news. From what she heard, it sounds like the deal is close to done, and she knows that once the agreement has gone through, AUO Mobility Solutions will have many times more market power than it currently has. She immediately thinks of the stock market. If she buys a lot of AUO Mobility Solutions shares now, and waits for news on the merger to hit, AUO Mobility Solutions' stock price will likely soar, and she could make a huge profit. As soon as she is back in her own office, she starts buying as many shares as she can afford.

A. This employee has just committed insider trading, violating Company policy and possibly the law in the process. The news about the merger is both material and non-public, fitting the criteria for inside information. Using that information in her investment decision gave her an unfair advantage when she went to buy her stock shares because no one else on the market knew about it. As an AUO Mobility Solutions employee, once she learned about

COMPLIANCE WITH COMPETITION LAWS

Antitrust and competition laws encourage companies to innovate and best serve their customers. AUO Mobility Solutions is committed to complying with all the antitrust laws (also called competition laws) that are applicable to its business. No employee should ever assume that AUO Mobility Solutions' interest requires otherwise. On the contrary, violations of the principles set out in applicable laws and company policies are grounds for disciplinary action, up to and including termination of employment.

Employees should refer to the applicable local and global company policies, instructions and / or compliance trainings for detailed information of the various antitrust laws that affect AUO Mobility Solutions' business.

The consequences of an antitrust violation can be serious, both for AUO Mobility Solutions and for any employee, manager, board director member, and agent whose conduct is the basis of the violation. A violation of the United States' antitrust laws is a crime that can result in substantial fines for companies and substantial jail sentences and fines for individuals. A violation of the European Union competition rules or Taiwan's Fair Trade Act can result in fines of up to 10% of a company's turnover during the preceding business year. All countries in which AUO Mobility Solutions does business have antitrust laws with significant penalties for violations. In addition to these sanctions, the cost of defending an antitrust charge can be significant.

If you suspect a violation of the applicable local or global company policies, instructions and / or the contents of the compliance trainings or a violation of any antitrust laws, you are encouraged to report it to the Legal or Compliance functions. AUO Mobility Solutions takes all reports of potential antitrust issues seriously and will not penalize or retaliate against anyone in any way for providing information in good faith to the Legal or Compliance functions, nor will AUO Mobility Solutions tolerate retaliation against anyone for reporting a potential violation. Any incidents of retaliation are encouraged to be reported to the Legal or Compliance functions.

Antitrust laws are complex and can operate differently in any particular situation. But the following are general guidelines for antitrust compliance with which all AUO Mobility Solutions employees are encouraged to comply. You should also familiarize yourself with the applicable local or global company policies, instructions and complete the compliance trainings, which are available on the AUO Mobility Solutions data management system, or via the intranet / Success Factors. If you have any doubt about the legality of a matter, you are encouraged to contact the Legal or Compliance functions for assistance.

Do **NOT** enter into any agreement or understanding—whether expressed or implied, formal or informal, written or oral—with any competitor regarding price or any other aspect of competition. Agreements among competitors on any aspect of competition that could affect price are always illegal.

Q. One of AUO Mobility Solutions' customers is asking for a very low price and insists that one of AUO Mobility Solutions' competitors has offered this price. You think the customer may not be telling the truth and want to call the competitor to confirm the story.

A. Do not call the competitor. Discussing pricing information with a competitor is a violation of our company policy, even when you have no intention of agreeing on

Do **NOT** discuss with a competitor or a competitor's representative:

- price
- bids for business
- allocation of sales territories, customers, or product lines
- terms or conditions of sale
- production volume or sales capacity
- costs, profits, or profit margins
- market share

Exchanging such information is illegal in some jurisdictions and, in any event, can lead to an inference of collusion. It is best to avoid any substantive conversations with competitors altogether and to seek guidance from the Legal or Compliance functions in any situations where you anticipate conversations or dealings with competitors.

Competing aggressively on price to win a customer's business is the hallmark of sound competition. However, selling a product for less than its marginal cost with the expectation of raising prices after competitors have been driven from the market is illegal. Therefore, do **NOT** charge a customer less than the cost of a product with the purpose of pushing a competitor out of the market. If you believe that a price being offered by AUO Mobility Solutions is so low that it might raise antitrust concerns, seek guidance from the Legal or Compliance functions.

Do **NOT** propose or enter into agreements or understandings with customers that restrict the price or other terms on which the customer may resell a product or service to a third party. An agreement with a customer that maintains a certain resale price on an AUO Mobility Solutions product can violate the antitrust laws.

Do **NOT** propose or enter into an agreement or understanding with a competitor not to do business with a particular company. An agreement to refuse to enter into a business relationship with another company, to admit a company to a trade association, or to otherwise boycott them can violate the antitrust laws.

Q. The cost of a key automotive components/systems increases and, as a result, AUO Mobility Solutions is contemplating a price increase. A competitor approaches AUO Mobility Solutions seeking an agreement not to pay more than a certain price for this input, which would eliminate the need for AUO Mobility Solutions' proposed increase.

A. An agreement to fix the price of such components is always illegal and cannot be justified by the lower prices that consumers might enjoy. You should refuse the offer and report the matter to the Legal or Compliance

Do **NOT** propose or enter into agreements or understandings with other companies that restrict the price or other terms at which AUO Mobility Solutions may resell any product or service, such as the region in which a sale can be made. Allocation of a market or products among competitors is generally illegal.

Q. A salesman who works at a competitor to AUO Mobility Solutions casually approaches you and discusses in general terms the production capacity arrangement that his company has excess capacity for and smart cockpit-related product lines that are generally more profitable for his company. He then proposed that, for the upcoming two quarters, his company will focus on producing and selling A-type product lines, while AUO Mobility Solutions should focus on producing and selling B-type product lines. You know that B-type product lines are generally more profitable for AUO Mobility Solutions, and AUO Mobility Solutions also has available capacity to manufacture the A-type product lines.

A. You should not agree or discuss to the competitor about any product allocation or agreement—this includes not only in reference to price and quantities, but also product categories and other forms of market allocation. Not rejecting outright the competitor's proposal while AUO Mobility Solutions proceeds to produce and sell the B-type product lines the next two quarters could be interpreted as a tacit agreement between AUO Mobility Solutions and its competitor. This scenario highlights the risks of engaging in even informal or general discussions with competitors. In addition, you should promptly report the matter, even if

In addition, there are many types of business conduct that could lead to issues under the antitrust laws. When engaging in such activities, you should pay particular attention to whether your conduct may violate applicable laws and company policies, and if you have any concerns regarding antitrust laws, consult the Legal or Compliance functions.

Gathering Sensitive Competitive Information

Gathering market pricing information and other sensitive competitive information including costs, profit margins, production, and future production plans, is a common and lawful practice, but it must be done properly. The key question is where you get this information. It is permissible to gather it from customers, distributors, industry publications, or news sources. It is not permissible to seek or receive this information directly from AUO Mobility Solutions competitors. When a competitor is also a customer or supplier, be careful what you say and to whom you say it. You should not discuss pricing information for products outside the relationship as supplier or purchaser, and you should limit discussion of pricing information to appropriate persons, such as procurement personnel.

To that end, always note the source of pricing information in notes, memos, or emails. This will help to prove later, if necessary, that the information was gathered lawfully. If you have any doubts about whether a source of pricing information is proper, consult with the Legal or Compliance functions first.

Q. After talking with a customer, you are convinced that a competitor is about to raise prices. You believe this will allow AUO Mobility Solutions to also raise prices, and you consider writing a recommendation to your manager that AUO Mobility Solutions do so.

A. It is legal and appropriate to obtain information from customers what competitors are charging and to act on that information in making business decisions. When communicating about such information, however, you should take care to note the source of the information so

Trade Associations

Trade associations are particularly sensitive because they frequently involve joint activities with competitors. Whether they

create antitrust problems will depend on the nature of the activities. Before AUO Mobility Solutions becomes a member of any trade association, the Legal or Compliance functions should review in accordance with company procedures the rationale for joining and any charter documents describing the organization and its operation.

None of the subjects identified above as being improper for competitors to discuss directly may be discussed at a trade association meeting—or informally before or after a trade association meeting. Accordingly, you should understand the topics to be discussed before attending such a meeting, and you should seek guidance in accordance with company procedures if they raise any potential antitrust issues. In addition, you should review with the Legal or Compliance functions any such proposal, in accordance with company procedures, by a trade association to engage in joint research, set standards, or collect information from its members.

If you are in a trade association meeting, follow the agenda and keep detailed notes. If someone at the meeting begins to discuss an inappropriate topic, you should stop the discussion and require that the participants adhere to the agenda. If the discussion continues, you should leave the meeting immediately, and report the matter in accordance with company procedures .



Q. Before participating in your first trade association meeting, you re-review the applicable local and global company policies and complete the necessary compliance review and approval in accordance with company procedures. Between sessions, an employee at a competitor asks whether he can speak with you about his company's plans to begin participating in a new market in which AUO Mobility Solutions competes. He thinks AUO Mobility Solutions and his company can coexist comfortably in this market but he is interested in your thoughts.

A. You should tell him that you cannot talk about competitive business information such as this. Lawful social interactions and general industry discussions beneficial to competition can easily spill over into dangerous areas. You should also always report the matter in accordance with company procedures if you receive unsolicited competitive information from a competitor or if a competitor requests that information

Written Communications

You should take great care in your writing, whether it be a letter, memorandum, or email. You should avoid ambiguous or misleading language that could convey an erroneous suggestion of anticompetitive conduct. You should also avoid exaggeration and slang expressions. Such language may be readily understood by the recipient of a writing, but you may find it difficult to explain later to a judge or jury.

Bear in mind that everything you write, including notes on another person's memorandum, may become public or otherwise disclosed. A good rule is to consider whether you would be comfortable if a document appeared in the press or were turned over to an antitrust authority. Check with the Legal or Compliance functions if you have any question about the contents of any document.

Remember that electronic communications such as email and other computer-generated writings may be stored for a long period in the computer system. Therefore, when preparing electronic communications, you should use the same level of care as you would when preparing traditional written communications, and remain aware that such records may be retained within the system even after deletion.

Q. Your boss sends you an email reflecting his conversation with a competitor about the challenges AUO Mobility Solutions and this competitor have been facing in meeting customer demand for a new product. Your boss instructs you to “read and delete” the email.

A. It is inappropriate to discuss competitive information, such as production capacity, with a competitor. You should raise with your boss that his conversation might create antitrust concerns. You should not delete the email as instructed; rather, you should retain the record and handle it in accordance with company procedures. If you believe AUO Mobility Solutions might be violating the law, you should notify the Legal or Compliance functions immediately.

Questions and Reporting Violations

If you have any questions about whether activities might violate applicable laws or company policies, or wish to report a potential violation, you are encouraged to raise your concern through appropriate reporting channels in accordance with applicable laws and company procedures.

The regional appendices relating to integrity reporting primarily address differences in local systems and procedures concerning employee-related matters. The third-party complaint and reporting mechanisms described in the main body of this Handbook (including those applicable to suppliers, contractors, and other stakeholders) shall, in principle, continue to apply across all regions, unless otherwise expressly specified in the applicable regional appendix.

For compliance concerns or reports involving EU operations or personal data subject to EU regulations, AUO Mobility Solutions will handle such matters in accordance with applicable local legal requirements and ensure that the collection, use, retention, and cross-border transfer of personal data comply with the General

Data Protection Regulation (EU) 2016/679 and other relevant data protection laws.

If employees have any questions, they are encouraged to first consult their local legal, compliance, or data protection contact points.





For the electronic version
please review front page of AUO Mobility Solutions.

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