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Subsidiary Overview

Fact Sheet

Appendix

About the Report

The Journey of Sustainability Reporting

Reporting Standards and Guidelines

Scope of the Report

Information Credibility

Internal Audit

Report Publication

Contact Us

External Assurance and verification

For external assurance statements and certificates, please refer to the AUO Sustainability website – Download Certificates

Message from the Chairman

%

In Display

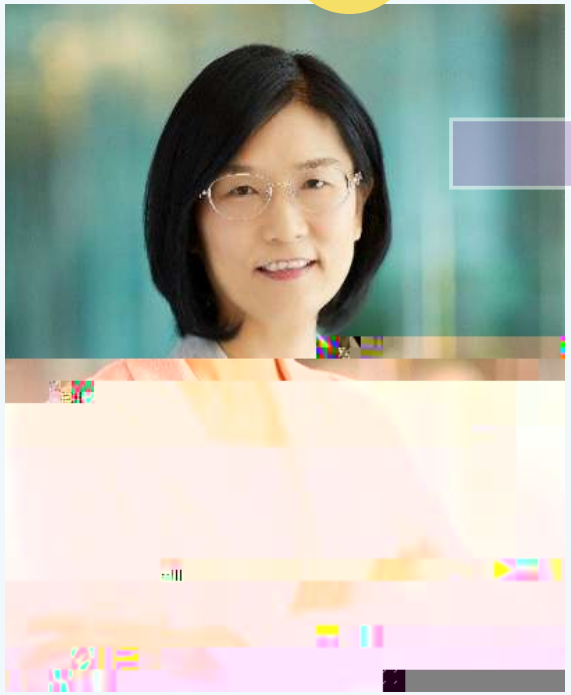
%

In Mobility Solutions

In Vertical Solutions

Chairman and Chief Executive Officer

Message From the Chief Sustainability Officer



Chief Sustainability Officer

Q. Strengthening the Link Between Sustainability and Financial Performance

Q. Fostering an Environment That Empowers Talent Growth in the Era of Talent Shortages and AI

Q. Deepening Decarbonization Efforts as Low-Carbon Competitiveness Becomes Increasingly Important

Q. Building the Next Sustainability Roadmap Following the Achievement of EPS 2025

Award and Recognition

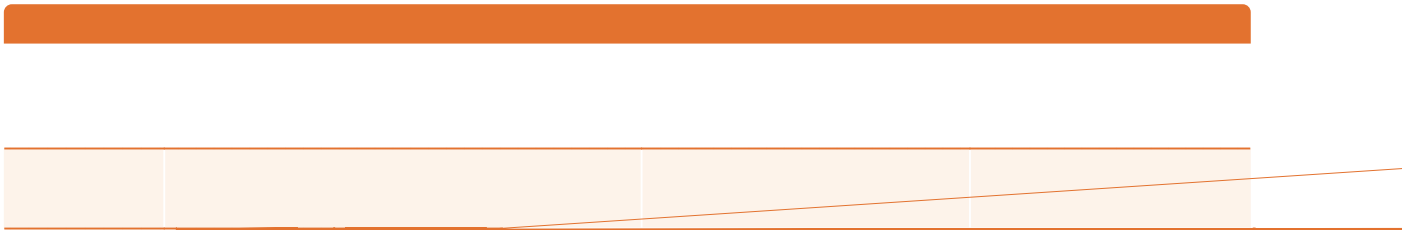
Governance

Environment

Society

Innovation

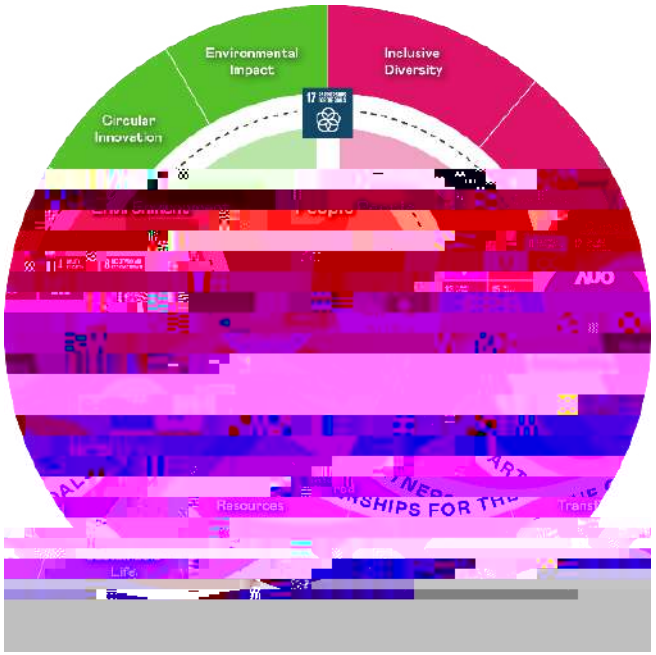
Sustainability Vision and Goals



Advancing to the Next Phase: EPS 2030

Vision and Framework of EPS 2030

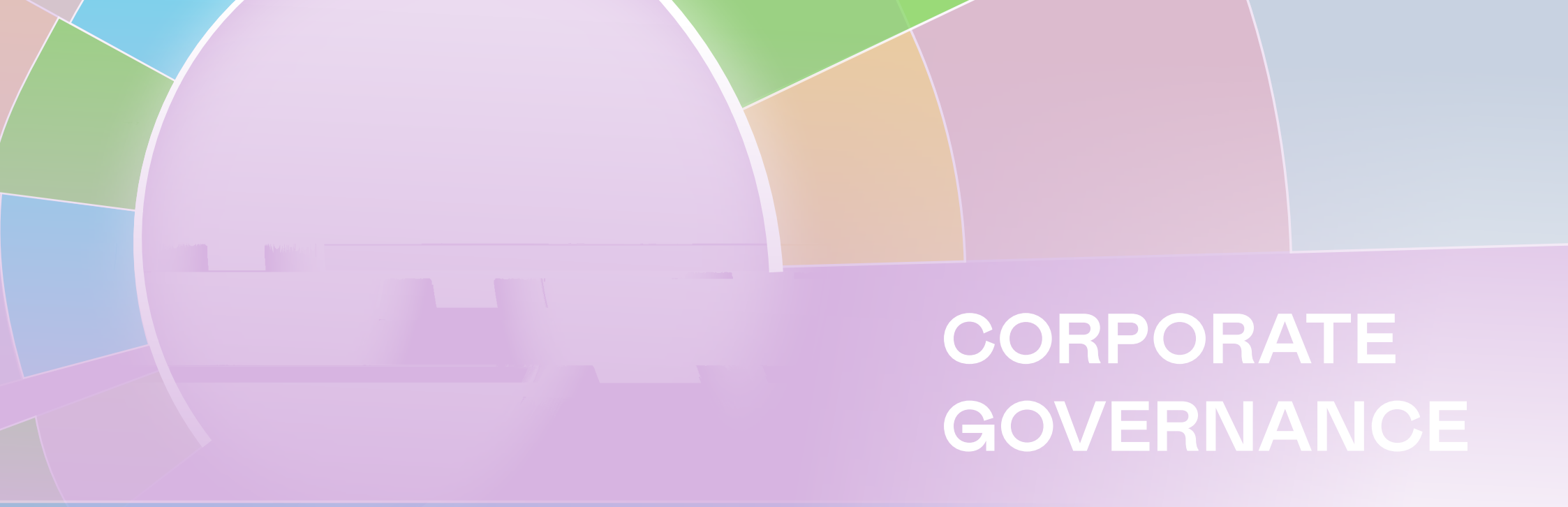
AUO EPS 2030



EPS 2030 Goals

Environmental Impact	SBTi Absolute Carbon Reduction Energy Transition Environmental Impact

Expanding Sustainability Impact



CORPORATE GOVERNANCE

1.1 Company Profile

1.2 Economic Performance

1.3 Governance Organization

1.4 Business Integrity

1.5 Risk Governance

1.1 Company Profile

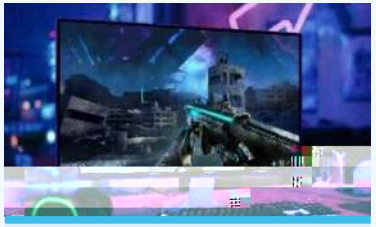
About AUO

AUO Vision

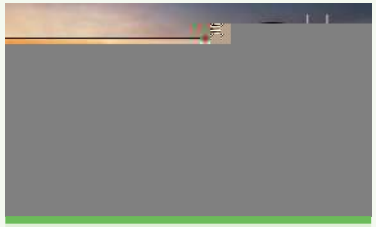
Display

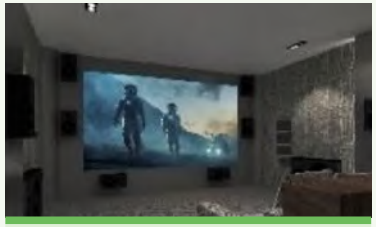
Advanced Display

High-quality Image



Multi-form and Size

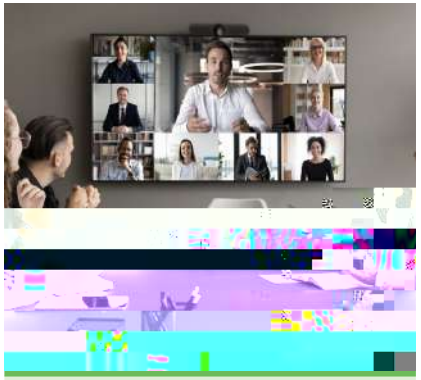


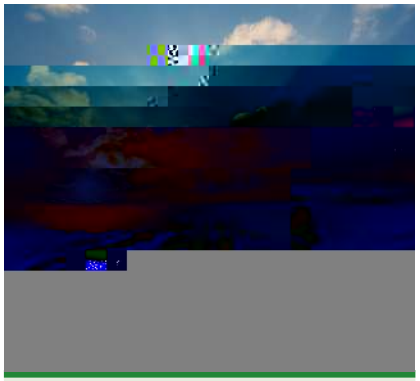


Value-added Application

Mobility Solutions

Vertical Solutions





Global Operations

1.2 Economic Performance

1.2.1 Financial Performance

Financial Strategy

Revenue Mix by Business Pillar

Capital and R&D Expenditure

Please refer to Section 5.1.1 Intellectual Property

Agile Investment in Sustainable Development

Green Credit

Green Deposits

Sustainability-Linked Loans

Blue Loan

Progress

%

1.2.2 Tax Governance

Tax Management Policy and Approach

Tax Risk Management

Region

Tax Type

Risk Content

1.3 Governance Organization

1.3.1 Board of Directors

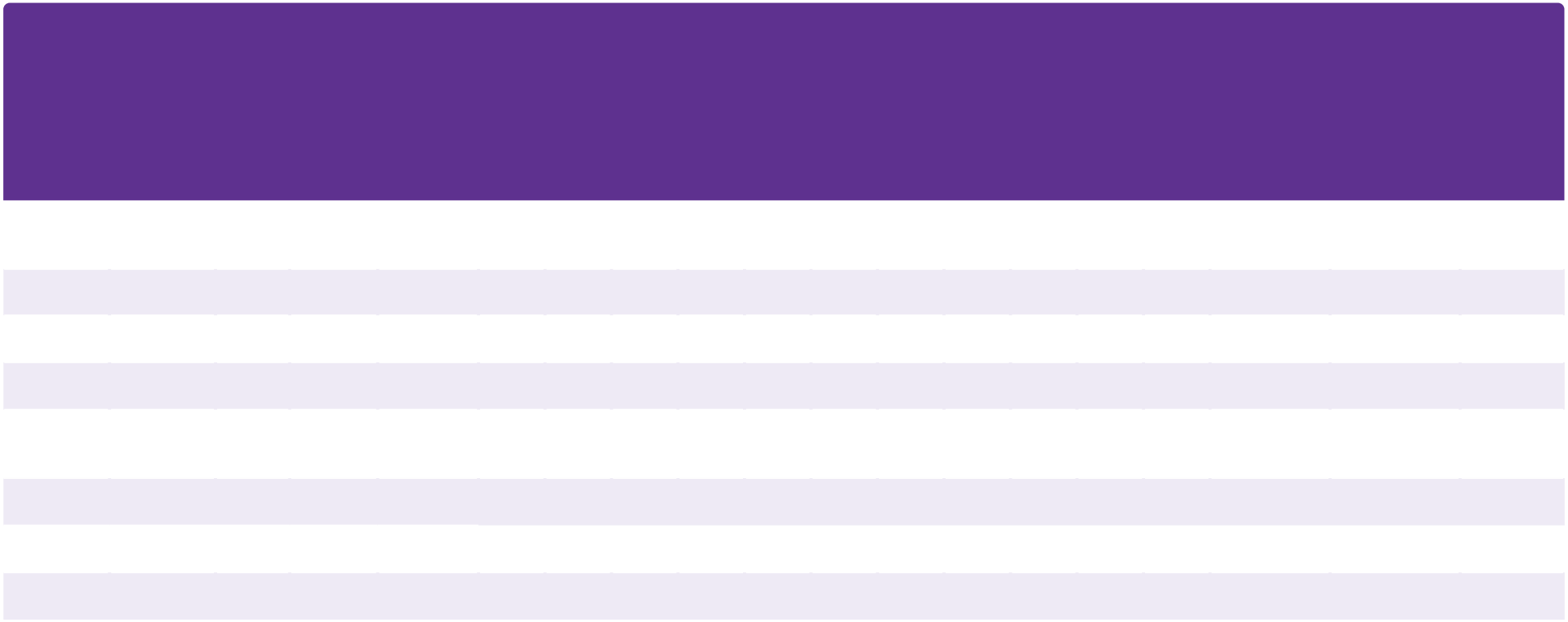
Board Operations

[redacted]

Sustainability-Related Resolutions at Meetings in 2025

Continuing Education for Directors

Board Diversity Profile (as of December 31, 2025)



Mechanism to Prevent Conflicts of Interest

For information on the implementation of directors' prevention from matters involving conflicts of interest, please refer to Section II, Corporate Governance Report, of AUO Corporation's 2025 Annual Report.

Audit Committee

For the responsibilities of the Audit Committee and attendance records of its meetings, please refer to Section II, Corporate Governance Report, of AUO Corporation's 2025 Annual Report.

Corporate Governance and Nomination Committee

1
2
3
4
5
6
7

Corporate Governance Officer

Implementing Governance

%

Shareholders' Meeting Video

Remuneration Committee

1

2

3

Remuneration Policy of the Board of Directors and Senior Managers

Director Remuneration

%

Remuneration Policy of Senior Management

% % % % % %

Senior Management (including the CEO) Performance Indicators

Please see the CSR EPS 2025 Goals in this Report

Please see the Material Topic Management Goals in this Report

Executive Stock Ownership Guidelines

Please refer to the "High-level Compensation Policy" subsection in the Data Overview section of this Report for information on employee compensation (excluding managerial personnel) and the Board's remuneration policy.

Sustainability and ERM Committee

Sustainable Development

1
2
3
4
5

Risk Governance

1
2
3
4

2025 Meeting History

				%

%

Sustainability and ERM Executive Committee

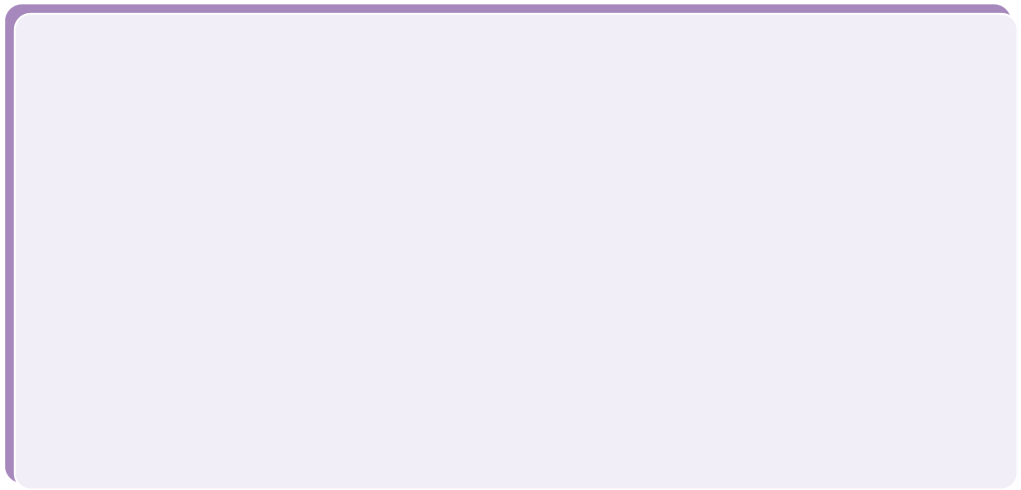
Organizational Structure

Goals and Vision

Implementation

1.4 Business Integrity

1.4.1 Integrity Culture



Integrity Role Management

%

Whistleblowing and Protection

- Internal channels:
- External channels:

Improvements and Follow-Ups

Whistleblower Cases

Please refer to the Fact Sheet - Ethics and Integrity Whistleblower Channel and Confirmed Cases of this Report

Violations

1.4.2 Compliance

Fair Competition

Compliance Policy

Establishment of Management, Supervision, and Preventive Mechanisms

Compliance Education, Training, and Declarations

- Anti-trust training for new hires:
- %
- Advanced courses for specific departments:

Violations

Please refer to Section V, "Review of Financial Conditions, Operating Result, and Risk Management" of AUO Corporation's 2025 Annual Report for details of other investigation cases.

1.5 Risk Governance

Risk Governance Policy and Organizational Function

1.5.1 Risk Identification and Management

Annual Risk Identification Matrix

Response Strategies for Focused and Emerging Risk Topics

2025 Focused Risks

		Tariff risk due to growing trade protectionism	For AUO business operations, please see 1.1 Company Profile in this Report
		Decrease in market demand and industry competition • **Decrease in market demand:** • **Industry competition:**	
		Business risks due to energy transformation and carbon fee system	• **Government fees and stricter legislation:** Please see 3.1 Climate Change in this Report

Emerging Risks

Risk Sensitivity and Scenario Analysis

	Risk Item	Measurement Method or Tool	Description
Financial Dimension			%
			%
Business Dimension			

Incorporation of Risk Criteria in the Development of Products

Establishing a Risk Culture

%

Risk Education and Training

Board Level

Middle/Senior Management and Regular Employees

				%
				%
				%
				%

Risk Incentive Scheme

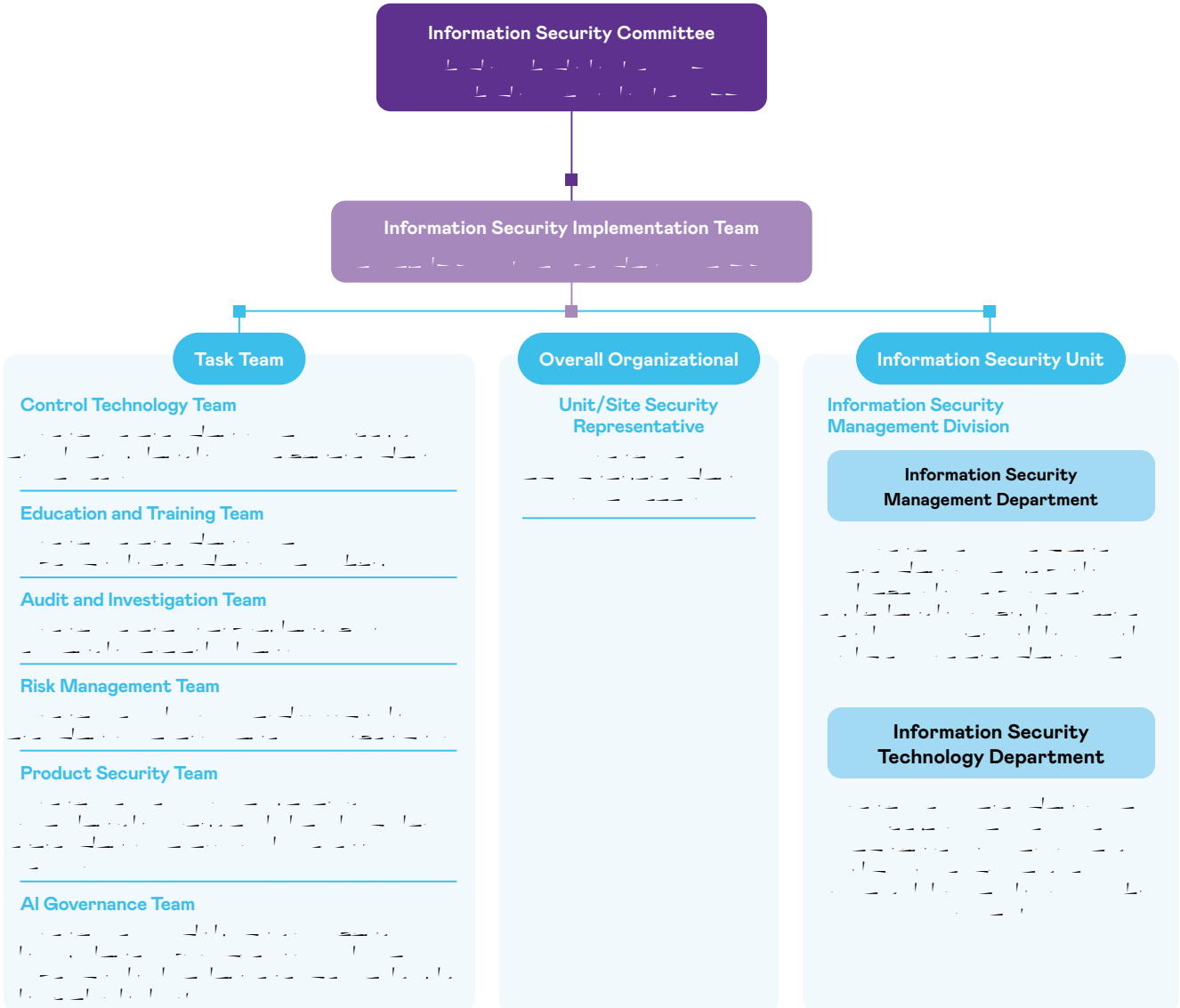
For the remuneration policy of the Board of Directors and Senior Management, please see 1.3.1 Board of Directors in this Report

For safe workplace measures, please see 4.4.2 Safe Workplace in this Report

1.5.2 Information Security & Privacy Protection

Information Security Governance

Organization and Functions



Information Security Policy

1

2

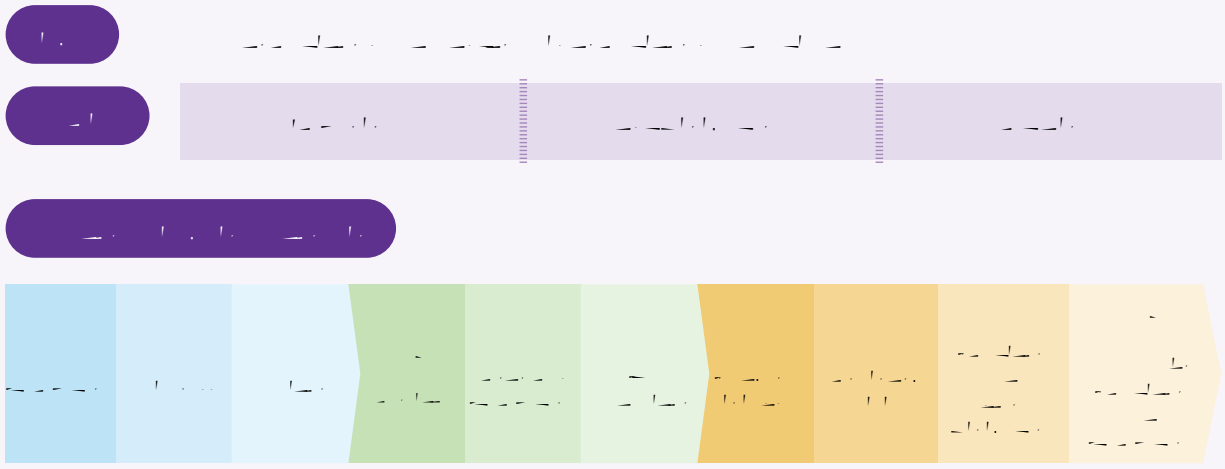
3

4

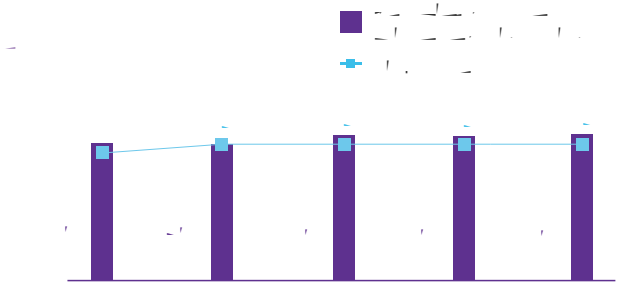
5

Internal Compliance

Information Security Goals and Strategy



Information Security Maturity in Past Years



Risk Management and Assurance

Information Security Awareness and Training

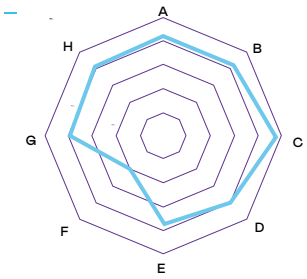
Participation in Social Engineering Exercises

Data and Confidential Information Protection

Product Information Security

Supply Chain Information Security

Average Score of Supplier Information Security Self-assessment



External Collaboration and Industry Resilience

Privacy Protection

%

Sanctions imposed by the competent authority for serious violations by AUO of the protection of customers' personal information in 2025 — 0

Number of substantiated complaints regarding violation of customers' personal information protection received by the AUO privacy mailbox (privacy@auo.com) in 2025 — 0

CPA Letter of Appointment-

The AUO Privacy Statement can be found on the AUO website - Privacy Statement

2 SUSTAINABLE MANAGEMENT

Chapter Highlights

with over 1,700 interactions conducted

"Customer ESG Survey Ticket and Assignment System"

242

net positive impact

ESG Scorecard mechanism

up 13.1%

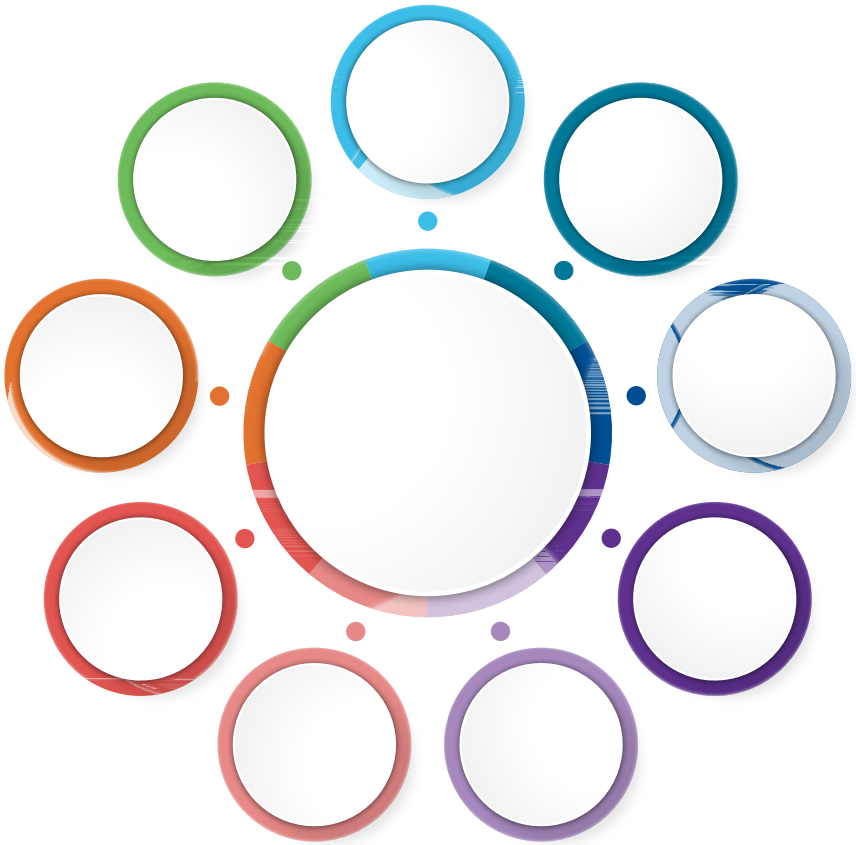
2.1 Stakeholders

2.2 Customer Relations

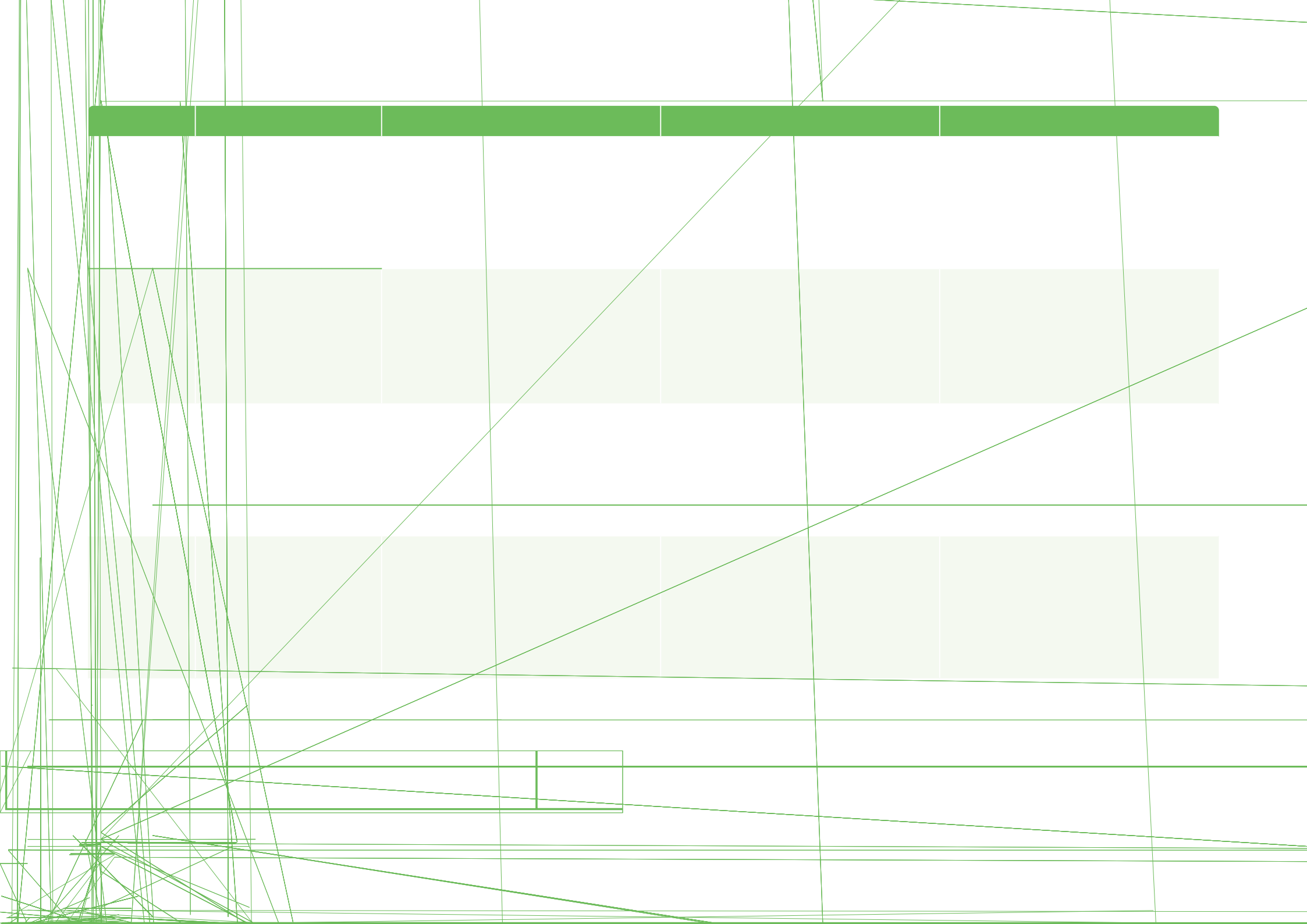
2.3 Responsible Supply Chain

2.1 Stakeholders

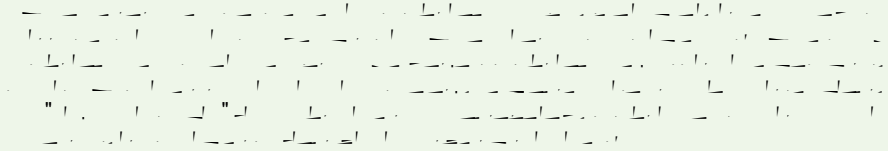
2.1.1 Stakeholder Cultivation



Stakeholder Engagement Outcomes



AUO's sustainability website continued to share accomplishments in the "Sustainability Story" section.



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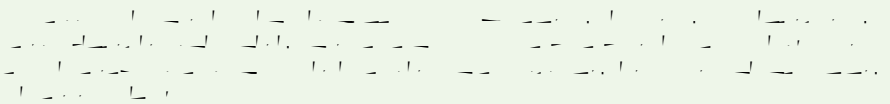
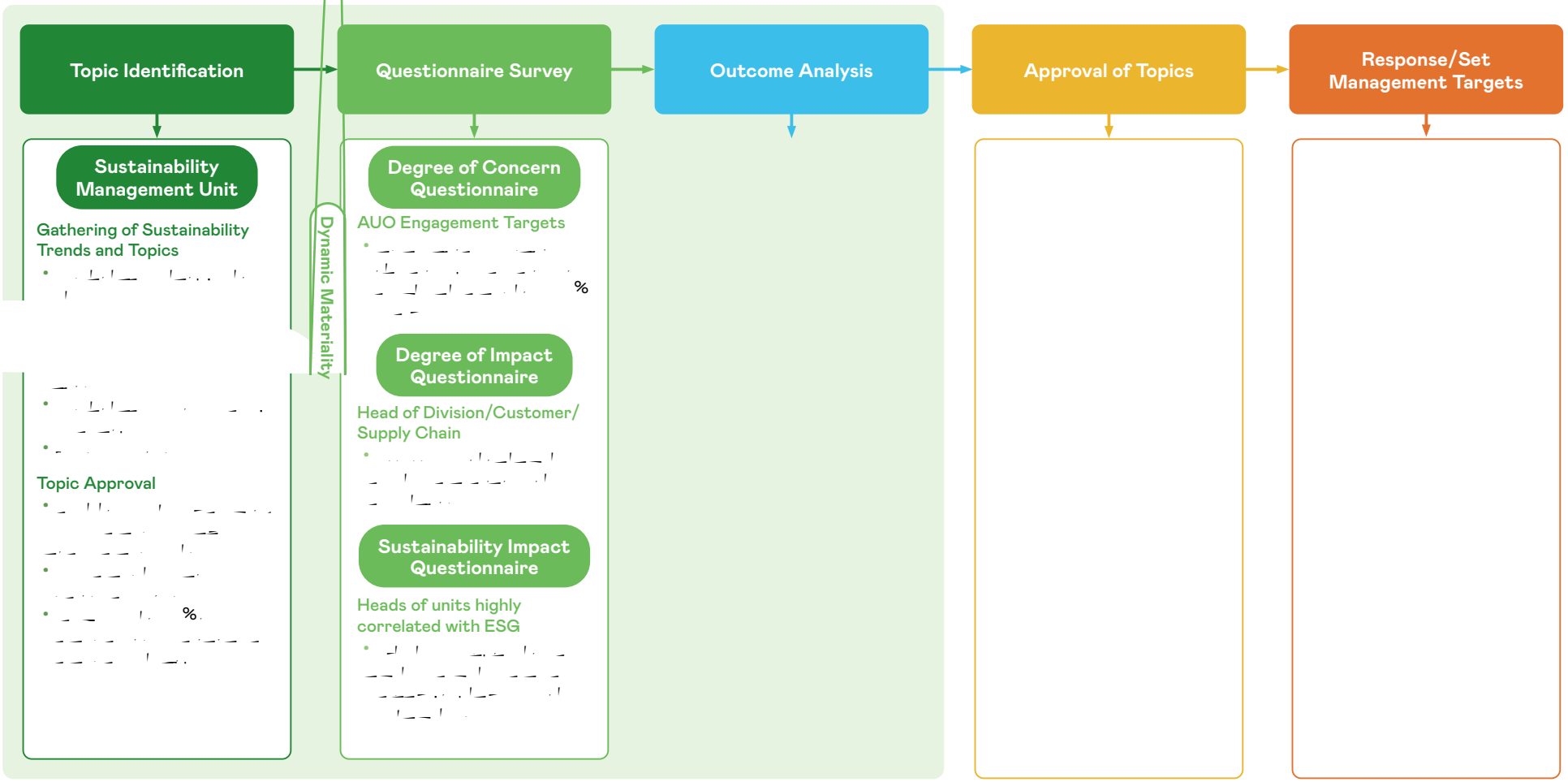


Please visit AUO's sustainability website – Sustainability Story section.

2.1.2 Materiality Analysis

Materiality Assessment Process



Identify

Assessment of key stakeholders	9
Gathering of Sustainability Trends and Topics	18

Analyze (3-dimensional)

Degree of stakeholder concern	120
Financial materiality	146
Materiality of ESG Impact	82

Sustainability Risk Impact Assessment Process

Analyze
(3-dimensional)

Definition of Positive and Negative Impacts

21 Impacts

ERM Significant Impact Analysis

Sustainability Issues with Significant Impact

	•
	•
	•

Determine material topics

10

Report

Set short-, medium-, and long-term targets

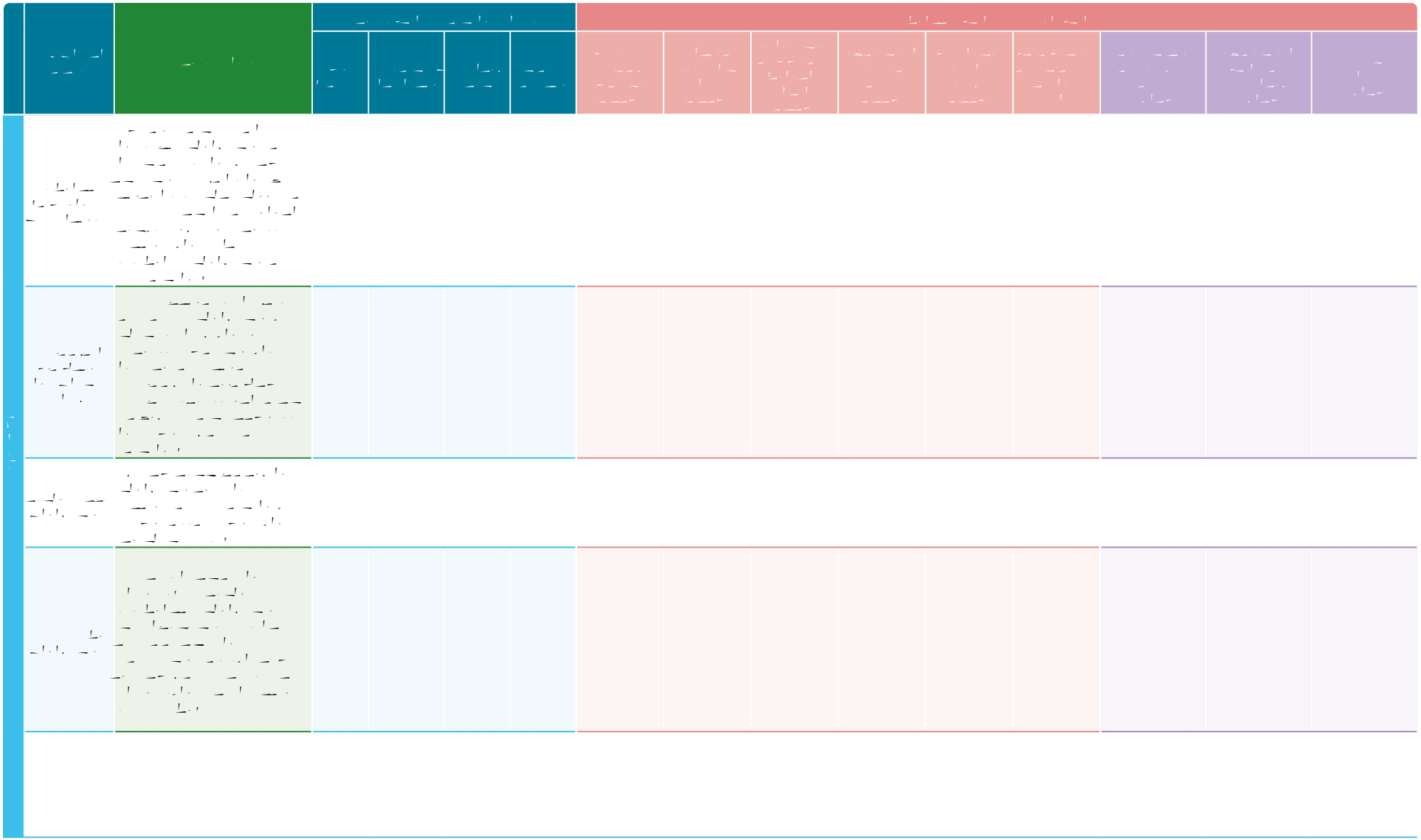
55

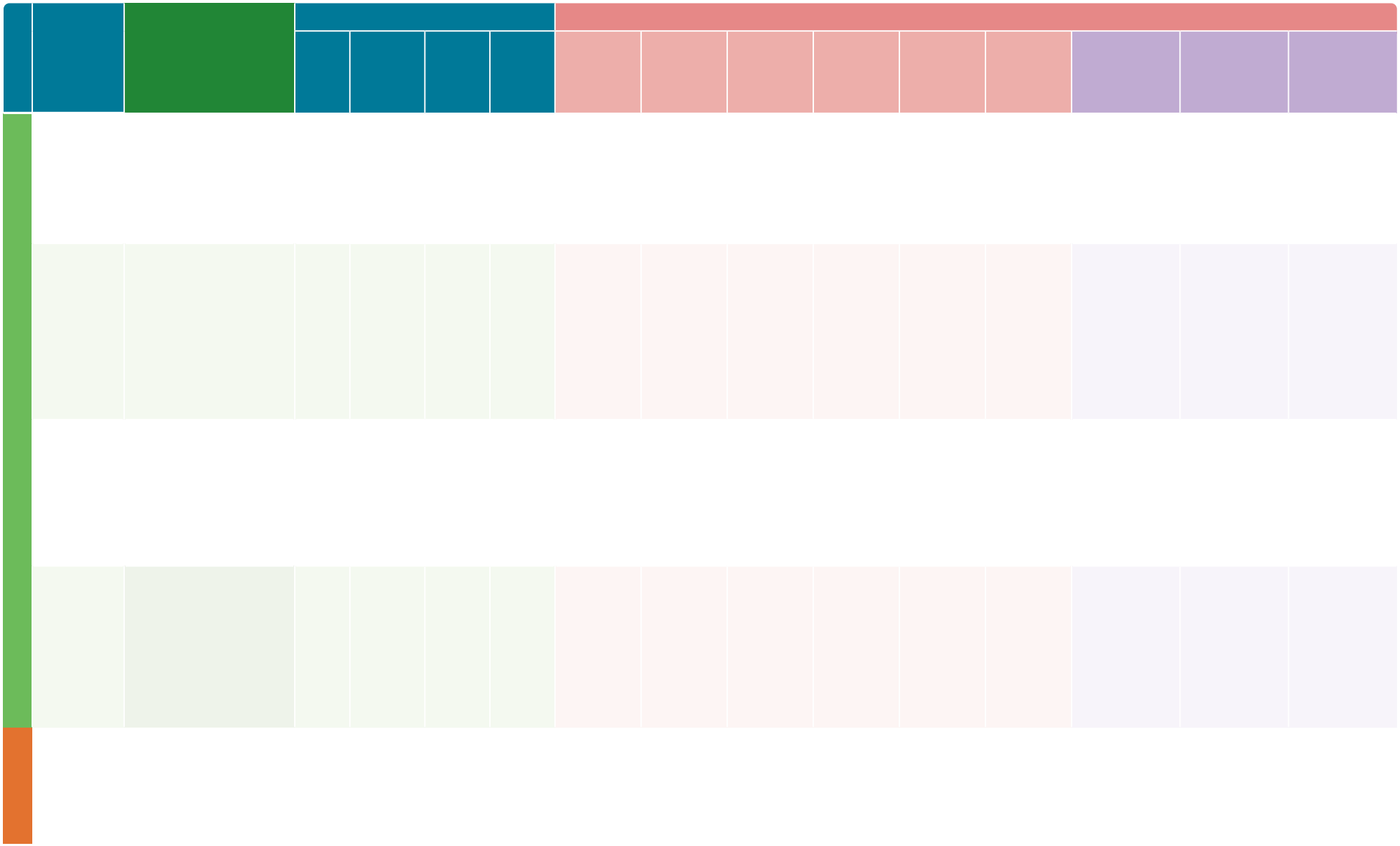
Double Materiality Analysis (DMA)

Material Topic Boundaries and Implications for AUO

Confirmation of Material Topics and Disclosure

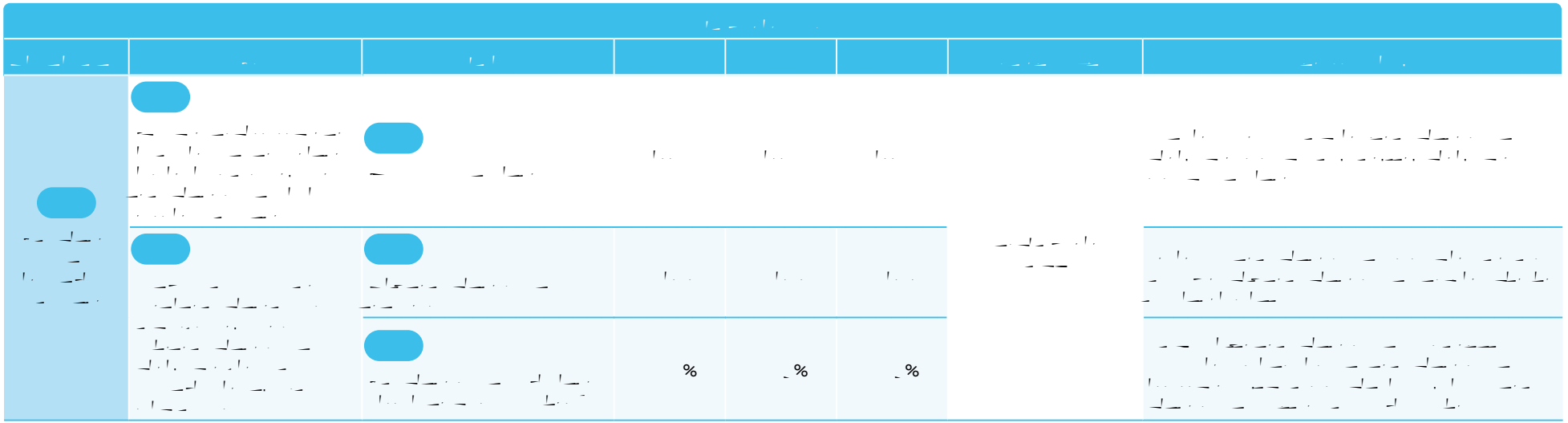
Dual Materiality at AUO

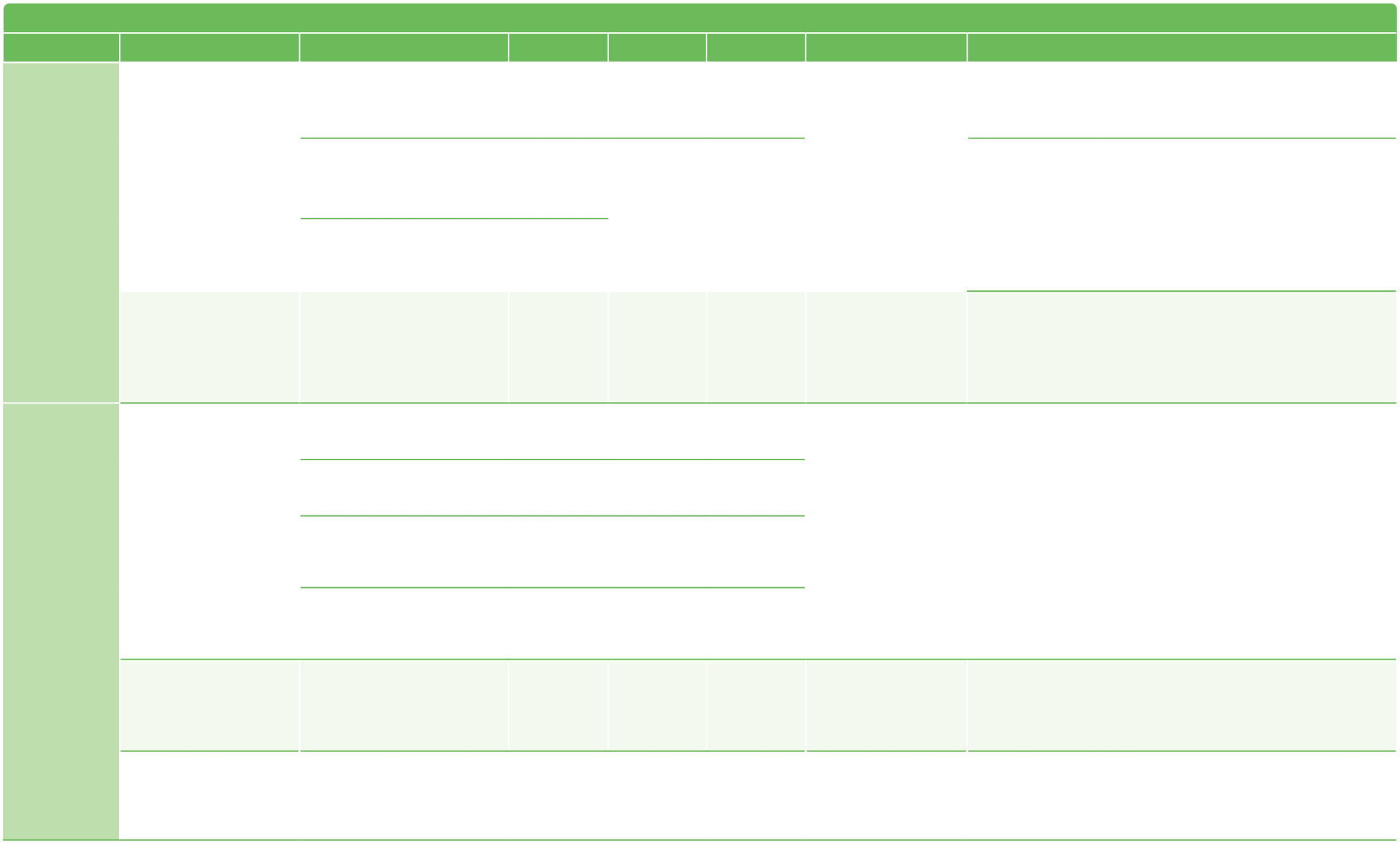




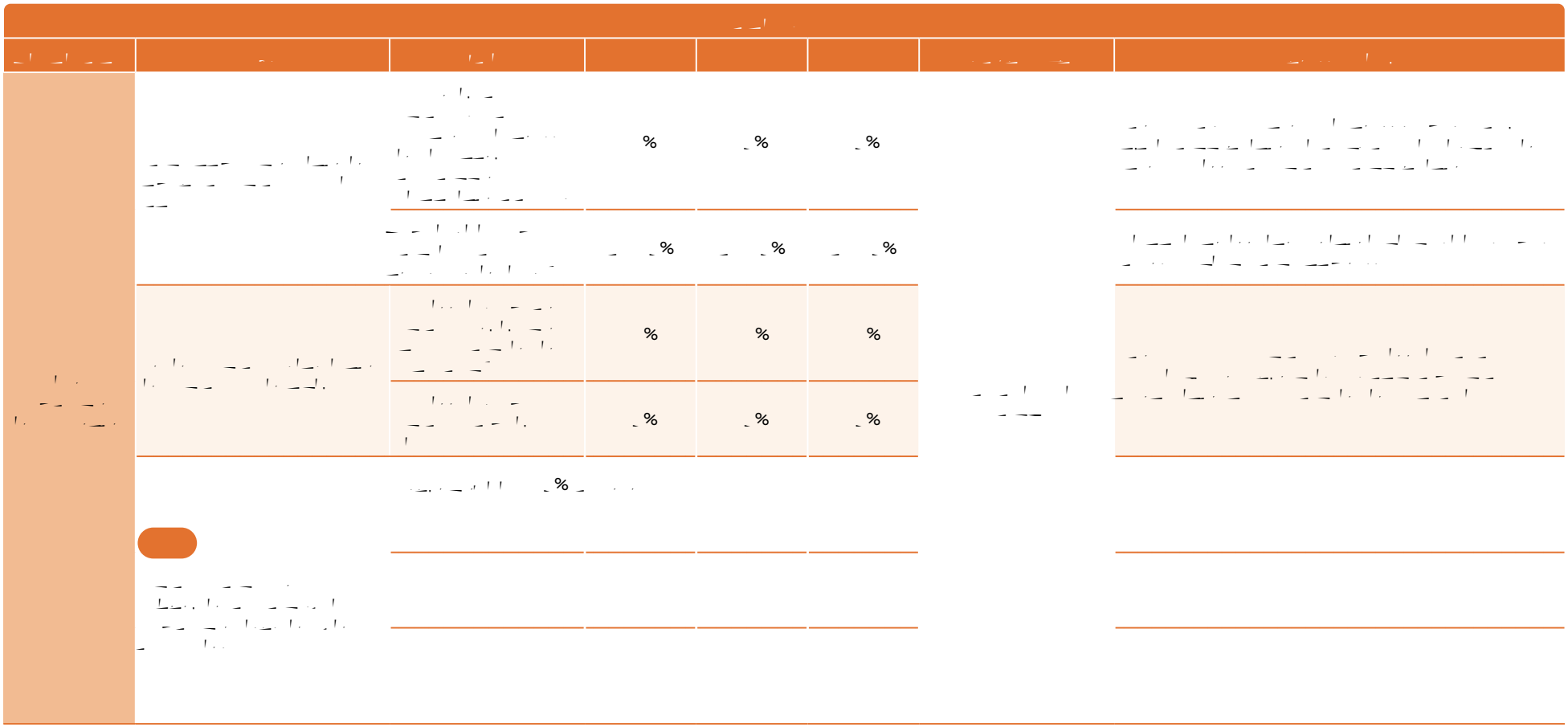
2025 Material Topic Management Goals

			%				
			%	%	%		
			%	%	%		
			%	%	%		





		Base Year: 2021	%	%	%		
			%	%	%		
			家				
		Base year: 2021	%	%	%		
			%	%	%		
			%	%	%		
			%	%	%		



2.1.3 Sustainability Impact

Core Concepts of Sustainability Impact Assessment

Monetization

Triple Bottom Line Framework

Stakeholder-Oriented Approach

Impact Assessment: Outcome of Monetized Analysis

Key accomplishments

Upstream Impact

$1.6 $ 40,000

Return on Innovative Investment

5.68%

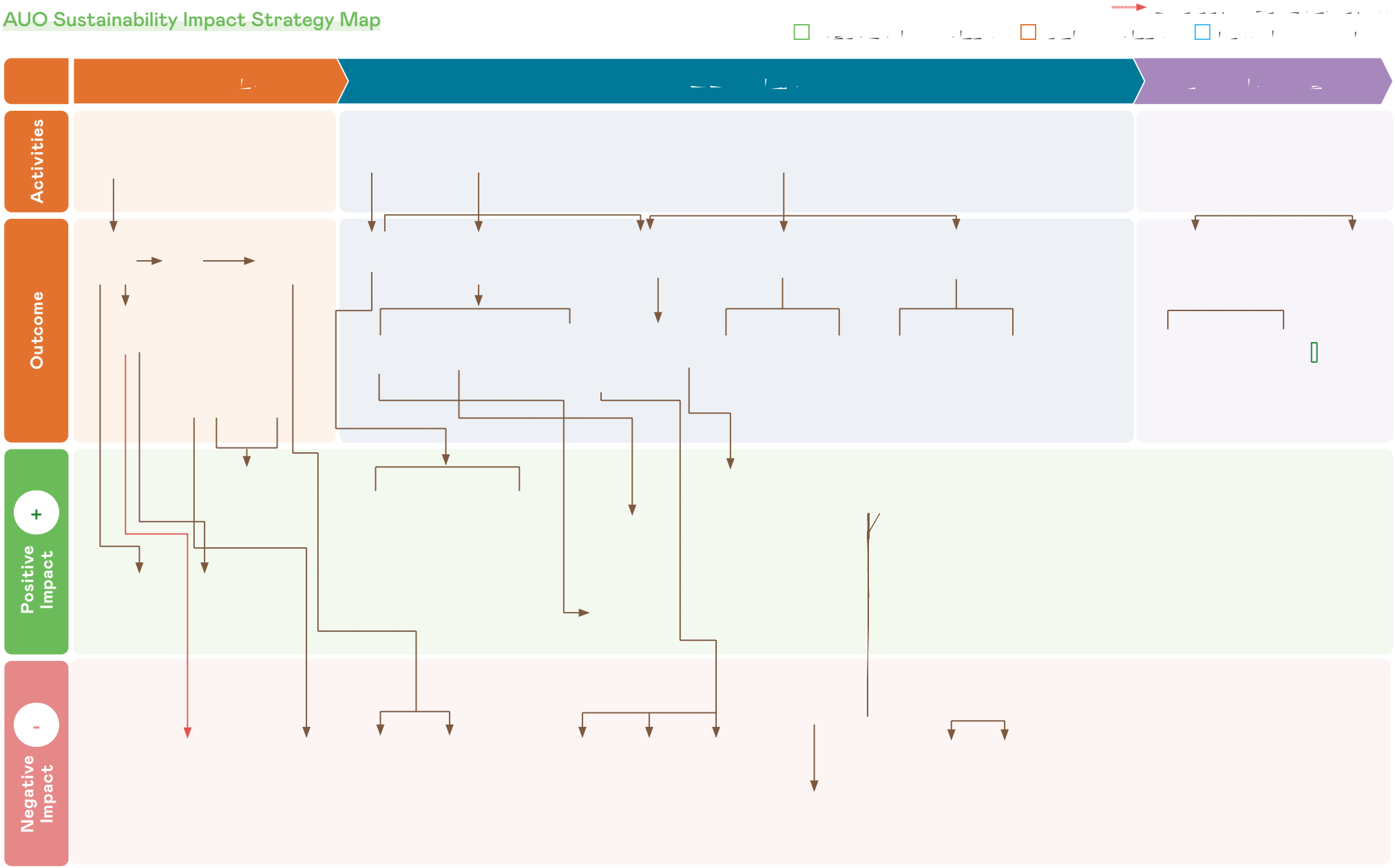
Creating Future Earnings Value

$180

Sustainable Product Extension

$10

AUO Sustainability Impact Strategy Map

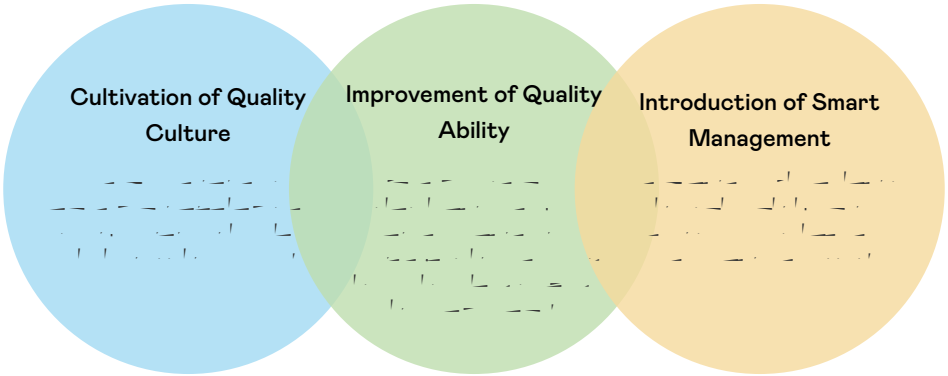


2.2 Customer Relations

2.2.1 Product Quality

Quality Policy and Management Approach

The Three Key Quality Management Strategies



Cultivation of quality culture

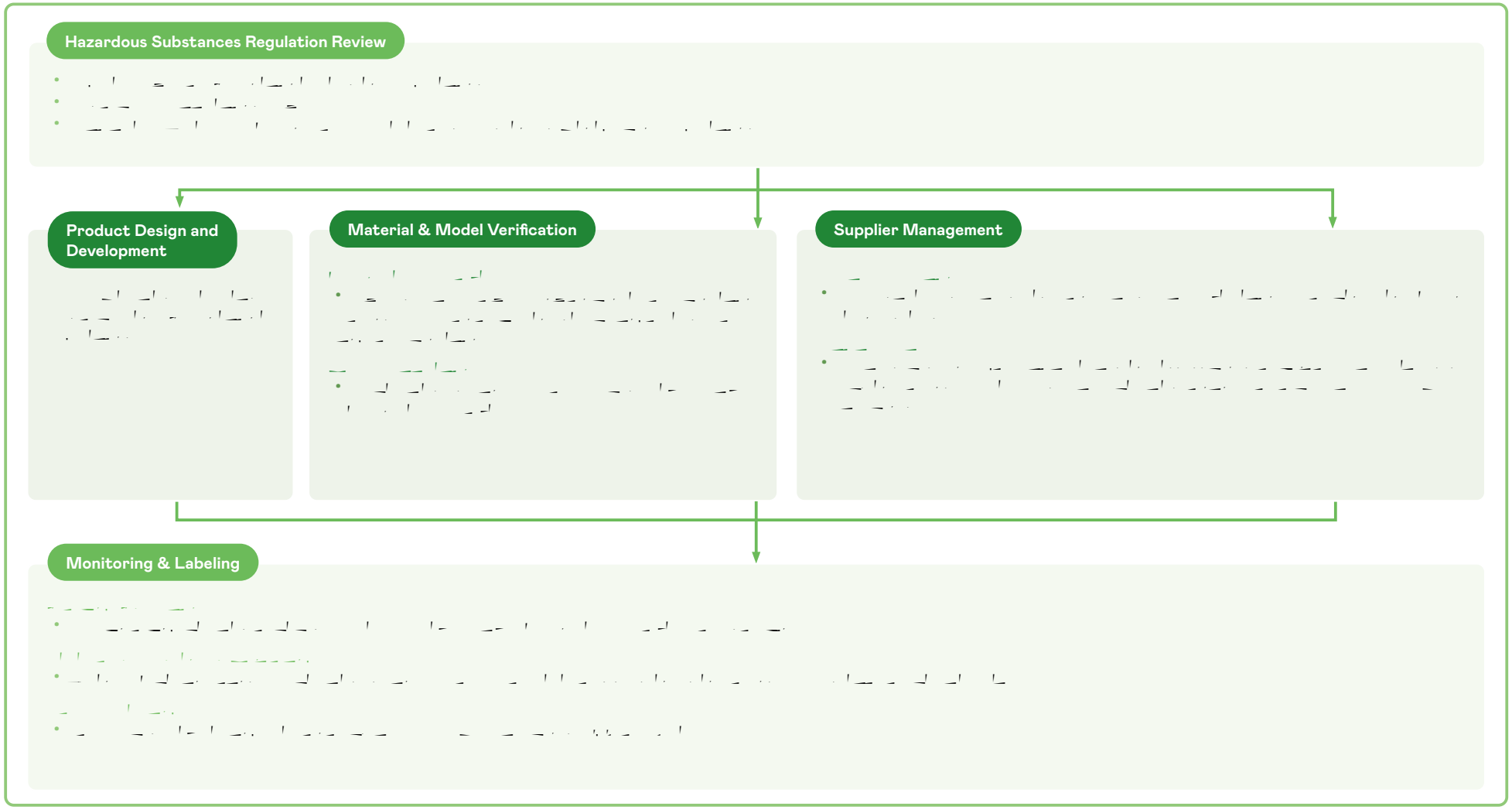
Cultivation of quality culture

Improvement of Quality Ability

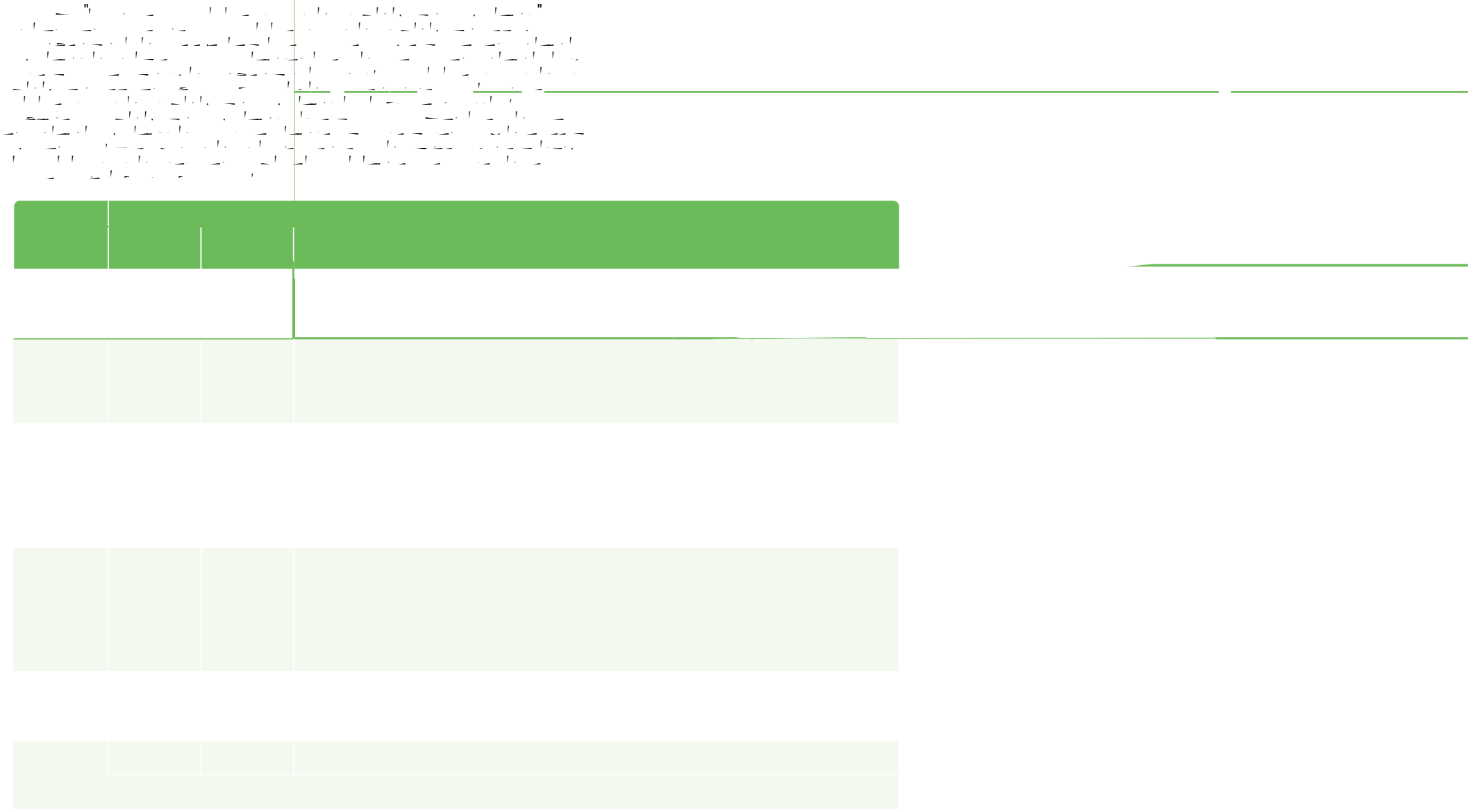
Introduction of Smart Management

Hazardous Substances Management

Hazardous Substances Management Process



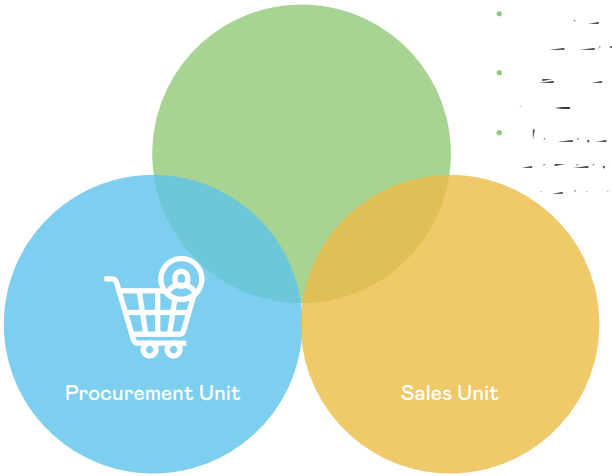
Hazardous Substances Management Regulations



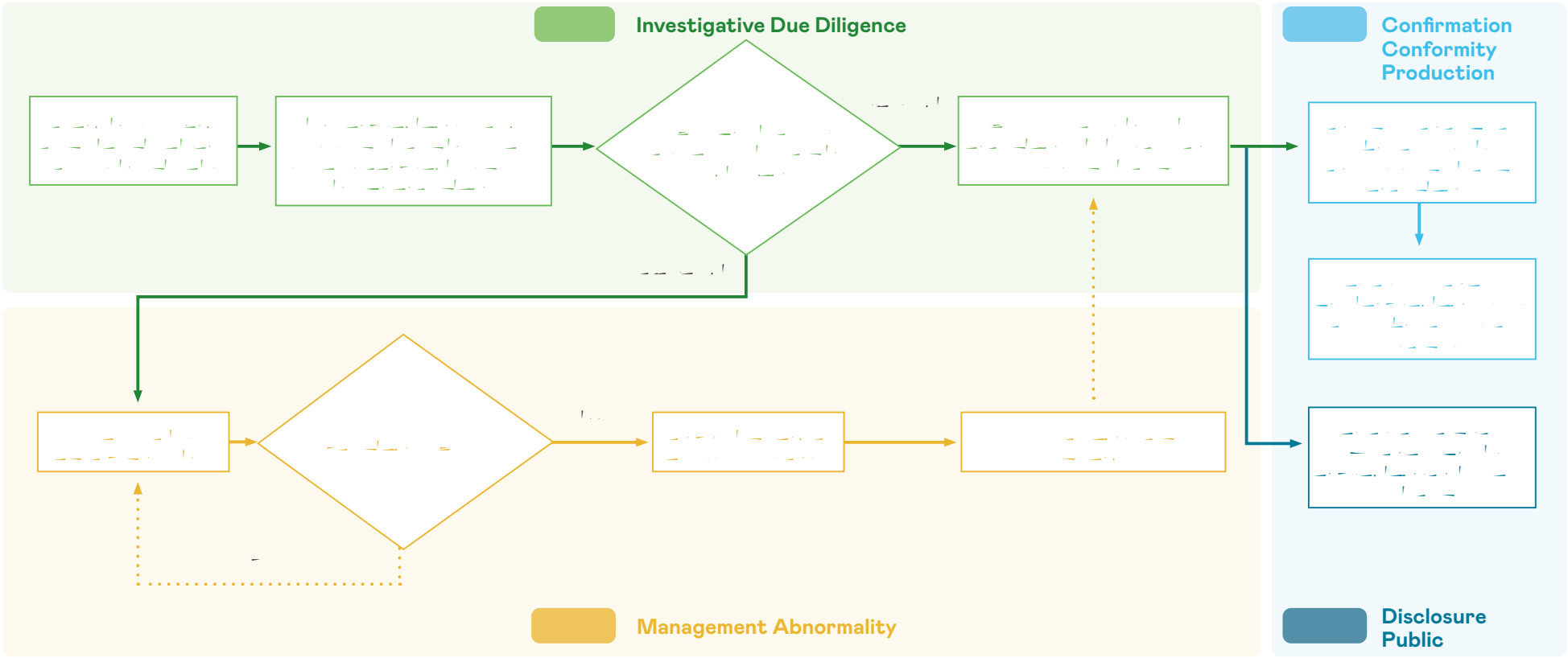
Implementing Conflict-Free Minerals Management

Conflict Minerals Policy

Due Diligence on Conflict Minerals

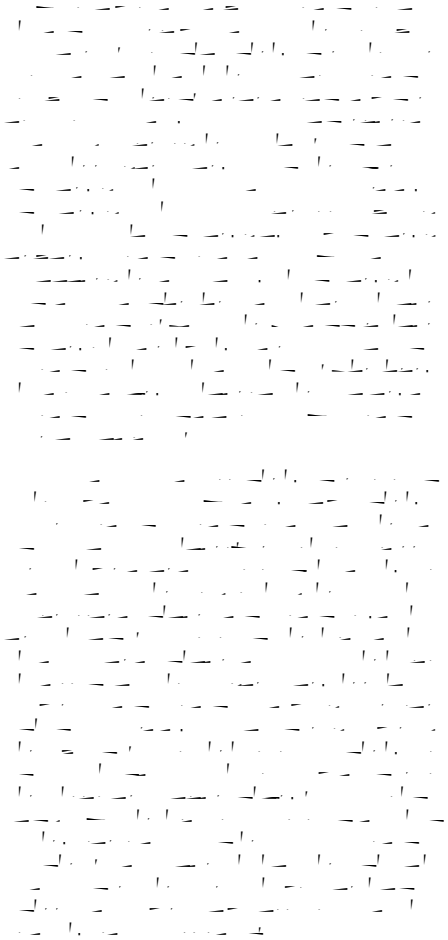


Conflict Minerals Risk Management



2.2.2 Customer Service

Comprehensive Customer Service Journey



Customer Satisfaction

%

Quality Targets and Performance

Customer Return Policy and e-Waste Management Measures

AUO RMA Process

Customer Rights Protection and Complaints Procedure

Customer Sustainability Information Service

2.3 Responsible Supply Chain

2.3.1 Sustainable Supply Chain Management Strategy

Supplier Composition and Types

		$
		$
	%	%

Governance Organization and Strategy

Partner Exchange

Environmental Sustainability

Risk Management

2.3.2 Sustainable Supply Chain Risk Governance

1 New Supplier Evaluation

2 Standards Communication and Compliance

3 Assess Risk

4 Audit and Verification

5 Continuous Improvement and Upgrade

New Supplier Evaluation

Standards Communication and Compliance

Assess Risk

Risk Assessments of Key Suppliers

	•
	•
	•
	•
	•
	•
	•
	•
	•

Outcomes of Key Supplier Assessment

Local Procurement and Diversified Procurement Management

%

%

%

Quarterly Business Review and Supplier Performance Management

ESG Scorecard

%

Audit and Verification

RBA Annual Audit

	%	%	%		
	%	%	%		
	%	%	%		
	%	%	%		
	%	%	%		
	%	%	%		
	%	%	%		

Supplier Introduction and ISO 14064/ISO 50001 Certification

%

Continuous Improvement and Upgrade

Creating Shared Value Events

On-Site Exchange with Suppliers and Sharing of Practical Sustainability Experience

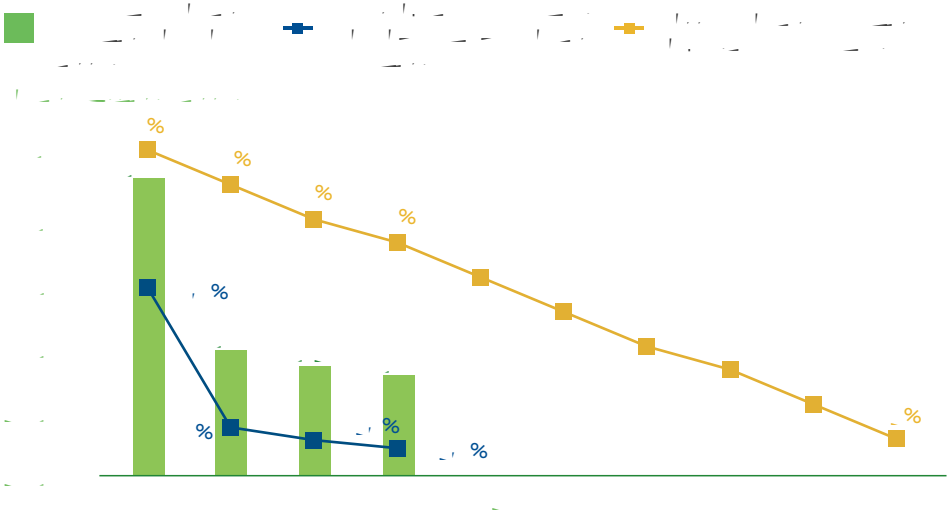
CSR Creating Shared Value Conference

2.3.3 Low-Carbon Supply Chain

25% Carbon Reduction from Key Suppliers by 2030

Key targets for carbon reduction management (60 in total)

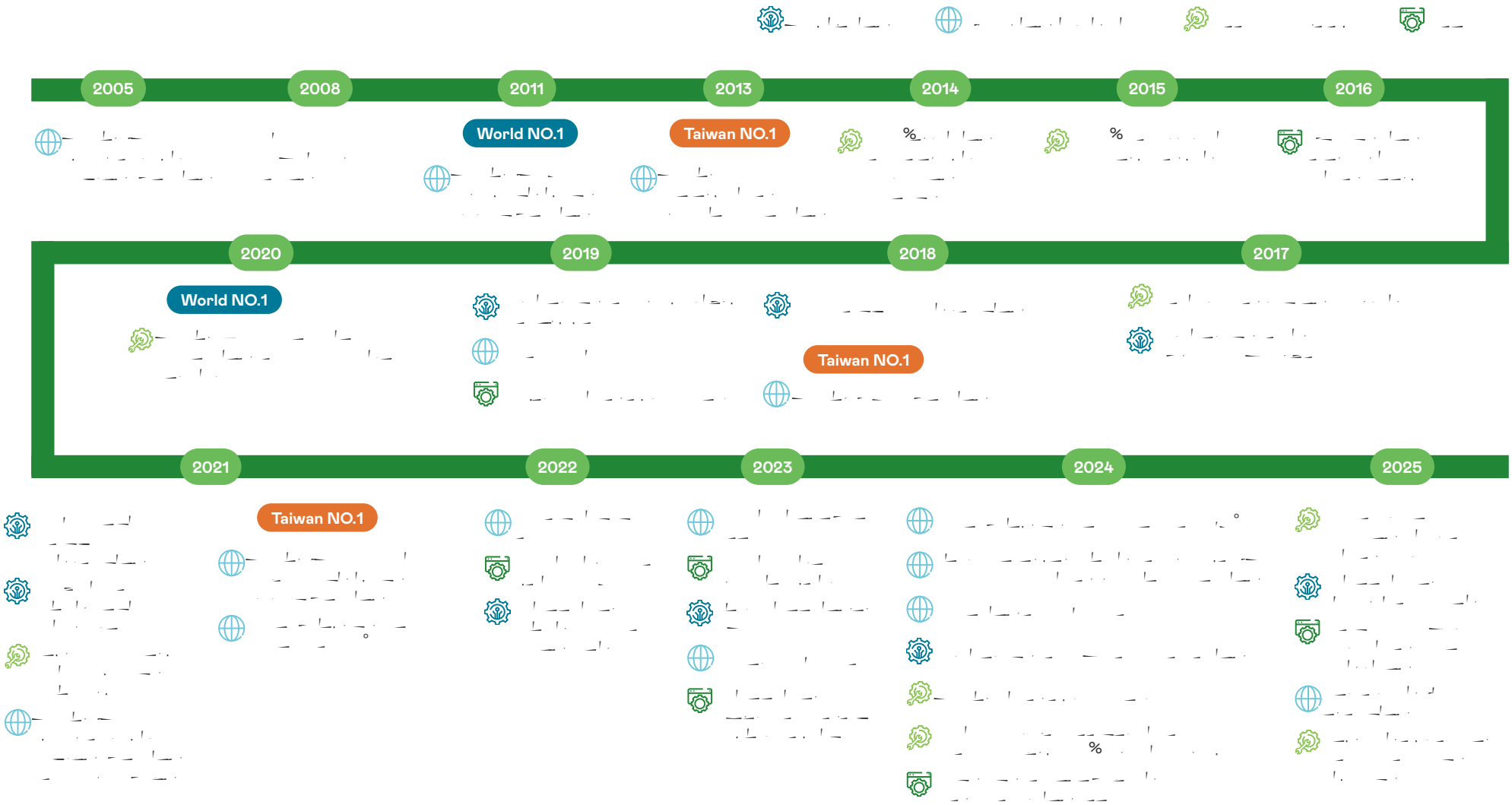
Key Supplier Carbon Reduction Pathway and Achievement Status



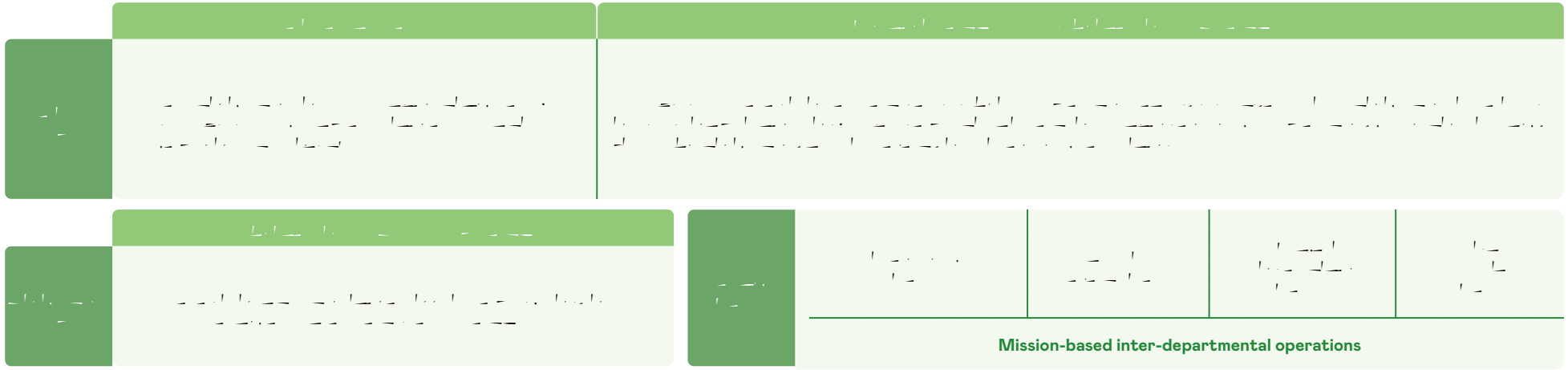
Carbon Inventory
Key Task
Implementation Outcome
%
%
%
%
%
%
Setting Targets
Key Task

3.1 Climate Action

AUO Climate Action Milestones

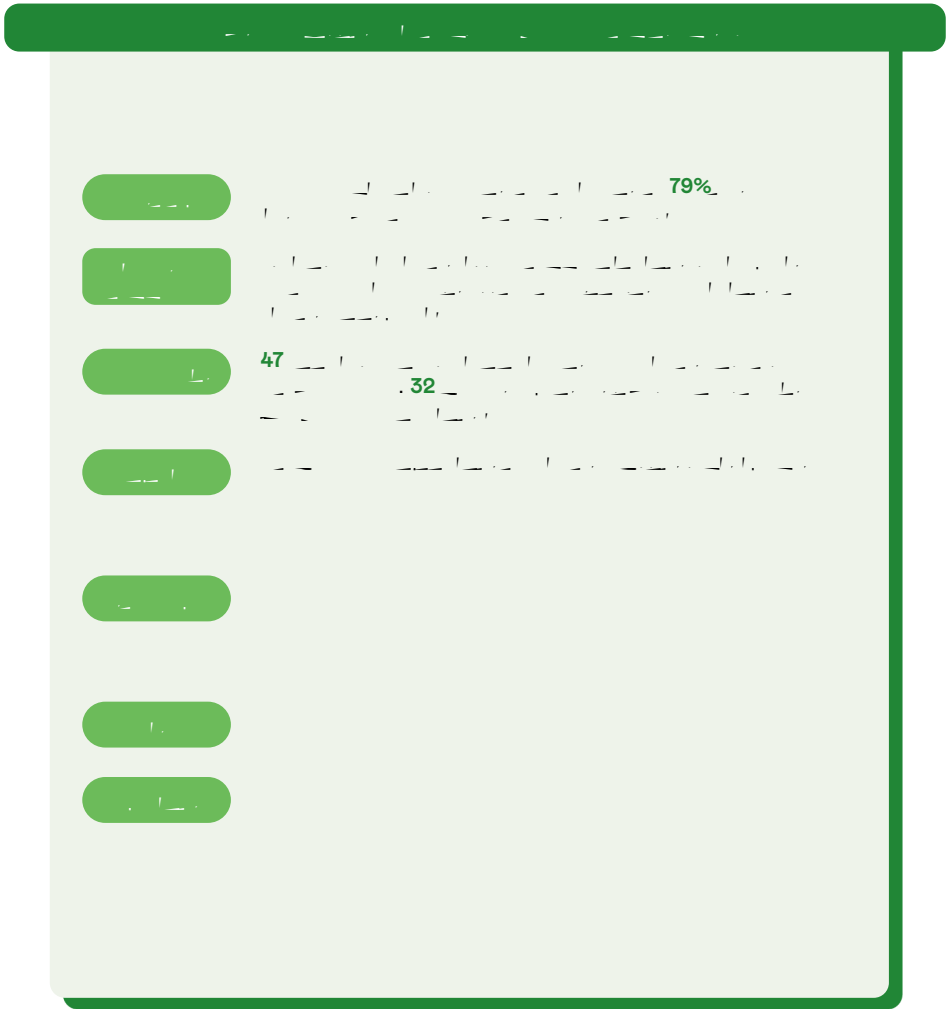


3.1.1 Governance and Strategy



2025 Executive Summary

- EPS 2030
- 100%
- 25%


79%
47
32

3.1.2 Climate Risk Adaptation

Climate Risk Management Cases

Case 1 Risk management for the production impact of the long-term temperature rise potential	• Scenario: • Financial impact: • Response strategy: 1. Implementation of the 3030 Energy Efficiency Initiative: % 2. Reduce the burden on the Taipower grid: 3. Long-term strategy:
Case 2 Risk management for lack of climate resilience to rising temperatures in key supply chain	• Scenario: • Financial impact: • Response strategy: 1. Short-term strategy: 2. Medium/Long-term strategy:
Case 3 Climate opportunities from energy transformation trends and energy storage applications	• Scenario: • Opportunity identification: • Development Strategy:

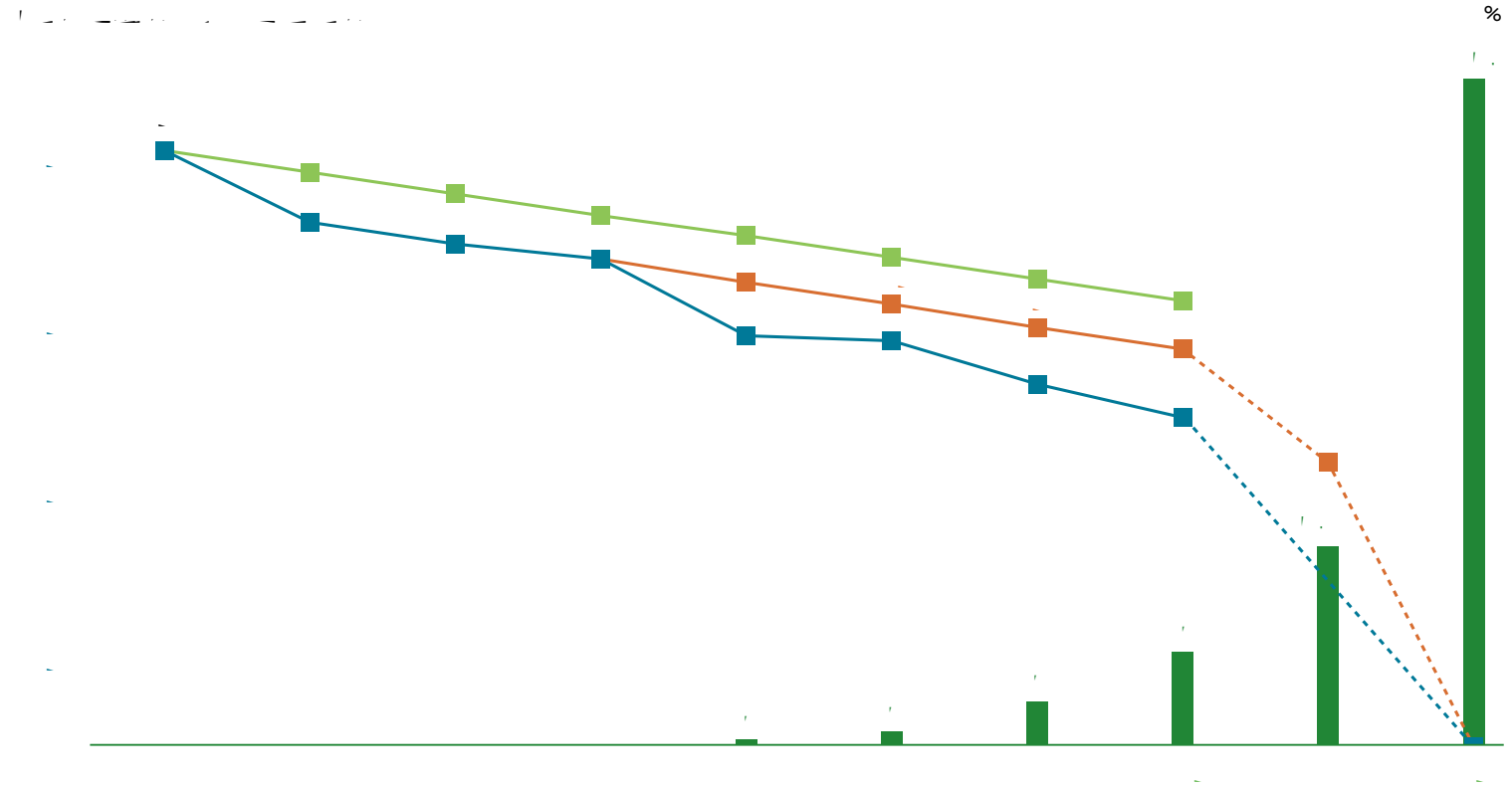
3.1.3 Metrics and Targets

		%	•	
		%	• % •	
		%	•	
		% % %	•	
		%	•	
			•	

%

%

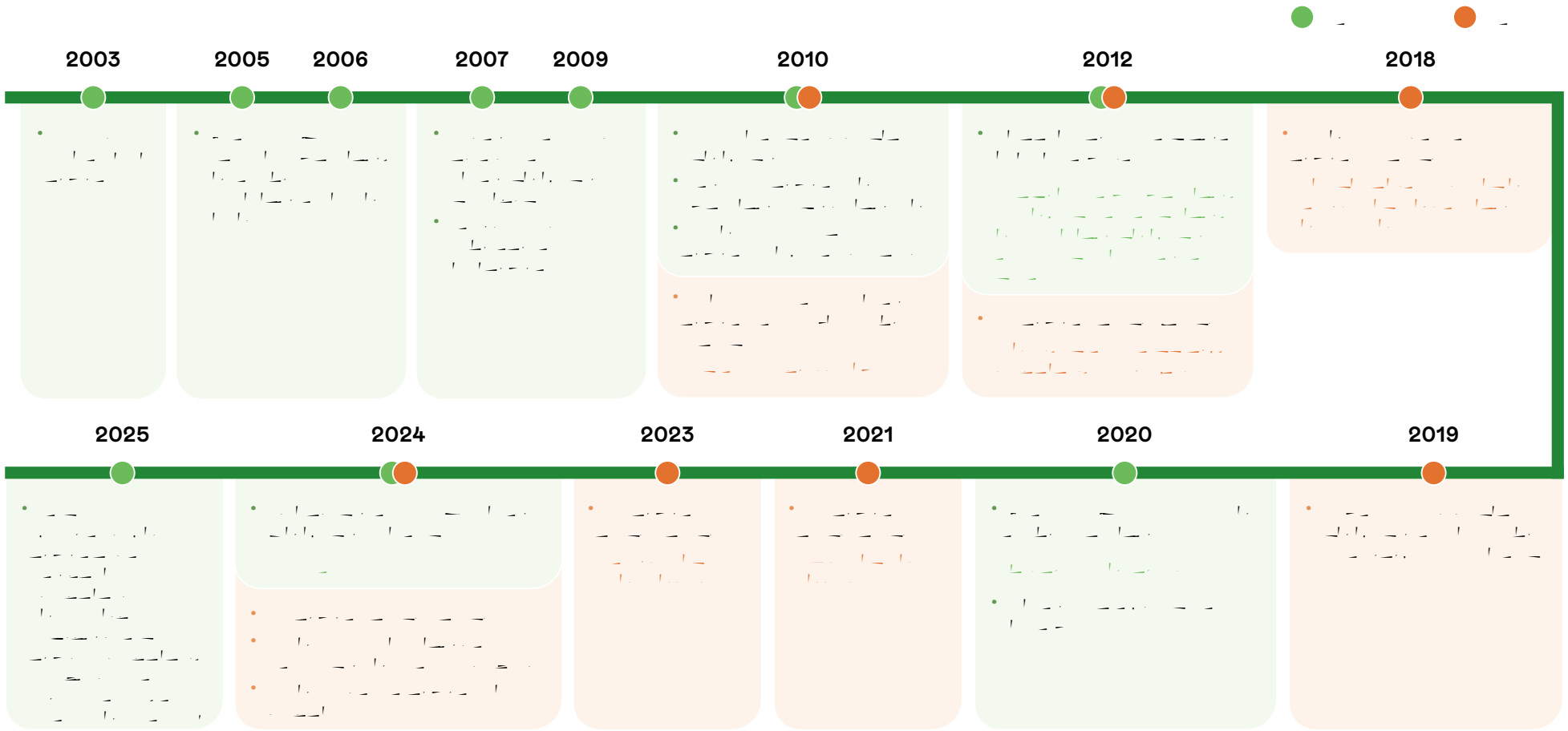
Net Zero Pathway and Progress



3.2 Carbon and Energy

3.2.1 Inventory and Mitigation

Greenhouse Gas Inventory



Volume and intensity of direct emissions and energy indirect emissions (formerly Scope 1 and Scope 2)

%

%

Inventory of other indirect emission sources (Scope 3)

Indirect greenhouse gas emissions related to the use of the organization's products (upstream)

%

%

Indirect GHG Emissions Generated by Transportation

%

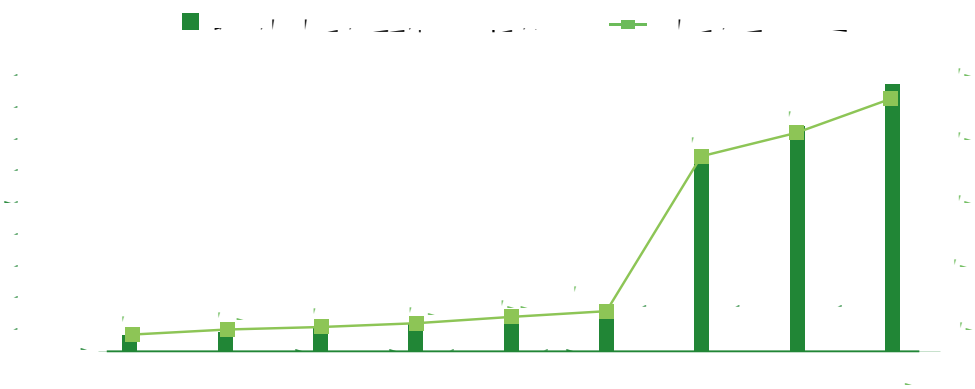
Indirect greenhouse gas emissions related to the use of the organization's products (downstream)

%

%

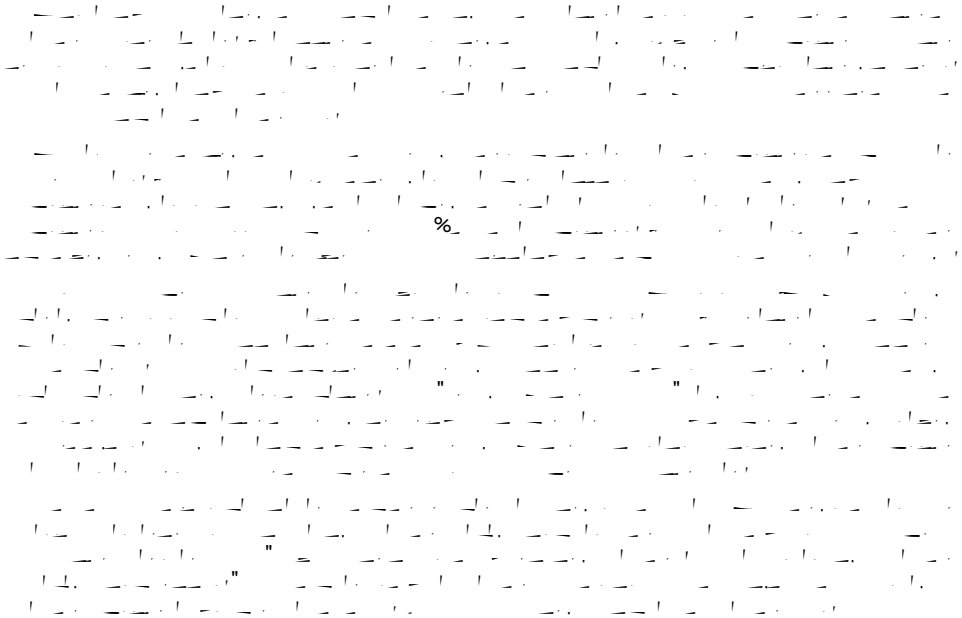
SBT Reduction Targets and Progress

Internal Carbon Pricing



Carbon Neutrality Management and Actions

Carbon Fee Response, Management Strategy, and Practices



Carbon Credit Management Strategy

Carbon Credit Issuance and Management

Energy Efficiency 3030 Project

Blueprint and Strategy

[redacted]

Bringing together energy-efficiency experts at sites

- [redacted]
- [redacted]

Energy-efficient machinery and equipment

- [redacted]
- [redacted]
- [redacted]

Focus on new energy-efficiency technologies

- [redacted]
- [redacted]

Methodology

[redacted]

- [redacted]
- [redacted]
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- [redacted]
- [redacted]
- [redacted]
- [redacted]
- [redacted]

[redacted]

Education and Training

[redacted]

GP Proposal Competition

[redacted]

2025 Energy-Efficiency Case Highlights

Equipment Modifications

Temperature Control for Exposure Equipment

%

Thermal Sleeve for the High-Temperature Deposition Process

Energy-Efficiency Optimization System for Chillers

Award-winning Case from the Proposal Competition

%

%

Replacing Mercury Lamps with UV LEDs

Award-winning Case from the Proposal Competition

%

Energy-Efficiency Improvement of the Compressor System

Smart Applications

Total Process Integration

Total Process Smart Energy-Efficiency Improvement for CDA

Award-winning Case from the Proposal Competition

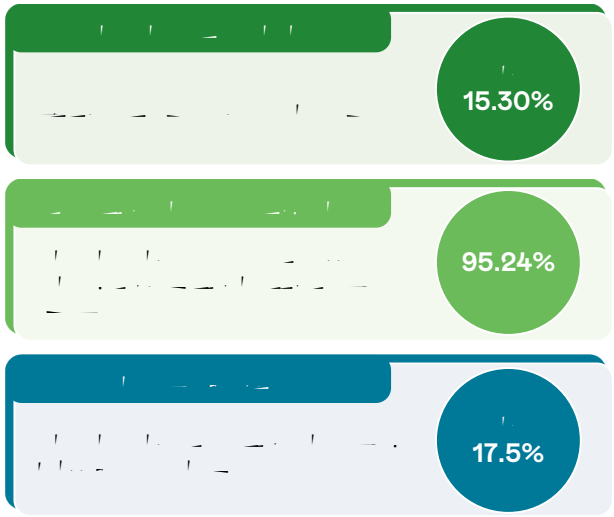
3.2.3 Use of Renewable Energy

Overview of Renewable Energy Use

3.3 Water Resources

3.3.1 Water Usage Overview

Three Key Management Indicators

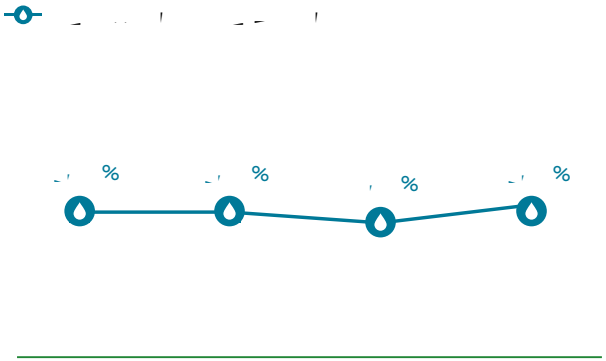


Water Reduction

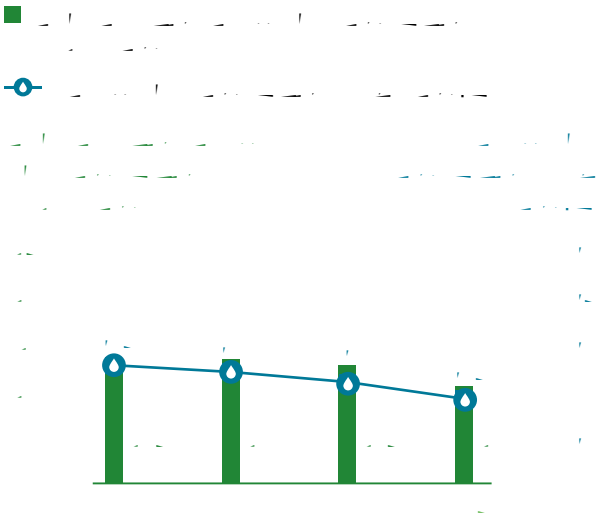
Water Reclamation

Water Conservation in the Value chain

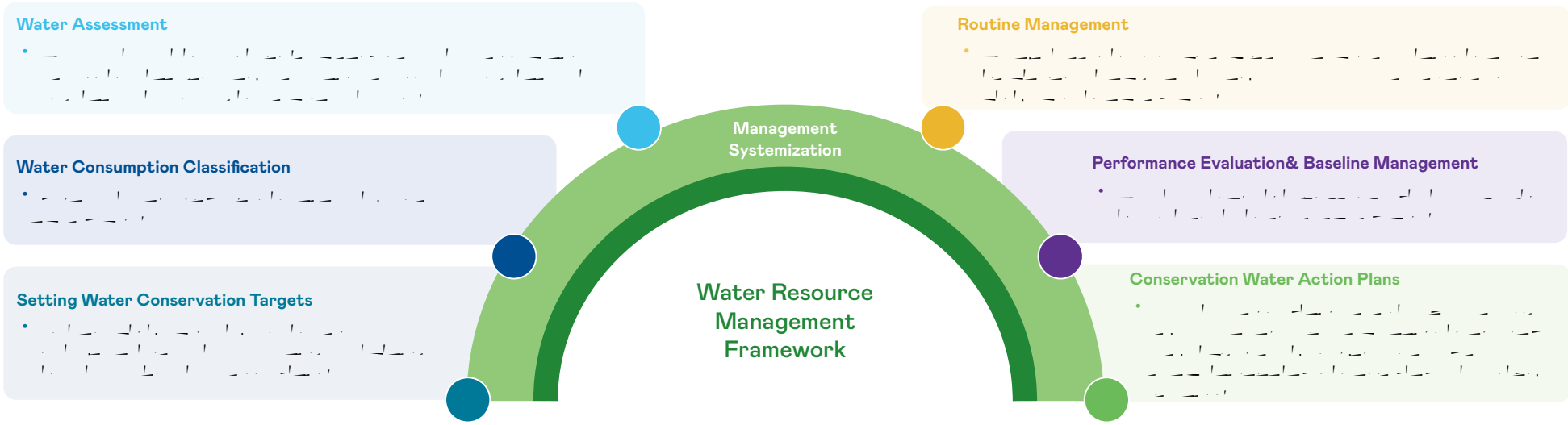
Process Water Recovery Rate



Total Production Process Water Consumption



3.3.2 Water Resources Management



Water Use Safety Net

Implementation and roll-out of ISO 46001

3.3.3 Water Management Improvement Initiatives

Water Risk Adaptation

%

International Water Risk Database

Site Facilities and Operating Conditions

-
-
-
-
-

Recycling of Cleaning Wastewater

Reuse of Reclaimed Water in Cooling Towers

Optimization of Recirculated Water Flow in the Stripping Machine

%

Taichung Site 3 - Concentrated Water Recycling

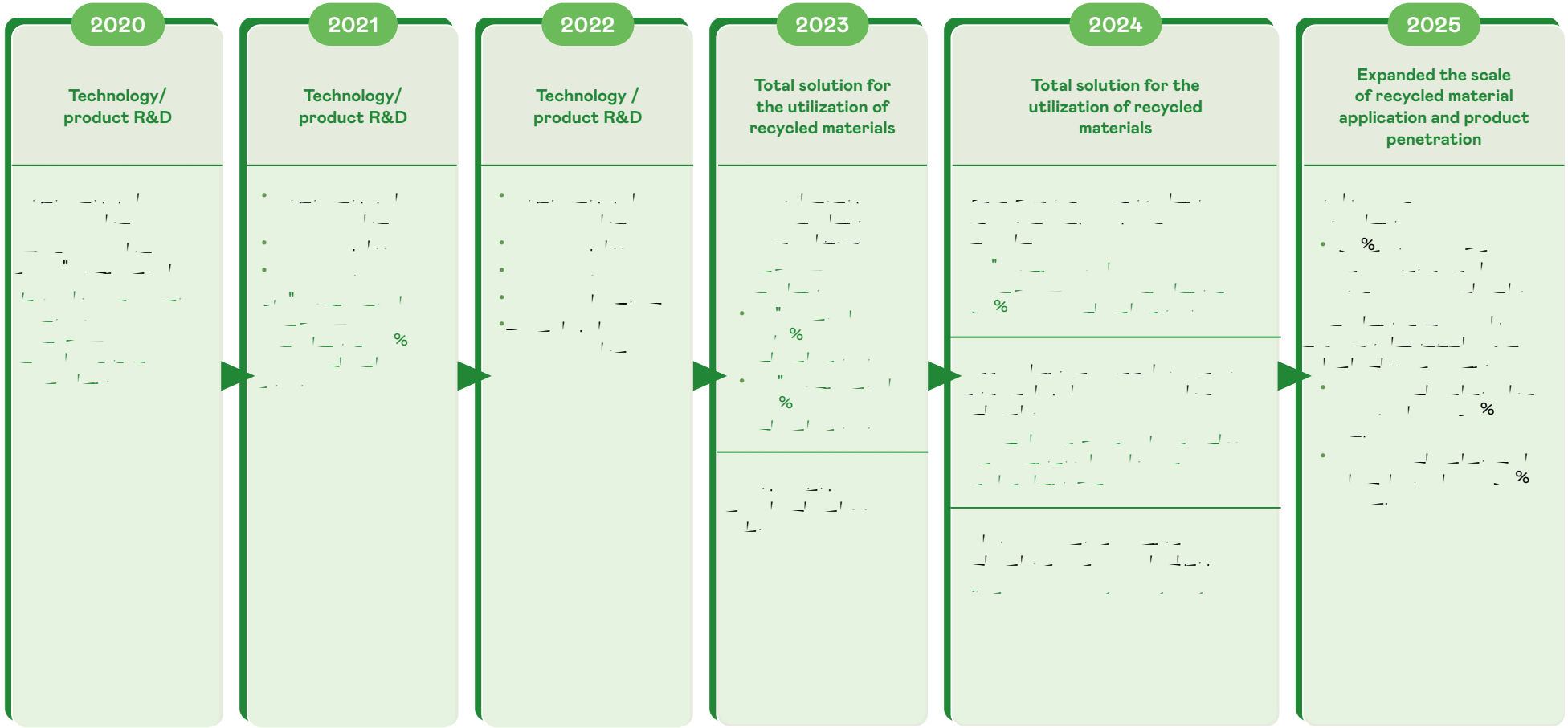
3.4 Circular Economy and Clean Production

3.4.1 Circular Economy Management

Strategy and Organizational Functions

Increasing Circular Products Adoption

Recycled Material Product Development Journey



3.4.2 Wastewater and Pollution Management

Wastewater Management Improvement Case

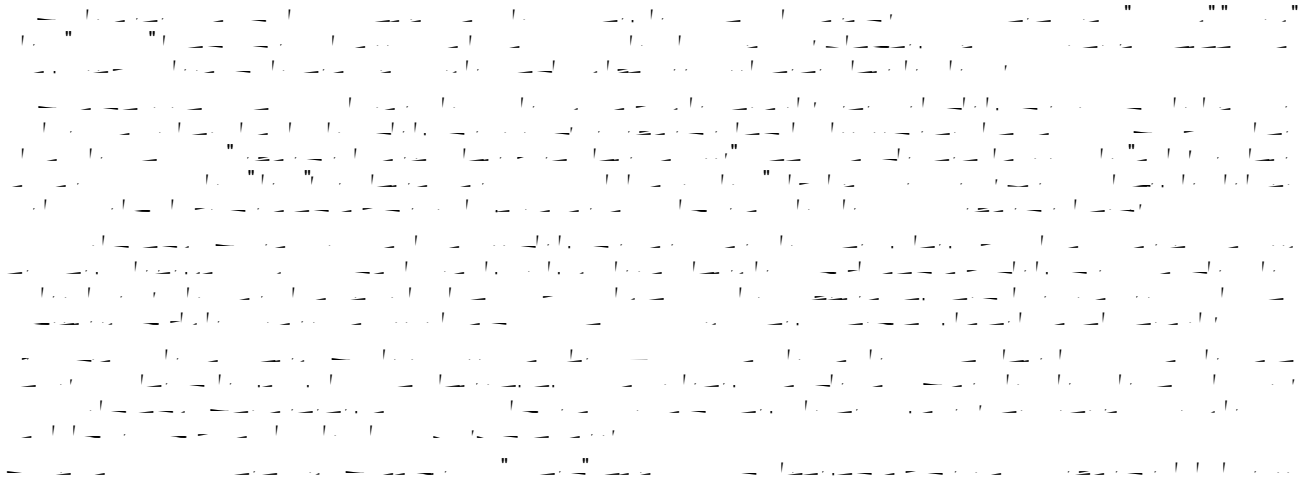
%

µ

3.4.3 Air Pollution Management

%

3.4.4 Waste Recycling and Reuse



3.5 Biodiversity

3.5.1 Biodiversity Vision and Management

Transform

Assess and Disclose

AUO TNFD Report

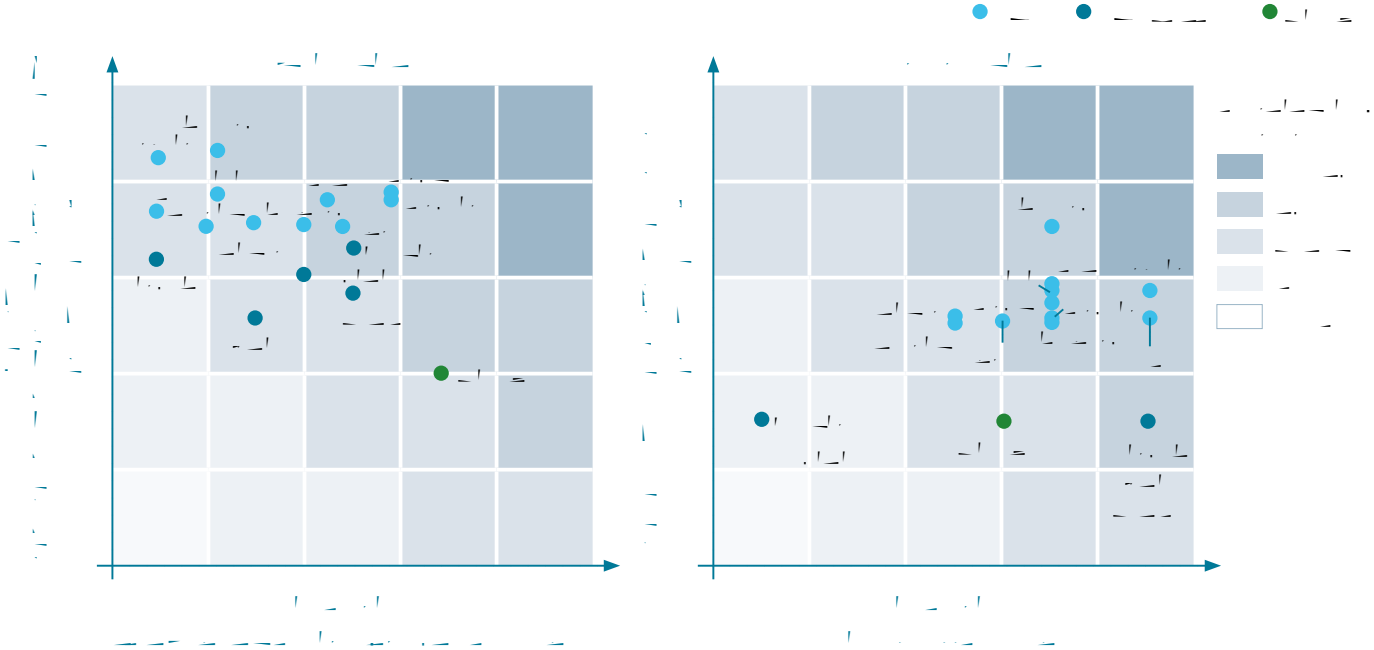
Disclosure of Nature-related Information

Biodiversity Dependence and Impact Assessment

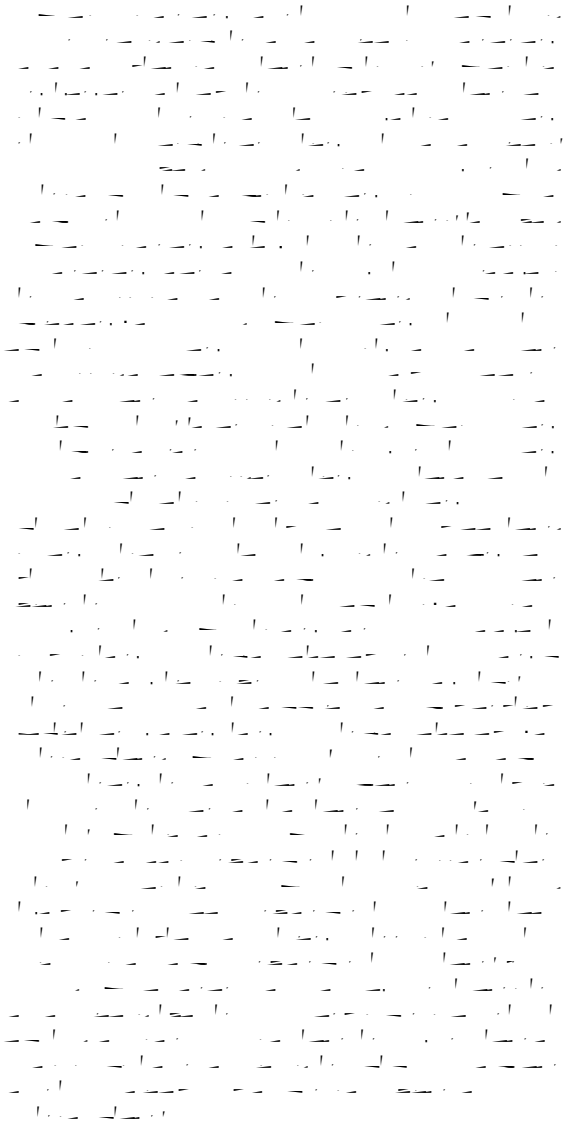
Prioritized Evaluation of Natural Elements and Locations

%

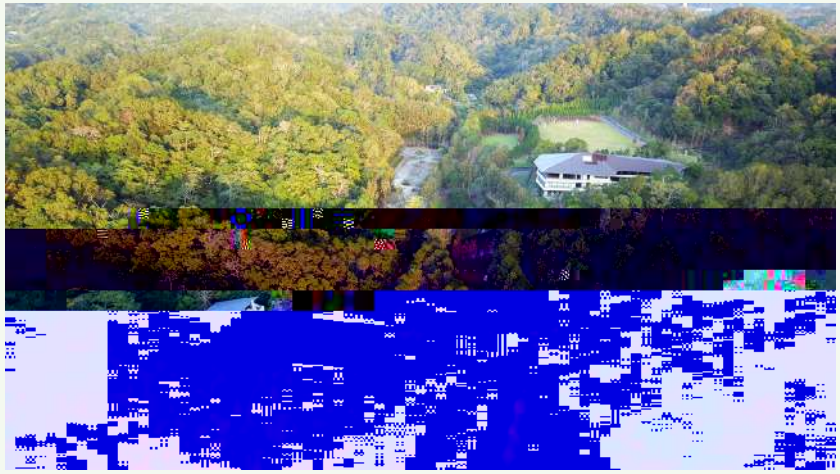
Identification and Assessment Outcomes



Preparation and Action



Biodiversity and Environmental Education



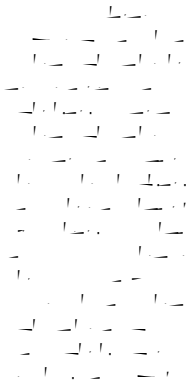
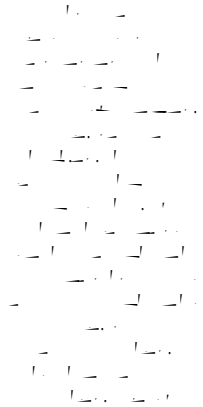
3.5.2 Plastic Neutrality

Target and Management Framework

Plastic Neutrality Target

× 100%

Production Process: End-to-end Management

Phase			
Procurement and Supply		**Supplier Packaging Recovery Program**	**98%** **14,090**
		Tray Design Optimization Project	
R&D and Products		**Introduction of Recycled Materials for Product Packaging**	**1,377.4** **1,587.6**
		Eco Green Pack Project	

Employee office life: Encouraging rethink on plastic reduction

%

%

Living Space

Awareness Shaping

Circular Recycling

Plastic Reduction Education and Training

4 INCLUSIVE GROWTH

Chapter Highlights

99.37%

achieving a retention rate of 70.7%

17,000 participants

Safetyabc $ZerO_2$

women accounting for 29% of management positions globally a hiring rate of persons with disabilities reaching 1.25%

4.1 Human Rights Protection

4.2 Talent Attraction and Retention

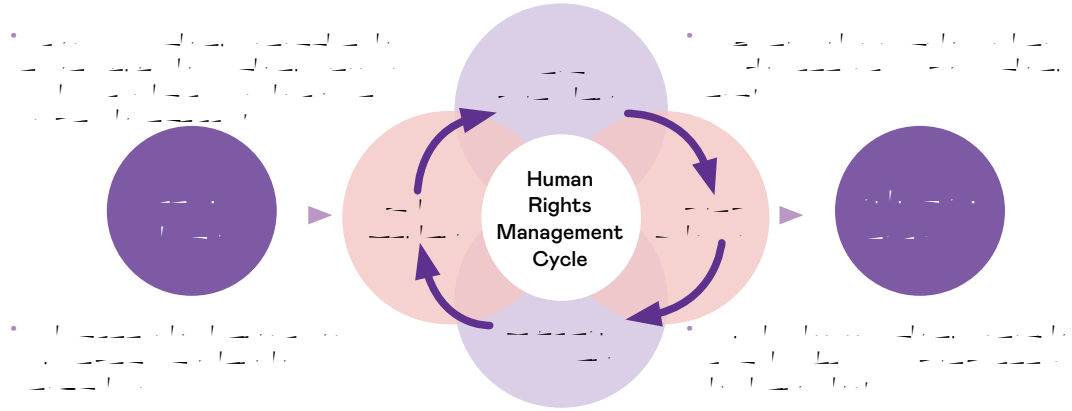
4.3 Talent Development

4.4 Health and Safety

4.5 Social Participation

4.1 Human Rights Protection

AUO Human Rights Management Framework and Approach



Risk Identification

Human Rights Issues and Risks of Concern to AUO Stakeholders

AUO Group All Employees

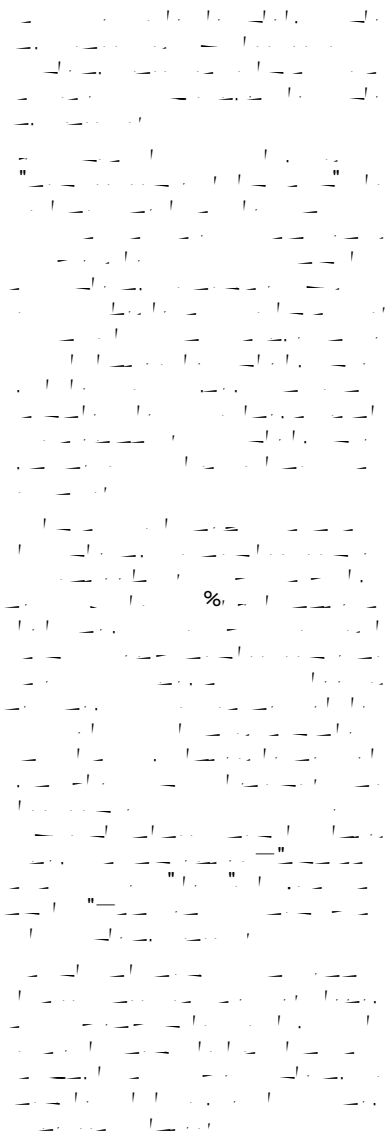
Tier-1 Suppliers

Outsourcing/ Contractors

Tier-1 Customer

Neighboring Communities

Human Rights Risk Matrix of Stakeholders



Investigation Findings for Employee and Company Human Rights

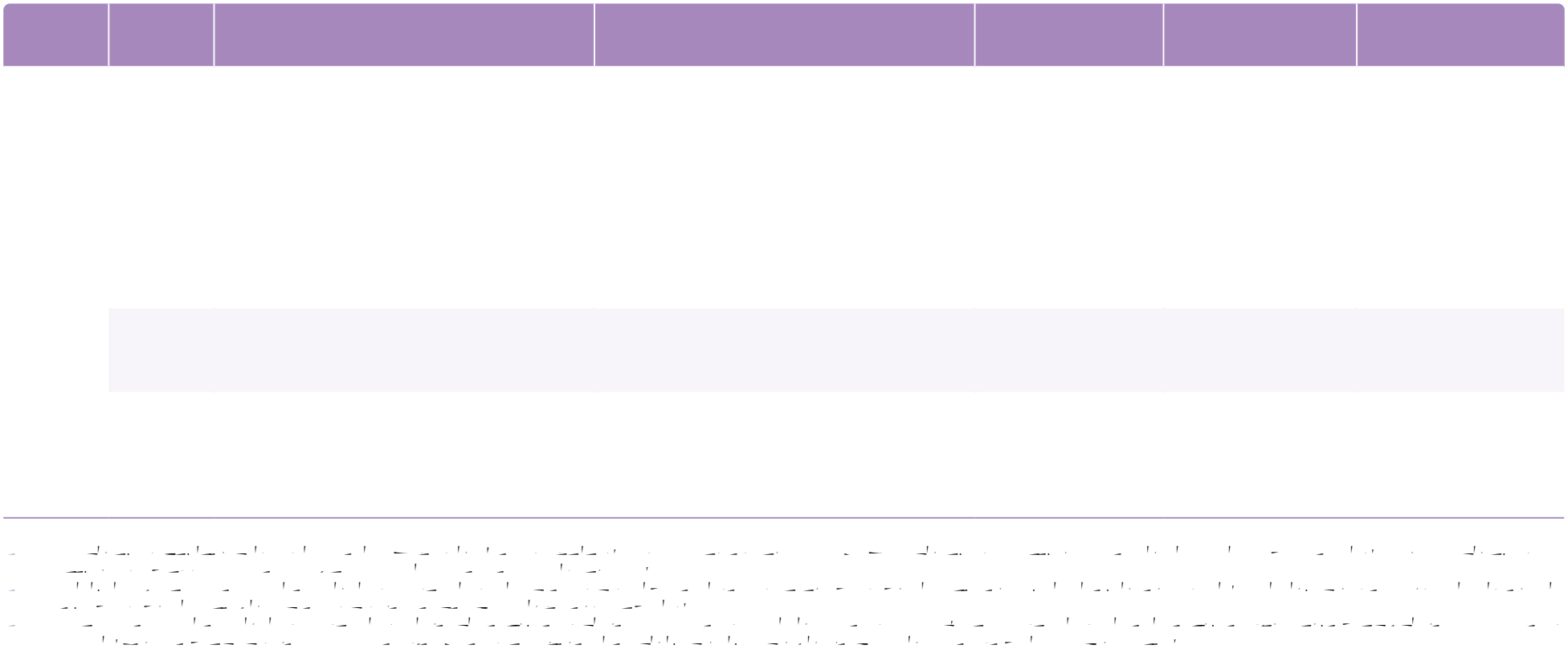
Preventive Measures

Annual Promotion Outcomes

	34,000 99.37% 100%	17	1,820 380 %	133	Platinum Silver	7 40

Monitoring, Detection, and Mitigation of Impacts

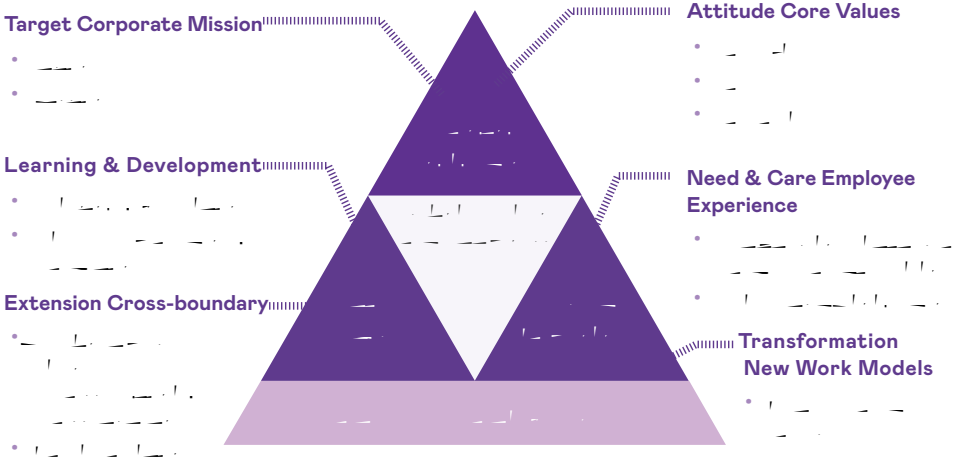
				100%	5	100%
				0	four	0



4.2 Talent Attraction and Retention

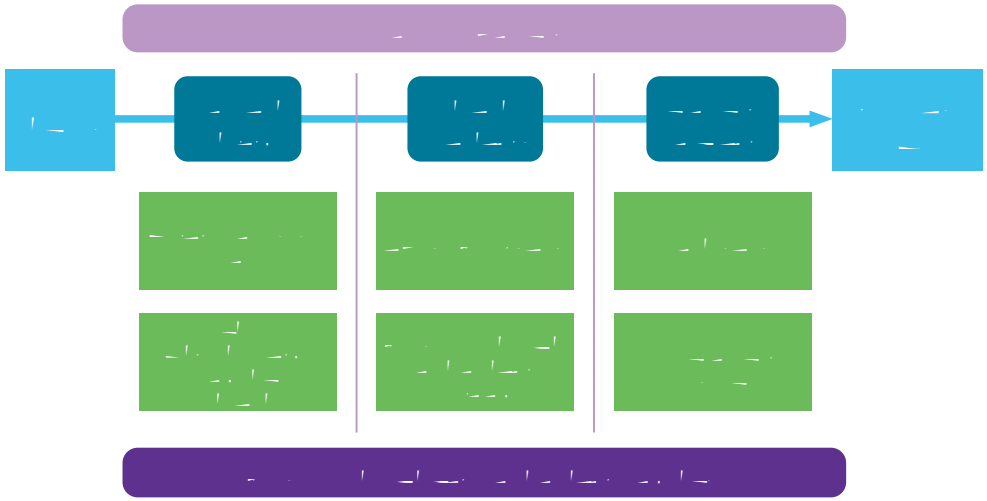
4.2.1 Talent Distribution

AUO Talent Sustainability Strategy



Global Recruitment Policy

Youth Development (Taiwan)



AUO x TCA "InnoServe Awards"

Gap of Learning & Field (GOLF)

AUO × NTUT Smart Manufacturing Program

Diverse Internships

A+ Summer Internship

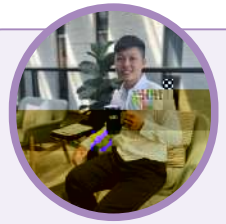
#Cross-disciplinary #Short-term Experience

Talent Incubation Scholarship

Diverse Internships

A Pro Semester Internship

#Software Focus #Long-term Practical Experience



A Pro Semester Intern – David Chan

Industry-Academia Collaboration

AUO x NTUT AI Talent Cultivation Program

Industry-Academia Joint Collaboration Programs

AUO Huadong Industry-Academia Center

4.2.2 Diversity & Inclusion

Shaping of DEI Culture

Diverse and Inclusive Workplace

See the Spectrum:

Strive for Equality:

Social Inclusion:

Migrant Worker Support

%

Zero Recruitment Fees for Peace of Mind and Employment Stability

Localization of International Talent for Smooth Career Transitions

%

%

Diversified Care Services Define New Norms for an Inclusive Workplace

Hiring of Disabled Employees

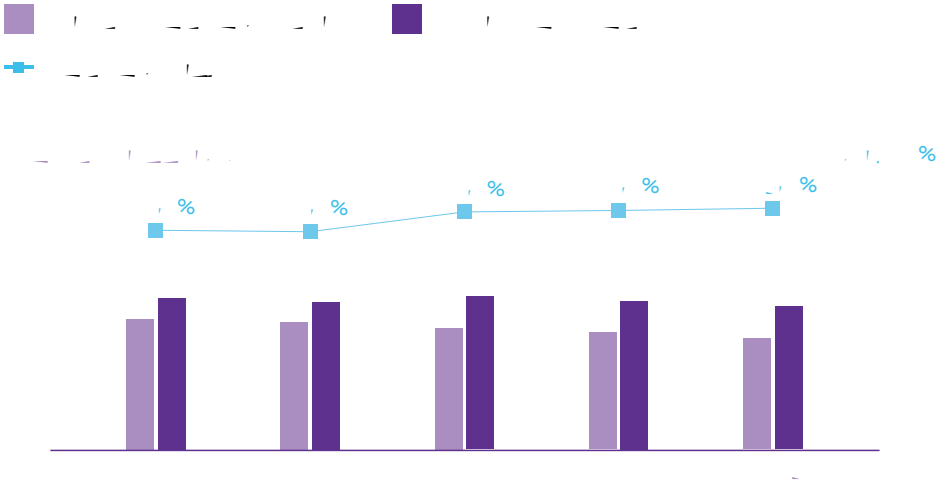
Women in Leadership

%

%

Internal Pledges and Systems | Diversity and Inclusion in Leadership: Promotion of Fair Development to Create Sustainable New Value

Cultivation of External Ecosystem | Empowering Women in Technology: Establishing an Inclusive Environment for Diversified Industry Talent



	%	%	%	%
	%	%	%	%
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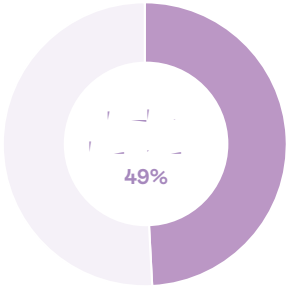
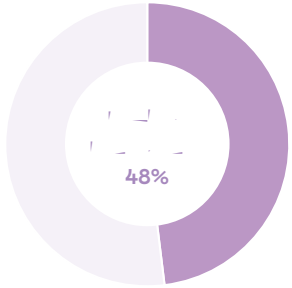
	%	%	%	%
	%	%	%	%

A+ Internship A Pro Semester Internship Program



Gap of Learning & Field (GOLF) - AUO Academy



4.2.3 Remuneration & Benefits

Ensuring a Competitive and Performance-Driven Compensation System

Proactive and Fair Setting of Remuneration

%

Performance-Driven Incentive Programs

Strengthening Retention Through Long-Term Incentive Plans

- **Long-Service Bonus:**
- **Equity Incentive Plans:**

Comprehensive Benefits Planning as a Reliable Pillar for Employees

Multidimensional insurance plans

Comprehensive Protection and Promotion of Green Transportation

Trusted Support at Key Career Moments

Extended Protection to Look After Employee Families

%

On-Site Insurance Services for Immediate Employee Support

Working Hours Policy that Prioritizes Employee Rights

Work Hour Policy

Work Hour Management Tool

Overtime Measures

Leave Measures

Stable and Reliable Retirement Security System

Family Support Programs Centered on Employee Well-Being

Comprehensive and Thoughtful Employee Assistance Programs

$

%

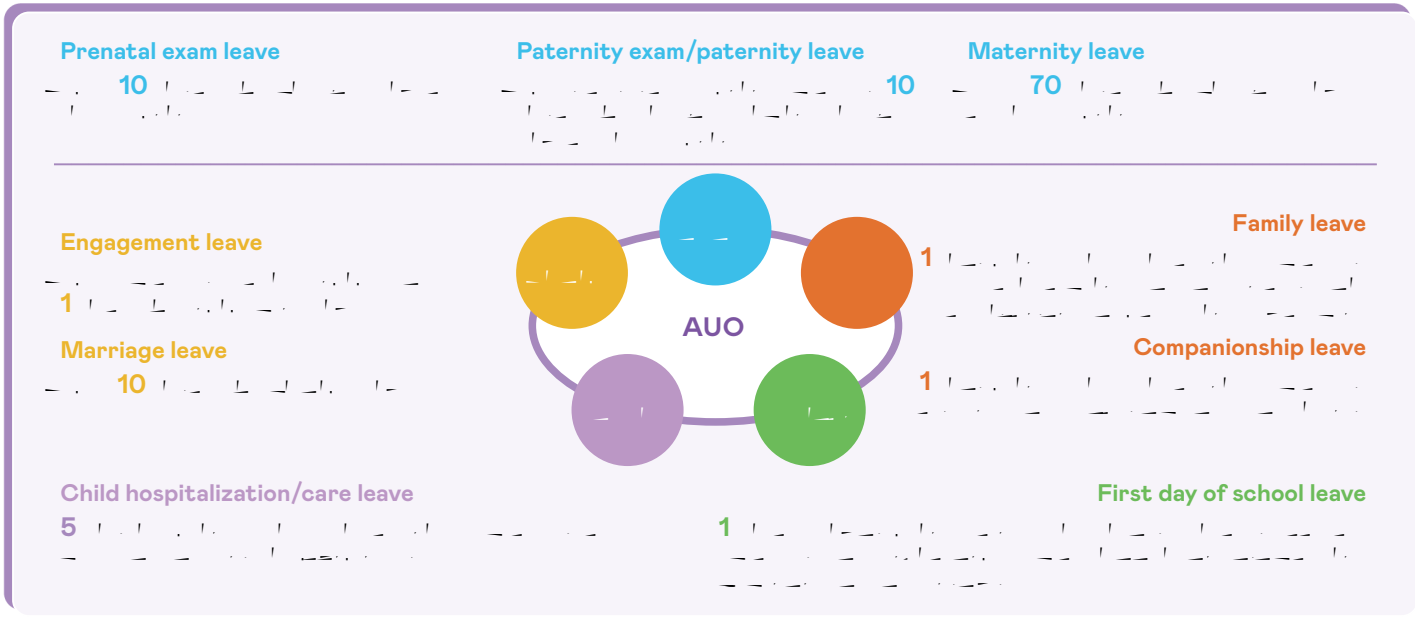
%

%

%

%

Leave and Attendance Policies Surpassing the Legal Requirements



4.2.4 Happy Workplaces

Culture Shaping

Labor-Management Relations

%

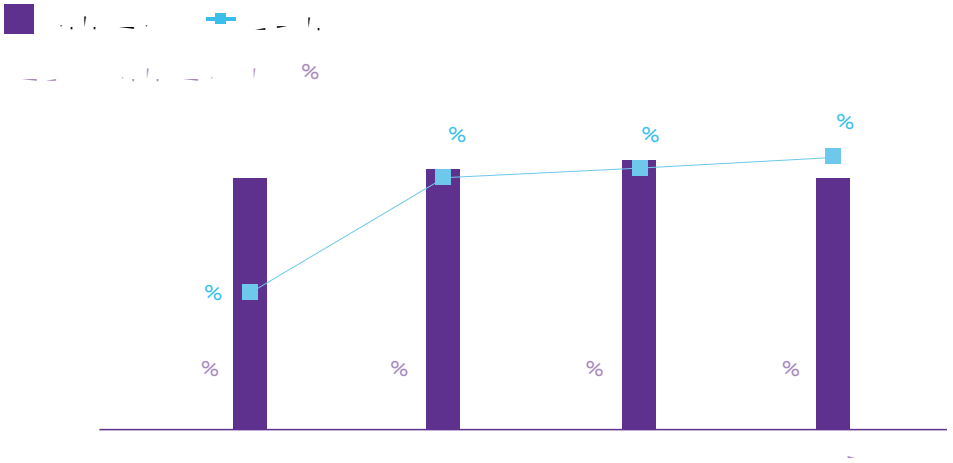
Open Channels of Communication

%

Q12 Employee Engagement Survey

%

%



Activities

Feast of Life

Taiwan

Contemporary Art

Contemporary Art

Local Care

Think Big

Xiamen

Suzhou

AUO Clubs

AUO Sports Season

- **Taiwan**

- **Suzhou**

- **Kunshan**

- **Xiamen**

AUO Family Day – ONE Together

- **Taiwan**

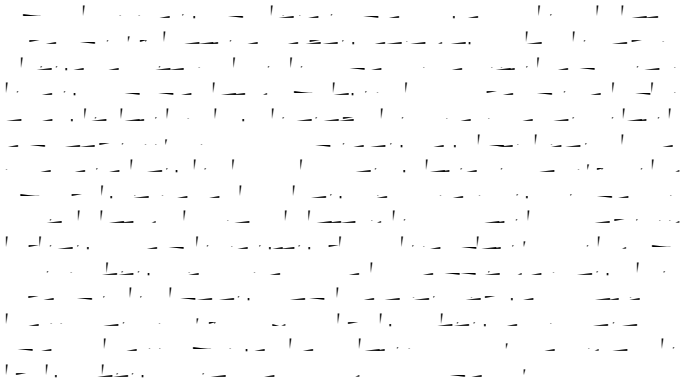
Renew Innovative Actions

- **Digital Welfare Communication Platform**

Environment Design

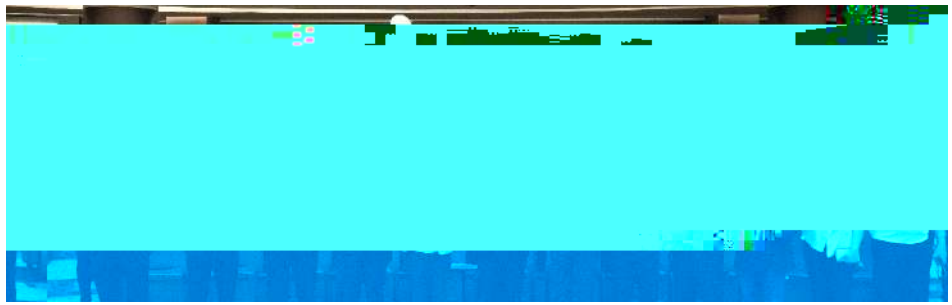
- **AUO Sustainability Gallery**

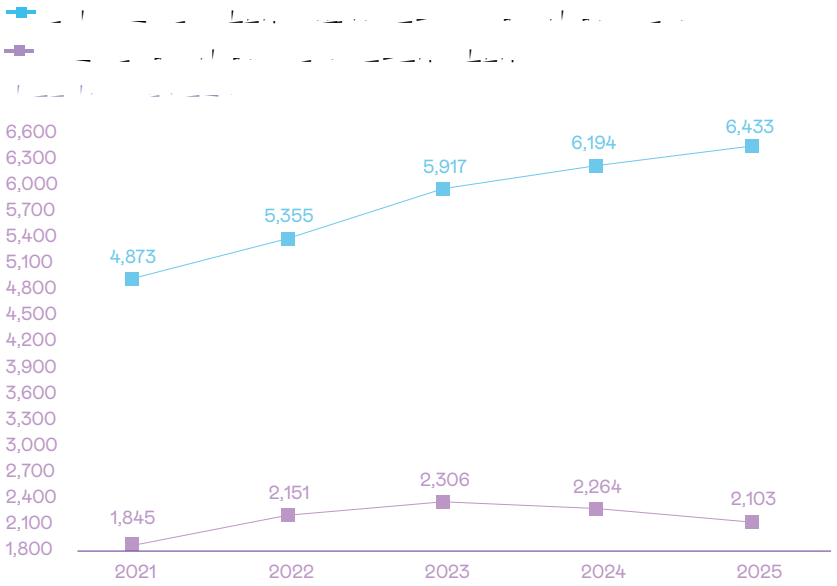
4.3 Talent Development



4.3.1 AUO University

AUO Teacher's Day – New Era of AI Co-Instruction: Redefining the Value of Lecturers





Evaluating the Business Benefits of Employee Development

Employee Development Case: Systematic Improvement Program

9.4

100%

94.3

100%

- $2.5
- $0.23
- $1.76

Total project benefits assessed to be more than NT$4.5 million

4.3.2 Sustainability for All

Sustainability Literacy Survey

PDCA Performance Management Cycle

Plan | Target Planning and Alignment

- [illegible]
- [illegible]

Do | Execution and Immediate Feedback

- [illegible]
- [illegible]
- [illegible]

Action | Improvement and Development Put into Action

- [illegible]
- [illegible]
- [illegible]

Check | Review and Diverse Assessments

- [illegible]
- [illegible]
- [illegible]

Performance Evaluation System

[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	• [illegible] • [illegible]
[illegible]	[illegible]	[illegible]	• [illegible] • [illegible]
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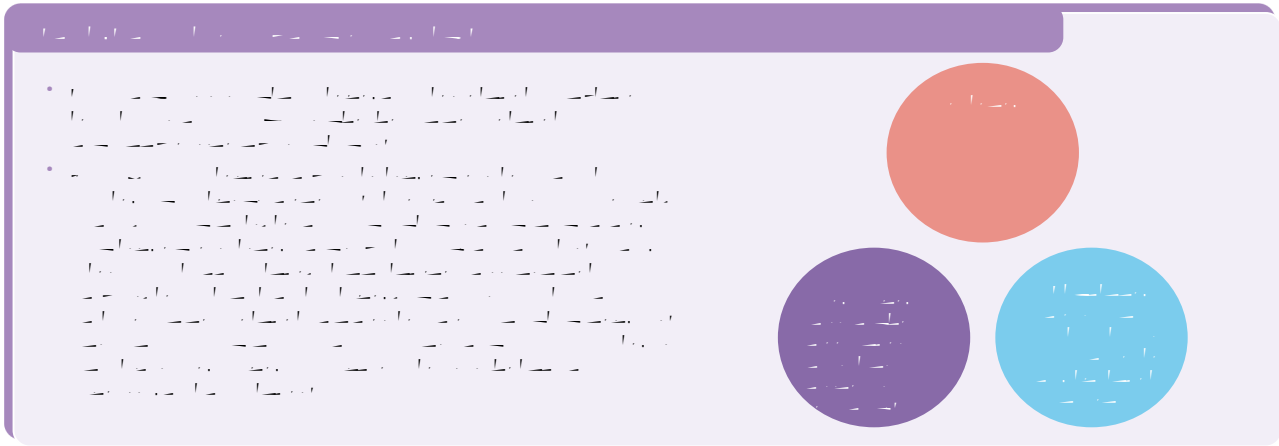
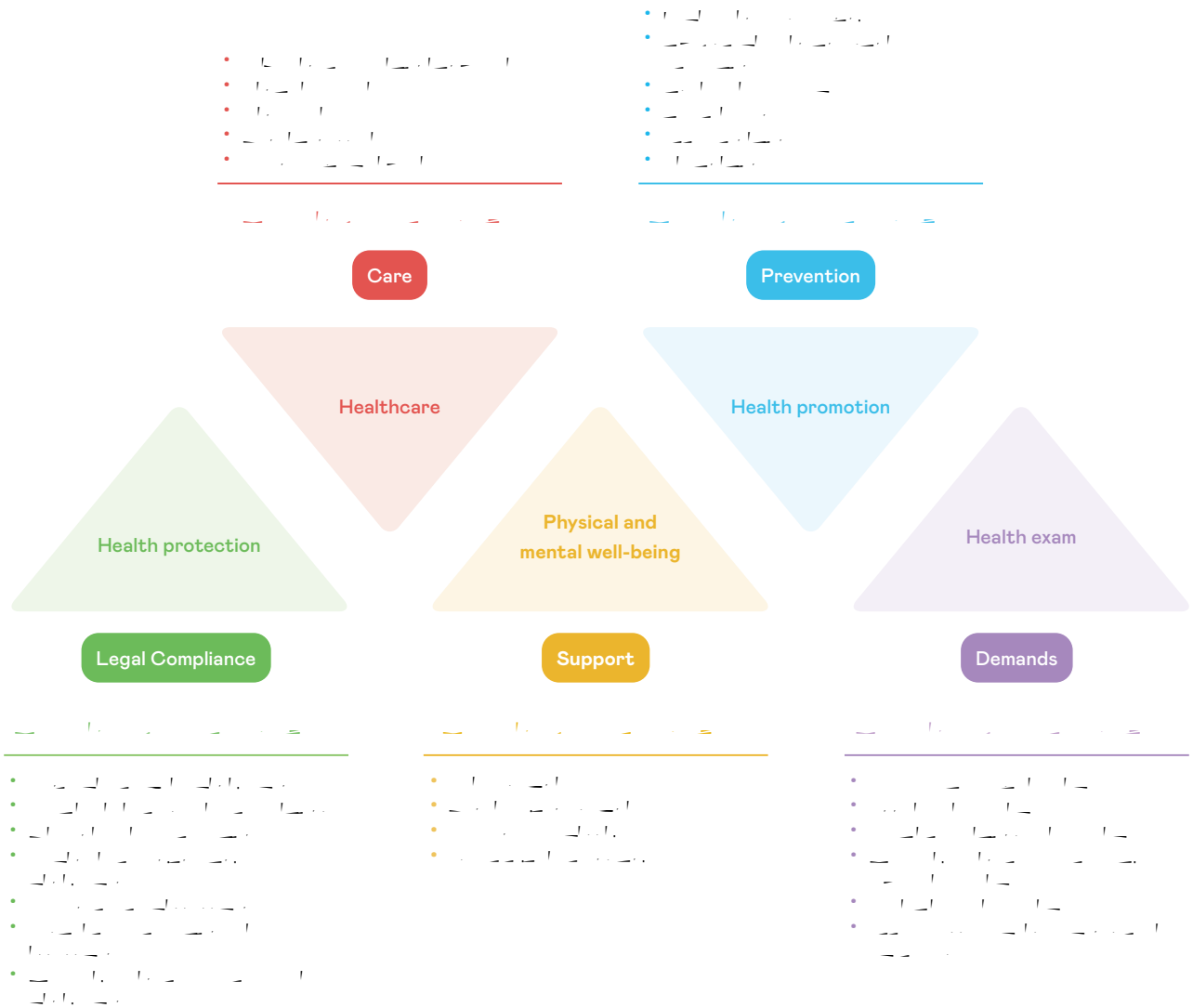


4.4 Health and Safety

4.4.1 Healthcare



Maternal Healthcare for Employees

Expatriate and Business Travel Health Management

Cardiovascular and Cerebrovascular Disease High-Risk Care

%

%

%

First-Aid Training for All

%

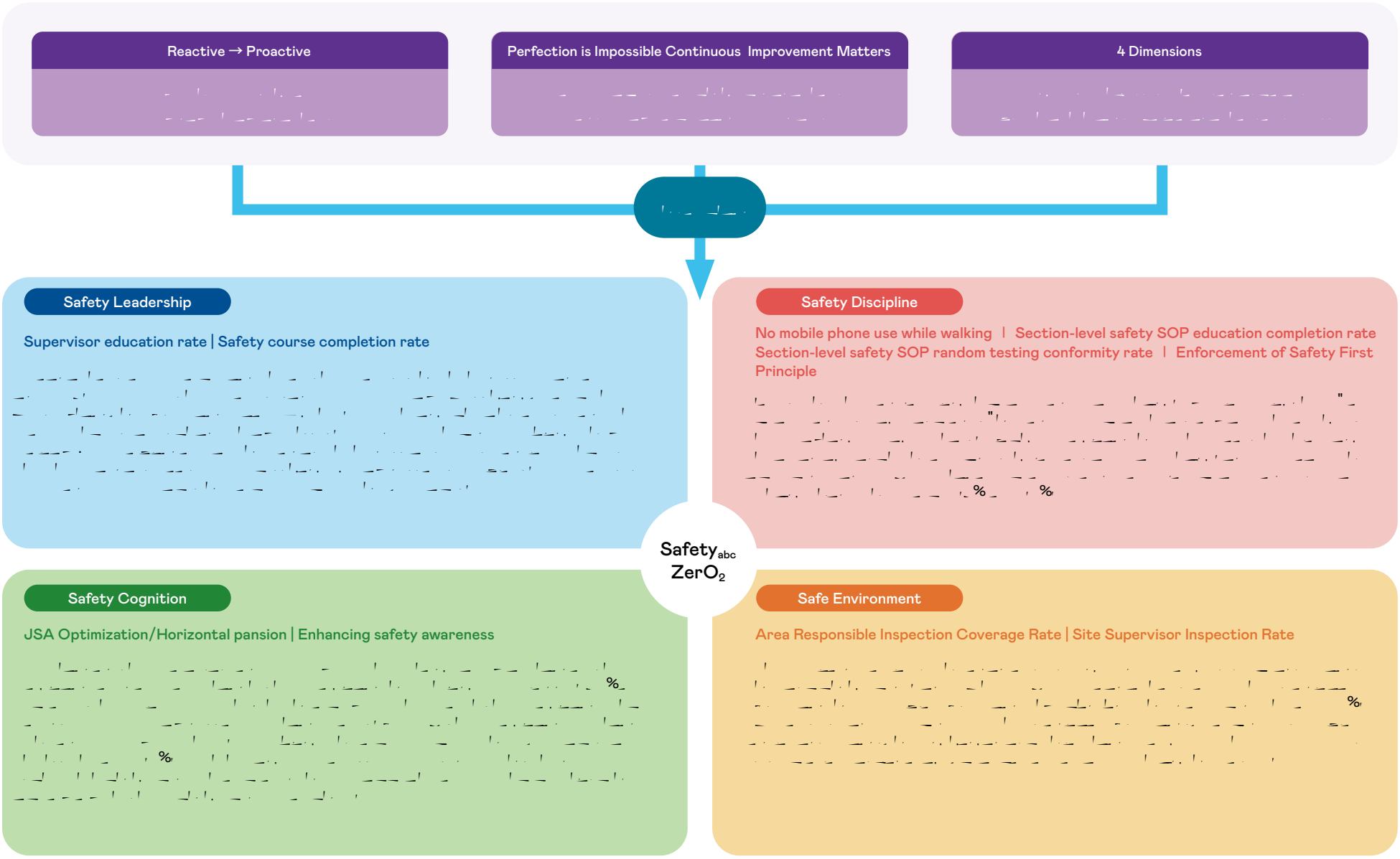
4.4.2 Safe Workplace

%

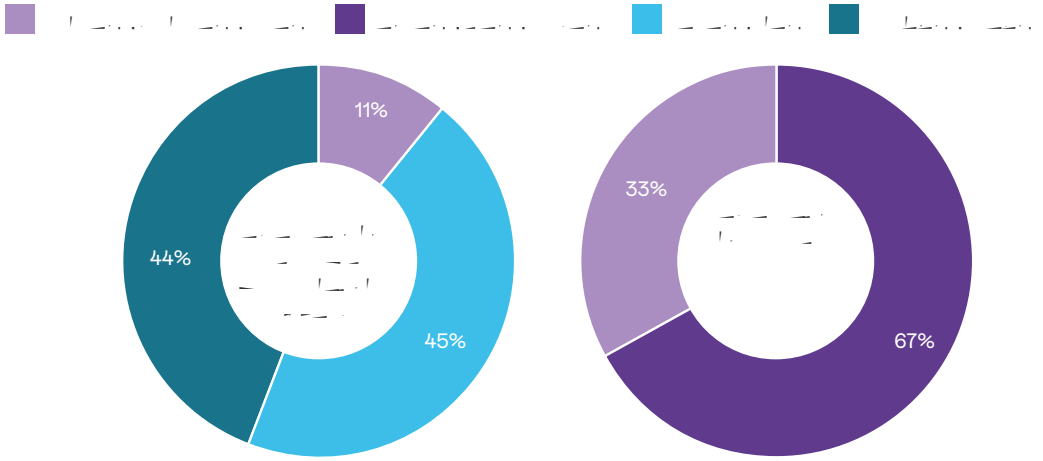
%

%

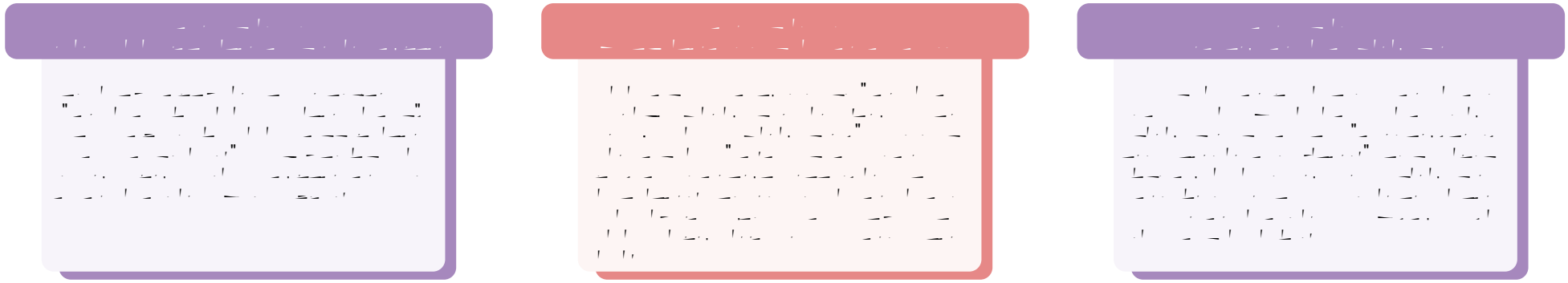
$Safety_{abc}$ $ZerO_2$ – Four Main Management Aspects and Implementation Outcomes



Health and Safety Indicators

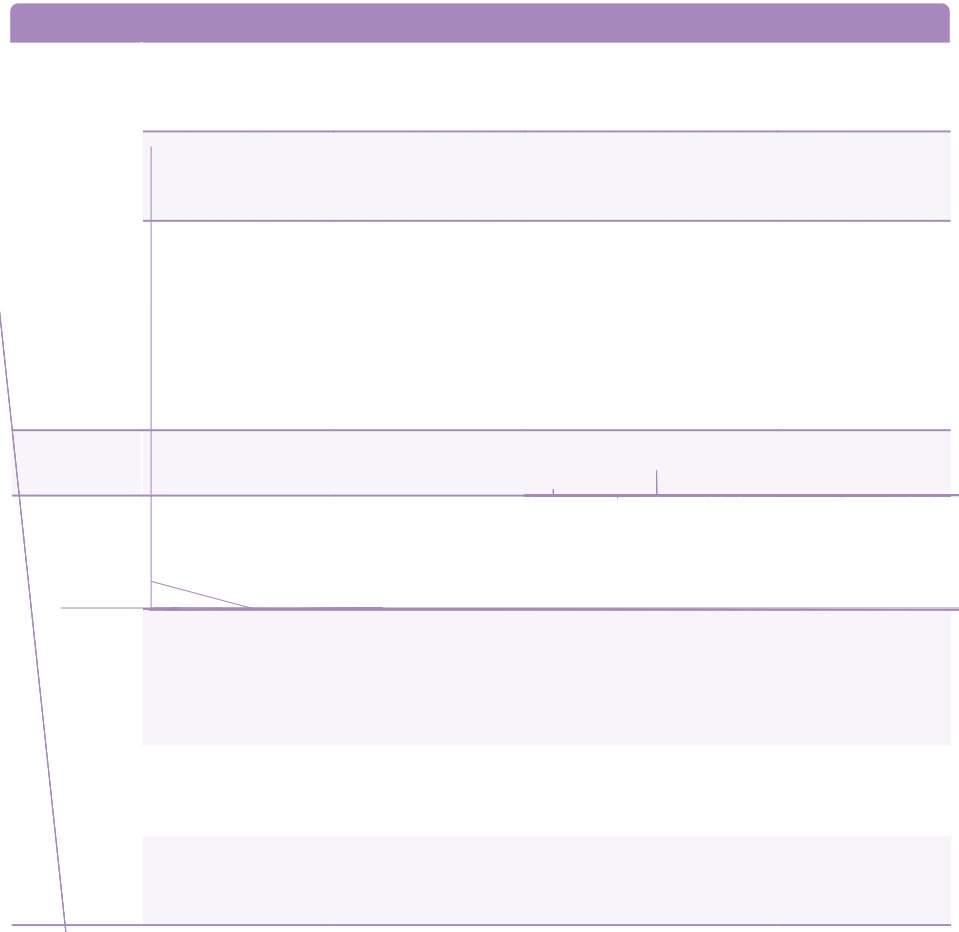


Contractor Safety Management



4.5 Social Participation

Philanthropic Investment (Taiwan)



AUO Foundation

4.5.1 Environmental Sustainability

Protecting the Taiwan Green Fortress

Protecting Taiwan's Blue Coastline

Promotion of Sustainable Agriculture

• $ $ • $	$

Community Feedback

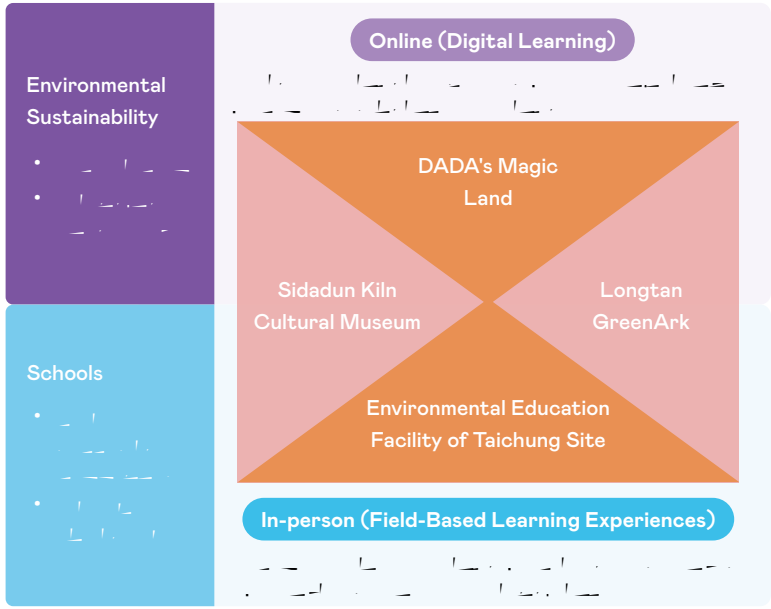
• • •	• •

4.5.2 Sustainability Education

Sustainability Literacy Scholarship

$

The Four Key Venues for Popular Science, Environmental and Cultural Education



DADA's Magic Land

Environmental Education Facility of Taichung Site

Local Neighborhood Engagement Program: Educational Shuttle Bus

Longtan GreenArk

Sidadun Kiln Cultural Museum

4.5.3 Co-Creation Partnerships

Wish Program

Charity Club Services

4.5.4 Overseas Actions

Philanthropic Investment (Overseas)

		$
		$

Green Party

Neighborhood Care

Cultural Preservation

5 AGILE INNOVATION

Chapter Highlights

three major pillars

1,700 participants

Top 100 Global Innovators

"Artificial Intelligence Ethics Policy"

digital management of carbon and circular economy data

Taiwan's largest single geothermal power project

5.1 Technological Innovation and Market Strategy

5.2 Smart Transformation

5.3 Affordable Energy

Technological Leadership

Innovation Mechanism

Intellectual Property & Patents

Please refer to 5.1.1 Intellectual Property Rights

R&D Incubation

Please refer to 4.3 Talent Development

Industry-Academia Collaboration

Please refer to 4.2 Talent Recruitment and Retention

5.1 Technological Innovation and Market Strategy

5.1.1 Intellectual Property

IP Blueprint

Contribution to Business Operations and Yields from Risk Management and IP Rights

For actual cases or outcomes, please refer to the "Intellectual Property Management" section on the AUO website

Key IP Management Approach

Innovation and Patent System Platform

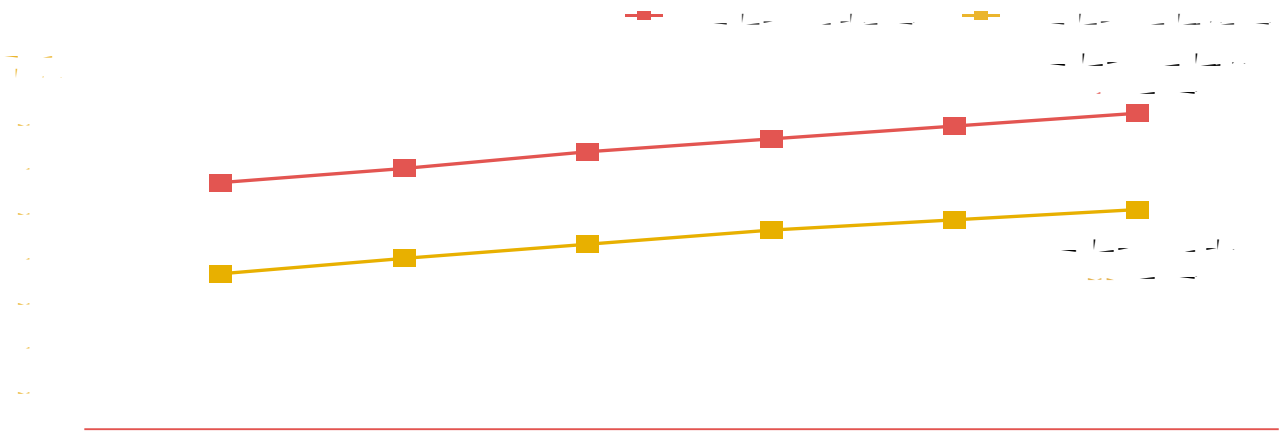
Hosting and promotion of education and training on IP-related issues

2025 Accomplishments

Promotion of IP innovation activities, as well as the rewarding of IP innovators

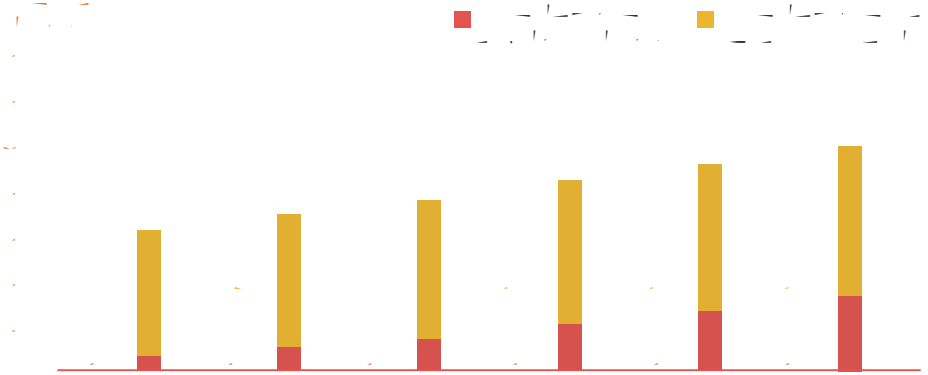
IP Strategy and Performance

Cumulative Patent Applications and Approvals in Recent Years



Clarivate Top 100 Global Innovators

Green Patents



Industry-Academia Collaboration for IP-Driven Social Innovation

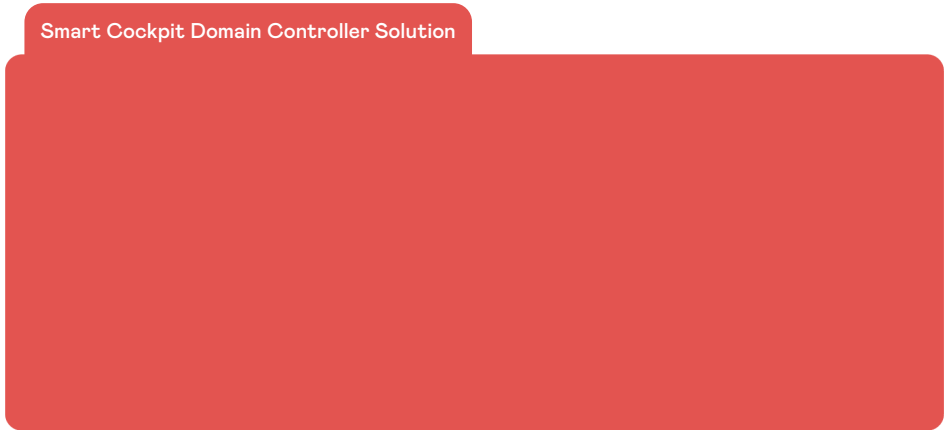
5.1.2 Smart Implementation

177" Transparent Micro LED Display

Taiwan Excellence Silver Award

Implementing an Immersive and High-Performance Smart Cockpit Through Micro LED Technology

Gold Panel Award


Smart Cockpit Domain Controller Solution

Refinement of Product Carbon Footprint Calculation Methodology

Product Certification

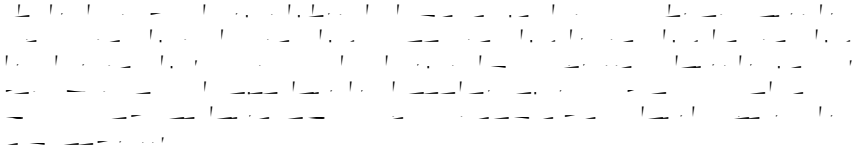
Alignment with TCO 11

RBA Management

Low Energy Technology for Consumer Products

5.2 Smart Transformation

5.2.1 AI Empowerment



Key Accomplishments

AI and Manufacturing

- **Smart inspection and automation**
- **Smart water conservation**

Please refer to 3.3 Water Resource Management in this Report.

- **Smart energy conservation**

Please refer to 3.2.2 Improving Energy Efficiency in this Report.

- **Smart Internet-of-Things (Device health management)**

AI and Talent

AI and Operations

- **Worker safety management**
- **Buyer agent**
- **Smart warehousing and transport**

Xiamen – Smart Security and Surveillance Management Platform

5.2.2 Manufacturing Reform

Smart Manufacturing Milestones and Vision

Smart AUO Exhibition (Taiwan)

Smart Management Innovative Learning Driven by Generative AI

Smart AUO Exhibition (Overseas)

Suzhou

Xiamen

Kunshan

5.3 Affordable Energy

5.3.1 Energy Business Development

Four Renewable Energy Services

Energy creation

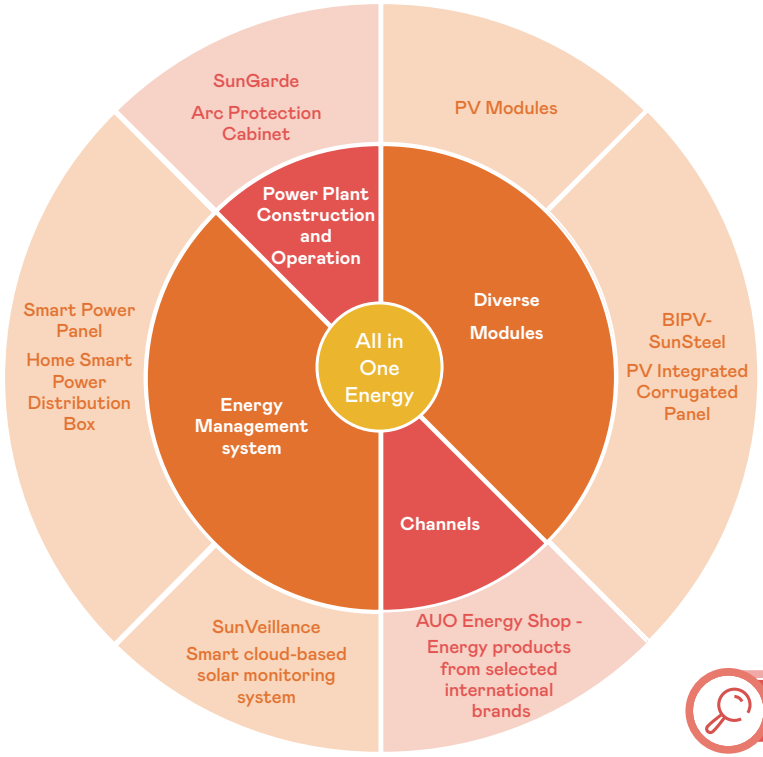
Energy Storage

Energy Management

Green Energy

Operation

Diversified Energy Service Portfolio



2025 Awards

Smart Cleaning Robot

Smart cloud-based solar monitoring system

AUO Shines at the Taiwan PV Awards

-
-

AUO Energy website

5.3.2 High-Quality Solutions

Diverse and High-Performance Energy System Materials

Building-Integrated Photovoltaics

Building-Integrated Photovoltaics Portfolio

Building the Largest Geothermal Power Plant Project in Taiwan

5.3.3 Green Energy Compatibility & Inclusion

Local Inclusion Formula

Sustainability Service Team

Star Shining Energy Establishes the Sustainability Service Team

Rural Student Tutoring Fund

Green/Screen House Vegetable Cultivation Zone

Industry-University Collaboration: Ecological Monitoring and Rehabilitation

For more information, please visit the Star Shining Energy website

Environmental and Ecology White Paper

SUBSIDIARY OVERVIEW

AUO Mobility Solutions

AUO Display Plus

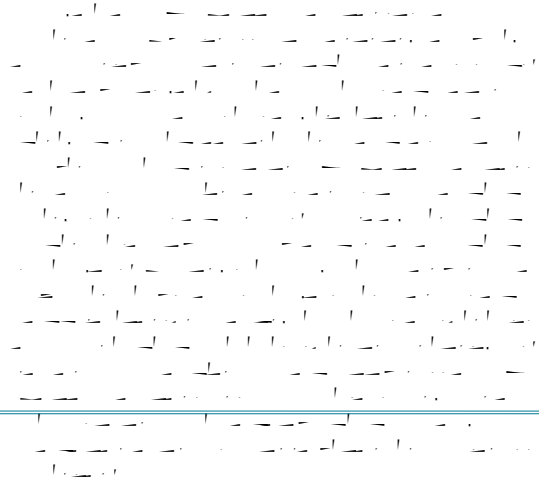
AUO Crystal

AET Corporation

AUO Mobility Solutions

1. Products and Services

1.1 Technological Innovation and Market Strategy GRI 2-6



1.2 Sustainable Product

Product Quality and Safety GRI 416-1

2. Sustainable Management

2.1 Board of Directors Composition

Board of Directors Composition GRI 2-9

Board Diversity and Members GRI 2-9

2.2 ESG Committee Operations GRI 2-22

2.3 Stakeholder Management

Stakeholder Engagement Outcomes GRI 2-29

2.4 Risk Governance

Risk Management GRI 2-12

Supply Chain Management

-
-
-
-
-
-

Supply Chain Status

Supplier risk assessment

	• • • •
	• •

3. Environmental Sustainability

3.1 Disclosure of Environment-Related Data

Energy Consumption within the Organization GRI 302-1

Energy Intensity GRI 302-3

Greenhouse Gas Emissions GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4

Other Emissions GRI 305-6 GRI 305-7

Materials Used and Percentage of Recycled Input Materials

GRI 301-1 GRI 301-2

		%
		%
		%
		%
		%

%

%

Water and Effluents GRI 303-4

Waste Generated GRI 306-3 GRI 306-4 GRI 306-5

Water Withdrawal GRI 303-3

4. Growing Together

4.1 Disclosure of Employee-Related Data

Employee Diversity GRI 405-1

			%	%	%	%	%
			%	%	%	%	%
			%	%	%	%	%
			%	%	%	%	%
			%	%	%	%	%
			%	%	%	%	%

Employee subsidies and benefits

Parental Leave

Coverage of the Occupational Health and Safety Management System

GRI 403-8

AUO Display Plus

1. Products and Services GRI 2-6

1.1 Technological Innovation and Market Strategy

1.2 Products and Services that Respond to Sustainability Goals

Products with Class-Leading Energy-Efficiency

		%
		%
		%
		%
		%

Smart Healthcare

SurgiEyes Real-Time 3D Robotic Surgery Solution

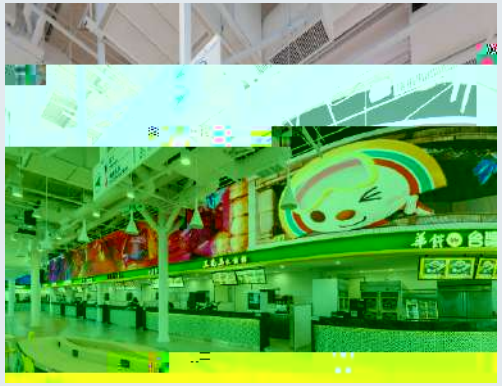
Digitalized Traditional Chinese Medicine (TCM) Diagnostic Solution

Smart Retail

Smart Education

Campus Information Display Solution

Customer Partnerships



2. Sustainable Management

2.1 ESG Committee Operations GRI 2-22

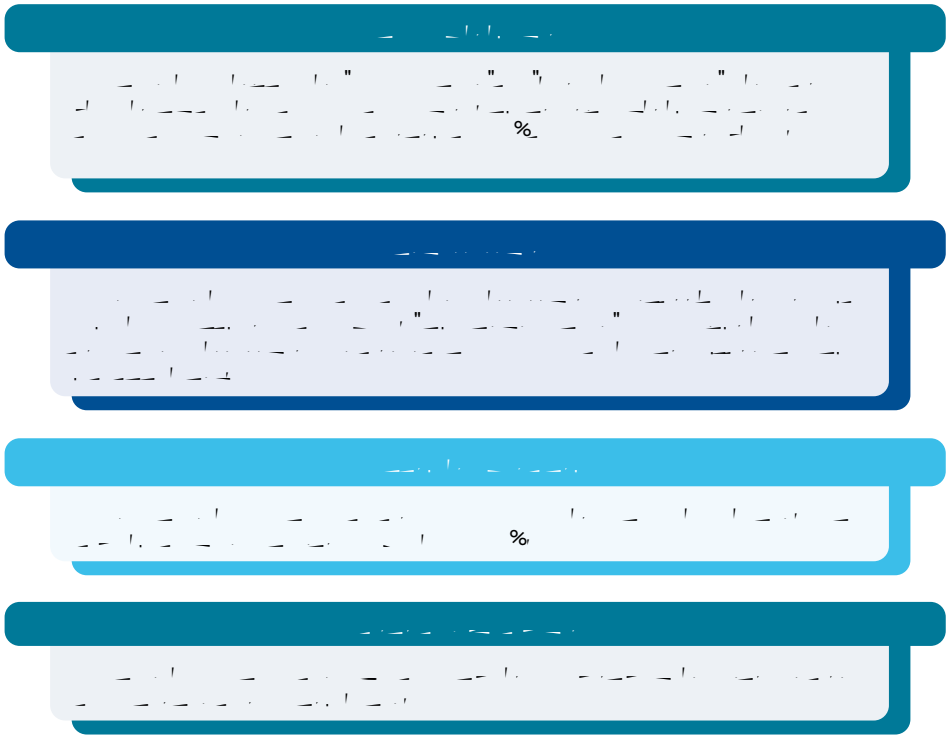
2.2 Stakeholder Management

Stakeholder Engagement Outcomes GRI 2-29

2.3 Risk Governance

Quality Management Policy

Supply Chain Management



State of the Supply Chain

2.4 Compliance

Violations GRI 2-27

3. Environmental Sustainability

3.1 Human Rights Management Policy

Waste Management GRI 306-2

Hazardous Substances Management

Goal

Management Scope

Hazardous Substances Management

Definition

- Hazardous Substance (HS) :
- Hazardous Substance Free (HSF) :

Green Product Requirements

4.Growing Together GRI 404-1

Talent Sustainability Strategy

Global Recruitment Policy

Diversity and Inclusion – Shaping of DEI Awareness

4.1 Disclosure of Employee-related Data

Number of Employees (by Employment Contract Type) GRI 2-7

Employee Diversity GRI 405-1

Coverage of Periodic Performance and Career Development Reviews (%)

	%		%	%	%	%

Employee Remuneration

Employee Subsidies and Benefits GRI 401-2

Parental Leave GRI 401-3

	%	%
	%	%

Occupational Safety and Health Management Policy GRI 403-1

- Compliance with the laws and commitments
  - »
  - »
- Reduction of environmental burden
  - »
  - »
- Promotion of safety and health
  - »
  - »
- Strengthening of communication mechanisms
  - »
  - »
- Cultivation of sustainability culture
  - »
  - »
- Improvement of management performance
  - »
  - »

Occupational Illness of Employees GRI 403-10

SASB Index

Hardware

Software and Information Technology Services

			• Technical control measures • Organizational measures (policy, training, and incident response plan) • Third-party certification: ISO 27001 certified
			%
			% % % % % % % %
			$
			• Disruption risks » » » » • Primary management measures » » » » »

	• •	• • %
	• •	• • •

	• •	• •

AUO Crystal

- Reporting Period:
- Scope of Reporting:
- Report Contact:
- External Assurance:

Company Name	
Founded	
Chairman	
Headquarters	
Core Products, Technologies, and Services	
Regions of Operation	
Total number of employees	
Annual Sales Revenue (in NT$100 million)	
Net Profit (Loss) after Tax (Unit: NT$1,000)	
Website	

1. Products/Services

Semiconductor

1.1 Technological Innovation and Market Strategy GRI 2-6

Product Operations

Market Deployment and New Business Development

1.2 Sustainable Product

Hazardous Substances Management GRI 416-1

%

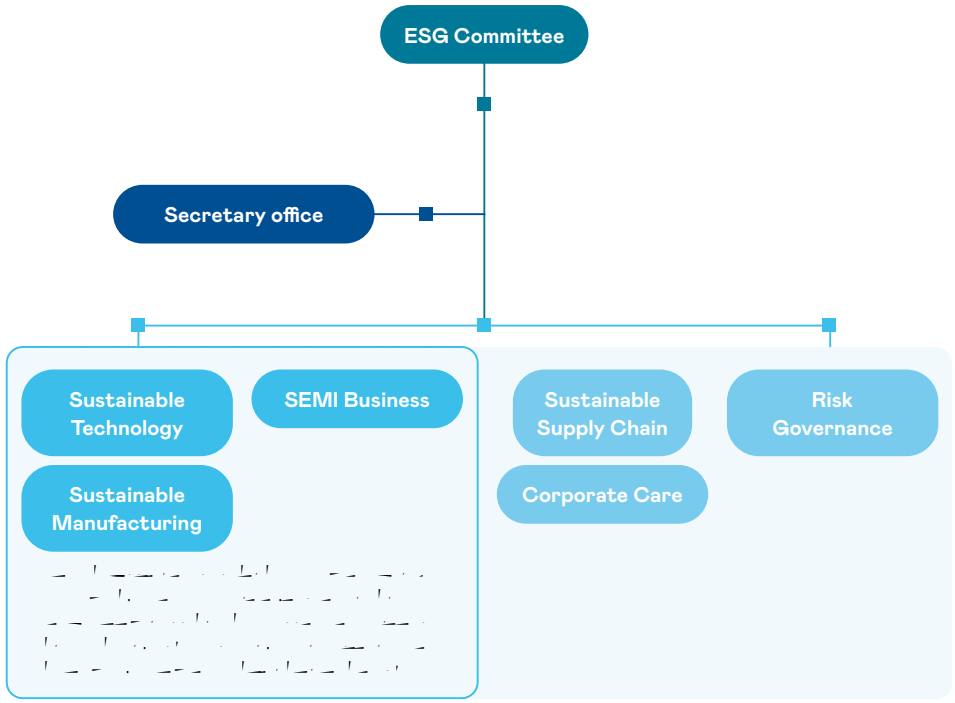
%

Product Energy Consumption GRI 302-5

	%	
	%	

2. Sustainable Management

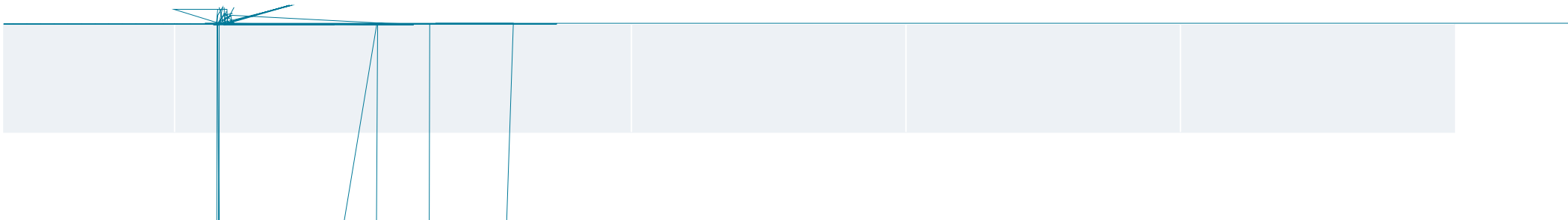
2.1 ESG Committee Operations GRI 2-22



2.2 Sustainable Development Approach CSR 3 GRI 2-23

2.3 Stakeholder Management GRI 2-29

Stakeholder Engagement Outcomes



2.4 Risk Governance

Management Organization and Policy GRI 2-12

[redacted]

Supply Chain Status

Supplier risk management mechanism

3. Environmental Sustainability

3.1 Disclosure of Environment-related Data

Energy Consumption within the Organization GRI 302-1

Energy Intensity GRI 302-3

Reduction of Energy Consumption GRI 302-4

	%	%	%

Greenhouse Gas Emissions GRI 305-1 GRI 305-2 GRI 305-3

	年	年	年

Other Emissions GRI 305-6 GRI 305-7

Materials Used and Percentage of Recycled Input Materials

GRI 301-1 GRI 301-2

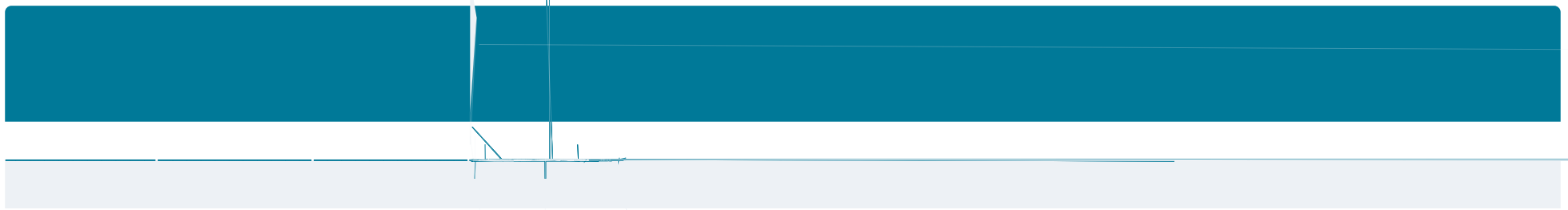
			%		%
			%		%

%

Water Withdrawal and Discharge GRI 303-3 GRI 303-4

Water Discharge GRI 303-4

Waste Generated GRI 306-3



4. Growing Together

4.1 Human Rights Policy and Commitment GRI 2-23

4.2 Disclosure of Employee-Related Data

Employee Selection, Training, Employment, and Retention Policy

Number of Employees (by Employment Contract Type) GRI 2-7

Number of Employees (by Employment Type)

Parental Leave GRI 401-3

Labor-Management Relations

Coverage of the Occupational Health and Safety Management System GRI 403-8

		%
		%

Occupational Injuries of Employees and Contractor Personnel GRI 403-9

4.3 Social Participation

iFit Activities

AET Corporation

- **Reporting Period:**
- **External Assurance:**

Company Name	
Founded	
Chairman	
President	
Headquarters	
Core Products, Technologies, and Services	
Regions of Operation	
Website	
Explanation of operational changes	

Products and Services that Respond to Sustainability Goals

Water Treatment –
Installation of a Rooftop PV System at the Shuinan Water Recycling Center

Comprehensive Carbon Emissions Management Service

ESG Mentoring and Consulting Services

ACA Carbon Management Platform

GPARS Material Data Management Platform

Net-Zero Smart Hub Solution

Core Functionality

Data Governance Axis: Establish a Unified Sustainable Management Infrastructure

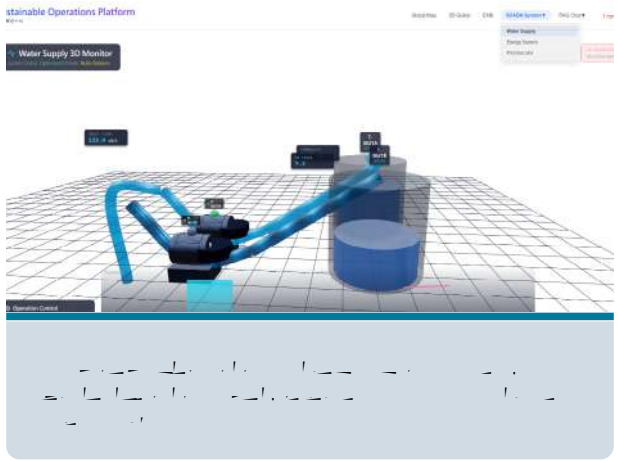
- Energy management and monitoring:
- Energy-efficiency optimization:
- Environmental quality monitoring:
- Cross-domain integration mechanism:
- Long-term carbon emissions monitoring:

Smart DevOps Axis: Improvement of Operating Efficiency and Safety

- 3D energy management platform:
- Real-time decision-making support:
- Equipment DevOps management:

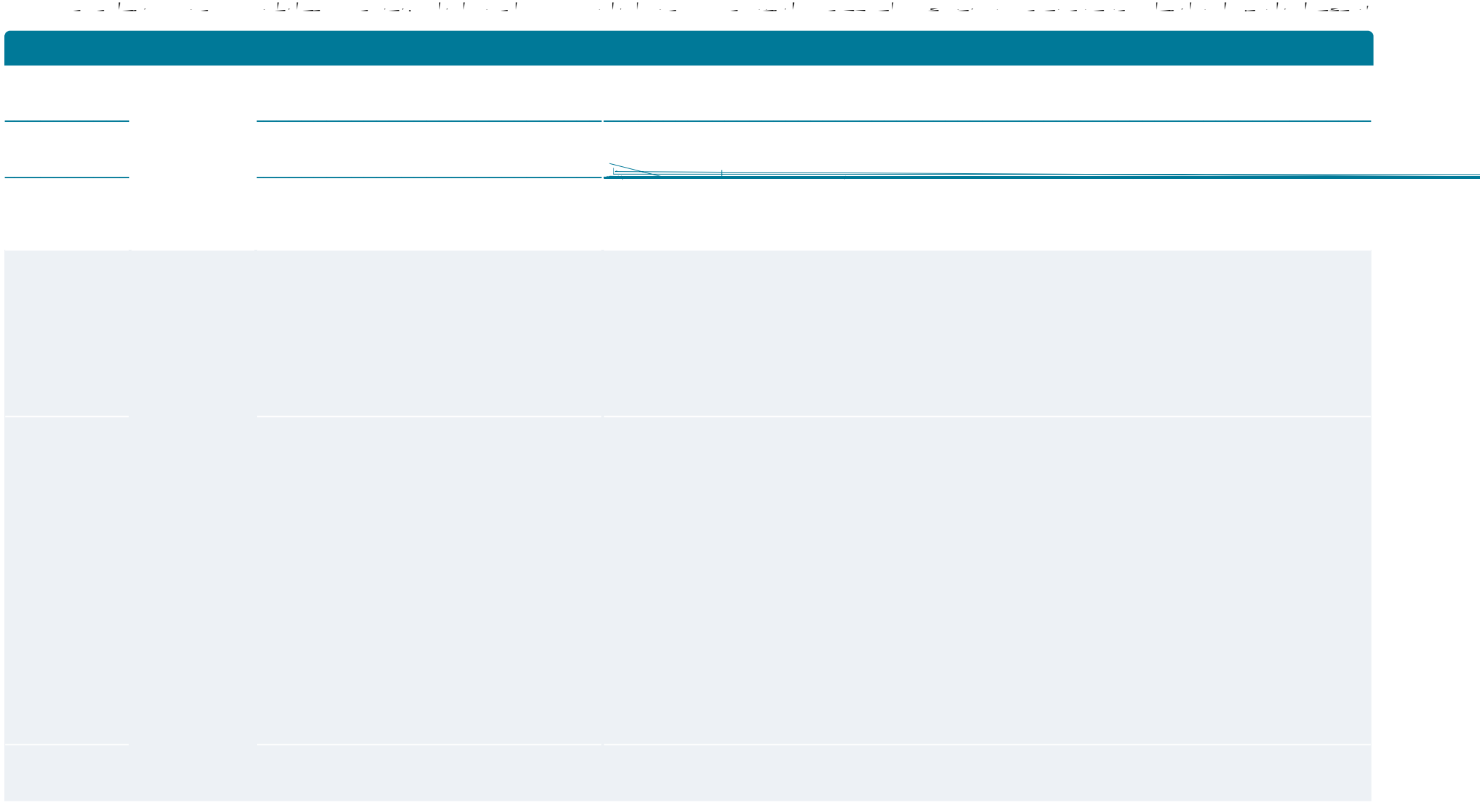
Sustainability Values

Application Results



Smart Manufacturing

SASB Index



FACT SHEET

Corresponding to Chapter 1: Corporate Governance

Corresponding to Chapter 2: Sustainable Management

Corresponding to Chapter 3: Environmental Sustainability

Corresponding to Chapter 4: Inclusive Growth

Corresponding to Chapter 1: Corporate Governance

Unless otherwise stated, all data are for 2025.

Asset Structure GRI 2-6

Financial Assistance Received from Government GRI 201-4

	%	
	%	

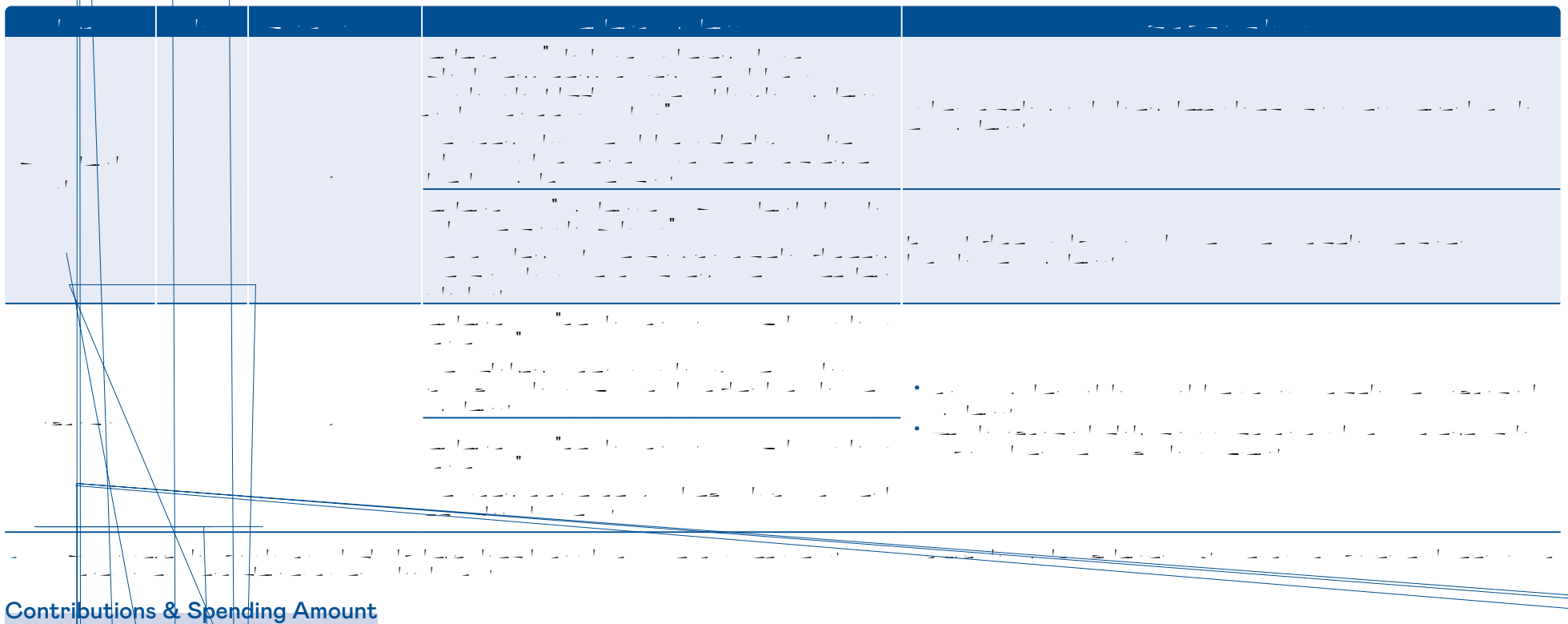
Tax Situation

Board Composition GRI 2-9

	%
	%

High-level Compensation Policy GRI 2-21

The Finalization of Major Antitrust Cases and the Associated Financial Losses



Contributions & Spending Amount

Participate in Associations/organizations GRI 2-28

Corresponding to Chapter 2: Sustainable Management

Unless otherwise stated, all data are for 2025.

Hazardous Substances Management

Conflict Minerals

	%
	%

Customer Satisfaction

	%
	%
	%
	%
	%

Customer Returns

		%
		%
		%
		%

Supply Chain Composition

	%

	%
	%
	%
	%
	%
	%

	%
	%
	%

	%

Percentage of local procurement from suppliers GRI 204-1

		%	%
		%	
		%	
		%	
		%	

Corresponding to Chapter 3: Environmental Sustainability

- Unless otherwise stated, all data are based on the 2025 Environmental Management System (EMS) coverage rate. Ratios in certain tables are presented in decimal form and have the same meaning as values expressed as percentages elsewhere in the report.

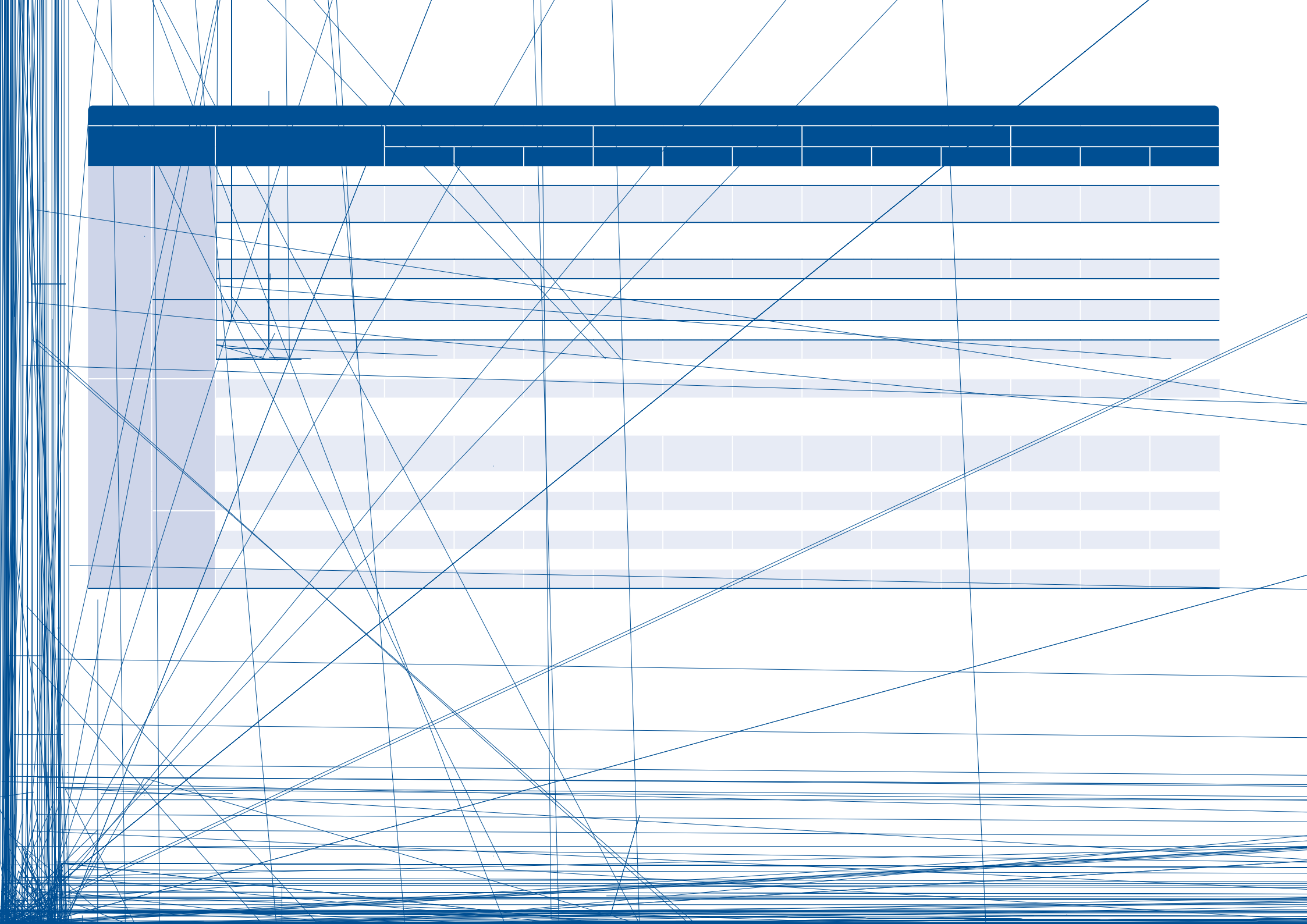
Water GRI 303-3 GRI 303-4 GRI 303-5

Materials & Recycled Materials

GRI 301-1

Component Recycling

GRI 306-3 GRI 306-4

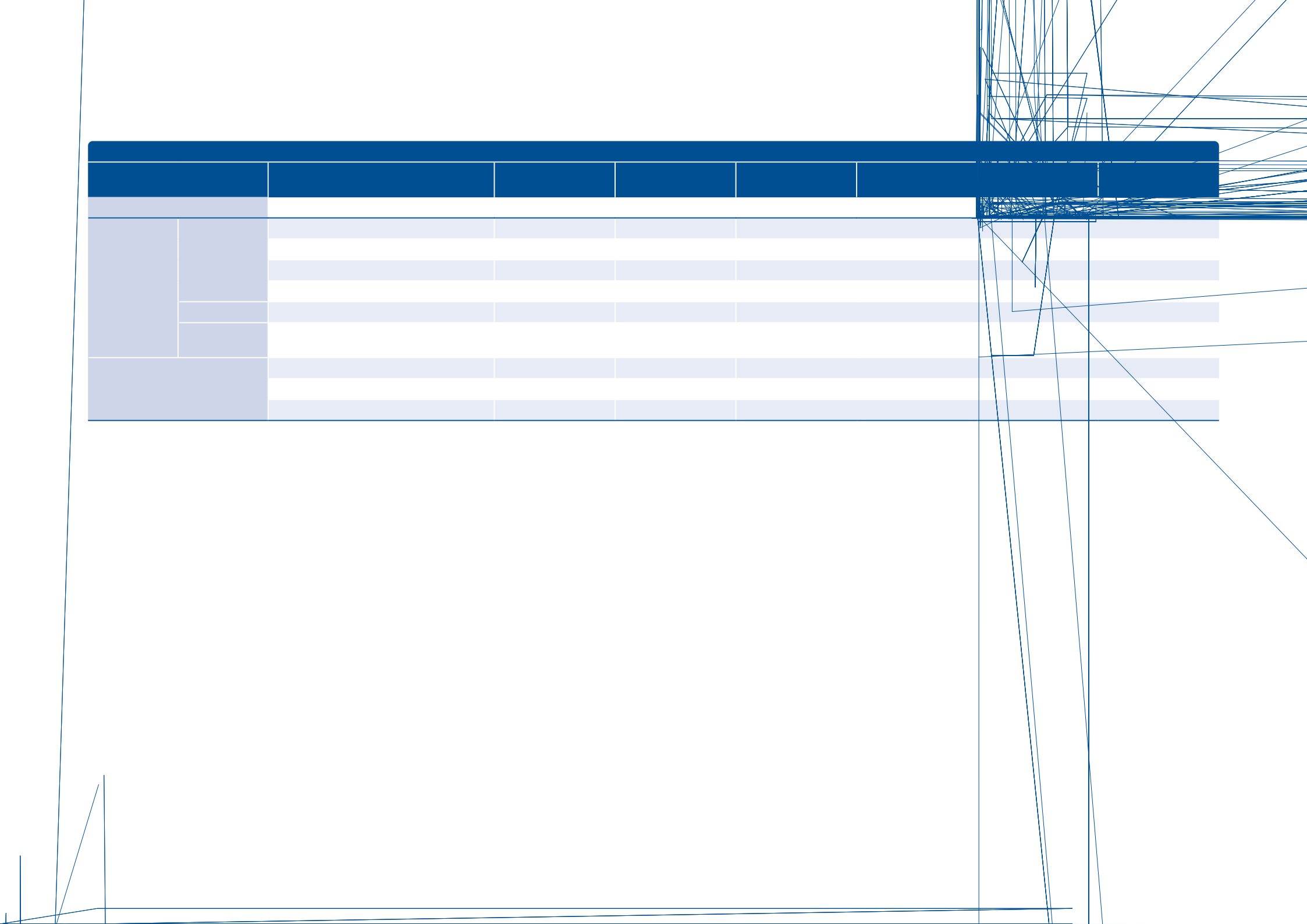


Environmental Accounting

Corresponding to Chapter 4: Inclusive Growth

Unless otherwise stated, all data are for 2025. Ratios in certain tables are presented in decimal form and have the same meaning as values expressed as percentages elsewhere in the report.

Number of Employees by Hiring Type GRI 2-7



Number of New Employees GRI 401-1

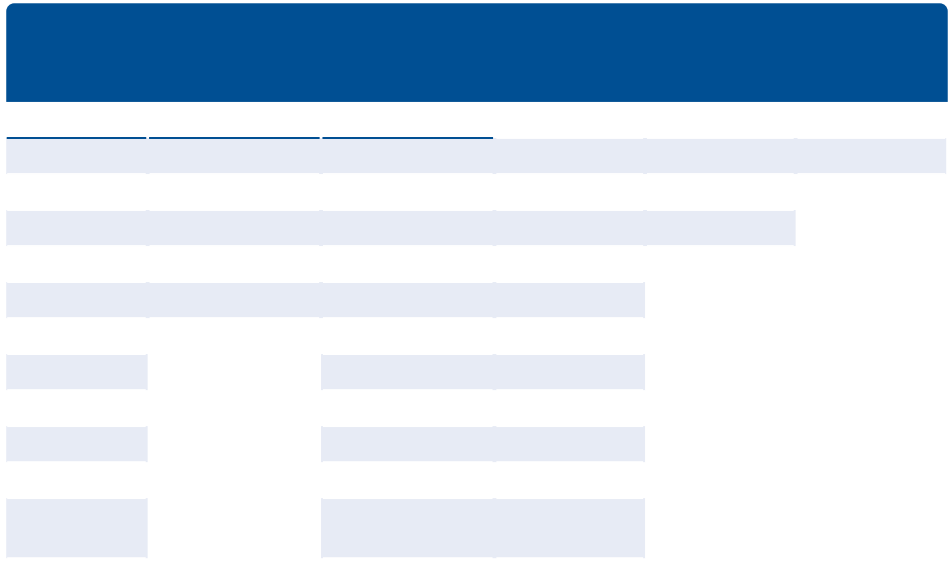
New Hire Rate GRI 401-1

New Employee Distribution

Number of Voluntary Turnover GRI 401-1

Turnover Rate

Ratio of Basic Salary and Remuneration of Female to Male GRI 405-2



%		
%		
%		
%		

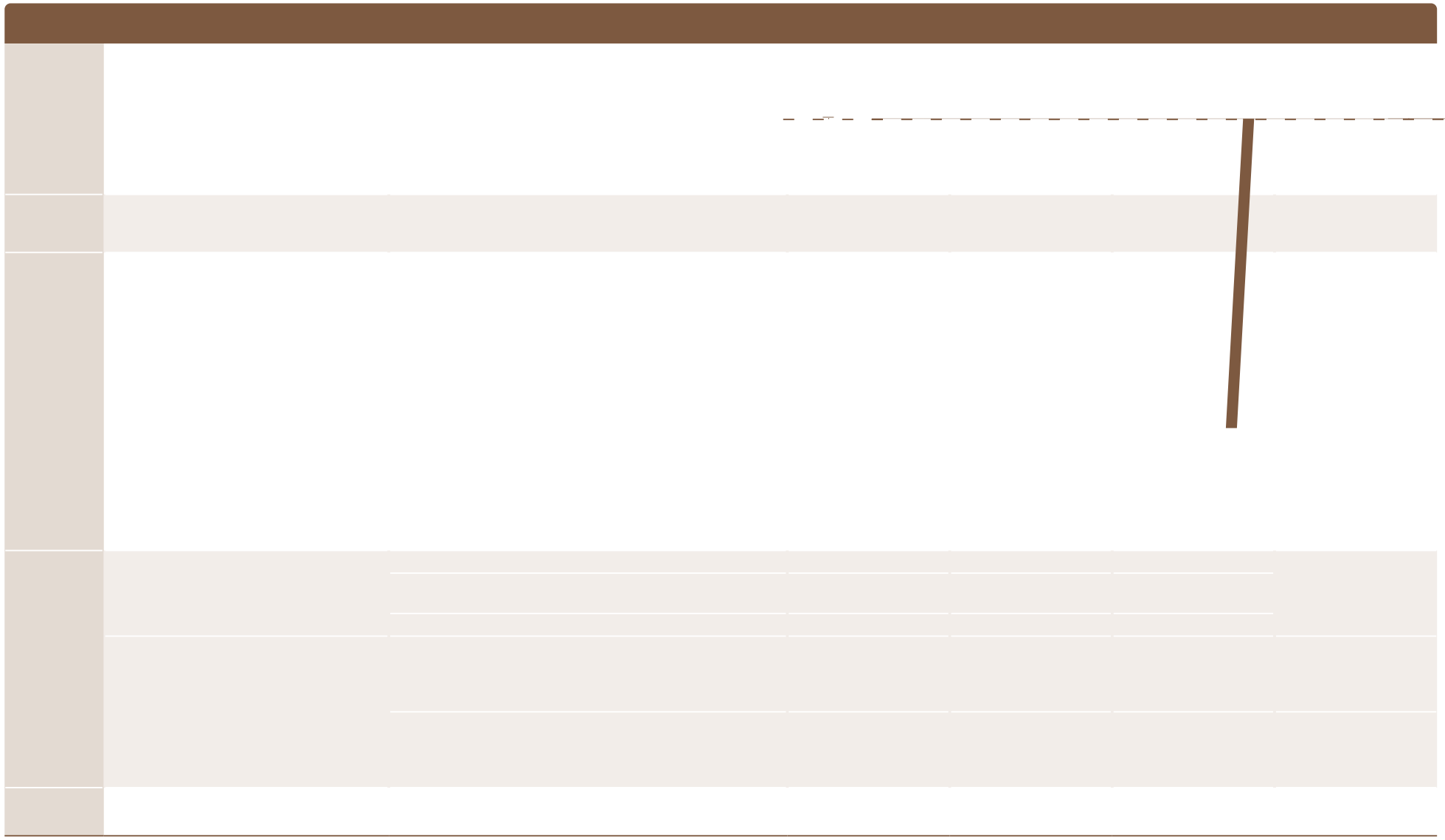
Retirement GRI 201-3 GRI 401-2

APPENDIX

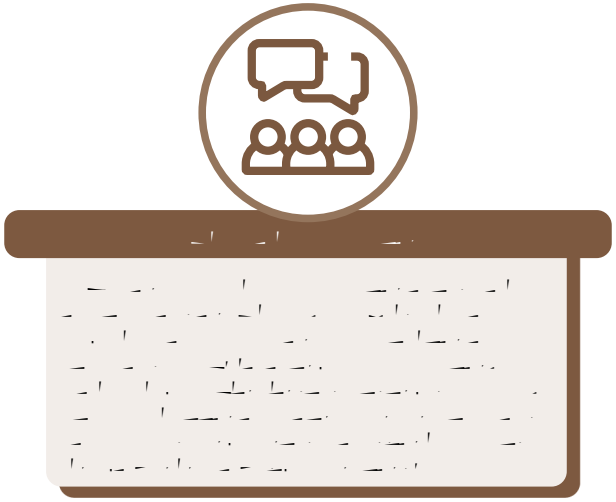
2025 Responses to Material Topic Targets
Response to Material News in 2025
GRI Index
SASB Index
TWSE Sustainability Disclosure Index – Optoelectronics Industry
TCFD Framework Alignment Table
TWSE-listed & OTC-listed companies' Climate Information
ISO 26000 Comparison Table
UN Global Compact Comparison Table
The Reference Guidelines for the Recognition of Sustainable Economic Activities
2024 Sustainability Report Corrigenda
ISO 14064 Verification Statement
GRI Assurance Statement
SASB Assurance Statement

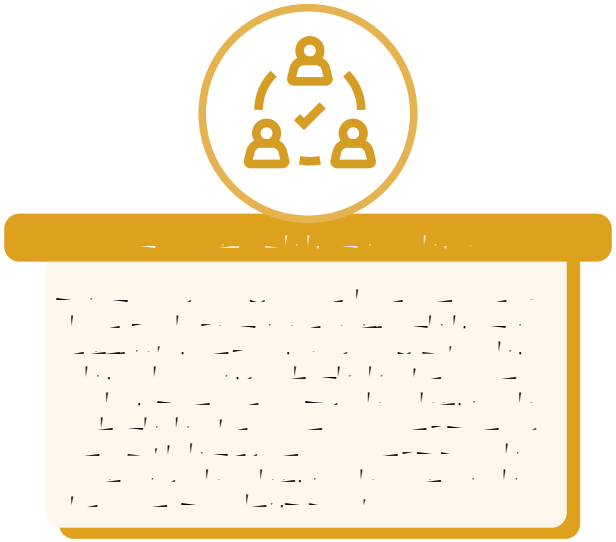
2025 Responses to Material Topic Targets

Environmental Aspect

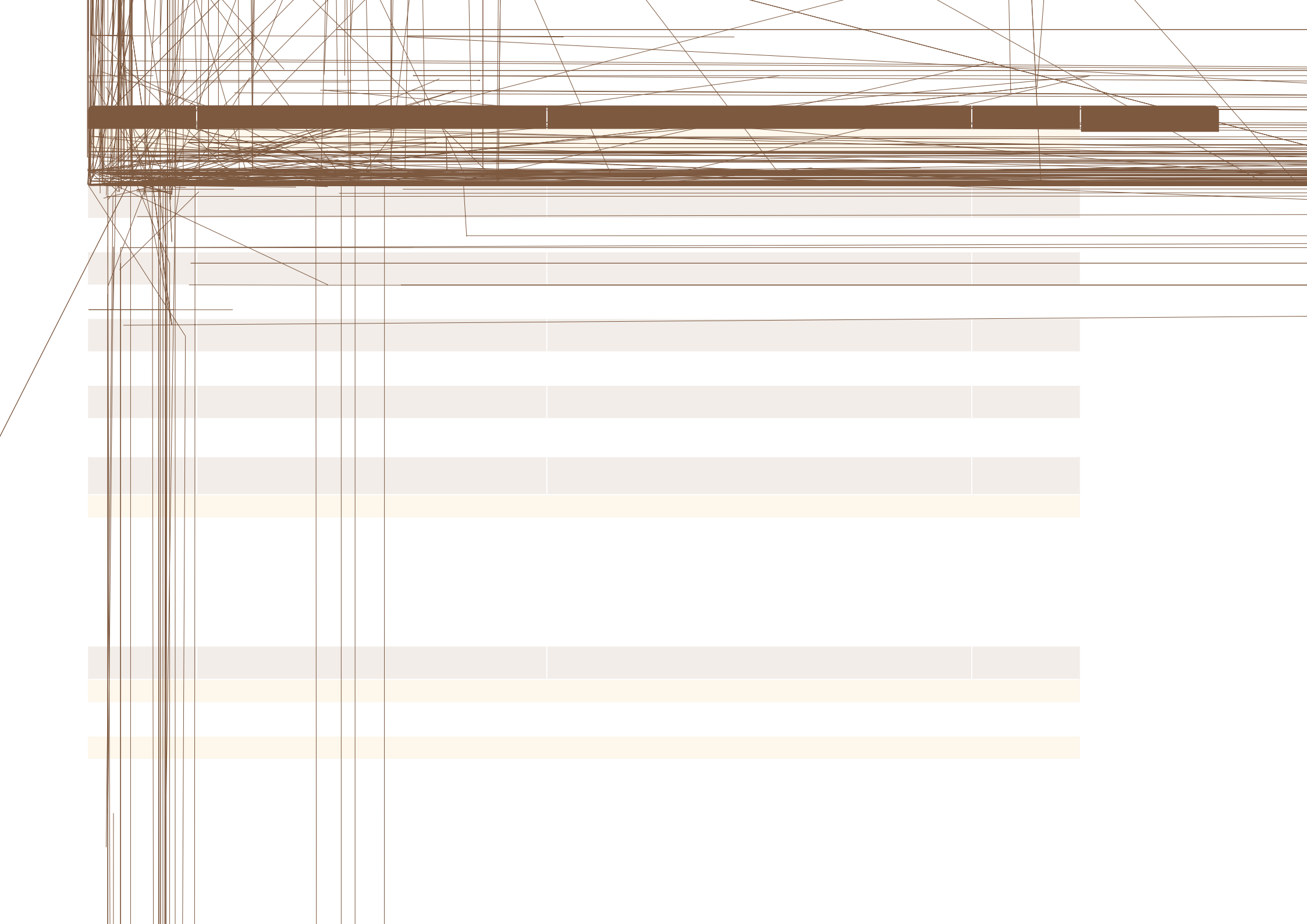


Response to Material News in 2025



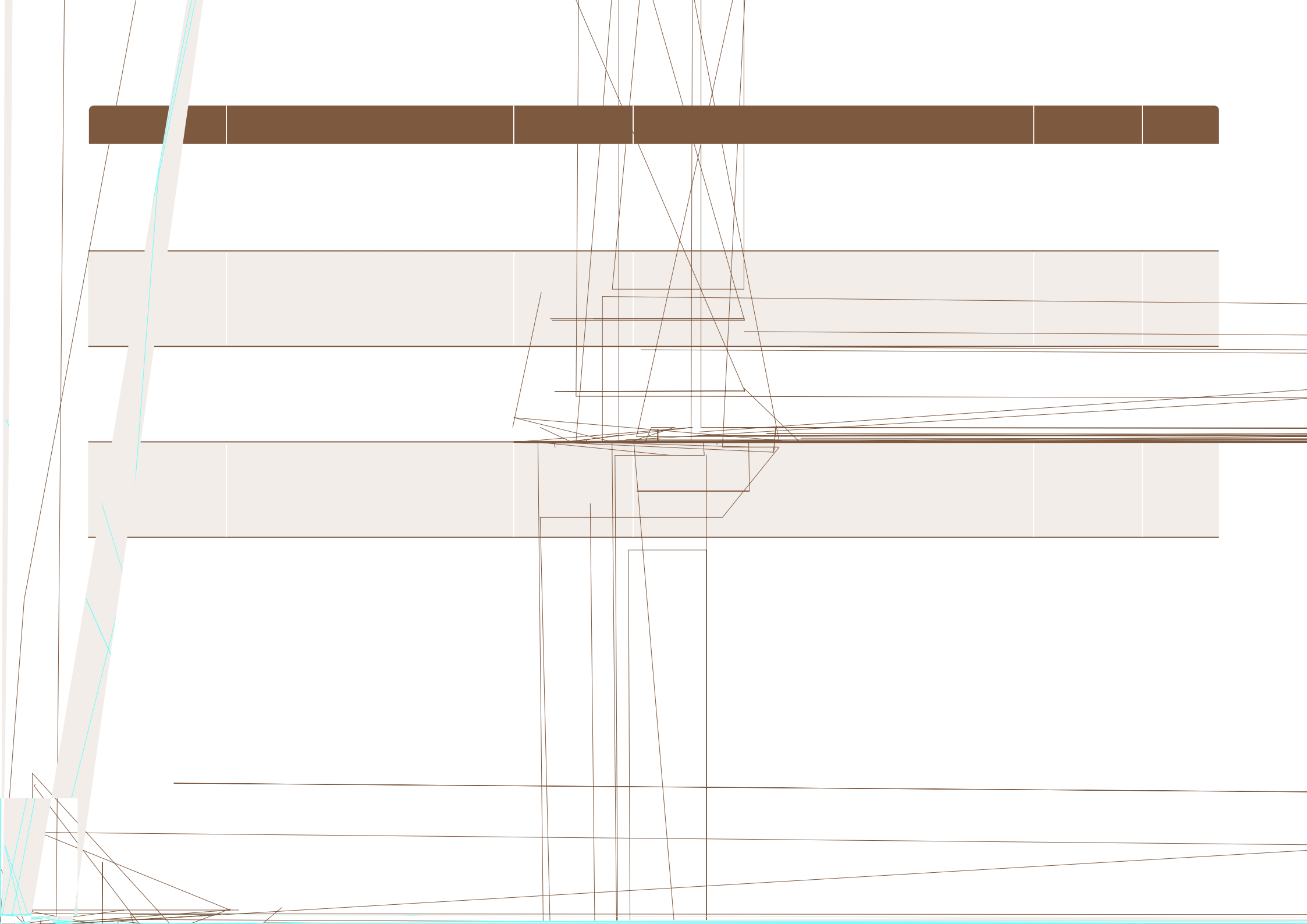


GRI Index



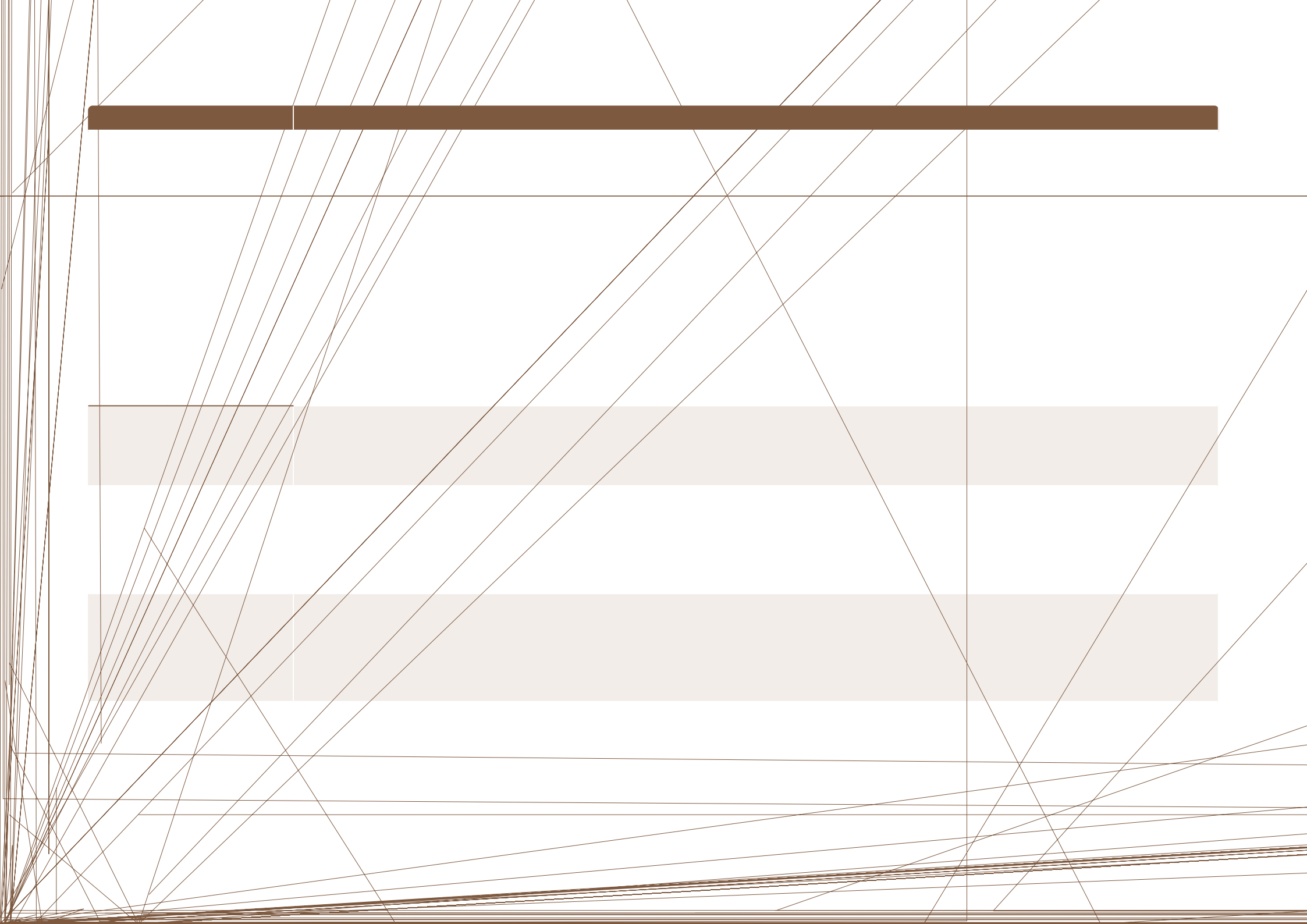
SASB Index

			" " % 		



TWSE Sustainability Disclosure Index – Optoelectronics Industry

TWSE-listed & OTC-listed Companies' Climate Information



GHG inventory and assurance for the most recent two years

ISO 26000 Comparison Table

UN Global Compact Comparison Table

ISO 14064 Verification Statement

DNV

Independent Verification Opinion

Verification Opinion No.: C836487-2025-AG-TWN-DNV
Issued Place and Date: Taipei, 08 June 2026

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

AUO Corporation

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by AUO Corporation (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme
The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme, ISO 14064-1:2018 and GHG Protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion
It is DNV's opinion that the Inventory Report (2025), which was published on May 23, 2026 (V0), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix C has been verified during the process.

GHG Verifier
Alvin Chen

Alvin Chen

For the issuing office:
DNV Business Assurance Co., Ltd.

Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.
Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.
The issuing office 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. https://www.dnv.com/tw/
DNV ZNATW-OP-F50, Rev.14, 2025-03

DNV

Supplement to Verification Opinion

Process and Methodology
The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission
The Inventory Report covering the period 1st January, 2025 to 31st December, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification
☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

GHGs Verified
☒CO_2 ☒CH_4 ☒N_2O ☒HFCs ☒PFCs ☒SF_6 ☒NF_3

Quantification of Emissions (in tonnes CO_2e)
The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category	GHG protocol / Subcategory		Total
1: Direct emissions	Scope1	Direct GHG emissions	75,702.54
2: Imported energy indirect emissions*	Scope2	Electricity indirect GHG emissions*	1,827,093.13

Category	GHG protocol / Subcategory	tonnes CO_2e
Transportation (Category 3)	Cat. 4 Upstream transportation and distribution	250,868.87
	Cat. 6 Business travel	851.28
	Cat. 7 Employee commuting	15,280.94
	Cat. 9 Downstream transportation and distribution	10,252.12
Products used by organization (Category 4)	Cat. 1 Purchased goods and services	1,014,253.95
	Cat. 3 Fuel-and-energy-related activities (not included in Category 1 or 2)	359,848.04
	Cat. 5 Waste generated in operations	8,196.26
The use of products from the organization (Category 5)	Cat. 10 Processing of sold products	38,281.76
	Cat. 11 Use of sold products	2,124,956.38
	Cat. 13 Downstream leased assets	108,605.58
Total quantified greenhouse gas emissions in Category 3,4 & 5 (Scope 3)		3,931,395.18

**The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO_2e/kwh in Taiwan, which was announced by Energy Administration, Ministry of Economic Affairs. Additionally, an electricity emission factor of 0.6096 kg CO_2e/kwh was used in China, as announced by the Ministry of Ecology and Environment of the People's Republic of China. The Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been chosen and correctly referred by the Organization.
**Accumulated 303,814.81 Mwh renewable energy, solar power, was purchased and used in Taiwan during 2025.
**Another 216,601 Mwh Green Electricity Certificate Purchased in China.

Type of Opinion
☒ unmodified ☐ modified ☐ adverse

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.
Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.
The issuing office 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. https://www.dnv.com/tw/
DNV ZNATW-OP-F50, Rev.14, 2025-03

APPENDIX A

The reporting boundaries of greenhouse gas statements of AUO Corporation Greenhouse Gas Inventory Management Report (2025) with respect to the following sites:

	Site /Name	Site Address	Total Emissions (tonnes CO2e)	Total Direct Emissions (tonnes CO2e)	Total Energy Indirect Emissions (tonnes CO2e)
FAB	Headquarters (ATC/L3B)	No. 1, Li-Hsin Rd. 2, Hsinchu Science Park, Hsinchu, Taiwan, R.O.C.	7,760.09	604.99	7,155.10
	AUHC-L3C	No. 23, Li-Hsin Rd., Hsinchu Science Park, Hsinchu, Taiwan, R.O.C.	22,998.99	1,191.52	21,807.47
	AULT-L4A /L5A/ L5B	No. 1, Xinhe Rd., Aspire Park, Lungtan, Taoyuan, Taiwan, R.O.C.	136,640.96	7,385.79	129,255.17
	AULK-L6B	No. 228, Lungke St., Lungtan, Taoyuan, Taiwan, R.O.C. / No. 288, No. 338, No. 338-1, Lungyuan Rd. 1, Lungtan, Taoyuan, Taiwan, R.O.C.	210,507.10	6,413.68	204,093.41
	AUHY-L3D/ L5D	No. 189, Hwaya Rd. 2, Kueishan, Taoyuan, Taiwan, R.O.C.	183,361.65	6,656.30	176,705.35
	AUTC-L5C/ L6A/ L7A/ L7B/ L8A	No. 1, JhongKe Rd., Central Taiwan Science Park, Taichung, Taiwan, R.O.C. / No. 2, No. 3, Keya Rd., Central Taiwan Science Park, Taichung, Taiwan, R.O.C.	738,990.14	24,136.02	714,854.13
	AUHL-L8B	No. 1, Machang Rd., Houli Dist., Taichung City, Taiwan, R.O.C.	324,999.19	15,957.63	309,041.56
	AUTN-C4A/ C5D/ C6C	No. 36, Keji 1st Rd., Annan Dist., Tainan City, Taiwan, R.O.C.	9,875.94	24.99	9,850.94
	AUKH- C5E	No. 9, Luke 3rd Rd., Luzhu Dist., Kaohsiung City, Taiwan, R.O.C.	20,339.59	91.66	20,247.93
	AUSZ-S01/ S02/ S06	No. 398, Suhong Zhong Road, Suzhou Industrial Park, 215021, China	54,191.16	751.84	53,439.32
	AUXM-S13/S16/ S17	No. 1689, Xiang An North Road, Xiang An Branch, 90(/)6(S)-5(16)-3(qE926-8(i)-1(tyai)-3-3(			)-16(Par)-6(k)6(,)-14(

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DNV ZNATW-OP-F50, Rev.14, 2025-03

APPENDIX B
The Reporting Boundary of AUO Corporation Greenhouse Gas Inventory Management Report (2025):

GRI Assurance Statement

KPMG
安侯建業聯合會計師事務所
KPMG
台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)
電 話 Tel + 886 2 8101 6666
傳 真 Fax + 886 2 8101 6667
網 址 Web kpmg.com/tw

Independent Limited Assurance Report

To AUO Corporation:

We were engaged by AUO Corporation: ("AUO") to provide limited assurance on the 2025 Sustainability Report of AUO ("the Report") for the year ended December 31, 2025.

Applicable criteria of the Subject Matter Information

AUO shall prepare the Subject Matter Information in accordance with applicable criteria required by Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies ("the Regulation") and Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board.

Management's Responsibilities

AUO is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. AUO is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

The disclosure of information on greenhouse gas emission (scope 1, scope 2 and scope 3) in the Report has been verified by other third-party verification organization. Thus, we did not provide any assurance on whether the aforementioned disclosure is in compliance with applicable standards.

Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG

Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of AUO;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained has a reasonable assurance engagement been performed.

Inherent limitations

The Report for the year ended December 31, 2025 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of AUO. Therefore, the different stakeholders may have different interpretations of such information.

Emphasis of Matter

Subject Matter Information includes and covers materiality assessment process, as well as the economic, environmental, and social KPIs within the scope of this report.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

Other Matters

We Shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partners on the assurance resulting in this independent auditors' report is Yu, Chi-Lung.

KPMG

Taipei, Taiwan (Republic of China)
August 10, 2026

Notes to readers

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

SASB Assurance Statement

KPMG
安侯建業聯合會計師事務所
KPMG
台北市110615信義路5段7號68樓(台北101大樓)
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電 話 Tel + 886 2 8101 6666
傳 真 Fax + 886 2 81
網 址 Web kpmg.com/t

Independent Limited Assurance Report

To AUO Corporation:

We were engaged by AUO Corporation: ("AUO") to provide limited assurance on the 2025 Sustainability Report of AUO ("the Report") for the year ended December 31, 2025.

Applicable criteria of the Subject Matter Information

AUO shall prepare the Subject Matter Information in accordance with applicable criteria required by the Sustainability Accounting Standards for Hardware issued by Sustainability Accounting Standards Board ("SASB").

Management's Responsibilities

AUO is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. AUO is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

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AUO