



## **Code of Conduct for Business Partners of AUO Mobility Solutions**

### **Introduction from the Business and Purchasing Management**

As a global supplier of high-tech automotive products, AUO Mobility Solutions Corporation and its Group Companies (as defined below) are committed to responsible, transparent, and sustainable business practices. This Code of Conduct defines the social, environmental, and ethical standards that form the foundation of our cooperation with all Business Partners (as defined below).

The principles of this Code are based on internationally recognized frameworks for responsible business conduct, including the Responsible Business Alliance (RBA) Code of Conduct, the Responsible Supply Chain Initiative (RSCI), the UN Global Compact, and applicable legal requirements. They are further informed by industry-specific initiatives such as the Automotive Industry Guiding Principles to Enhance Sustainability Performance in the Supply Chain developed by Drive Sustainability. Where contractual obligations or statutory requirements impose stricter standards, these shall take precedence.

AUO Mobility Solutions Corporation and its Group Companies (hereafter collectively: "AUO Mobility Solutions") also expects all Business Partners to respect internationally recognized human and labor rights as defined by the core conventions of the International Labour Organization (ILO). The SA8000 Standard provides an additional benchmark for responsible working conditions. Compliance with the U.S. Uyghur Forced Labor Prevention Act (UFLPA) is likewise required, ensuring that no goods connected to forced labor enter AUO Mobility Solutions' supply chain.

Expectations for responsible supply chain due diligence further arise from key regulatory frameworks, including the UK Modern Slavery Act, the U.S. Dodd-Frank Act, the EU Conflict Minerals Regulation, and emerging national supply chain laws.

The fulfillment of the principles set out in this Code forms an integral part of AUO Mobility Solutions' Business Partner selection and evaluation processes, providing the basis for a long-term and reliable partnership. By meeting these expectations, Business Partners and AUO Mobility Solutions enable stable planning conditions, strengthen supply chain continuity, and create mutual benefits through sustainable and predictable business collaboration.

Compliance with this Code is essential for both the initial selection and the continuous assessment of all Business Partners. Business Partners are also expected to ensure that these standards are upheld throughout their own supply chain.



### **Scope of Application**

This Code of Conduct applies to all suppliers, service providers, contractors, and other business partners (collectively “Business Partners”) of AUO Mobility Solutions Corporation and its Group Companies. “Group Companies” means all legal entities that are directly or indirectly controlled by AUO Mobility Solutions Corporation, meaning the direct or indirect ownership of more than fifty percent (50%) of the voting rights or the ability to otherwise direct the management and policies of such entity. For the avoidance of doubt, Group Companies do not include AUO Corporation or any of its other subsidiaries that are not controlled by AUO Mobility Solutions Corporation.

By accepting or being contractually bound to this Code of Conduct, each Business Partner agrees to comply with all principles, requirements, and expectations set out herein and to ensure that these standards are communicated to and adhered to by its own suppliers, subcontractors, and service providers throughout its entire supply chain. The Business Partner shall require its downstream suppliers to also communicate and impose this Code of Conduct or equivalent standards that are not less than the standards set out herein, to ensure compliance throughout the entire supply chain. This Code applies globally and forms an integral part of the selection, onboarding, and ongoing evaluation of all Business Partners.



## 1. Labor and Human Rights

The Business Partner shall respect and protect the fundamental human rights of all employees and workers within its operations and supply chain. This obligation applies to all categories of workers, including permanent, temporary, agency, student, intern, and contract labor, and shall be implemented in accordance with applicable national laws and internationally recognized standards.

In doing so, the Business Partner commits to upholding the dignity and rights of workers and to applying ethical recruitment practices throughout all hiring and employment processes.

### 1.1 Freely Chosen Employment

Forced, compulsory, bonded (including debt bondage) or indentured labor, involuntary prison labor, (modern) slavery, servitude or trafficking of persons shall not be used. This includes transporting, harboring, recruiting, transferring or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities. As part of the hiring process, workers must be provided with a written employment agreement in their native language that contains a description of terms and conditions of employment prior to the worker departing from his or her country of origin. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment. Employers and agents may not hold or otherwise destroy, conceal, confiscate or deny access by employees to their identity or immigration documents, such as government-issued identification, passports or work permits, unless such holdings are required by law. Workers shall not be required to pay employers' or agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

### 1.2 Child Labor

Child labor shall not be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest.

The Business Partner shall take proactive and targeted measures to prevent any form of exploitative child labor in its operations. This obligation extends to its suppliers and subsuppliers and includes effective age-verification processes, regular monitoring, and risk-based preventive actions to ensure that any form of child labor is fully ruled out in the production and processing of goods.

The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. The Business Partner shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable law and regulations. The Business Partner shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns and apprentices shall be



at least the same wage rate as other entry-level workers performing equal or similar tasks.

### **1.3 Working Hours**

Working hours shall comply with all applicable laws and international standards. The regular daily working time shall not exceed eight hours, and the standard workweek shall not exceed forty-eight hours. Overtime shall only be permitted in exceptional circumstances, must be voluntary, and shall be compensated in accordance with legal requirements. Under normal conditions, total working hours, including overtime, shall not exceed sixty hours per week, except in emergencies or extraordinary situations. Employees shall be granted at least one day of rest after six consecutive working days. Breaks during the workday shall follow legal requirements to protect health and well-being.

### **1.4 Wages and Employee Benefits**

Compensation shall comply with all applicable wage laws, including those relating to minimum wage, overtime pay, and legally mandated benefits. Remuneration shall furthermore enable employees to participate in social, cultural, and political life. Equal pay for equal work shall be ensured, meaning that employees performing the same or equivalent tasks under similar conditions shall receive equal compensation regardless of gender, ethnicity, or any other protected characteristic. Wages must be paid in a timely manner and accompanied by clear and understandable pay statements that provide sufficient information to verify accurate compensation for work performed. Deductions from wages as a disciplinary measure are prohibited. Upon request, evidence of compliance with minimum wage requirements within the organization and throughout the subcontracting chain must be provided. Such proof may include a current confirmation issued by a qualified independent external expert or auditor, such as an accountant, or other suitable documentation.

If due to a violation (e.g. by not paying the minimum wage) a corresponding legal basis allows an employee of the Business Partner or one of its subcontractors to assert a claim against AUO Mobility Solutions in its capacity as customer of the Business Partner, the Business Partner undertakes to indemnify AUO Mobility Solutions upon first demand against all corresponding claims to be derived in connection with the violation against AUO Mobility Solutions.

### **1.5 Human Treatment**

Employees shall not be subjected to harsh or inhumane treatment under any circumstances. This includes, but is not limited to, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, and verbal abuse, as well as any threats of such treatment. Disciplinary policies and procedures supporting these requirements shall be clearly defined, communicated to all employees, and implemented consistently. All forms of disproportionate severity or degrading treatment are strictly prohibited, ensuring that every employee is treated with dignity and respect at all times.

### **1.6 Prohibition of Discrimination**

All forms of unlawful harassment and discrimination within the workforce are strictly prohibited. Recruitment, employment, and advancement practices, including remuneration and access to training opportunities, shall follow ethical standards that respect the principles of equity, equality, diversity, and the protection of minorities.



Discrimination against employees or applicants on the basis of ethnic origin, skin color, nationality, age, appearance, gender, sexual orientation, gender identity or expression, caste, disability, pregnancy, religion, political conviction, union membership, family status, covered veteran status, or protected genetic information is not permitted. Employment decisions shall be based solely on qualifications, skills, experience, competence, and performance.

The Business Partner shall actively safeguard women's rights by ensuring equal opportunities, preventing gender-based discrimination and harassment, and protecting women from any form of workplace related disadvantage. To further support a fair and inclusive working environment, any existing discriminatory practices shall be eliminated, and structural or cultural barriers to equal opportunity and inclusion shall be removed.

Workers shall be provided with reasonable accommodation for religious practices. Furthermore, workers or potential workers shall not be subjected to medical tests or physical examinations that could be used in a discriminatory manner.

#### **1.7 Freedom of Association**

In conformance with local law, the Business Partner shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation or harassment.

#### **1.8 Private or Public Security Forces**

The Business Partner shall ensure that any private or public security forces used to protect its operations respect internationally recognized human rights. Security personnel may only be engaged if they are adequately trained and supervised.

The Business Partner shall not contract private security providers nor rely on public security forces that do not respect human rights or whose deployment may lead to violations. Appropriate measures must be in place to prevent and address potential misconduct.



## 2. Health and Safety

The Business Partner acknowledges that a safe and healthy work environment contributes to improvement in the quality of goods and services and to motivation of the workforce.

### 2.1 Occupational Safety

The Business Partner shall ensure that it has organization systems, processes and/or measures in place in order to comply with national health and safety legislation. Potential hazards, including those related to electrical systems, machinery, chemicals, fire, vehicles, and fall risks, must be identified, assessed, and controlled through appropriate design, engineering, and administrative measures. Where hazards cannot be eliminated, employees shall be provided with suitable, well-maintained personal protective equipment and trained in its proper use. Employees shall be informed of potential risks and instructed on safe work practices. Moreover, workers shall be encouraged to report safety concerns without fear of retaliation.

### 2.2 Emergency Preparedness

Potential emergency situations and events are to be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including: emergency reporting, employee notification and evacuation procedures, worker training and drills, appropriate fire detection and suppression equipment, adequate exit facilities and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment and property. All workers shall be provided with appropriate workplace health and safety training in their primary language. Health and safety related information shall be clearly posted in the facility.

### 2.3 Occupational Injury and Illness

Procedures and systems are to be in place to prevent, manage, track and report occupational injury and illness including provisions to: encourage worker reporting; classify and record injury and illness cases; provide necessary medical treatment; investigate cases and implement corrective actions to eliminate their causes; and facilitate return of workers to work.

### 2.4 Industrial Hygiene

Worker exposure to chemical, biological and physical agents is to be identified, evaluated, and controlled. Engineering or administrative controls must be used to control overexposures. When hazards cannot be adequately controlled by such means, worker health is to be protected by appropriate personal protective equipment programs.

### 2.5 Physically Demanding Work

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing and highly repetitive or forceful assembly tasks is to be identified, evaluated and controlled.

### 2.6 Machine Safeguarding

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks and barriers are to be provided and properly maintained where machinery presents an injury hazard to workers.



## **2.7 Sanitation, Food, and Housing**

Workers are to be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Business Partner or a labor agent are to be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate heat and ventilation, and reasonable personal space along with reasonable entry and exit privileges.

## **3. Environment**

The Business Partner acknowledges that environmental responsibility is an integral part of product manufacture. The Business Partner takes responsibility for the conservation of natural resources and the protection of the environment. The Business Partner strives to avoid or reduce negative environmental impacts in the design of its operational processes.

### **3.1 Environmental Protection**

All required environmental permits, approvals, and registrations shall be obtained, maintained, and kept current. Operational and reporting requirements associated with these permits must be followed. Systems, processes, and measures shall be implemented to ensure compliance with statutory environmental regulations. Employees shall be instructed on how to avoid environmental risks. This includes safeguarding biodiversity and animal welfare where business activities may affect natural habitats or involve animal derived materials.

The Business Partner shall adopt responsible resource management practices, including minimizing energy, water, and other natural resource consumption, promoting recycling and reuse, and reducing waste generation. Measures shall be implemented to prevent overexploitation of resources and support environmental conservation efforts, including energy-saving and carbon reduction initiatives.

### **3.2 Pollution Prevention and Resource Efficiency**

The use of resources and generation of waste of all types, including water and energy, shall be reduced or eliminated at the source or through practices such as modifying production, maintenance, and facility processes, material substitution, conservation, recycling, and re-use. Continuous improvement programs shall aim to minimize environmental impact and promote circular economy principles.

### **3.3 Prohibited and Hazardous Substances**

The Business Partner shall comply with all applicable laws, regulations, and customer requirements, with particular adherence to international standards, and shall not use restricted or controlled chemicals and substances. Hazardous chemicals and other materials that pose risks if released into the environment shall be identified and managed to ensure safe handling, transportation, storage, use, recycling or reuse, and disposal. Appropriate labeling and documentation shall be maintained.



### **3.4 Waste, Emissions, Water, and Energy Management**

The Business Partner shall implement a comprehensive environmental management approach that ensures responsible handling of resources and minimizes environmental impact. This includes protecting soil, air, and water quality and supporting biodiversity through species and animal protection.

Waste shall be identified, minimized, and disposed of or recycled responsibly. Air emissions shall be characterized, monitored, controlled, and treated as required prior to discharge. Water management programs shall document, monitor, and control water sources, usage, and discharge, ensuring wastewater is treated before disposal to prevent contamination of ecosystems.

Energy consumption and greenhouse gas emissions (GHG) shall be tracked and documented at facility and/or corporate level, with effective measures implemented to improve energy efficiency, minimize energy consumption and reduce emissions. As part of its environmental management system, the Business Partner shall monitor and report GHG emissions and calculate and disclose its Scope 1, Scope 2, and Scope 3 emissions. Furthermore, the Business Partner commits to developing a CO<sub>2</sub> neutrality roadmap that outlines concrete measures, timelines, and milestones to achieve climate neutrality.

Operational processes shall incorporate sustainable practices such as the use of renewable energy, reuse and recycling of materials, decarbonization strategies, avoidance or reduction of waste, efficient use of land, water, and energy, and measures to prevent noise emissions and deforestation.

### **3.5 Protection of Natural Ecosystems and Forests**

The Business Partner shall ensure that its business activities do not contribute to or benefit from the illegal conversion of natural ecosystems. This includes the illegal deforestation or conversion of natural forests into agricultural or other usable areas. The Business Partner shall identify and mitigate risks of negative environmental impacts resulting from land use changes within its operations and supply chain.

Where the Business Partner's value chains involve risks related to the conversion of natural forests or other natural ecosystems, it shall conduct appropriate due diligence measures to support the long term protection of these ecosystems. This includes safeguarding natural and cultural assets, as well as protecting biodiversity and the environmental integrity of affected areas.

The Business Partner shall take necessary preventive and corrective actions to ensure that materials, components, or products supplied to AUO Mobility Solutions do not originate from activities involving illegal ecosystem conversion.



#### 4. Business Ethics

The Business Partner and their representatives shall uphold the highest standards of integrity and ethical conduct in all business activities. Ethical behavior is essential for fulfilling social responsibilities, maintaining sustainable business relationships, and ensuring compliance with international standards. The following principles apply:

##### 4.1 Compliance with Laws

All business activities shall comply with applicable national and international laws, regulations, and standards at all times. The Business Partner must maintain processes to identify, monitor, and understand legal and customer requirements relevant to their operations.

##### 4.2 Business Integrity

The highest standards of integrity shall be upheld in all business interactions. The Business Partner and its representatives must conduct business honestly, transparently, and in compliance with all applicable laws and regulations. Any form of bribery, corruption, extortion, fraud, embezzlement, or money laundering is strictly prohibited. The Business Partner shall adopt a zero-tolerance policy toward such practices and implement effective monitoring and enforcement procedures to ensure compliance with anti-corruption laws and financial integrity requirements. All business dealings must be accurately recorded, documented and reflected in the Business Partner's books and records.

##### 4.3 Prohibition of Improper Advantages

Bribes or any other means of obtaining undue or improper advantage shall not be promised, offered, authorized, given, or accepted under any circumstances. The Business Partner must refrain from providing or receiving anything of value—whether directly or indirectly through third parties—with the intent to secure or retain business, influence decisions, or gain any form of unfair benefit.

This includes all types of undue influence, such as gifts, hospitality, entertainment, or other benefits that could compromise impartial judgment or create a conflict of interest. Any attempt to distort fair competition or business integrity through such practices is strictly prohibited.

The Business Partner shall implement clear internal policies and controls to prevent improper advantages and ensure compliance with applicable anti-corruption laws and ethical standards.

##### 4.4 Fair Competition

The Business Partner shall comply with all applicable laws and regulations related to fair competition and conduct every business activity in compliance with the applicable antitrust legislation and provisions, and shall refrain from any anti-competitiveness practices, including but not limited to collusive practices, price fixing, market sharing, or other unfair trade practices. Appropriate means to safeguard customer information must be available.

##### 4.5 Avoiding Conflicts of Interest

Decisions shall only be taken on the basis of objective, business-related considerations and not influenced by personal interests.



#### **4.6 Protection of Confidential Information, Data Protection, Privacy**

Business secrets and personal information shall only be used to the extent to which they are necessary and permitted and they shall be protected appropriately. Business Partners are to commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including suppliers, customers, consumers and employees. The applicable laws on data protection, information security, privacy as well as corresponding official regulations and regulatory requirements must be observed.

#### **4.7 Export / Import Legislation**

Applicable legislation and regulations relating to export and import control as well as customs shall be adhered to. This includes adherence to restrictions on the transfer of goods, technologies, and services across borders, as well as compliance with sanctions and embargoes imposed by relevant authorities.

#### **4.8 Disclosure of Information**

Information on the company's participant labor, health and safety, environmental practices, business activities, structure, financial situation and performance shall be disclosed in accordance with the applicable provisions and usual business practices in the sector. The falsification of records and misrepresentation of conditions and practices in the supply chain are not acceptable.

#### **4.9 Intellectual Property**

Intellectual property rights shall be respected (e.g., no unauthorized use of third-party rights and no use of counterfeited parts/products); transfer of technology and know-how must be done in a manner that protects intellectual property rights and customer information is to be safeguarded.

#### **4.10 Rights of Indigenous People / Local Communities**

The Business Partner shall respect the rights, interests, and cultural heritage of local communities and indigenous peoples who may be affected by its business activities. The Business Partner shall take appropriate preventive measures to avoid adverse impacts on their health, safety, living conditions, or the deprivation of land, natural resources, or means of livelihood. It shall not engage in, or contribute to, any forced or involuntary relocation of local communities or indigenous peoples.

Where business activities may affect indigenous peoples or their lands, territories, or resources, the Business Partner shall ensure their free, prior, and informed consent (FPIC). The Business Partner shall respect their connection to land, traditional livelihoods, and natural resources, as well as their social, cultural, environmental, and economic interests.

#### **4.11 Responsible Procurement of Raw Materials**

The Business Partner shall adopt appropriate measures which ensure to the best of its knowledge and belief that raw materials used in the manufacture of its products particularly tantalum, tin, tungsten, gold (3TG), commonly referred to as conflict minerals, do not directly or indirectly serve as means to finance or support private or public armed groups or contribute to severe human rights violations. This includes torture, cruel, inhumane, or degrading treatment,



corporal punishment, sexual violence, war crimes, and crimes against humanity.

To meet this responsibility, the Business Partner shall establish and maintain an effective due diligence system for its mineral supply chains. This includes a documented policy and a risk-based process to identify, assess, prioritize, and mitigate actual or potential adverse impacts, particularly when materials originate from or transit through conflict affected or high risk areas.

The Business Partner shall ensure supply chain transparency by identifying and disclosing all smelters and refiners used in connection with 3TG materials, and by verifying whether these entities conduct adequate due diligence. As a minimum requirement, recognized industry procedures such as the Responsible Minerals Assurance Process (RMAP) shall be applied, and all smelters and refiners used shall be RMAP Conformant by the start of production.

The Business Partner shall submit a complete Conflict Minerals Reporting Template (CMRT) upon request and, where required, disclose the use and origin of other relevant minerals. If smelters or refiners do not meet the required standards, the Business Partner shall take appropriate steps to remove them from the supply chain upon request.

Furthermore, Business Partners engaged in the extraction, trade, or processing of raw materials shall disclose any payments made to governments or government related entities, in line with transparency expectations for the extractive sector.

#### **4.12 Responsible Use of Artificial Intelligence**

The Business Partner shall ensure that any Artificial Intelligence (AI) systems used in products, services, or processes comply with all applicable laws, regulations, and ethical standards and relevant automotive industry guidelines. AI shall be developed and deployed responsibly to guarantee safety, transparency, and fairness.

## **5. Management System**

### **5.1 Company Commitment**

The Business Partner shall establish, implement, and maintain policy statements covering human rights, labor standards, health and safety, environmental protection, and business ethics. These policy statements shall affirm the Business Partner's commitment to due diligence, responsible business conduct, and continual improvement. They must be endorsed by executive management, made publicly available, and communicated to workers in a language and format that is readily understandable. The Business Partner shall ensure that these policies are accessible through appropriate channels and integrated into operational practices in a way that demonstrates clear organizational commitment to the principles set forth in this Code of Conduct.

### **5.2 Management Accountability and Responsibility**

The Business Partner shall assign clear responsibility for the implementation and maintenance of the management system to designated senior executives and competent company representatives. These individuals shall ensure the effectiveness of the system, oversee the execution of related programs, and maintain accountability for compliance at all levels of the organization. Senior management shall regularly review the status, performance, and adequacy of the



management system to ensure that it remains aligned with legal requirements, customer expectations, and the commitments contained in this Code of Conduct, while also assessing opportunities for continual improvement.

### **5.3 Legal and Customer Requirements**

The Business Partner shall maintain a documented process to identify, monitor, and understand all applicable laws, regulations, and customer-specific requirements that relate to its operations, products, and supply chain activities. This process shall ensure that legal and customer obligations are systematically tracked, interpreted correctly, and fully integrated into internal procedures. The Business Partner shall also ensure that changes in legislation, emerging regulatory expectations, or updated customer requirements are promptly communicated within the organization and properly implemented, so that compliance is consistently upheld and demonstrable upon request by AUO Mobility Solutions.

### **5.4 Risk Assessment and Risk Management**

The Business Partner shall establish and maintain a systematic, documented approach to identifying, assessing, and managing risks associated with its operations and supply chain. This includes risks related to legal and regulatory compliance, human rights, labor practices, occupational health and safety, environmental protection, business ethics, and potential severe human rights or environmental impacts. The Business Partner shall evaluate the likelihood and potential severity of such risks and determine their relative significance in order to prioritize appropriate mitigation measures.

Based on this assessment, the Business Partner shall implement controls designed to prevent, mitigate, or eliminate identified risks. These controls must be proportionate to the level of risk and aligned with applicable laws, international standards, and the expectations defined in this Code of Conduct. The Business Partner shall review and update its risk assessment and risk-management activities on a regular basis, or whenever significant changes occur in operations, regulatory requirements, or the supply chain, ensuring the ongoing effectiveness of its risk-mitigation strategy.

### **5.5 Improvement Objectives**

The Business Partner shall establish written performance objectives, measurable targets, and implementation plans to continuously improve its social, environmental, ethical, and occupational health and safety performance. These objectives shall be aligned with the principles of this Code of Conduct and supported by appropriate resources and clearly assigned responsibilities.

Progress toward these objectives shall be monitored regularly through suitable indicators and internal reviews. The Business Partner shall periodically evaluate its performance, adjust objectives where necessary, and implement corrective measures to ensure ongoing improvement. The Business Partner is expected to promote a culture of continuous improvement throughout its operations and supply chain.

### **5.6 Training**

The Business Partner shall provide effective training to all managers, supervisors, and workers so they understand



the requirements of this Code of Conduct and can apply them in their daily work. Training shall cover the Business Partner's policies and procedures as well as all relevant legal, regulatory, and customer obligations. It must be appropriate for each role, delivered in a format and language that employees can easily understand, and updated regularly when laws, risks, or expectations change.

To help maintain consistent standards across the value chain, the Business Partner shall also ensure that important training content is communicated to its suppliers and service providers where relevant. Training effectiveness shall be reviewed periodically to ensure that employees have the knowledge and awareness needed to act responsibly and in accordance with AUO Mobility Solutions' expectations.

### **5.7 Communication**

The Business Partner shall maintain effective processes to communicate clear and accurate information about its policies, practices, expectations, and performance related to this Code of Conduct. This information shall be communicated to workers, suppliers, and customers in a language and format they can easily understand and through appropriate communication channels. The Business Partner shall ensure that all relevant parties receive the information they need to understand and meet the requirements of this Code.

### **5.8 Worker Feedback and Participation**

The Business Partner shall maintain processes that enable workers to share feedback, raise questions, and participate in discussions regarding workplace practices covered by this Code of Conduct. These processes shall support open, two-way communication and allow workers to express views and concerns without fear of retaliation. Workers shall have access to safe and confidential channels for providing feedback on issues related to human rights, working conditions, ethics, and health and safety. Feedback shall be taken seriously, addressed in a timely manner, and used to support continuous improvement within the Business Partner's operations and supply chain. These participation and feedback channels complement, but do not replace, the formal grievance and whistleblowing mechanisms described in Chapter 6 of this Code of Conduct.

### **5.9 Audits and Assessments**

The Business Partner shall conduct regular self-evaluations to verify compliance with applicable laws, regulations, and the requirements of this Code of Conduct. These assessments shall evaluate whether internal processes, controls, and practices effectively support responsible business conduct and risk management. The Business Partner shall ensure that such self-evaluations are documented, carried out with appropriate diligence, and updated whenever significant changes occur in operations, legal obligations, or supply chain conditions.

The Business Partner is expected to take a proactive approach to identifying gaps or areas requiring improvement and to use audit results to strengthen its management systems and compliance performance. These internal assessments complement, but do not replace, the external audit and verification rights of AUO Mobility Solutions described in Chapter 7 of this Code of Conduct. The Business Partner shall remain prepared to share relevant results of its internal audits with AUO Mobility Solutions upon justified request and to participate in industry-standard



assessments as needed to demonstrate compliance.

#### **5.10 Corrective Action Process**

The Business Partner shall establish and maintain a structured Corrective Action Process to ensure timely remediation of any non-conformities identified through internal assessments, external audits, inspections, investigations, or other compliance evaluations. This process shall include mechanisms to determine root causes, define appropriate corrective and preventive measures, assign responsible personnel, and establish realistic implementation timelines.

Corrective actions shall be documented, monitored, and evaluated for effectiveness to ensure that identified deficiencies are resolved sustainably and do not recur. Where deficiencies relate to legal, regulatory, or customer-specific requirements, the Business Partner shall take immediate action commensurate with the severity of the issue. Upon justified request, the Business Partner shall provide AUO Mobility Solutions with evidence of corrective action implementation and progress status. AUO Mobility Solutions may request additional clarification, enhanced controls, or follow-up actions where necessary to ensure full compliance with this Code of Conduct and related obligations.

#### **5.11 Documentation and Records**

The Business Partner shall establish, maintain, and retain documentation and records sufficient to demonstrate compliance with this Code of Conduct, applicable legal and regulatory requirements, and relevant customer expectations. All records shall be accurate, complete, up-to-date, and stored in a manner that ensures integrity, traceability, and accessibility for the required retention period.

Documentation shall include, but not be limited to, policies, procedures, audit results, training records, corrective action plans, operational data, and evidence of compliance with environmental, labor, ethics, and management-system requirements. Records shall be safeguarded against unauthorized access, alteration, loss, and destruction.

Upon justified request, the Business Partner shall provide AUO Mobility Solutions with relevant documentation to verify conformity with this Code of Conduct. Confidential information shall be handled securely and in accordance with applicable data protection and privacy laws.

The Business Partner shall maintain truthful, complete, and reliable financial and operational records, including sales, procurement, costs, payments, and inventory data. All records must accurately reflect the actual circumstances and shall be retained in accordance with applicable accounting standards and legal requirements. The Business Partner agrees to provide necessary financial audit data upon reasonable request by AUO Mobility Solutions and to cooperate with relevant inspections.



## **6. Violations of the Principles of this Code of Conduct and Whistleblower Protection**

The Business Partner shall implement and make available appropriate grievance channels and remediation mechanisms to ensure that concerns, misconduct, or complaints can be raised and addressed in a secure and accessible manner without fear of retaliation. These mechanisms must be clearly communicated to employees and relevant stakeholders. The Business Partner is required to notify AUO Mobility Solutions without request of any events or circumstances that conflict with the principles of this Code of Conduct. In addition, the AUO Mobility Solutions Whistleblowing System, available via the AUO Mobility Solutions website, provides Business Partners, their employees, and all third parties with the opportunity to report violations of national laws, applicable regulations, and the provisions of this Code of Conduct at any time—regardless of whether the issue concerns misconduct within AUO Mobility Solutions, the Business Partner itself, or anywhere along the supply chain.

The Business Partner shall maintain programs and processes that ensure the confidentiality, anonymity, and protection of whistleblowers, unless prohibited by law. These programs must ensure that personnel can raise concerns without the risk of discrimination, intimidation, or any form of retaliation. This includes both internal grievance channels and the AUO Mobility Solutions Whistleblowing System.

The Business Partner must ensure that the AUO Mobility Solutions Whistleblowing System is actively communicated and made accessible to all of its own employees, suppliers, subcontractors, and service providers. Every individual throughout the entire supply chain shall be permitted to use the AUO Mobility Solutions Whistleblowing System without restriction.

Measures required to eliminate a violation or prevent future violations shall be implemented immediately or within a reasonable period defined by AUO Mobility Solutions. In the event of a violation, the Business Partner must provide credible evidence that effective countermeasures and preventive actions have been initiated and are being monitored for effectiveness.

In the case of a serious violation, AUO Mobility Solutions reserves the right to exercise extraordinary termination or withdrawal from all existing business transactions and to terminate any ongoing negotiations. AUO Mobility Solutions' right to assert further claims remains unaffected.



## **7. Confirmation of Compliance with the Code of Conduct and Auditing**

Without request and based on a self-assessment the Business Partner shall provide an annual confirmation that the requirements of this Code of Conduct are fully complied with. The Business Partner shall ensure that the requirements of this Code of Conduct are appropriately communicated, known, understood, and respected throughout its own operations and across its entire supply chain. The current AUO Mobility Solutions Self-Assessment Form or a respective online questionnaire must be completed and if requested by AUO Mobility Solutions attached to the respective annual confirmation.

Business Partners have to store the documentation necessary to demonstrate compliance with this Code of Conduct and shall provide AUO Mobility Solutions in justified cases with access to such documentation. In such cases, AUO Mobility Solutions shall also be entitled to verify the Business Partner's compliance with the Code of Conduct on-site by experts during regular business hours after prior notice and in accordance with the applicable law.

Should the business relationship with the Business Partner be subject of an official investigation or preliminary proceedings, the Business Partner shall provide appropriate support and grant access to necessary information to a person professionally bound to secrecy and designated by AUO Mobility Solutions.

In addition, Business Partners shall regularly answer questions on business partner compliance within the framework of Business Partner Audits that are customary in the industry or if events make this necessary and shall provide AUO Mobility Solutions with the complete information necessary to comply with governmental orders, legal or contractual disclosure requirements. To the extent that such requirements or audits and questions concern the Business Partner's supply chain, the Business Partner shall provide the necessary support and, in particular, disclose the names of (sub) suppliers and service providers.