



AU Optronics Corp.

Policy and Procedures for Complaints and Concerns Regarding Accounting, Internal Accounting Controls or Auditing Matters

Policy

It is the policy of AU Optronics Corp. (the “Company”) to establish and maintain a complaint program to facilitate:

(1) the receipt, retention and treatment of complaints received by the Company regarding its accounting, internal accounting controls or auditing matters, and

(2) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Procedures

Submission of Complaints. Only complaints or concerns relating to accounting, internal accounting controls or auditing matters (“Complaints”) may be submitted. Complaints may be submitted by email to: auditcommittee@auo.com

Persons submitting a Complaint are urged to provide as much information and specificity as possible in order to facilitate resolution. Complaints by employees may be submitted on a confidential and anonymous basis. However, the Company would prefer that Complaints be submitted in a manner that allows follow-up communication, such as an anonymous email account.

Confidentiality. None of the Company, the Board of Directors of the Company, the Audit Committee or any employee of the Company will attempt to identify the source of any Complaints submitted anonymously, and the confidentiality of any Complaints submitted on a confidential basis will be maintained, unless otherwise required by applicable law. If the employee submitting the Complaint identifies himself or herself to the Company, the Company will not disclose such employee’s identity within the Company or outside the Company without the employee’s prior consent, except as required by applicable law. Notwithstanding an employee’s request to submit the Complaint confidentially and anonymously, information contained in any Complaint submitted by an employee may be summarized, abstracted and aggregated in a manner that does not disclose the employee’s identity by the Company for purposes of analysis, investigation, resolution and reporting.

Retaliations. The Company will not discipline, discriminate against or retaliate against any person who submits a Complaint in good faith.

Administration

The Audit Committee has responsibility for administration of these procedures. The Audit Committee will review these procedures when necessary and make modifications as required or appropriate.