

BenQ Corporation

Code of Conduct

The first principle of the BenQ Group's values is integrity and self-discipline. Integrity involves not only adhering to policies and rules but also consistently evaluating one's own behavior to make sound decisions. This "BenQ Code of Conduct," also referred to as the "Integrity Handbook," provides a clear description of expectations for colleagues and the work environment. It is every colleague's responsibility to comply with the policies and rules outlined in the "Integrity Handbook." We urge all colleagues to thoroughly read this handbook and adhere to it diligently.

All members of the BenQ Group are required to adhere to the "Integrity Handbook." In cases where local laws conflict with the handbook, local laws take precedence. Should senior executives encounter cases that are exceptional or fall outside the scope of the handbook, they have the authority to report such cases and apply for adjustments to the content to suit the local context.

Applicable to

The Code of Conduct is applicable to all employees of the Company, subsidiaries and joint ventures.

Acceptance unit

The audit unit accepts integrity-related cases, which can be reported via the integrity mailbox (Integrity@BenQ.com).

The HR unit accepts cases not related to integrity, reported via the HR mailbox (2HR@qisda.com) and investigated after being accepted.

Protection for whistleblowers

BenQ is committed to keeping the identity of reporter and reporting content confidential and accepts anonymous reporting to keep the reporter from improper treatment due to reporting.

Article 1 Corruption and bribery

BenQ tolerates no corruption or bribery and requires all staff to abide by the corruption and bribery laws of the location where they work at.

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- All staff are prohibited to bribery or kickback regarding any kind of benefit. No one is allowed to bribe government officials or other people making business contacts with us.
- If gift provision or acceptance is necessary, it shall be done openly, transparently, while adhering to laws and our anti-bribery and anti-corruption policies and regulations.

Article 2: Conflict of interest

The highest interests of the Company shall be put into consideration for any decision. Personal relationships shall not be involved when the staff judges the interest.

- Conflicts of interest between the individual and company shall be actively avoided. It shall be actively reported if it cannot be avoided. Directors shall report to the Board of Directors. Managers and employees shall report to their unit director and submit a report to the President for approval.
- If the position or the duty of an employee may help the employee himself, his spouse, parents, children and the relatives within the third degree of kinship acquire undue advantage, business dealing is only allowed with the approval of their unit director and the General Manager.
- The Company respects the rights of employees to build relationships with colleagues but employees must make sure that they will avoid conflict of interests and won't affect others due to personal relations regarding job responsibility.

Article 3 Part-time jobs

Written approval of the unit director and the General Manager is required for doing a part-time job during employment.

- Doing part-time jobs is not allowed without approval of the unit director and the President.
- Doing part-time job must not affect the Company's interest or work performance.
- Approval of the CEO is required for serving as the director, supervisor or manager of other companies or agencies. Decisions harming the relationships between

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the Company and other companies where the employees work at must not be made. The employee must not take part in such decisions, either. He must not make any agreement for business or management on behalf of the Company.

Article 4 Fair trade and antitrust

The Company shall treat customers, suppliers, distributors, competitors and employees fairly and justly, and adhere to fair trade regulations when conducting business activities. The Company is prohibited to share or carve up the market by conducting price-fixing, bid rigging, capacity or quota restrictions, or distribution of customer, supplier, operation areas or business categories.

Article 5 Insider trading and money laundering

- It is forbidden to disclose internal financial information or other information that might affect the stock quotes of the Company to a third party in any form.
- The Company shall comply with insider trading regulations to protect the rights of investors, help buyers obtain equal information, and facilitate fairness of the securities market.
- It is prohibited to cover up earnings from illegal trade or terrorism financing, or help converting the aforementioned fund into a fund that seems legal through all kinds of channels.

Article 6 Political donations and activities

- The Company does not make political donations neither directly nor indirectly.
- Engagement in political activities
 - All employees must strictly abide by local laws when participating in political activities on behalf of the Company and must be approved by the management team. Anyone is forbidden to support specific candidates

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or political views representing the Company.

-The employee can engage in political activities on his personal behalf but never represent the Company's stance or claim. The employee is prohibited to wear or show any object might be related to the Company when joining a political activity on his personal behalf.

Article 7 Lobbying activities

- All lobbying activities must comply with the integrity and ethics guidelines and strictly adhere to local laws. Information and details of lobbying must be disclosed publicly for examination.
- Official approval is required for lobbying on behalf of the Company.

Article 8 Charitable donation

- Charitable donations and sponsorships made by employees shall comply with local laws. They must not be concealed, lest they could (appear to) constitute bribery. There should be no concern that they could possibly be illegal benefits. The recipient must not be engaged in business relations with the Company or related to our benefits.
- Charitable donations provided from property of the Company shall comply with BenQ's anti-bribery and anti-corruption policy and it shall be approved by the Chairman.

Article 9 Information security

BenQ is committed to maintaining information security, continuing to improve information security quality, reducing information security incidents, reinforcing information security management conduct, and protecting rights of the Company and all stakeholders.

- All employees are responsible for and obligated to protect

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and safekeep information assets and forbidden to disclose confidential information.

- Data access, control and modification must be authorized to ensure information confidentiality and integrity.
- No employee is allowed to obtain illegal profits via business or confidential information.
- Breach of information security is punished according to the reward and punishment rules of the Company.
- Employees are obligated to keep business or confidential information from leakage even after transfer or end of employment.

Article 10 Privacy

BenQ focuses on personal data protection and privacy, adopts strict, secured management mechanism, and ensures confidentiality and security of data of everyone engaged in business relations with BenQ.

- Data of employees, customers, suppliers and people engaged in business relations with us is protected, including but not limited to corporate customer, personal customer, employee of contractor, candidate, visitor of BenQ's website and BenQ.
- Data provision, collection, usage and handling comply with the privacy policy of the Company.

Article 11 Intellectual property rights

BenQ abides by all regulations of intellectual property rights and respects legal intellectual property rights of others. BenQ transfers technologies, business secrets and professional knowledge in a protective way.

- Employees are prohibited to copy books, journals, newspapers, discs or computer programs without authorization. This aims to protect intellectual property rights of the Company and others.

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- Legal computer software shall be used. Stealing of legal software of the Company for personal or business use is prohibited. Employees who violate these rules shall bear legal liability and shall be responsible for damage compensation if the Company has been harmed.

Article 12 Human rights

People-oriented perspective is one of BenQ's values. We support and protect human rights of all stakeholders and comply with the guidelines below:

- Ensure equal job opportunity.
- Ban any form of discrimination or harassment.
- Provide fair, rational salary and working condition.
- Respect employee's freedom of assembly and association.
- Ban child labor or compulsory labor.
- Pay fair, sufficient living wages.
- Carry out human rights risk evaluation/due diligence, and relevant mitigation measures.

Article 13 Health and safety

BenQ builds a healthy and safe workplace for employees, and endeavors to reduce occupational injury, builds an HSE management system, and conducts risk evaluation and process improvement, to reduce hazard of health and safety. Meanwhile, BenQ promises to:

- Provide a healthy and safe workplace, protects labor rights, and reduce the risk of occupational safety and health.
- Care about counseling and engagement of staff, and continue to improve performance of environmental management and health and safety management.
- Identify/evaluate/control/mitigate health and safety risks with regard to management of various onsite operations in the factory.

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Article 14 Environment

BenQ is fully aware that human activity imposes an irreversible environmental impact, hence it is committed to invest in resources, and strives for energy saving and waste reduction for product design and process, in order to produce products that comply with regulations, and health and safety requirements from the customer. In the meantime, BenQ achieves continuous improvement of environmental, quality, and health and safety aspects based on management system.

- Reinforce ecological design and carbon management of product, improve energy efficiency, and promise to use renewable energy.
- Always make sure that product manufacturing process meets hazardous substance regulations and customer requirements.
- Air emissions generated from the operation process and controlled and handled based on regulations before discharge.
- Control waste via source management. Carry out recycling and sorting. Reduce and reuse waste to achieve waste reduction.
- Evaluate risks for water resources and conduct countermeasures. Implement water source management and save water in daily life. Enhance water resource efficiency. Wastewater has been treatment adequately before discharge to meet regulatory standards.

Article 15 Diverse, fair, open workplace

- An open workplace respecting cultural diversity helps employees with innovation and motivates employees. Meanwhile, the Company will obtain a broader vision and more abundant industrial experiences.
- The Company offers fair promotion channels to

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employees and convey this idea to all companies and business locations around the world.

- The Company makes all-out efforts to build a workplace for employees to express opinions freely and communicate smoothly.

Article 16 Alcohol and drugs

- All employees are strictly prohibited from using, selling, possessing, purchasing or delivering alcohol or drugs at work.
- Employees may drink alcoholic beverages in the company only with approval of senior vice president and in situations allowed by law.
- Employees breaching the alcohol drink and illegal drug management policy will be severely punished.

Article 17 Negative message reporting

Some interviewees, consumers, vendors, existing or resigned employees might file a complaint to the government authorities (or threat to file a complaint) due to some unknown reasons. If you received such information, you must notify your manager or human resource unit immediately. The Company cares about your notification. These complaints, threats, legal actions and judicial inquiries must be handled in time and adequately to prevent material impact on the Company.

Article 18 International trade regulations

Employees in charge of handling of import and export international trade business must be very familiar with and abide by relevant regulations of the country or region where the job is performed. All trading information must be recorded and kept for review. For any concern on local regulations, employees shall counsel the Legal Affairs Department right away to seek correct practice to prevent an individual or the Company from breaking the law or suffering from

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unnecessary trading loss.

Besides regulations, numerous international industrial organizations have formulated human rights requirements. For instance, the Code of Conduct of the Responsible Business Alliance requires responsible mineral purchase. Therefore, employees must abide by relevant regulations when performing tasks.

Article 19 Media interview

- No employee may accept media interviews or release news of the Company without authorization.
- If any media has an intention for interviewing, please refer the media to the public relations department of the Company.

Article 20 Contract signing and electronic signature

- Please sign contracts based on the approval authority of the Company.
- The Company does not recognize oral or unofficial written contract, unless it is approved by the Legal Affairs Department.
- Hand-written and electronic signature have the same legal effect and they are acknowledged that they may represent the Company.
- No one besides the appointed deputy or the direct supervisor one more level up may sign on your behalf.

Article 21 Authenticity and accuracy of information disclosure and company record

All business dealings shall be transparent and recorded on the account book and business record of the participant. Information on employees engaged in business dealings, health and safety, environmental activity, business activity, organizational structure, financial condition and performance are disclosed based on applicable regulations and general

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industrial practices.

- All employees are liable for accuracy of records, information and data on their own business.
- Any company information disclosed publicly must be represented completely, authentically, precisely, punctually, unbiasedly, and understandably.

Article 22 Company resource maintenance

- Use of company resources without approval or permission is considered theft.
- All employees are forbidden to cheat, steal, embezzle, misappropriate, or illegally use the resource of the Company.
- Violation against these rules above must be reported to a higher level instantly.

Article 23 Management system

BenQ establishes the following management system of the BenQ Corporation Code of Conduct, ensures that the requirements of the Code of Conduct are implemented and improvements are made continuously.

- Responsible unit and counseling
 - The HR department establishes necessary procedures in the Code of Conduct and ensures maintenance and implementation of the content of the Code of Conduct. The audit unit monitors and reviews the content of the Code of Conduct.
 - Raise any concern regarding the Code of Conduct via the integrity (Integrity@BenQ.com) or HR mailbox (2HR@qisda.com).
 - The report process after accepting the report: Interview -> Recording -> Investigation
 - The aforementioned investigation result shall be reported to the senior management and the unit

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responsible for integrity operation, made into an audit report and submitted to the Board of Directors.

- Education training
 - Implement education training in the Code of Conduct regularly and keep a record.
- Compliance to the Code of Conduct
 - All employees of BenQ shall comply with the requirements of this Code of Conduct. Their compliance must be connected to personal performance as reference for remuneration.
- Zero-tolerance
 - Zero-tolerance policy is adopted for breach of the Code of Conduct. We will investigate into the report and handle it immediately. BenQ will warn the employee orally and in writing if violation is confirmed. The employment contract will be terminated for serious circumstances based on local regulations and employee contract, and punishment and compensation will be imposed according to relevant laws.