

Advanced Optoelectronic Technology Inc.
Code of Ethics

Article 1 (Purpose and Basis)

In order to enable the behavior of directors and managers of the company (including general manager and equivalent level, deputy general manager and equivalent level, associate general manager and equivalent level, financial department director, accounting department director and other persons with the authority to manage the company's affairs and sign) conforms to ethical standards and enables stakeholders to better understand the company's ethical code of conduct, AOT's code of Ethics is established for compliance.

Article 2 (Content)

1. Preventing conflicts of interest:

All conduct must be based on the overall interests of the company, and personal interests must not be interfered with or hinder the interests of the company.

The behavior of the aforementioned personnel and transactions with related companies must be handled in accordance with the company's "Regulations Governing Loaning of Funds ", "Regulations Governing Making of Endorsements/Guarantees ", " Acquisition or Disposal of Assets Procedures" or other regulations of the competent authority.

However, if their behavior cannot be handled in accordance with the above-mentioned procedures and there is a risk of conflict with the company's interests, they are required to proactively explain whether there is a conflict of interest to the company's board of directors or audit committee.

2. Avoid opportunities for personal interest:

(1) Do not use company property, information or take advantage of position for personal interest; (2) Do not engage in competitive behavior with the company. (3) When the company has profit opportunities, they have responsibility to increase the legitimate interests that the company can obtain.

3. Confidentiality responsibility:

Information about the company itself or its purchasing (sales) shall be obligated to keep it confidential unless disclosed with authorization or as required by law. Information that should be kept confidential includes all undisclosed information that could be exploited by competitors or leaked later to harm the company or its customers.

4. Fair trade:

AOT employees should treat Stakeholders fairly and should not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by their positions, or through misrepresentation of important matters, or through other unfair

trading practices.

5. Protect and properly use company assets:

AOT employees have responsibility to safeguard company assets and to ensure they are used effectively and legally for official purposes.

6. Comply with laws and regulations:

In addition to complying with the company's internal regulations, AOT employees should also comply with the Securities and Exchange Act and other laws and regulations as its code of conduct.

7. Encourage the reporting of any illegal or ethical conduct violations:

When any behavior that violates laws, regulations or ethical codes of conduct is discovered, it should be reported to the appropriate personnel, and every effort should be made to protect the safety of the reporter. The name of the reporter must not be leaked to protect him or her from retaliation, and relevant units should be assigned to set up a special investigation team.

8. Punitive measures:

When there is a violation of the Code of Ethical, the company will consider the importance and disclose information such as the date of violation, the cause of the violation, the violation of the Code and the person who violated the Code of Ethical on the Market Observation Post System.

9. Complaint system

The company should establish a relevant grievance system to provide redress for those who violate the Code of Ethical.

Article 3 (Procedure for application of exemption)

The board of directors has the right to make a resolution to waive compliance with this standard. After passing the resolution, it must immediately disclose on the Market Observation Post System the date the board passed the exemption, the objections or reservations of the independent directors, the period during which the exemption is applicable, the reasons for the exemption and the criteria for the exemption, to enable shareholders to evaluate the appropriateness of the resolutions adopted by the board of directors, to inhibit arbitrary or questionable exemptions from compliance with the Code, and to ensure that any exemption from compliance with the Code has appropriate control mechanisms to protect the company.

Article 4 (Disclosure Method)

This Code of Ethical shall be disclosed in the annual report, public prospectus and Market Observation Post System after being approved by the board of directors, and the same shall apply to any amendments.

Article 5 (Implementation)

This Code of Ethical will be implemented after being approved by the board of directors, and will be sent to the audit committee and reported to the shareholders' meeting. The same shall apply to any amendments.

This Code was formulated on April 13, 2007.

The first revision was on August 6, 2013.

The second revision was on April 25, 2014.

The third revision was on March 27, 2015.