

Employee Code of Conduct of Compal Electronics, Inc.

Article 1 Objective

Compal Electronics, Inc. drafted Employee code of conduct in order to lead the behaviors of employees to meet the standards of ethics, and to let stakeholders deeply understand the standards of Ethics which belong to Compal Electronics, Inc.

Article 2 Scope

All employees of Compal Electronics, Inc.

Article 3 Ethics and Principle of Good Faith

Employees of this company shall follow business ethics and the principle of good faith when carrying out their duties in order to faithfully carry out businesses and keep records of every business interaction; to respect the business assets and intellectual property of the company, customers, and partners; to avoid conflicts of interest; and to prohibit any act of unjustified benefit. Employees that have ethical and/or legal questions shall enquire the professional opinions of their chiefs and/or the company's legal affairs department. Employees of this company are obliged to report to management any alleged offence of business ethics or this code of conduct.

Article 4 Respect for Individuals and Customers

In no circumstances shall employees of this company discriminate one another for differences in sex, position, race, religion, political party, nationality, aptitude and/or age. Employees of this company shall treat business partners on a fair and equal basis and respect individual privacy in order to keep confidential and process the personal data of colleagues and the business data of customers and other parties with the strictest criteria. The company shall maintain an open communication channel, and encourage employees of this company to participate in corporate affairs and to express their opinions to officers of all levels.

Article 5 Avoid Conflict of Interest

Employees of this company are obliged to maintain and increase the benefits legally obtained by the company. Employees of this company shall prevent the abuse of corporate property, information and/or their power for private gain or the gain of a third party, and/or competition with the company. Employees of this company shall disclose in detail and obtain approval prior to engaging in any businesses, investments and/or relevant activities that may constitute a conflict of interest between themselves and the company. Interest-related employees have to report the

conflict of interest between themselves and the company to their direct Vice President of the units

Article 6 Fair trade

Employees of this company shall treat business partners on a fair and equal basis, and may not be allowed to manipulate, hide, misuse business information, make untrue statements or trade deals improperly for obtaining inappropriate benefits, that include accepting gifts, entertainment, kickbacks, bribes and/or unjustified benefits of any kind and in any form; except when gifts and/or entertainment are approved in social customs and/or by the company.

Article 7 Correct, Integral, Appropriate, Timely and Reasonable Disclosure

Employees of this company shall ensure the correct, integral, appropriate, timely and reasonable disclosure of documents and data of any kind and in any form they process. Employees of this company involved in the corporate disclosure procedure shall be acknowledged and understand within the scope of their duty the disclosure procedure that the company shall follow. These employees shall do their best to ensure the correct, integral, appropriate, timely and reasonable disclosure of information this company is disclosed to the government supervisory agencies and/or the public.

Article 8 Protection and Appropriate Use of Corporate Assets

Employees of this company shall prevent the theft, interference, destruction and/or intrusion of corporate data, information systems and/or network equipment when carrying out their duties in order to protect the confidentiality, integrity and usability of corporate information.

Article 9 Respect for Intellectual Property Rights

Employees of this company shall respect intellectual property rights and follow relevant laws and regulations. Illegal use and/or reproduction of copyrighted intellectual property, such as software, films, music, invention patents, publications and/or magazines is prohibited.

Article 10 Non-disclosure Liability

Employees of this company shall cautiously manage items and/or confidential information acknowledged from their duties. In no circumstances shall employees of this company disclose such items and/or confidential information to a third party and/or use them for purposes irrelevant to their work; except for disclosure made by

this company and/or offering of such because of business needs. Employees of this company shall also follow such rules after their discharge from this company. Non-disclosing information shall include the data of employees and customers, trade secrets, inventions, product designs, technical data, special manufacturing know-how, intellectual property and/or financial data of this company; and other undisclosed information that will bring damage to this company and/or customers if it is used and/or disclosed by competitors.

Article 11 Report of Offences, and Protection Against Retaliation

Employees of this company shall observe government laws and regulations and regulations and procedures established by this company. Officers of this company shall reinforce the publicity and education of the company's internal ethics and encourage employees of this company to report any question or detected offences of laws and regulations and/or this code of conduct, such as asset theft, gains from unjustified means, unjustified expenses, unjustified financial reports, abuse of power for unjustified gain of officers, and/or information technology fraud. Reports shall be made to the Ethics Officer from the intranet at <http://tpewww/EthicOfficer/index.asp>; to local top management and chief auditor with emails for confidentiality reasons; to the head of administration department or the head of other departments to divert the report; and to local top management after personnel of relevant units receive such reports.

The company shall provide employees reporting and investigating such reports with protection against unfair retaliation or treatment.

Article 12 Complaints Channel and Punishments

An employee who is reported to violate the Code of Ethics Practitioners or engage in corruption is allowed to appeal to Auditing Office via the complaints channel for investigating. The company would take appropriate actions or punishments according to investigation.

Article 13 Applicability of Exemption

The applicability of particular terms in this code of conduct may be exempted in special circumstances, provided such an exemption is approved by local top management.

Article 14 Disclosure and enforcement

The enforcement and any amendments of the employee code of conduct shall be disclosed on annual reports, prospectuses, MOPS and company website.

Article 15 Draft, revision and implement

The employee code of conduct shall be enforced or amended by the Board's approval.

Article 16 Supplementary

This conduct was approved and implemented by the Board on 23/12/2014. The first version of revision was approved and implemented by the Board on 11/08/2015.