2024
Sustainable Impact Valuation Report

AUO

CONTENTS

About this Report

As the global momentum for sustainable development continues to accelerate, the role of corporations has expanded beyond financial performance to encompass their broader impacts on the environment and society—both positive and negative. The European Union's advocacy of the **Double Materiality** concept underscores the need for companies to disclose not only how sustainability issues affect their financial outcomes, but also how their business operations influence the external environment and social well-being. Corporate externalities such as emissions, job creation, and energy-saving technologies are increasingly recognized as critical metrics for assessing long-term enterprise value.

AUO implemented the **Impact Measurement & Valuation (IMV)** management framework in 2023 and published its first thematic sustainability report to response to this evolving paradigm,. Leveraging internationally recognized methodological frameworks, AUO adopted an Impact Pathway approach to systematically assess more than 40 sustainability impact indicators across its entire value chain—including supply chain, operational activities, and product applications—from an **outside-in perspective**. To ensure clarity and comparability, all metrics have been monetized using a standardized unit of "**million New Taiwan dollars** of equivalent value." This approach enables AUO to transparently quantify both the positive benefits and the negative costs of its operational activities in relation to human well-being.

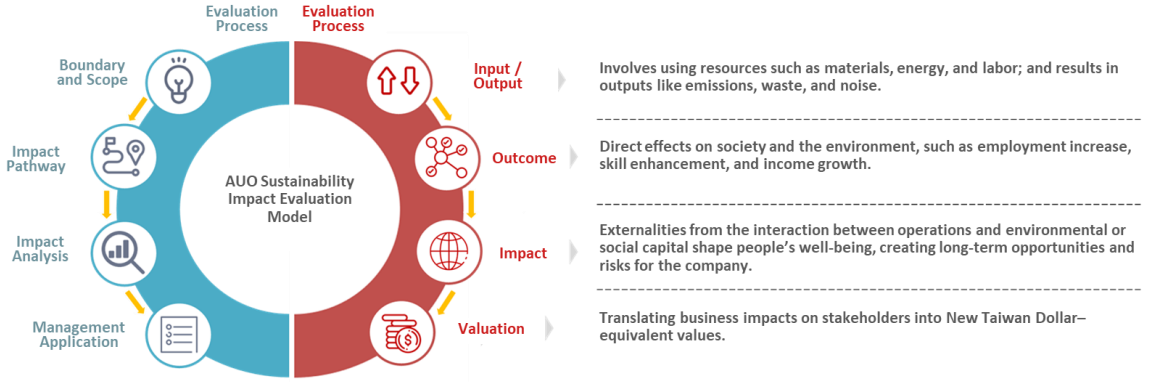


Figure 1. AUO Sustainability Impact Evaluation Model

In 2024, AUO affirmed its commitment to embedding sustainability impact as a foundational mindset across the organization, moving beyond traditional reporting practices. To advance this vision, the company convened its first Sustainability Impact Workshop, engaging over 60 employees from key departments including Procurement, Manufacturing, R&D, Sales, Human Resources, and Environmental Health & Safety (EHS). Through a blend of theoretical frameworks and practical case studies, the workshop fostered a collaborative environment where participants examined ways to integrate impact-oriented thinking into everyday decision-making and process design. This initiative reflects AUO's dedication to cultivating a management approach that aligns financial performance with long-term sustainability value. We hope this report enables stakeholders to gain a clearer understanding of AUO's commitment to addressing the social and environmental impacts of its business activities, alongside the pursuit of operational excellence. We remain dedicated to deepening our impact management practices and delivering on our sustainability commitments, thereby enhancing the company's overall resilience and competitiveness in sustainable development.

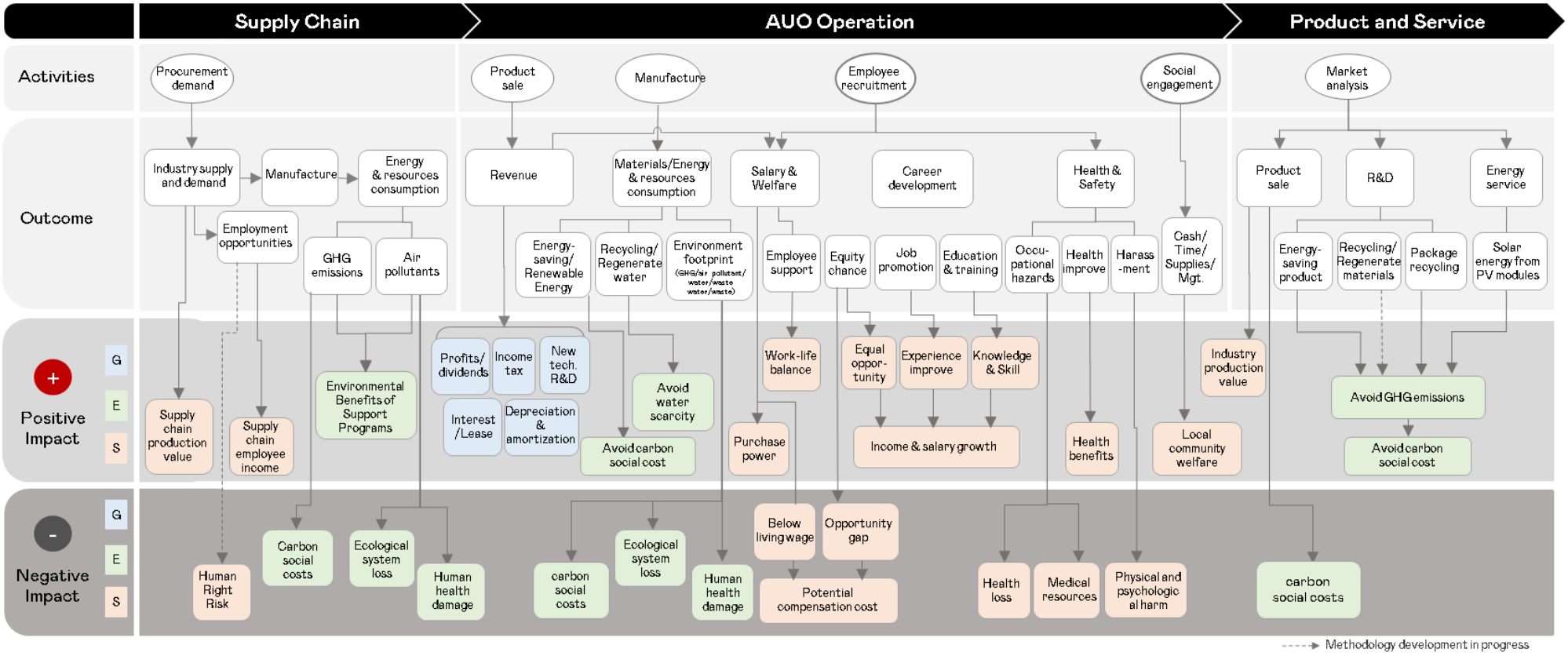
Number of Issuances	Initial issuance
Reporting Period	January 1st to December 31st, 2024
Reporting Scope	This report covers the impact scope across AUO's value chain, including upstream supply chain, corporate operations, and downstream products and services. Supply Chain: Direct Tier-1 suppliers across AUO's global manufacturing sites. ● Corporate Operations: AUO and its subsidiaries' key operational and production locations across Taiwan, Mainland China, other regions in Asia, the Americas, and Europe. ● Products and Services: Includes Micro LED, Thin-Film Transistor Liquid Crystal Display (TFT-LCD), Low-Temperature Polycrystalline Silicon (LTPS), integrated touch solutions, automotive display systems, sensing technologies, solar modules, and solar power plant construction services. ● Detailed scope boundaries are discussed in the respective chapters and sections.
Methodology	● Natural Capital Protocol ● Social & Human Capital Protocol ● ISO 14008:2019 – Standards for monetary valuation of environmental impacts and related considerations. ● Impact-Weighted Accounts, IWA ● Value Balancing Alliance (VBA) related evaluation methods.

Sustainability Impact across the Value Chain

As a global leader in advanced display technologies, AUO is committed to the sustainability vision of "Going Beyond Corporate Responsibility to Create Shared Value." The company follows three main directions—protecting the environment, growing together with people, and encouraging innovation—to carry out its "One AUO" strategy. By focusing on its core business, AUO addresses major global issues such as climate change, resource use, and social inclusion. Through cross-industry innovation and close cooperation along the value chain, AUO aims to become a key force in helping the industry shift toward sustainable development.

To better understand how our business operations affect society and the environment, AUO has incorporated a Profit and Loss mindset from an external perspective. Using a cause-and-effect driven sustainability impact pathway, the company has built a value creation model based on the Triple Bottom Line framework. By applying scientific and systematic methods, AUO evaluates the positive and negative impacts across different stages of the supply chain, corporate operations, and product and service lifecycle—all in relation to human well-being. These effects are then converted into easy-to-read monetary values, making the results more intuitive. This approach is not only about presenting data—it also serves as a vital foundation for reviewing AUO's role, adjusting its direction, and strengthening its ability to create long-term value.

AUO Sustainability Impact Pathway



In 2024, AUO's value chain activities **generated a net positive impact of NT$939.5billion** on human well-being, primarily driven by procurement and product sales that stimulated industrial supply and demand—contributing 88% of the total benefit. In contrast, the company operational activities **resulted in a negative impact of NT$11.2 billion**, mainly due to direct and indirect greenhouse gas emissions across the supply chain, manufacturing, and product usage stages, these accounted for 87% of the total sustainable impact. The findings underscore the strategic importance of AUO's efforts in **supply chain management, technological innovation, sustainable product development, climate action, and energy efficiency** in driving long-term value creation.

- In our ***Supply Chain Management***, AUO maintains a global supply chain network spanning seven key categories: raw materials, process outsourcing, waste management, equipment and components, labor outsourcing, service outsourcing, and logistics. Raw materials include glass substrates, chemicals, polarizers, backlight modules, driver ICs, printed circuit boards, plastic parts, and metal components. In 2024, AUO's procurement activities are expected to generate NT$278.5 billion in value, support around 47,000 jobs, and contribute NT$16.2 billion in wages. However, supply chain operations also result in NT$3.2 billion in environmental external costs. To address these sustainability challenges, AUO has set a goal to reduce supplier carbon emissions by 20% by 2030. We've introduced an ESG scorecard to evaluate supplier performance and launched various support and collaboration programs. In 2024, initiatives in energy saving, water conservation, and packaging recycling among suppliers generated NT$560 million in environmental benefits. Through these efforts, AUO is driving low-carbon transformation across the supply chain and building sustainable competitive advantages aligned with global green practices.

- In the ***Company Operation***, AUO, in 2024, generated NT$70.5 billion in additional value added (Gross Value Added, GVA) for stakeholders. This includes revenues from technology R&D, patents, taxes, dividends, interest, leasing, and depreciation. These contributions support industry innovation, customer product development, government infrastructure, and social welfare, while also delivering strong returns to investors and driving socio-economic growth. From a social standpoint, AUO created NT$21.9 billion in positive impacts through job creation, training, career development, diversity and health initiatives, family-friendly policies, and public welfare engagement. These efforts improve employees' income, skills, health, and work-life balance, while strengthening community ties. Nevertheless, societal costs remain—such as NT$70.97 million in negative impacts from workplace health risks, and related medical expenses. Environmentally, AUO's operations resulted in NT$3.9 billion in external environmental costs due to resource use and emissions. To address this, we promote energy and water conservation, invest in renewables, and expand recycled water use—generating NT$1 billion in environmental benefits. Moving forward, we will continue enhancing energy efficiency, adopting low-energy processes, and advancing smart manufacturing to support decarbonization and long-term competitiveness.

- In the ***Products and Service***, AUO, in 2024, generated NT$548.5 billion in product sales, delivering substantial value to our customers and the broader industry. However, the use and end-of-life disposal of these products contributed to greenhouse gas emissions, resulting in NT$4 billion in external environmental costs. To mitigate the environmental impacts across product lifecycle stages, AUO has actively incorporated energy-efficient designs, recycled materials, and solar module technologies—enabled through green patents and innovative solutions. These initiatives generated NT$2.4 billion in environmental external benefits in 2024, helping our customers advance toward net-zero goals and accelerating the industry's transition to a low-carbon future.

Through an impact-driven approach, AU Optronics (AUO) recognizes that pursuing operational growth not only creates financial value and enhances societal well-being, but may also lead to potential negative impacts on society and the environment. This perspective enables us to integrate broader and ***longer-considerations into our decision-making processes****, helping us* ***identify sustainability-related risks and opportunities*** *that could influence our long-term development. On the path toward sustainable development, AUO remains committed to continuous innovation and breakthrough, striving to realize a Net Positive outcome in corporate sustainability. Through leveraging our core technologies and collaborating closely with stakeholders, we aim to build mutually beneficial partnerships that foster shared prosperity and harmonious coexistence between business and society.*

Impact Valuable Measurement: Monetization Analysis

Cause of the Impact	Material Issue	Input / Output			Outcome	Impact		Valuation			
		Business activity	IRIS Metric	Coverage	Impact on Well-being	Impact Valuation Metric	Impacted Stakeholders	Impact Type (+/-)			Impact Level 2024
Upstream procurement	Supply Chain Management	Upstream procurement spending	PI5478	80%	Drive the supply and demand in the industry to boost output value	Social Externality: Boosting supply chain production value.	Society	Positive(+)	Indirect	Short-term	●●●●●●
					Generate supply chain job opportunities and salary	Social Externality: Enhancing workers' purchasing power	Supply chain	Positive(+)	Indirect	Short-term	●●●●●○
					Changes in greenhouse gas concentrations leading to global warming	Environmental Externality: Causing social costs of carbon	Environment	Negative(-)	Indirect	Long-term	●●●●○○
					Changes in the concentration of pollutants in the atmosphere	Environmental Externality: Causing health impacts and ecosystem losses	Environment	Negative(-)	Indirect	Long-term	●●●○○○
		Performance on energy-saving guidance for suppliers	OI6697	70%	Avoid environmental impact from GHG emissions	Environmental Externality: Avoiding social costs of carbon	Environment	Positive(+)	Indirect	Long-term	●●●○○○
		Performance on water-saving guidance for suppliers	OI4015	35%	Avoid creating water stress for nearby communities due to water resource extraction	Environmental Externality: Avoiding health impacts	Environment	Positive(+)	Indirect	Long-term	●○○○○○
		Packaging waste recycling by suppliers	OI7920	85%	Avoid greenhouse gas emissions and global warming caused by waste disposal	Environmental Externality: Avoiding social costs of carbon	Environment	Positive(+)	Indirect	Long-term	●●●○○○
Company Operation	Sustainability Governance Operations	Business revenue	FP6510	100%	Assisting clients in achieving product success and driving economic growth	Gross value added(GVA): cash dividend	Shareholder/ Investor	Positive(+)	Direct	Short-term	●●●●○○
		Tax payment	FP5261	100%	Supporting government to expand infrastructure and enhance social welfare	Gross value added(GVA): tax payment	Society	Positive(+)	Direct	Short-term	●●●●○○
		Interest and leasing expense	FP1012	100%	Enhancing the growth momentum of the economy	Gross value added(GVA): Interest and leasing expense	Society	Positive(+)	Direct	Short-term	●●●●○○
		Depreciation and amortization	FP9573	100%	Driving the development and application of industrial technology	Gross value added(GVA): Depreciation and amortization	Supplier/ Client	Positive(+)	Direct	Short-term	●●●●●○
	Technological Innovation and Market Strategy	New technology research and development	–	100%	Contributing to the development and application of industrial technology	Gross value added(GVA): R&D	Supplier/ Client	Positive(+)	Direct	Short-term	●●●●●○
		Patent Value	–	100%	Enable customer product success	Gross value added(GVA): Patent value	Client	Positive(+)	Direct	Short-term	●●●●●○
	Climate Change and Energy Management	Greenhouse gas emissions	OI1479	80%	GHG emissions contribute to global warming	Environmental Externality: Causing social costs of carbon	Environment	Negative(-)	Direct	Long-term	●●●●○○
		Use of renewable energy (self-generated)	OI2496	80%	Avoid greenhouse gas emissions to mitigate global warming	Environmental Externality: Causing social costs of carbon	Environment	Positive(+)	Direct	Long-term	●●○○○○
		Use of renewable energy (purchased)	OI3324	80%			Environment				
		Effectiveness of energy-saving initiatives	OI6697	80%	Avoid GHG emissions to mitigate global warming	Environmental Externality: Causing social costs of carbon	Environment	Positive(+)	Direct	Long-term	●●●○○○
	Water Resources Management	Water consumption	OI0263	80%	Water scarcity result in food shortages and waterborne diseases	Environmental Externality: Causing health impacts	Environment	Negative(-)	Direct	Long-term	●●●○○○
		Recycling water usage	OI1927	80%	Avoid causing water stress in neighboring communities due to water extraction	Environmental Externality: Avoiding health impacts	Environment	Positive(+)	Direct	Long-term	●●○○○○
		Water resource recycling and reuse	OI4015	80%			Environment	Positive(+)	Direct	Long-term	●●●○○○
		Wastewater discharge	OI0386	80%	Increased pollutant levels from wastewater discharge	Environmental Externality: Causing health impacts	Environment	Negative(-)	Direct	Long-term	●●○○○○
	Circular and Clean Production	Air pollutant emission	–	80%	Increased pollutant levels from air emissions	Environmental Externality: Causing health impacts and ecosystem losses	Environment	Negative(-)	Direct	Long-term	●●○○○○
		Gasoline/Diesel usage	–	80%	Increased air pollutant levels from fuel consumption		Environment	Negative(-)	Direct	Long-term	●●●○○○
		Waste disposal	OI6192	80%	Air pollutants and GHG emissions from incineration and landfill	Environmental Externality: Causing social costs of carbon, health impacts, and ecosystem losses	Environment	Negative(-)	Direct	Long-term	●●○○○○
	Occupational Health and Safety	Employee occupational accident incident	OI3757	78%	Mental, physical, and emotional impacts on workers and insurance costs	Social Externality: Cause losses in health and productivity	Employee	Negative(-)	Direct	Short-term	●○○○○○
		Contractors occupational accident incident	OI3757	78%	Mental, physical, and emotional impacts on workers and insurance costs	Social Externality: Cause losses in health and productivity	Employee	Negative(-)	Direct	Short-term	●○○○○○
		Individuals at risk of cardiovascular disease	–	42%	Potential health risks from workload	Social Externality: Cause health losses and medical expenses	Employee	Negative(-)	Direct	Short-term	●●○○○○
		Benefit of health management	OI4061	42%	Health education improves lifestyle & well-being	Social Externality: Avoid health losses and medical expenses	Employee	Positive(+)	Direct	Long-term	●●○○○○
	Talent Recruitment and Retention	Number of employees earning a living wage	OI4724	42%	Competitive pay improves well-being	Social Externality: Enhancing workers' purchasing power	Employee	Positive(+)	Direct	Short-term	●●●●●○
					Low living-wages influence quality of life	Social impact: Potential Wage Compensation Costs	Employee	Negative(-)	Direct	Short-term	○○○○○○

Impact Valuable Measurement: Monetization Analysis（continued）

Cause of the Impact	Material Issue	Input / Output			Outcome	Impact		Valuation			
		Operational Indexes	IRIS Metric	Coverage	Impact on Well-being	Impact Valuation Metric	Impacted Stakeholders	Impact Type (+/-)			Impact Level 2024
Company Operation	Talent Recruitment and Retention	Employee number	OI3160	85%	Job creation to reduce unemployment	Social Externality: Creating Additional Income for Workers	Employee/ Society	Positive(+)	Direct	Long-term	●●○○○
		Employee support program	OI2742	45%	Family support improve work-life balance	Social Externality: Work-Life Balance	Employee	Positive(+)	Direct	Long-term	●●○○○
		Internal job placement	OI6995	45%	Internal promotion and job transfer opportunities lead to increased income	Social impact: Income and Wage Growth	Employee	Positive(+)	Direct	Long-term	●●○○○
		Annual training hours	OI7877	85%	Training boosts skills and future earnings for Employees	Social Externality: Income and Wage Growth	Employee	Positive(+)	Direct	Long-term	●●●○○
	Human Right and Labor Relations	Workplace sexual harassment	OI9077	80%	Causing medical cost and loss quality of life	Social Externality: Loss of Health and Future Well-being	Employee/ Society	Negative(-)	Direct	Long-term	●○○○○
	Social Engagement	Social investment	OI1619	45%	Improving Community Engagement and Well-being	Social impact: Social return of investment	Society	Positive(+)	Direct	Long-term	●●○○○
Products and Services	Technological Innovation and Market Strategy	Product sales revenue	PI1775	100%	Product sales driving supply and demand across the value chain	Social Externality: Enhancing Industry Chain Output	Society	Positive(+)	Direct	Short-term	●●●●●
	Sustainable Product	Product energy consumption in use phase	PD6596	80%	GHG emissions contribute to global warming	Environmental Externality: Causing social costs of carbon	Client/ Environment	Negative(-)	Indirect	Short-term	●●●○○
		Energy-efficient product design	PI7623	80%	Avoiding GHG emissions and global warming potential	Environmental Externality: Avoiding social costs of carbon	Client/ Environment	Positive(+)	Indirect	Long-term	●●●○○
		Solar module power generation	PI5842	80%	Avoiding GHG emissions and global warming potential	Environmental Externality: Avoiding social costs of carbon	Client/ Environment	Positive(+)	Indirect	Long-term	●○○○○
		Customer packaging material recycling	OI7920	80%	Avoiding GHG emissions and global warming caused by waste disposal	Environmental Externality: Avoiding social costs of carbon	Client/ Environment	Positive(+)	Indirect	Short-term	●○○○○
		Use of recycled metals and plastics	OI4328	80%	Avoiding GHG emissions and global warming from raw material extraction and production	Environmental Externality: Avoiding social costs of carbon	Client/ Environment	Positive(+)	Indirect	Long-term	●○○○○

Note;

1. Coverage rate refers to the completeness of business activities covered by the activity data sources of each impact indicator. The data sources used in this report include the company's annual consolidated financial reports with a coverage rate of 100%, and data from the sustainability reports of AUO with a coverage rate of 80%. The energy and water-saving guidance for the supply chain is calculated based on the proportion of procurement value. Packaging material recycling is calculated by weight ratio. For the employee related metrics, if only Taiwan data is included, the coverage rate is 42% (based on headcount). When including data from Taiwan, China, and Vietnam, the coverage rate reaches 78% (based on headcount). Occupational management system data covers global manufacturing sites, with a coverage rate of 80% (based on headcount), including sites in Slovakia, Taiwan, China, and Vietnam.
2. IRIS (Impact Reporting & Investment Standards) is a standardized metrics framework developed by the Global Impact Investing Network (GIIN) to measure the social, environmental, and economic performance of organizations. It aims to enhance the comparability of impact investments across sectors and geographies.
3. Externality refers to the positive or negative effects on human well-being that arise from the interdependent interactions between AUO's operational activities and various forms of capital—including natural, social, human, and manufactured capital. These effects occur without AUO directly receiving economic benefits or bearing associated costs, yet they may significantly influence stakeholders and the broader environment.
4. The Gross Value Added (GVA) is assessed as the difference between intermediate inputs and final output in the business operation process, taking into account the original inputs and public expenditure. These economic activities bring benefits to various stakeholders, including net profit, tax payments, research and development investment, employee compensation and benefits, interest and leasing costs, depreciation and amortization, among others.
5. The term "social" refers to interpersonal networks characterized by shared norms, values, and consensus that facilitate cooperation within and between groups (Social & Human Capital Protocol, 2019). "Environmental" refers to the stock of renewable and non-renewable natural resources on Earth—such as plants, animals, air, water, soil, and minerals—and the flow of benefits or services they jointly provide to humanity (Natural Capital Protocol, 2016). "External employees" refer to workers employed by suppliers or contractors. "Internal employees" refer to employees directly hired by AUO.
6. Taking into account the differences in economic conditions of all countries, the valuation coefficients are adjusted by Gross National Income (GNI) per capita as measured by Purchasing Power Parity (PPP) across regions and adjusted for inflation and exchange rate factors to align the time horizon to the currency values in 2021 as the base. The references are from the sources including OECD (2012) and PwC UK (2015).

Monetary value (TWD in millions)	Positive Impact (+)
100,000-1,000,000	●●●●●
10,000-100,000	●●●●○
1,000-10,000	●●●○○
100-1,000	●●○○○
10-100	●●○○○
0-10	●○○○○

Monetary value (TWD in millions)	Negative Impact (-)
100,000-1,000,000	●●●●●
10,000-100,000	●●●●○
1,000-10,000	●●●○○
100-1,000	●●○○○
10-100	●●○○○
0-10	●○○○○

Upstream Supply Chain

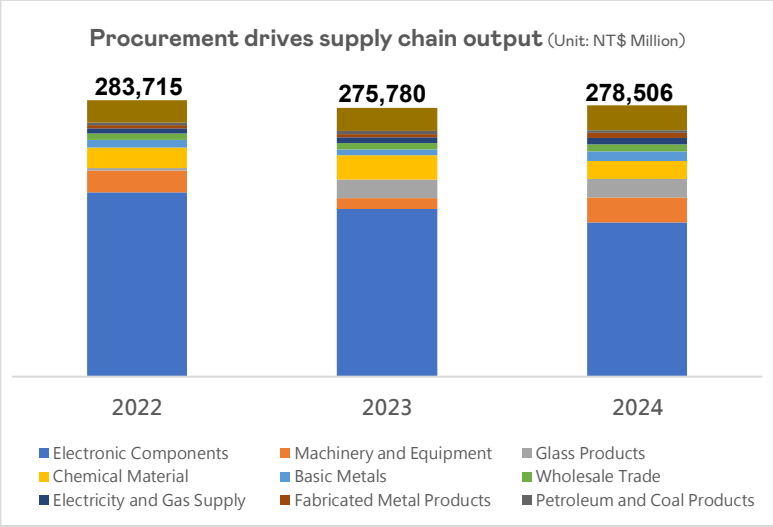
Supply Chain Output Value Driven by AUO

Corporate procurement plays a pivotal role in driving economic activity across the entire supply chain. When a company places an order for raw materials, it prompts upstream suppliers to scale up production, acquire inputs, and hire additional labor—creating direct economic impact. To fulfill these orders, suppliers must also procure intermediate goods and services from their own upstream partners, such as components, energy, and logistics, further stimulating indirect economic output. Through analysis using an Input-Output model[1], this report quantifies the ripple effect of value expansion generated by such procurement activity. This approach not only highlights the strong interconnectivity among industries but also demonstrates the potential contribution of corporate purchasing to job creation, income growth, and regional economic development.

Analysis Result

Input／Output		Impact on Well-being		Impact Valuation (NTD)
NT$174,652 Millions Procurement expenditure	→	Drive the supply and demand relationship of the industry chain including chemical materials, glass, metals, electronic components, and machinery equipment	→	**278,506 Millions (Positive)** Driving the Supply Chain's Output Value

In 2024, AUO maintained strong partnerships with 3,751 global suppliers, including those in raw materials, outsourced manufacturing, waste management, equipment components, manpower, services, and logistics. Procurement activities generated approximately NT$278.506 billion in supply chain value, with key contributions from electronic components (52.7%), machinery and equipment (10.6%), glass (8%), and chemical materials (7.2%). While supply chain value from procurement has slightly declined in recent years, this reflects AUO's strategic shift through its "Go Premium, Go Vertical" approach and "Three Pillars" policy, driving the supply chain toward high value-added industries and shared growth.



Boundary	Tier-1 suppliers supporting AUO global operations, accounted for 80% coverage within the consolidated financial reporting
Metrics	Payments to Supplier Organizations (IRIS: PI5478)
Reference	2021 Input-Output Table by Taiwan DGBAS

[1] *The input-output model, developed by economist Wassily Leontief, is a widely used tool for analyzing intersectoral economic linkages and multiplier effects*

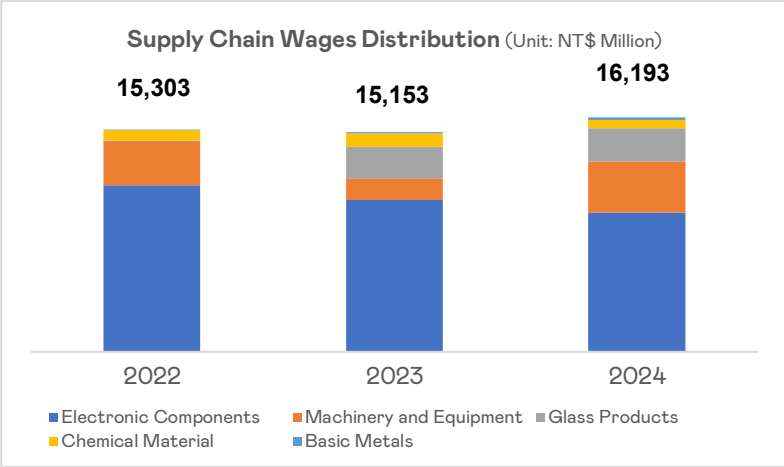
Supply Chain Employment Opportunities

Corporate procurement not only boosts industrial output, but also creates jobs and income along the supply chain. Using an input-output model, AUO estimates how each unit of final demand leads to employment and wages, which in turn strengthen household purchasing power and support local economic growth.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
NT$174,652 Millions Procurement expenditure		**47,000 Roles** Employment Opportunities Generated from Supply Chain		**16,193 Millions (Positive)** Supply Chain Employee Compensation Generated

In 2024, AUO's procurement demand indirectly generated approximately 47,000 supply chain employment opportunities, contributing NT$16.193 billion in wage income as a form of external social benefit. The most significant contributions came from the electronic components (59.4%), machinery and equipment (21.7%), and glass (14.2%) industries. To ensure that all workers benefit from a safe, respectful, and dignified working environment, AUO requires suppliers to sign a Code of Conduct and undergo regular third-party audits. For high-risk areas, improvement plans are initiated to strengthen suppliers' awareness and management of labor rights and human rights issues.



Boundary	Tier-1 suppliers supporting AUO global operations, accounted for 80% coverage within the consolidated financial reporting.
Metrics	Payments to Supplier Organizations (IRIS: PI5478)
Reference	EXIOBASE 2 database[2]

[2]EXIOBASE is a global multi-regional supply-use and input-output database jointly developed by several research institutions, including the Norwegian University of Science and Technology (NTNU), the Netherlands Organization for Applied Scientific Research (TNO), the Sustainable Europe Research Institute (SERI), the Institute of Environmental Sciences at Leiden University (CML), the Institute for Ecological Economics at Vienna University of Economics and Business (WU), and 2.-0 LCA Consultants. EXIOBASE 2 is based on data from the year 2007 and covers economic, environmental, and social information across 43 countries/regions, 5 continents, and 163 industry sectors.

Supply Chain GHG Emissions and Air Pollution Emissions

Corporate procurement not only drives output and employment across the supply chain—it also contributes to environmental impacts, including greenhouse gas emissions, air pollution, and resource use, across stages like extraction, production, and transport. This report uses Environmentally Extended Input-Output Analysis (EEIO) to quantify the environmental footprint and pollution caused by each unit of procurement. The analysis also evaluates risks to human health, ecosystems, and the economy, with these impacts translated into monetary terms in New Taiwan Dollar (TWD).

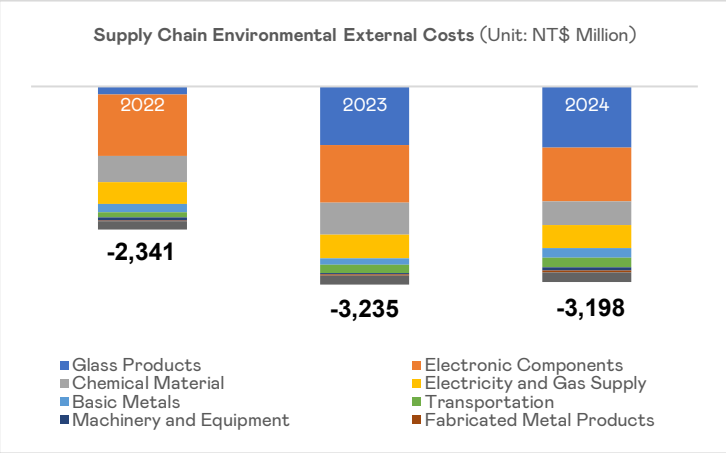
Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
NT$174,652 Millions Procurement expenditure		**1.35 M metric tons of CO_2e** Global Warming Potential from Supply Chain Greenhouse Gas(GHG) Emissions		**2,216 Millions (Negative)** Environmental External Costs from Supply Chain GHG Emissions
		3,067 metric tons of air pollutants Air Pollutant Emissions from the Supply Chain[3] **143 Disability-Adjusted Life Year (DALY)[4]** Health Loss Risk from Diseases Caused by Air Pollutants in the Supply Chain **3.19 Biodiversity Loss Potential (PDF*m2*yr/kg)[5]** Biodiversity Loss Risk Caused by Air Pollutant Emissions in the Supply Chain		**982 Millions (Negative)** Environmental External Costs from Supply Chain Air Pollutant Emissions

In 2024, AUO's procurement activities indirectly contributed to approximately 1.35 million metric tons of greenhouse gas emissions and 3,067 metric tons of air pollutant emissions, resulting in an estimated NT$3.198 billion in environmental external costs throughout its supply chain. These costs were primarily associated with four key industries: non-metallic mineral products (31.1%), electronic components (27.5%), chemical materials (12.4%), and electricity and gas supply (11.8%). Compared to 2022, there was a slight upward trend in supply chain-related environmental externalities, largely driven by increased demand for glass materials.

To address these impacts, AUO has collaborated with 66 critical suppliers, launching a structured four-phase strategy anchored to its 2021 baseline. This approach includes carbon inventory, target setting, annual reduction, and final goal achievement, with the shared objective of achieving an absolute 20% reduction in carbon emissions by 2030.

Boundary	Tier-1 suppliers supporting AUO's global operations, accounted for 80% coverage within the consolidated financial reporting.
Metric	Payments to Supplier Organizations (IRIS: PI5478)
Reference	Report on the Compilation of Green National Income Accounts(DGBAS), Bureau of Energy – Energy Balance Sheet, US EPA (2016), OECD(2012), PwC UK (2015)



[3] *Air pollutants include particulate matter (PM2.5), nitrogen oxides (NOx), sulfur oxides (SOx), non-methane hydrocarbons (NMHC), and lead (Pb).*

[4] *Disability-adjusted Life Year (DALY) is a metric proposed by the World Health Organization (WHO) to quantify the overall burden of disease. One DALY represents the loss of one year of full health due to illness, disability, or premature death.*

[5] *Potential Species Disappearance is an indicator used to assess the risk of biodiversity loss. It reflects the total impact of pollution emissions, land-use changes, and other harmful factors that may lead to species extinction within a specific area and time frame. This is typically calculated as the Potentially Disappeared Fraction of species (PDF) multiplied by the affected area (m^2) and duration (yr).*

Empowering Supply Chains through Water & Energy Conservation and Waste Recycling

AUO participated in the Ministry of Economic Affairs' "Core Plant Leading Suppliers" Low-Carbon Initiative, supporting suppliers in enhancing energy efficiency, water conservation, and resource utilization. The company also continues to promote packaging material recycling to mitigate environmental burdens caused by supply chain-related greenhouse gas emissions, air pollution, wastewater discharge, and waste generation. This report adopts the Environmental Profit and Loss (EP&L) framework to evaluate the tangible outcomes of supplier efforts in electricity savings, water conservation, and packaging recovery. Using a baseline year for comparison, the report quantifies the expected environmental benefits avoided through these initiatives. These include reductions in greenhouse gas emissions from lower energy consumption and waste generation, as well as decreased health risks associated with water scarcity. All impacts are monetized and expressed in New Taiwan Dollars (NTD) to reflect their environmental value.

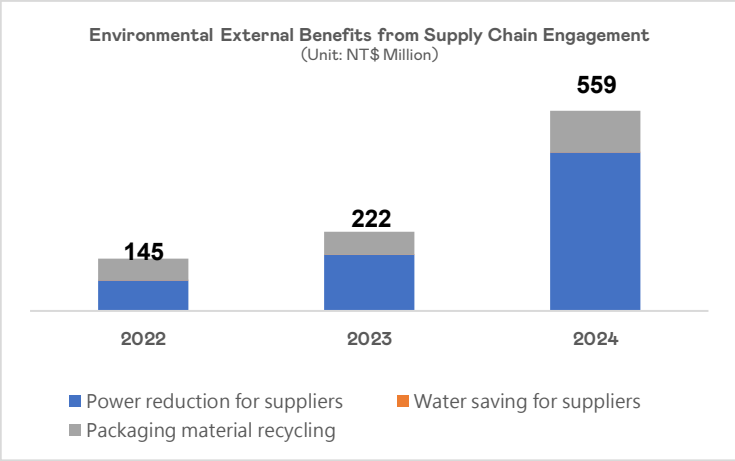
Analysis Result

Input／Output	Impact on Well-being	Impact Valuation (NTD)
524,276 kWh Energy-Saving from Supplier Initiatives Support (38 companies) **17,712 Cubic meters** Water-Saving from Supplier Initiatives Support (15 companies)	**269 Thousand tons of CO_2e** Avoid greenhouse gas emissions generated from electricity consumption **0.01 Disability-Adjusted Life Year (DALY)** Avoid health risks caused by water scarcity	**442 Millions (Positive)** Environmental external benefits from suppliers' energy and water saving
37,082 Tons Plastic packaging recycled by suppliers (reached 98%)	**71,361 Metric tons of CO_2e** Avoidance of greenhouse gas emissions through plastic packaging recycling	**117 Millions (Positive)** Environmental external benefits from packaging recycling

In 2024, AUO collaborated with suppliers on energy and water conservation initiatives, as well as packaging recycling projects, generating NT$559 million in environmental external benefits.

In terms of electricity savings, 38 suppliers collectively conserved 524,276 kWh compared to 2023, through measures such as purchasing green electricity, installing inverters, and replacing high-power equipment. For water conservation, 15 suppliers saved a total of 17,712 cubic meters, primarily through process water reuse, in-plant recycled water, and RO concentrate reuse. On packaging recovery, AUO partnered with suppliers to recycle and reuse eight types of packaging materials[6], reducing procurement demand by 37,082 metric tons, demonstrating AUO's positive influence in driving supply chain decarbonization and sustainable transformation.

Boundary	AUO's Tier 1 and Tier 2 suppliers: 64% energy-saving, 32% water-saving, 78% packaging recycling (within consolidated reporting boundary)
Metric	Energy Conserved (IRIS:OI6697), Water Conserved (IRIS:OI4015), Waste Reduced (IRIS: OI7920)
Reference	LC-Impact (2016), US EPA (2016), OECD (2012), PwC UK (2015)



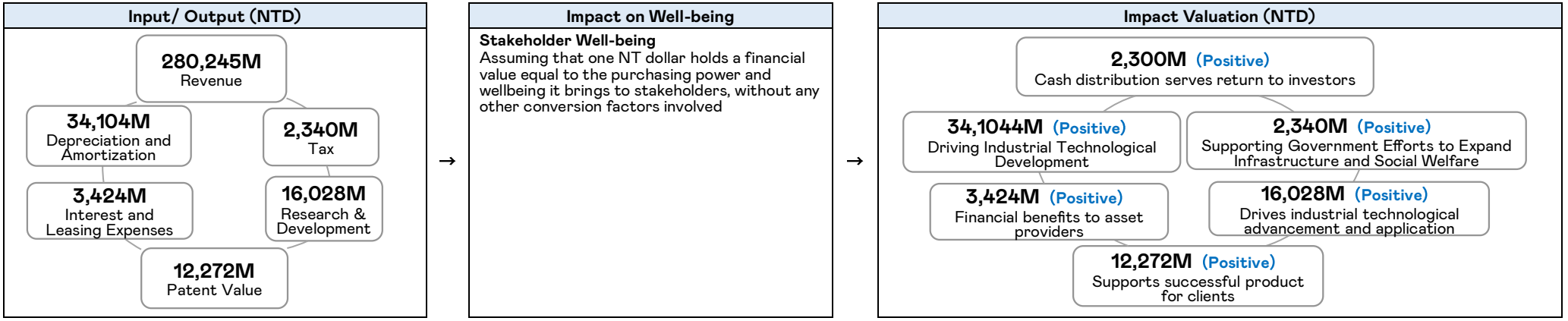
[6] *The recycling items include eight commonly used packaging materials: L-supporter, Pol box, PP box, T-box, tray, recycling bin, pallet, and partition board.*

Company Operations

Gross Value Added for Stakeholders

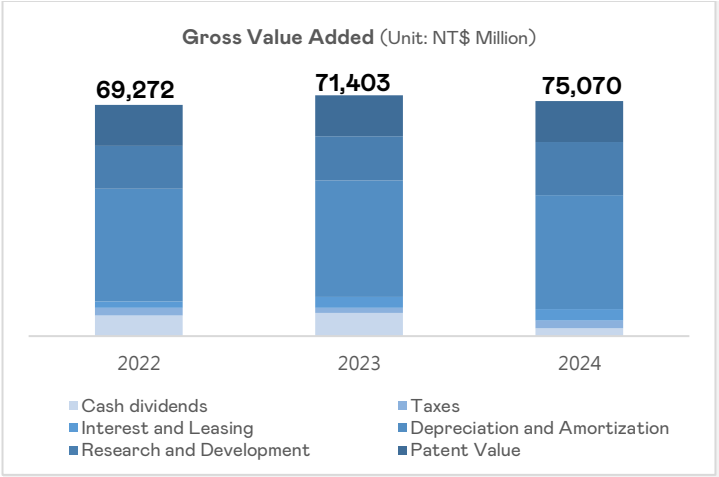
Gross Value Added (GVA) is a method used to measure the economic value a company creates through its operations. It reflects the output generated from labor and capital, as well as related public expenses and taxes—showing the actual value delivered to stakeholders like employees, shareholders, government, and investors. AUO applies the GVA approach to examine how the company's business activities create and distribute value. It covers key components such as operating revenue, dividends, taxes, interest, rent, depreciation and amortization, R&D for new technologies, and intellectual property.

Analysis Result



In 2024, AUO generated NT$280.2 billion in revenue. The company allocated a total of NT$75.1 billion toward cash dividends, tax payments, depreciation and amortization, interest and lease expenses, new technology R&D, and the value of patents. These expenditures not only delivered solid returns to investors, but also supported governmental welfare initiatives, drove industry innovation, empowered customer and supplier success, and contributed to broader socio-economic development.

Despite the impacts of cyclical fluctuations in the display panel industry resulting in post-tax net losses, AUO remains committed to strengthening its Dual-Axis Transformation strategy. This approach focuses on expanding vertically integrated business domains and boosting revenue from high value-added products to enable stable and sustainable operational growth.



Boundary	Global operational sites of AUO and its subsidiaries, 100% covered within the boundary of the consolidated financial statements
IRIS Metric	Revenue(FP6510), Depreciation and Amortization (FP9462), Tax (FP5261), Interest and Leasing (FP1012), Research and Development, Patent Value
Reference	Value Balancing Alliance's (VBA) Impact Statement Topic-Specific Method Paper: Social and Economic (VBA, 2022), Harvard Business School's Impact Weighted Accounts (IEF 2022)

GHG Emissions, Energy-saving Measures and Renewable Energy

Greenhouse gas (GHG) emissions contribute to global temperature rise, altered precipitation patterns, sea level rise, ocean acidification, and increased frequency and intensity of extreme weather events—such as droughts, wildfires, hurricanes, and floods. These climate impacts may result in losses in agricultural productivity, labor capacity, property, human health, and ecosystem services, as well as increased energy demand and economic costs associated with energy transition. This report adopts the Environmental Profit & Loss (EP&L) approach, applying the Social Cost of Carbon (SCC) as the valuation coefficient to quantify the external cost per unit of GHG emissions. The SCC reflects the long-term societal costs driven by climate-related damage to global physical and economic systems, and these costs are converted into New Taiwan Dollar (NTD) equivalents.

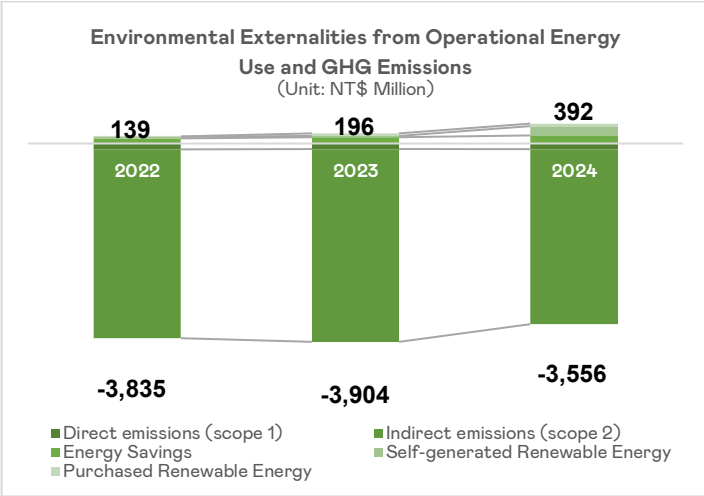
Analysis Result

Input／Output		Impact on Well-being		Impact Valuation (NTD)
67,380 metric tons of CO_2e Direct GHG Emissions from Operations (Scope 1) **2,097,475 metric tons of CO_2e** Indirect GHG Emissions from Energy Use (Scope 2)	→	**2.16M metric tons of CO_2e** GHG Emissions Contributing g to Global Warming	→	**3,556 Millions (Negative)** Social Cost of GHG Emissions (↓ 3.1% vs. previous year)
185.51 GWh Electricity Savings **291.68 GWh** Usage of Purchased and Self-generated Renewable Energy		**243,043 metric tons of CO2e** Avoiding GHG Emissions, Mitigating Global Warming		**392 Millions (Positive)** Social Benefits Generated from Energy Savings and Renewable Energy Use (↑ 31.2% vs. previous year)

In 2024, AUO's operational activities resulted in a total greenhouse gas (GHG) emission of approximately 2.16 million metric tons of CO_2 equivalent, encompassing both direct (Scope 1) and indirect (Scope 2) emissions. The associated external environmental cost was estimated at NT$3,556 million. Of this total emission, 3.1% originated from direct sources, including stationary combustion, mobile combustion, process emissions, and fugitive emissions. The remaining 96.9% was attributed to indirect emissions arising from energy consumption.

To mitigate its environmental impact, AUO continued to scale up its use of renewable energy and implement energy efficiency initiatives. In 2024, the company procured and self-generated a combined total of 291.68 million kWh of renewable electricity. Concurrently, a series of energy-saving measures resulted in an electricity savings of 185.51 million kWh, thereby avoiding 243,043 metric tons of CO_2 equivalent emissions. These efforts translated into a carbon reduction benefit valued at approximately NT$ 258 million.

Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
IRIS Metric	Greenhouse Gas Emissions: Total (OI1479), Energy Generated for Use: Renewable (OI3324), Energy Purchased: Renewable (OI2496), Energy Efficiency Improvements (OI6697)
Reference	US EPA (2016)



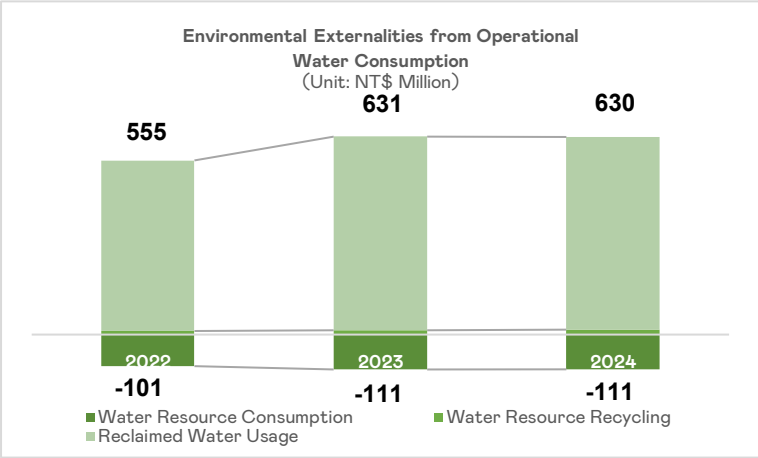
Water Resource Consumption, Water-saving Measures and Reclaimed Water

The manufacturing process relies heavily on large volumes of ultrapure water for cleaning and cooling processes. This water usage may indirectly increase water stress in surrounding communities. For example, agricultural water shortages can affect irrigation and crop growth, leading to food supply instability and malnutrition, while insufficient domestic water may compromise basic hygiene and raise the risk of waterborne diseases. This report adopts an Environmental Profit & Loss (EP&L) approach, assuming that corporate water use directly affects the availability of water for domestic and agricultural stakeholders. By integrating factors such as the Water Stress Index (WSI) and Human Development Index (HDI), it assesses the potential health impacts associated with water scarcity and estimates the resulting social costs through valuation coefficients. These are converted into New Taiwan Dollar (NTD) equivalents.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
23.74M Cubic Meters Water Resource Consumption		**14.86 DALYs** Health Loss Risks Arising from Water Scarcity in Neighboring Communities		**111 Millions (Negative)** Social Cost of Health Losses Caused by Water Resource Utilization (↓0.1% vs. previous year)
131.45M Cubic Meters Water Resource Recycling **3.36M Cubic Meters** Reclaimed Water Usage		**84.39 DALYs** Health Loss Risks Arising from Water Scarcity in Neighboring Communities		**630 Millions (Positive)** Social Benefits of Health Loss Prevention from Water Recycling and Reclaimed Water Usage (↓0.2% vs. previous year)

In 2024, AUO's total water withdrawal during operations amounted to 23.74 million cubic meters, resulting in an estimated external environmental cost of NT$111 millions due to water resource consumption. Upholding a pragmatic and continuously improving approach to water resource management, AUO actively developed water sourcing solutions, including zero-discharge process systems, rainwater harvesting, and reclaimed water integration. In 2024, the volume of process water recycled and reused, along with reclaimed water usage, reached 134.81 million cubic meters, generating an environmental benefit equivalent to NT$630 million. These efforts reflect AUO's commitment to maximizing water resource efficiency and reducing reliance on natural resources.



Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
Metric	Water Withdrawn(IRIS: OI0263), Water Consumed: Recycled (IRIS: OI1927), Water Conserved (IRIS: OI4015)
Reference	Pfister et al. (2009), LC-Impact (2016), Motoshita et al.(2011), OECD (2012), PwC UK (2015)

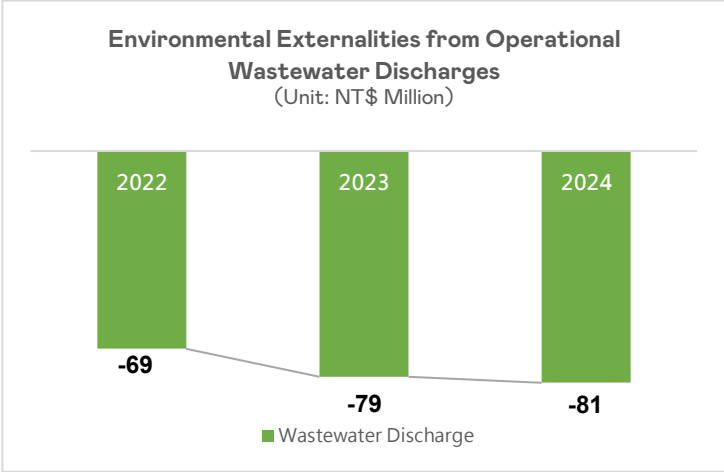
Wastewater Discharge

In the panel manufacturing process, various chemical agents and cleaning solutions are utilized. The discharge of process wastewater may lead to elevated concentrations of heavy metals, organic compounds, and inorganic substances in surrounding water bodies. Prolonged human exposure to such pollutants can result in chronic health conditions, including cancer, adverse pregnancy outcomes, and reduced cognitive and neurological functions. This report adopts an Environmental Profit & Loss (EP&L) approach to evaluate the potential human health impacts associated with the treatment of industrial wastewater. By applying valuation coefficients, the corresponding societal costs are estimated and subsequently converted into New Taiwan Dollar (NTD) equivalents.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
17.41M Cubic Meters Process Wastewater Discharge		**10.88 DALYs** Health Loss Risk from Disease Burden Associated with Wastewater Treatment Processes		**81 Million NTD (Negative)** Social Cost of Health Loss due to Wastewater Discharge (↑2.7% vs. previous year)

In 2024, AUO's total wastewater discharge from operations reached approximately 17.41 million cubic meters, resulting in an estimated NT$81 million in environmental external costs. This figure has shown a slight upward trend in recent years. To mitigate impacts on aquatic environments, AUO continues to advance intelligent control technologies and implement refined management based on the characteristics of process effluents. Through continuous automated monitoring systems, the efficiency of wastewater treatment is comprehensively enhanced.



Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
Metric	Wastewater Discharge (OI0386)
Reference	ReCiPe (2016), OECD(2012), PwC UK(2015)

Air Pollution Emissions

During business operations, the air pollutants may contribute to elevated concentrations of particulate matter (PM) and ground-level ozone, which pose risks to human health by increasing the likelihood of respiratory and cardiovascular diseases. Furthermore, the combination of these pollutants with atmospheric moisture can lead to the formation of acid rain, disrupting the pH balance of soil and aquatic environments, reducing agricultural productivity and biodiversity, and threatening overall ecosystem stability. AUO adopts the Environmental Profit & Loss (EP&L) framework to comprehensively evaluate the potential environmental and social impacts associated with air pollutant emissions throughout its operations. By applying monetization conversion coefficients, AUO translates these potential externalities into quantifiable social costs, expressed in New Taiwan Dollar (NTD) equivalents. These insights serve as a reference for risk management and strategic decision-making, reinforcing the company's commitment to sustainable governance.

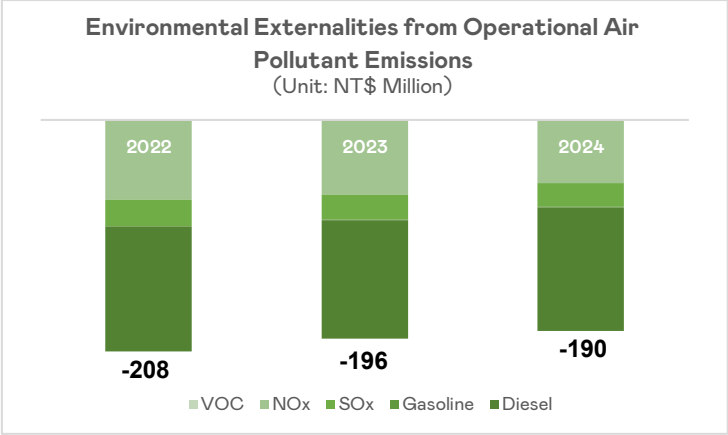
Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
129.68 metric tons Volatile Organic Compounds (VOC) **69.27** metric tons Nitrogen Oxides (NOx) **48.93** metric tons Sulfur Oxides (SOx)		**8.93** DALYs Health Loss Risks from Disease Caused by Air Pollutants Emissions **3.78** PDF·m²·yr (Potentially Disappeared Fraction) Biodiversity Loss Risk Caused by Air Pollution		**78** Millions (Negative) Social Costs of Health Losses Caused by Air Pollutant Emissions (↓12.9% vs. previous year)
29,000 Liters Gasoline **1.6M** Liters Diesel		**12.81** DALYs Health Loss Risks from Disease Caused by Air Pollutants Emissions **0.38** PDF·m²·yr (Potentially Disappeared Fraction) Biodiversity Loss Risk Caused by Air Pollution		**112** Millions (Negative) Social Costs of Health Losses Caused by Fuel Combustion (↑4.4% vs. previous year)

In 2024, AUO emitted a total of 129.68 metric tons of volatile organic compounds (VOCs), 69.27 metric tons of nitrogen oxides (NOx), and 48.93 metric tons of sulfur oxides (SOx) during its operations. Additionally, indirect air pollutant emissions from gasoline and diesel usage[7] amounted to approximately 40 metric tons. These emissions resulted in an estimated NT$190 million in environmental external costs.

To address the composition and characteristics of process exhaust gases, AUO adopted the best available technologies for stream-specific treatment, supported by big data analytics to enhance the operational stability of air pollution control equipment. Furthermore, AUO implemented a Continuous Emissions Monitoring System (VOCs CEMS) to monitor equipment status and pollutant emissions in real time, thereby advancing its air pollution reduction management goals.

Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
Metric	Air pollutant emissions, gasoline usage, diesel usage
Reference	US EPA(1996), Eco-indicator 99 database, OECD(2012), PwC UK(2015), CE Delft(2018)



[7] *Air pollutants generated from the combustion of gasoline and diesel include nitrogen oxides (NOx), sulfur oxides (SOx), carbon monoxide (CO), particulate matter (PM10), aldehydes, toluene, xylenes, propylene, benzene, and polycyclic aromatic hydrocarbons (PAHs).*

Waste Disposal

Industrial waste generated during corporate operations, when treated through incineration and landfill, can pose risks to human health and ecosystems. Pollutants such as dioxins, heavy metals, particulate matter, and acidic gases released during incineration may enter the atmosphere and subsequently affect humans through inhalation or the food chain, potentially leading to respiratory diseases, cancer, or cognitive impairment. Atmospheric deposition of these pollutants can also cause soil acidification, harming terrestrial ecosystems.

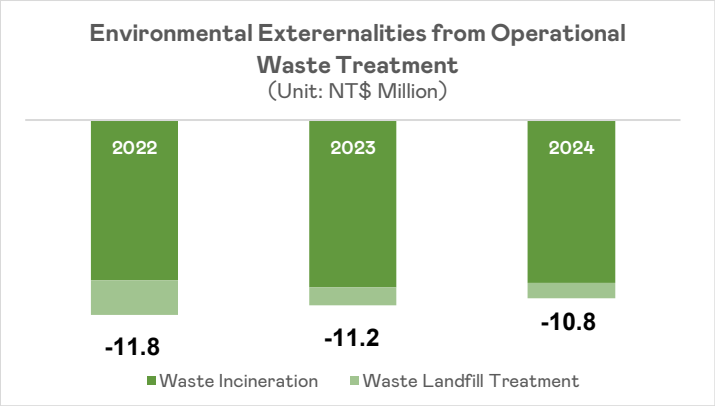
Greenhouse gases emitted during waste incineration and anaerobic decomposition in landfills contribute to global warming and increase the frequency of extreme weather events. AUO adopts an Environmental Profit and Loss (EP&L) perspective to assess the potential impacts of air pollutants from waste incineration on human health and ecosystems. Using valuation coefficients, the associated social costs are estimated. Additionally, the report considers the dry weight, organic carbon content, fossil carbon content, and combustion efficiency of various waste types to calculate greenhouse gas emissions from incineration. Methane emissions from landfill decomposition are estimated using the First Order Decay (FOD) method. These data are used to derive the Social Cost of Carbon (SCC) from incineration and landfill processes, which is then converted into an equivalent value in New Taiwan Dollars.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
5,408 metric tons Waste Incineration **635 metric tons** Waste Landfill Treatment		**4,296 metric tons of CO_2e** GHG Emissions from Waste Incineration and Landfill Treatment **5.4 metric tons** Air Pollutant Emissions from Waste Incineration[8] **0.4 DALYs** Health Loss Risk from Diseases Caused by Air Pollutants **5.53 PDF·m²·yr** (Potentially Disappeared Fraction) Biodiversity Loss Risk Caused by Air Pollution		**10.8 Millions (Negative)** Social Costs of GHG Emissions from Waste Treatment (↓ 4% vs. previous year)

In 2024, AUO generated a total of 6,043 metric tons of waste during its operations, which were treated through incineration and landfill. These activities resulted in approximately NT$108 million in environmental external costs, with 91% attributed to air pollution and greenhouse gas emissions from the incineration process. AUO adheres to the 3R principles—Reduce at the source, Reuse in processes, and Recycle into resource-based by-products—and incorporates Rethink to comprehensively promote waste management and circular economy development. The company is committed to enhancing resource reuse and recycling rates, reducing the environmental burden from final waste disposal, and continuously expanding UL 2799 Zero Waste to Landfill certification across its production sites to achieve environmental sustainability.

Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
Metric	Waste Disposed: Total (IRIS: OI6192)
Reference	LC-Impact(2016), USEtox (2017), PCC(2006), US EPA(2016), OECD(2012),PwC UK(2015), CE Delft(2018)



[8] *Waste incineration produces various air pollutants, including particulate matter (PM2.5), nitrogen oxides (NOx), sulfur oxides (SOx), lead (Pb), cadmium (Cd), mercury (Hg), and dioxins*

Create Employment Opportunities

Corporate presence helps reduce local unemployment, especially in regions with limited labor or weaker economies. Each job created has a significant impact, offering not just income but additional wages beyond prior unemployment benefits. This boosts living standards, spending power, and social participation. Conversely, company relocation may cut jobs and raise unemployment, causing population decline and aging. This report evaluates the impact of job creation, emphasizing its role in lowering unemployment and increasing local income.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
36,969 Jobs Employment Opportunities Created by AUO		**NT$507 Thousand per employee** Per Capita Incremental Income from Employment **↑ 1.02 %** Projected Unemployment Rate Increase (without AUO scenario)		**805 Millions (Positive)** Reducing Unemployment and Increasing Workers' Income

In 2024, AUO's global operations extended beyond its core display manufacturing bases in Taiwan, Mainland China, Vietnam, and Slovakia, reaching new locations such as Germany, Mexico, India, and Bulgaria to support its smart mobility services. Through local investments and operations, AUO not only created employment opportunities and effectively reduced regional unemployment rates, but also provided competitive compensation, resulting in NT$805 million in incremental wages for workers. This contributed to enhanced economic stability and increased household purchasing power. Aligned with its globalization strategy, AUO continued to expand its overseas footprint, including the acquisition of German automotive climate control system manufacturer BHTC and the establishment of a new plant in Vietnam. The company actively built multinational teams and recruited local talent, while also promoting cultural integration and international exchange by hiring employees with diverse national backgrounds in Taiwan. These strategic moves have strengthened AUO's global competitiveness and operational resilience, while making a positive impact on local economic development and global workforce advancement.

Boundary	AUO's operations in Taiwan, Mainland China, and Vietnam account for 78% of the coverage within the consolidated financial reporting scope.
Metric	Full-time Employees: Total (IRIS: OI3160)
Reference	Harvard Business School's Impact Weighted Accounts (Freiberg et al., 2021)

Compensation Balancing Quality of Life

Providing competitive compensation is a key strategy for businesses to show respect for labor rights and boost employee loyalty, productivity, and brand reputation. This report analyzes the impact of wage quality from two perspectives: First, fair and stable pay helps employees maintain basic living conditions, ease financial stress, and improve family well-being and consumption capacity. Second, the wage structure is evaluated against local living wage benchmarks—an indicator of income required for a decent standard of living. When wages fall below this threshold, workers may face financial strain that affects their quality of life, health, and family stability, with potential social cost implications.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
18,234 Employees Number of Employees in Taiwan		**100 %** Employee compensation above local living wage[9], contributing to a sense of well-being and purchasing power		**20,774 Millions (Positive)** Salary and Bonus that Ensures Quality of Life

In 2024, AUO employed a total of 18,234 staff across its Taiwan operations. All employees received annual compensation at or above the local living wage benchmark, delivering NT$20.774 billion in purchasing power. To ensure a compensation system that supports quality of life, AUO referenced data from the global Numbeo database to analyze monthly per capita living costs in Taiwan, using this as a benchmark for fair income. The company's entire compensation structure met the living wage threshold, eliminating potential hidden social costs associated with inadequate pay. AUO also conducts annual international market salary surveys and reviews regional living standards to maintain competitive pay levels. Salary adjustments are based on market value by role and individual performance. According to Taiwan's Market Observation Post System in 2024, AUO ranked in the top 25% of listed optoelectronic companies for both median and average salaries of full-time non-managerial employees, underscoring its industry-leading compensation practices.

Boundary	AUO's operations in Taiwan, representing 42% coverage of the consolidated financial reporting boundary by employee count.
Metric	Employees Earning a Living Wage or Higher (IRIS: OI4724)
Reference	Numbeo cost of living database, Harvard Business School's Impact-Weighted Accounts (IEF, 2022), IFVI & VBA(2024)

9 *A living wage refers to a level of income sufficient for workers and their families to meet the requirements of a decent standard of living, covering food, clothing, housing, transportation, education, healthcare, and other basic needs, and exceeding the basic protection provided by the statutory minimum wage.*

Internal Promotion Opportunities

Providing fair and growth-oriented promotion opportunities plays a critical role in employees' career development. Promotions not only expand career horizons and cultivate professional and managerial skills, but also lay a foundation for future advancement and cross-functional transitions. Typically accompanied by higher base salaries, performance bonuses, and enhanced benefits, promotions further contribute to financial stability and improved quality of life for employees and their families. A fair and transparent promotion system also fosters trust and a sense of belonging, increasing employee engagement and retention—positively impacting organizational performance and long-term talent development. This report evaluates the tangible effects of promotions on income growth, job quality, and purchasing power by analyzing the total number of internal job openings and salary changes post-promotion during the reporting year.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
154 Placements Total Number of Internal Promotion Opportunities		**↑ 15%** Average Salary Increase Rate Post-Promotion		**43.7 Millions (Positive)** Income Growth Through Internal Promotions

Talent Development and Internal Mobility AUO prioritizes talent cultivation and internal mobility by designing clear career development roadmaps based on job roles and complexity. Through job rotation, cross-functional collaboration, and project assignments, the company promotes knowledge transfer and diverse skill building—fostering globally competitive talent with interdisciplinary capabilities and international outlooks. In 2024, AUO's Taiwan operations saw 154 employees receive promotions, resulting in an **average salary increase of 15%** and a total income uplift of NT$437,000 per person. These promotions signify expanded responsibilities and influence, while directly enhancing compensation, workplace status, and future career opportunities. AUO continues to support employees in achieving growth at every stage of their career journey.

Boundary	AUO's operations in Taiwan, representing 42% coverage of the consolidated financial reporting boundary by employee count.
Metric	Total Number of Internal Promotion Opportunities.
Reference	Harvard Business School's Impact-Weighted Accounts (Freiberg et al., 2021)

Training Benefits for Employees' Future Income

Employee experience and skill development are vital to a company's long-term growth. In addition to boosting productivity and generating revenue, they enhance individual employability, leading to higher future earnings, improved quality of life, and increased purchasing power—ultimately contributing to greater tax revenues and broader societal benefits. AUO estimates the social contribution of training resources provided by the company by projecting the expected annual income growth in employees' future careers. The analysis considers factors such as salary levels, training hours, salary adjustment rates, turnover rates, retirement age, and discount rate.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
36,969 person Global Number of Employees **25.41 Hours** Average Annual Training Hours per Employee **29.33%** Average Turnover Rate		**2.14%** Proportion of increase in future income associated with skills gained from training and enhanced employability		**121.4 Millions** (Positive) Future Incomes for Employees Generated By Training

AUO University, established in 2001, is dedicated to cultivating talent for AUO's dual-axis transformation strategy. With a mission to develop both generalists and managerial specialists, the university offers employees a comprehensive array of on-the-job training programs and self-directed learning channels. Each curriculum is designed with clear learning objectives, accompanied by corresponding performance evaluations and completion mechanisms to ensure that acquired knowledge is effectively translated into practical competencies.

In 2024, AUO implemented over 946,000 hours of training programs across its global operational sites. On average, each employee invested NT$5,061 in learning and development, contributing not only to enhanced professional skills but also to improved organizational performance. Through continuous learning and competency development, employees strengthened their employability and career advancement potential, resulting in an estimated NT$121.4 million in future salary growth attributable to upskilling efforts.

Boundary	AUO's operations in Taiwan, China, and Vietnam, representing 78% coverage of the consolidated financial reporting boundary by employee count.
Metric	Employee Training Hours (IRIS: OI7877), Employee Number (IRIS: OI3160), Employee Salary (IRIS: OI9677), Turnover Rate (IRIS: OI1638)
Reference	Value Balancing Alliance – Socio-Economic Impact Assessment Methodology(VBA, 2022)

Support for Life and Family

When employees are granted more adequate leave, it not only helps alleviate work-related stress and restore physical and mental well-being, but also enhances job satisfaction and productivity. Especially during key life stages such as pregnancy, childbirth, and parenting, family-friendly support measures—such as maternity subsidies, childcare allowances, flexible working hours, and parental leave—enable employees to better balance work and family responsibilities, reducing role conflict and psychological stress. These measures, in turn, increase employees' retention intentions, organizational commitment, and engagement. This report translates leave policies that exceed regulatory standards into their corresponding monetary value, and incorporates financial support for childbirth and parenting to assess the economic contribution of helping employees achieve work-life balance.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
10 categories Paid leave beyond legal requirement[10] **6,000 NTD per person-time** Childbirth allowance **3,600 NTD per person-time** Childcare subsidy		Promoting work-family balance for employees, boosting job satisfaction and engagement		**26.2 Millions (Positive)** Promoting work-life balance benefits

AUO is committed to promoting work-life balance for its employees. In 2024, the company launched the "AUO Care for You" family support program, offering a range of leave policies that exceed statutory requirements, along with diverse subsidies covering childbirth and parenting stages. The program provided a total of NT$262 million in economic support. It helps employees navigate key family milestones—such as marriage, childbirth, parenting, education, and companionship—by offering institutional backing and emotional support. With fewer worries, employees can better balance their careers and family lives, fully engaging in each meaningful life moment to strengthen overall team cohesion.

Boundary	AUO's Taiwan operation, covering 42% of the consolidated financial reporting boundary, calculated by employee headcount.
Metric	Employment Benefits (IRIS: OI2742)
Reference	Harvard Business School's Impact-Weighted Accounts (Freiberg et al., 2021)

[10] *Includes: 10-week maternity leave, 10-day paternity/prenatal leave, 10-day prenatal check-up leave, 1-day engagement leave, 10-day marriage leave, 1-day child bonding leave, 40-hour child care/hospitalization leave, 1-day school entry leave, 1-day support leave, 1-day volunteer leave.*

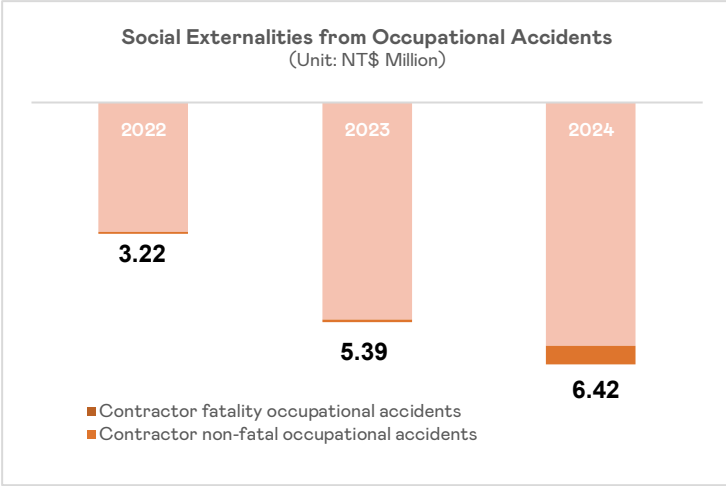
Occupational Accidents

Occupational incidents may result from workplace conditions such as buildings, machinery, equipment, materials, chemicals, gases, dust, or operational activities. These incidents can lead to illness, injury, disability, or death, causing not only physical and psychological harm to workers but also broader social costs such as medical expenses, productivity loss, legal liabilities, and insurance compensation. As some costs are reflected in financial statements or involve personal privacy, this report focuses on the physical and psychological impact on workers and related insurance compensation. For fatal cases, productivity loss is estimated using the human capital approach.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
27 cases Number of employees affected by occupational injuries		**NT$1.49 Millions** Willingness to pay to reduce health losses from occupational accidents **NT$4.48 Millions** Compensation from occupational accident-related insurance		**5.97 Millions (Negative)** Social costs arising from employee Occupational accidents
5 cases Number of contractor affected by occupational injuries		**NT$0.45 Millions** Willingness to pay to reduce health losses from occupational accidents		**0.45 Millions (Negative)** Social costs arising from contractor Occupational accidents

AUO upholds a people-centric philosophy and has adopted the ISO 45001 Occupational Health and Safety Management System, implementing worker safety regulations in accordance with the PDCA (Plan-Do-Check-Act) management framework. In 2024, a total of 27 occupational injury incidents involving employees occurred across AUO's global manufacturing sites, resulting in an estimated social cost of NT$5.97 million. Additionally, 5 contractor-related injury cases were reported, with a social cost of approximately NT$0.45 million. The most common types of injuries among both employees and contractors were slips, trips, and falls, as well as crush and entanglement injuries. Committed to a vision of zero occupational injuries, AUO launched the "Safetyabc ZerO2 Project," which utilizes smart assistance and extended digital management applications to eliminate potential workplace risks and foster a safe and secure working environment.



Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
Metric	Occupational Injuries (IRIS: OI3757), Occupational Fatalities (IRIS: OI6525)
Reference	Health and Safety Executive (HSE, 2020), VBA's Impact Statement Methodology for Social and Economic Aspects (VBA, 2022), He (2005), and Tsao et al. (2013)

Health Risk Management

Employment not only provides workers with economic income, but also affects their physical and mental health through working conditions and management practices. For example, job stress may lead to overwork and sleep disorders, which in turn increase the risk of chronic diseases such as cardiovascular conditions, anxiety, and depression. By actively implementing health management programs—such as regular health checkups, stress management courses, employee assistance programs (EAP), and wellness activities—companies can help identify health risks early and manage them appropriately, reducing future medical costs while improving employee productivity and quality of life. This report adopts a risk attribution perspective, examining the causal relationship between work-related stress and potential cardiovascular risks such as hypertension, hyperlipidemia, hyperglycemia, and overweight. It also considers the healthcare resources that may be required as a result. Furthermore, it evaluates the impact of health promotion and management programs in helping employees control these risks, thereby avoiding associated medical expenses.

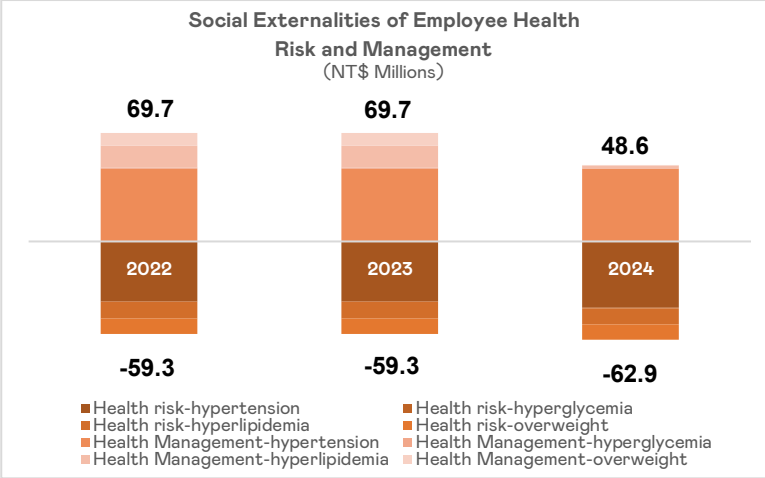
Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
9,492 Individuals Being at risk for hypertension, hyperglycemia, hyperlipidemia, and overweight[11]		**3.31~25.8 %** Attributable risk of cardiovascular diseases derived from hypertension, hyperglycemia, hyperlipidemia, and overweight **50%** Increased risk of cardiovascular disease associated with work-related stress[12]		**62.9 Millions (Negative)** Cardiovascular disease risk contributes to increased healthcare expenditures (↑6% vs. previous year)
2,249 Individuals Health risks were appropriately controlled through effective management				**48.6 Millions (Positive)** Controlling health risks helps prevent unnecessary medical expenditures (↓30.3% vs. previous year)

Comprehensive health screenings enable early detection of potential diseases. AUO provides biennial health checkups for its employees. In 2024, results from health screenings conducted in Taiwan revealed that some employees exhibited abnormalities in blood pressure, blood sugar, blood lipids, and body weight. Without proper management, these conditions—combined with long-term work-related stress—may lead to chronic diseases, potentially resulting in NT$62.9 million in medical expenses.

To reduce the incidence of chronic illnesses, AUO launched the “Three Highs Health Management Program” targeting employees at high risk of cerebrovascular and cardiovascular diseases. Through regular follow-ups and personalized health guidance, the program helps employees effectively manage risk factors such as hypertension, hyperglycemia, and hyperlipidemia, thereby lowering the likelihood of major diseases. It is estimated that this initiative could prevent up to NT$48.6 million in potential healthcare costs.

Boundary	AUO’s Taiwan operation, covering 42% of the consolidated financial reporting boundary, calculated by employee headcount.
Metric	Healthcare Benefits Participants (IRIS: OI4061), Employee Health Examination and Health Management Statistics
Reference	Harvard Business School's Impact-Weighted Accounts(Freiberg et al., 2021), World Health Organization (WHO, 2008), Lee (2010)



[11] *Hypertension is defined as an average systolic blood pressure exceeding 140 mmHg or an average diastolic pressure exceeding 90 mmHg. Hyperglycemia refers to a fasting blood glucose level above 126 mg/dL. Hyperlipidemia is indicated by a total cholesterol level exceeding 240 mg/dL. Overweight is defined as a body mass index (BMI) greater than 27.*

[12] According to the World Health Organization (WHO, 2008), adverse working conditions pose a range of health risks. Notably, 50% of the increased risk of cardiovascular disease is associated with work-related stress.

Sexual Harassment

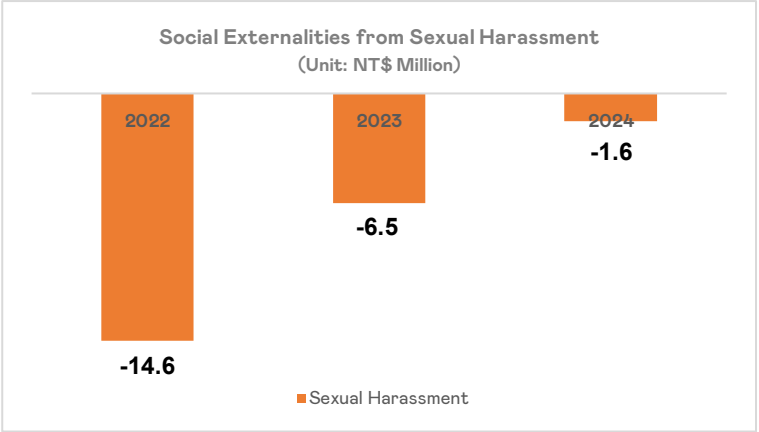
A safe working environment and equal treatment are fundamental rights for every employee. Among these, preventing sexual harassment is essential to safeguarding workplace dignity and advancing gender equality. Sexual harassment encompasses both verbal and physical misconduct. Victims often suffer from psychological trauma, anxiety, depression, and insomnia—leading to adverse effects on job performance, interpersonal relationships, and career progression. In severe cases, it may result in resignation and financial loss, while also damaging corporate reputation and eroding trust. These findings underscore the urgent need to implement zero-tolerance policies and foster a respectful, inclusive workplace culture.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
1 Incident Cases of Sexual Harassment		Sexual harassment results in physical and mental harm, including anxiety, depression, post-traumatic stress disorder, and long-term psychological effects leading to future well-being losses		**1.6 Million (negative)** Social Costs Arising from Employees Experiencing Sexual Harassment (↓ 50% vs. previous year)

To protect employees from physical and verbal sexual harassment, AUO has implemented the Sexual Harassment Prevention Guidelines, outlining clear procedures for prevention and response. A dedicated reporting channel is in place, with the Sexual Harassment/Unlawful Infringement Investigation Committee overseeing case investigations to ensure timely and proper handling. In 2024, one case was substantiated following investigation, involving verbal harassment. The psychological and physical harm caused to the employee, along with the impact on overall well-being, is estimated to have resulted in a social cost of approximately NT$1.6 million.

Boundary	AUO's global operations, covering 80% of entities within the scope of consolidated financial reporting
Metric	Reported and substantiated cases of sexual harassment following investigation (IRIS: OI9077)
Reference	Harvard Business School's Impact-Weighted Accounts (Freiberg et al., 2021)



Social Investment

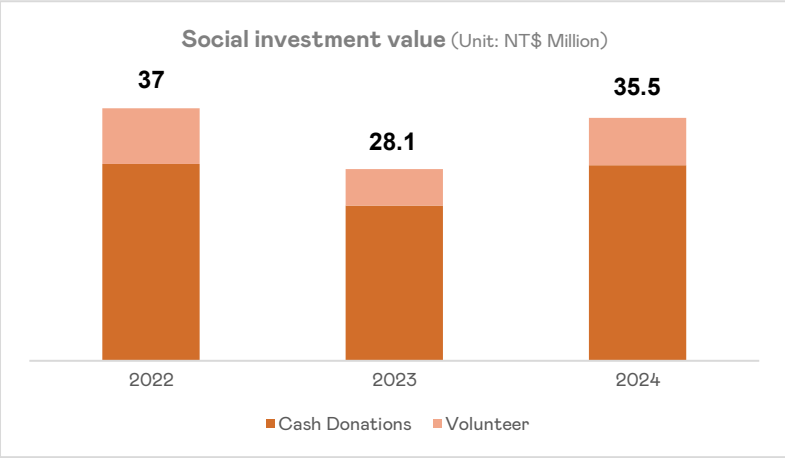
Corporate philanthropic efforts go beyond donations and short-term care—they represent a strategic investment in creating long-term social value. Through well-planned and purposeful actions, companies can leverage their human, material, and financial resources to address key social issues such as educational support, environmental sustainability, and care for disadvantaged groups. These initiatives not only contribute to resolving and improving societal challenges but also enhance brand image and build public trust. This report evaluates the financial and non-financial value of philanthropic activities from a cost-benefit perspective, aiming to assess the accumulated social value generated through corporate engagement.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
28.58 Millions (NTD) Cash Donations **12,138 Hours** Volunteer Hours		**45,662 Person-times** Beneficiaries of social engagement		**35.5 Millions (Positive)** Value of Social Contribution (↑ 26.6% vs. previous year)

Founded in 2019, AUO established the AUO Foundation with the aim of fostering four main volunteer categories, including charity, culture, green initiatives, and education. By collaborating with stakeholders, the foundation works on key actions to protect the natural ecology, promote popular science and environmental education, drive cultural innovation, and address public welfare concerns.

AUO contributed NT$28.58 million in cash donations and accumulated 12,138 volunteer service hours, participating in various public welfare projects and local collaboration initiatives. These efforts generated an estimated NT$35.5 million in social impact.



Boundary	AUO's Taiwan operation, covering 42% of the consolidated financial reporting boundary, calculated by employee headcount.
Metric	Social investment value (IRIS: OI1619)
Reference	Corporate citizenship (2020)

Product and Service

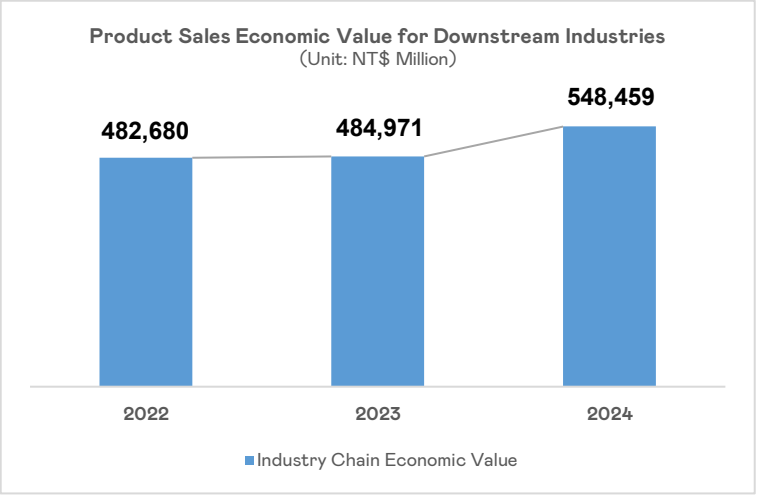
Value Creation across the Industry Chain

A company's product sales not only represent its primary source of revenue, but also serve as a key driver for the development of downstream industries. In the display panel sector, product sales stimulate economic activities across various downstream segments, including system integrators, OEM brands, retail, logistics, after-sales services, maintenance, and recycling. This ripple effect contributes to the overall growth of the industry's value chain. AUO evaluates the indirect economic value generated for customer industries, based on factors such as sales volume, industry supply-demand dynamics, customer industry categories, and output value.

Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
NT$280,425 Millions Sales Revenue		Drive Supply and Demand Dynamics Across the Upstream and Downstream Segments of the Electronics Industry Chain		**548,459 Millions** (Positive) Product Sales Drive Value Creation Across the Industry Chain (↑13.1% vs. previous year)

AUO has steadily advanced its dual-axis transformation strategy, yielding tangible results. The company's operational framework is built on three strategic pillars: Display Technologies, Mobility Solutions, and Vertical Solutions—forming a diversified and high value-added business structure. As revenue composition evolves, AUO's operations have become more balanced and resilient, with strategic focus and optimization driven by the challenges and opportunities of each business unit. In 2024, AUO's product sales generated approximately NT$548,459 million in economic value for downstream industries. We continue to deliver high value-added solutions and differentiated products, optimize our product mix, and aim to enhance profitability and market resilience while co-creating long-term value with customers and industry partners.



Boundary	AUO's entire products and solutions covered within the consolidated financial reporting boundary (100% coverage).
Metric	Sales Revenue (IRIS: PI1775)
Reference	BASF (2017), DGBAS (2021)

Environmental Externalities of Products

For electronic products, the primary environmental impact during the use phase arises from electricity consumption over extended periods, leading to indirect greenhouse gas (GHG) emissions. When fossil fuels are part of the energy mix, power generation contributes to global warming, resulting in increased extreme weather events, reduced agricultural productivity, infrastructure damage, and public health risks. This report assesses the climate impact of electronic products during use through an Environmental Profit and Loss (EP&L) framework. Using the Social Cost of Carbon (SCC), GHG emissions are monetized in New Taiwan Dollars (NTD) to reflect their long-term damage to global systems. This approach highlights the hidden environmental cost of energy use. Furthermore, life cycle thinking is applied to quantify the external environmental benefits of eco-design strategies.

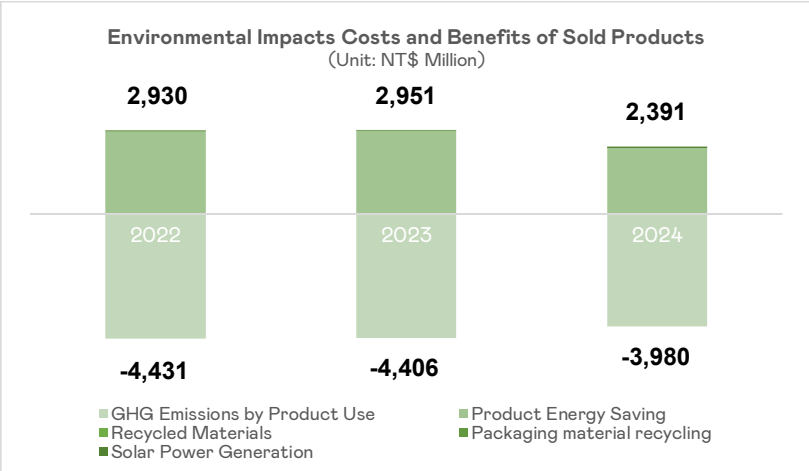
Analysis Result

Input／Output	→	Impact on Well-being	→	Impact Valuation (NTD)
156.34M pcs Product Shipment **2.89B kWh** Energy-saving Benefits of Sold Products (Compared to 2019) **407 Metric tons** Use of Recycled Materials (Steel, Aluminum, Metals, Plastics) **49.53M kWh** Solar Panel EnergyOutput **1,143 Metric tons** Customer plastic packaging recycled (achieved 71%)		**2,422,522 Metric ton of CO_2e** Global Warming Potential(GWP) from Product Use–Phase Emissions **1,455,677 metric tons of CO2e** Avoiding Global Warming Potential (GWP) through Emission Reduction from Energy-saving Products, Using Recycled Materials, Recycled Packaging for Customers, and Using Renewable Energy		**3,980 Millions (Negative)** Environmental Externalities Caused by Greenhouse Gas Emissions (↓9.7% vs. previous year) **2,346 Millions (Positive)** Environmental Externalities by Product Energy Saving, Using Recycled Materials, Recycled Packaging for Customers, and Using Renewable Energy (↓15.3% vs. previous year)

In 2024, the estimated energy consumption during the use phase of AUO's sold products reached approximately 4 billion kilowatt-hour (kWh), resulting in 2.42 million metric tons of greenhouse gas emissions and an associated carbon social cost of NT$3.98 billion. Through product design, AUO continued to improve product energy efficiency by developing low-power technologies—such as its innovative Cholesteric Liquid Crystal Displays (ChLCD), which reduce ambient light loss during reflection and can lower electricity consumption during the use phase by over 90%.

In total, the energy-saving benefits of AUO's sold products amounted to 2.89 billion kWh, avoiding 1.43 million metric tons of greenhouse gas emissions and generating NT$2.346 billion in environmental external benefits. Additionally, AUO incorporated recycled materials such as steel, aluminum, metals, and plastics into product design, achieved a 71% customer packaging recycling rate, and generated 49.53 million kWh of electricity from in-house solar modules—contributing an additional NT$45.9 million in environmental external benefits.

Boundary	AUO's complete portfolio of display (DT) module products, representing 80% coverage within the scope of the consolidated financial reporting
Metric	Product shipments (PI1263), Product energy efficiency (PI7623), Renewable energy sales (PI5842), Reduction in packaging waste (OI7920), Recycled materials (OI4328)
Reference	WRI & WBCSD(2013), US EPA(2016)



Appendix

Activity Data Sources

The sources of activity data are classified into primary data, obtained directly from field investigations or original records, and secondary data, derived from existing literature, databases, or estimation models. In principle, this report prioritizes the use of high-quality primary data to ensure accuracy and reliability in calculations. However, in cases where primary data is unavailable or inaccessible, secondary data is adopted as a substitute. For example, the supply-demand relationships among industries within the supply chain, as well as emission factors representing pollutants generated per unit of economic output, are typically unavailable at a granular level. Therefore, national-level survey reports and industry-average coefficients are utilized to estimate these values.

Valuation Methodology

Monetary Valuation Factors: Social cost of carbon

The Social Cost of Carbon (SCC) represents the estimated monetary value of long-term damages caused by the emission of one metric ton of CO_2 in a given year, expressed in 2007 U.S. dollars (US EPA, 2016). The referenced study employed three widely recognized integrated assessment models—DICE, PAGE, and FUND—alongside three discount rates (2.5%, 3%, and 5%) and five distinct scenario conditions. The SCC encompasses a broad spectrum of climate-related damages, includes reductions in net agricultural productivity, adverse effects on human health, property damage resulting from increased flood risks, changes in energy system costs due to temperature fluctuations and extreme weather events. It is expected to rise over time, reflecting the increasing marginal damages associated with future emissions. As physical and economic systems become more vulnerable to intensified climatic disruptions, the cost of each additional ton of CO_2 is projected to grow accordingly.

Year	Social Cost of Carbon Of Three Discount Rates[Note] (in 2007 USD/ton-CO2)		
	5%	3%	2.5%
2015	11	36	56
2020	12	42	62
2025	14	46	68
2030	16	50	73
2035	18	55	78
2040	21	60	84
2045	23	64	89
2050	26	69	95

Note: One of the most important factors influencing the social cost of carbon is the discount rate. A high discount rate means that people are willing to pay more attention to short-term rather than long-term benefits (Yan, 2014). This study uses a median of 3% discount rate.

Monetary Valuation Factors: Human health loss cost

According to the OECD (2012), the average Value of a Statistical Life (VSL) among member countries is estimated at US$3 million (in 2005 USD), based on a median age of 47 years and a life expectancy of 78 years—implying a willingness to pay (WTP) to avoid the risk of premature death over a 31-year period. Prüss-Üstün et al. (2003) emphasized that Disability-Adjusted Life Years (DALYs) should be weighted differently across age groups. Building on this, the present study adopts the methodology of PwC UK (2015), which applies a 3% discount rate and assumes an individual expected to live to 78 years dies prematurely at age 47, resulting in a 23.4% proportion of life lost. This proportion, when multiplied by the expected lifetime, yields the total DALYs lost. By dividing the VSL by the estimated DALY loss, the human health cost is calculated to be US$164,366 (in 2005 USD) per DALY.

Parameter	Unit	Value
Age of premature death	Year	47
Life expectancy	Year	78
Proportion of life loss	%	23.4%
Number of DALYs loss	Year	18.3
Value of a Statistical Life (VSL)	2005 USD	3,000,000
Human Health Loss Cost	**2005 USD/DALY**	**164,366**

Monetary Valuation Factor: Ecosystem Loss Cost

CE Delft (2018) applied the Willingness-to-Pay (WTP) method to estimate the restoration cost of biodiversity loss resulting from land use changes. This analysis encompassed various aspects, including forest conservation, ecosystem value preservation, and tourism. Based on the study by Kuik et al. (2008) for the European region, which estimated the cost at 0.47 EUR (2004)/PDF·m²·yr, CE Delft adjusted the value to account for crop damage, incorporated an annual inflation factor of 1%, and applied a 3% discount rate. As a result, the monetary valuation of ecosystem loss was updated to 0.635 EUR (2015)/PDF·m²·yr.

Monetary Value Transfer

Due to the monetary value conversion coefficients being sourced from various studies, AUO followed the framework defined by ISO 14008:2019—Monetary valuation of environmental impacts and related environmental aspects—to ensure consistency. Using 2021 as the base year, adjustments were made to account for geographical and temporal differences in the valuation context.

Adjustment for Spatial Contextual Differences

Equity weighting is performed on the gross national income (GNI) per capita and adjusted for purchasing power parity (PPP) by multiplying these monetary values by the power of the income elasticity (OECD, 2012).

$$E\_i = (Y\_i/Y\_ref\ )\ \hat{}\ \epsilon$$

E i _ Income adjusted equity weighting factor

Y i _ GNI per capita adjusted for PPP of target region

Y ref _ GNI per capita adjusted for PPP of reference region

ϵ _ Income elasticity means WTP for a healthy life, ranging from 0 and 1; "1" means that WTP is directly proportional to income; "0" means that WTP has no relationship with income. TSMC uses the PwC UK (2015) recommendation value of 0.6 in the study.

Adjustment for Temporal Contextual Differences

Considering inflation and exchange rate factors, value coefficients from different time periods were adjusted to reflect monetary values in the designated base year.

Historical Data

Cause of the Impact	Input / Output	Sustainability Impact		Monetary Valuation (thousand NTD)			Impacted Stakeholders
				2022	2023	2024	
Supply Chain	Upstream procurement spending	Social Externality: Boosting supply chain output value.	(+)	283,715,092	275,780,603	239,805,239	Society
		Social Externality: Enhancing supply chain employees' purchasing power	(+)	15,303,525	15,153,492	16,193,370	External employees
		Environmental Externality: GHG emissions from the supply chain causing social costs of carbon	(-)	1,783,572	2,252,374	2,215,539	Environment
		Environmental Externality: Air pollutants from the supply chain causing health impacts and ecosystem losses	(-)	557,076	982,984	982,332	Environment
	Energy-saving Consultation for the supply chain	Environmental Externality: Avoid environmental impact from GHG emissions	(+)	84,776	157,419	441,919	Environment
	Water-saving Consultation for the Supply Chain	Environmental Externality: Avoid creating water stress for nearby communities due to water resource extraction	(+)	42	66	83	Environment
	Packaging waste recycling by suppliers	Environmental Externality: Avoid greenhouse gas emissions and global warming caused by waste disposal	(+)	60,508	64,044	117,233	Environment
Company Operation	Business revenue	Gross value added(GVA): Business revenue	(+)	6,134,305	6,134,310	6,901,090	Shareholder/ Investor
	Tax payment	Gross value added(GVA): Tax payment	(+)	2,357,288	1,639,914	2,339,594	Society
	Interest and leasing expense	Gross value added(GVA): Interest and leasing expense	(+)	1,891,454	3,204,996	3,424,330	Society
	Depreciation and amortization	Gross value added(GVA): Depreciation and amortization	(+)	33,752,131	34,926,426	34,104,290	Supplier/ Client
	New technology research and development	Gross value added(GVA): Research and development	(+)	12,867,781	13,231,450	16,028,320	Supplier/ Client
	Patent Value	Gross value added(GVA): Patent value	(+)	12,269,529	12,265,550	12,272,358	Client
	Greenhouse gas emissions	Environmental Externality: GHG emissions causing social costs of carbon	(-)	3,835,217	3,904,353	3,556,378	Environment
	Use of renewable energy (self-generated)	Environmental Externality: Benefits of using renewable energy	(+)	38,965	78,006	232,878	Environment
	Use of renewable energy (purchased)						Environment
	Effectiveness of energy-saving initiatives	Environmental Externality: Benefits of promoting energy-saving measures	(+)	100,411	118,205	159,003	Environment
	Water consumption	Environmental Externality: Water resource consumption causing social costs of carbon	(-)	100,723	111,300	110,953	Environment
	Regenerated water usage	Environmental Externality: Benefits of using reclaimed water	(+)	11,358	13,254	15,705	Environment
	Water resource recycling and reuse	Environmental Externality: Benefits of using recycling water	(+)	544,032	618,034	614,459	Environment
	Wastewater discharge	Environmental Externality: Impact of changes in pollutant concentrations in water on human health	(-)	69,319	79,072	81,232	Environment
	Air pollutant emission	Environmental Externality: Causing health impacts	(-)	95,397	89,588	78,105	Environment
	Gasoline/Diesel usage	Environmental Externality: Causing health impacts and ecosystem losses from GHG and Air pollutant emissions	(-)	112,139	106,870	111,528	Environment
	Waste disposal	Environmental Externality: Avoid social costs of carbon, loss of health and ecosystem from incineration and landfilling	(-)	11,791	11,222	10,773	Environment
	Employee occupational accident incident	Social Externality: Worker Well-being and medical costs due to workplace accidents	(-)	3,172	5,334	5,966	Employee
	Contractors occupational accident incident	Social Externality: Worker Well-being and Medical Costs Due to Workplace Accidents	(-)	50	58	456	External employees
	Individuals at risk of cardiovascular disease	Social Externality: Potential health risks arising from workload	(-)	59,343	59,343	62,926	Employee
Company Operation	Number of employees benefit of health management	Social Externality: Health education improves lifestyle and health status	(+)	69,718	69,718	48,614	Employee
	Employee number	Social Externality: Employment generation and wage improvement in local communities	(+)	–	–	804,935	Employee/ Society
	Number of employees earning a living wage	Social Externality: Competitive compensation enhances quality of life and purchasing power	(+)	–	–	20,773,945	Employee
		Social Externality: Impact of sub-living wage on well-being compensation	(-)	–	–	0	Employee
	Employee support program	Social Externality: Work-life balance improvement through paid leave and family-friendly support	(+)	–	–	26,152	Employee
	Internal job placement	Social Externality: Income growth through internal promotion	(+)	–	–	43,730	Employee
	Annual training hours	Social Externality: Training benefits for employee future income	(+)	–	–	121,533	Employee
	Workplace sexual harassment	Social Externality: Medical costs and loss of future well-being resulting from physical and mental injuries	(-)	14,562	6,472	1,618	Employee/ Society
	Social investment	Social Externality: Promotion of local community relations and improvement of life quality	(+)	36,999	28,059	35,474	Society
Products and Services	Product sales revenue	Social Externality: Product sales drive supply-demand dynamics Increasing industry output value	(+)	482,679,692	484,971,439	548,458,971	Society
	Product energy consumption in use phase	Environmental Externality: Product use causing social costs of carbon from greenhouse gas emissions	(-)	28,252,962	4,405,737	3,979,769	Client/ Environment
	Energy-efficient product design	Environmental Externality: Benefits of promoting energy-saving product	(+)	2,926,935	2,946,959	2,345,521	Client/ Environment
	Solar module power generation	Environmental Externality: Benefits of promoting solar energy Utilization	(+)	475	369	49,925	Client/ Environment
	Customer packaging material recycling	Environmental Externality: Packaging Recycling Reduces Environmental Impact from Waste Disposal	(+)	2,388	4,066	4,339	Client/ Environment
	Use of recycled metals and plastics	Environmental Externality: Benefits of promoting recycling materials to avoid social cost of carbon	(+)	–	–	2,012	Client/ Environment

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