

AUO Corporation
DJSI Privacy Protection Agreed-Upon
Procedures Report
May 30, 2024

To: AUO Corporation

We were engaged by AUO Corporation (“the Company”) to perform agreed-upon procedures in accordance with Standards on Related Services 4400 “Engagements to Perform Agree-Upon Procedures (“the procedures”) Regarding Financial Information” to assist the Company in inspecting the compliance of the Company with the requirements of privacy protection in social dimension of Dow Jones Sustainability Index (“DJSI”). Given that the Company makes the final decision on adopting such procedures, we do not express an opinion on the sufficiency of the procedures.

The scope of work includes obtaining the relevant internal policies and implementation records maintained by the Company to comply with privacy and personal data protection, inspecting relevant internal policies or implementation records, observing implementation operations, and inquiring with the relevant personnel. The procedures performed and the relevant findings are as follows:

Procedure 1: Privacy Policy

- a. Inspected the internal policies to determine whether privacy policies are established.
- b. Inspected the internal privacy policies to determine whether privacy policies apply to the entire Company and its partners, including all operating departments, subcontractors, and applicable third parties (suppliers, customers, and subcontractors).
- c. Inspected the internal privacy policies to determine whether privacy management responsibilities related to operations, legal obligations, regulatory compliance, and contractual requirements are considered.
- d. Inspected the internal privacy policies to determine whether requirements for periodic review and updates of the internal policies are established.
- e. Inspected the internal privacy policies to determine whether policy documents are approved by the appropriate management level based on the policy’s classification.

Findings:

- a. The Company has established internal policies to inform all employees of their obligation to protect the personal privacy and information of all stakeholders, and requirements in handling personal data.
- b. The Company has established internal policies that are enforced throughout the Company and its partners, including all operating departments, subcontractors, and applicable third parties (suppliers, customers, and subcontractors).
- c. The Company has defined privacy management responsibilities related to operations, legal obligations, regulatory compliance, and contractual requirements in the relevant internal policies.
- d. The Company has established requirements for periodic review and updates of internal policies.
- e. The internal privacy policies of the Company were approved by appropriate management level based on the document’s classification.

Procedure 2: Responsibility of Privacy

- a. Inspected the internal policies to determine whether the responsibilities and authorities of privacy protection roles are defined.
- b. Inspected the internal policies to determine whether the responsibilities, authorities and designated level of privacy protection roles are assigned and communicated within the organization.
- c. Inspected the internal policies to determine whether appropriate personnel were assigned to develop, implement, maintain, and monitor privacy protection measures across the entire organization.
- d. Inspected the internal policies to determine whether requirements to provide training on privacy protection are in place.
- e. Inspected the internal policies to determine whether management reporting levels and authorization levels for reporting privacy protection issues are established.
- f. Inspected the internal policies to determine whether appropriate personnel are assigned to serve as contact persons for regulatory authorities and external stakeholders.

Findings:

- a. The Company has defined the responsibilities and authorities of privacy protection roles in the relevant internal policies.
- b. The Company has assigned the responsibilities, authorities and designated level of privacy protection roles and communicated such information within the organization.
- c. The Company has assigned appropriate personnel in the relevant internal policies for developing, implementing, maintaining, and monitoring the privacy protection measures within the entire organization and held group meetings annually.
- d. The Company has established relevant internal policies requiring the Personal Data Protection Management Committee to conduct awareness training and promotion on personal data protection for all employees.
- e. The Company has established the management reporting levels and authorization levels for reporting privacy protection issues in the relevant internal policies.
- f. The Company has assigned appropriate personnel in the relevant policies to serve as contact persons for regulatory authorities and external stakeholders.

Procedure 3: Risk Management

- a. Inspected the internal policies to determine whether risk acceptance criteria and risk assessment processes are established.
- b. Inspected the internal policies to determine whether the risk assessment includes privacy risks.
- c. Inspected the internal policies to determine whether the risk assessment and management processes include privacy management responsibilities that comply with relevant laws, regulations, and contractual requirements for privacy protection.
- d. Inspected the internal policies to determine whether appropriate risk management measures are established based on the results of risk assessments.

- e. Inspected the internal policies to determine whether appropriate privacy risk assessments are conducted when changes occur in the external environment or internal processes related to privacy issues.

Findings:

- a. The Company has clearly defined the risk assessment processes and risk acceptance level in the relevant internal policies.
- b. The Company has required that the risk assessment process includes consideration of privacy risks in the relevant internal policies.
- c. The Company has established privacy management responsibilities that comply with relevant laws, regulations, and contractual requirements for privacy protection in the relevant internal policies.
- d. The Company has established appropriate risk management measures based on the results of risk assessments in the relevant internal policies.
- e. The Company has required appropriate privacy risk assessments to be conducted when changes occur in the external environment or internal processes related to privacy issues in the relevant internal policies.

Procedure 4: Penalties for Non-Compliance

- a. Inspected the internal policies to determine whether resources for establishing, implementing, maintaining, and continuously improving the privacy protection system are provided.
- b. Inspected the internal policies to determine whether employment contracts define individual responsibilities regarding privacy protection.
- c. Inspected the internal policies to determine whether potential consequences for non-compliance with privacy protection requirements and the impact on individual performance are established.
- d. Inspected the internal policies to determine whether training programs are established to enhance personnel awareness of the importance of privacy protection, responsibilities regarding privacy protection, and potential consequences for organizations, individuals, and parties for non-compliance with privacy protection requirements.
- e. Inspected the internal policies to determine whether disciplinary procedures for non-compliance with privacy protection requirements for internal personnel are established.

Findings:

- a. The Company has allocated resources for establishing, implementing, maintaining, and continuously improving the privacy protection system in the relevant internal policies.
- b. The Company has defined individual responsibilities regarding privacy protection in the employment contracts.
- c. The Company has established potential consequences for non-compliance with privacy protection requirements and their impact on individual performance in the relevant internal policies.

- d. The Company has established training programs to enhance personnel awareness of the importance of privacy protection, responsibilities regarding privacy protection, and potential consequences for non-compliance in the relevant internal policies.
- e. The Company has established disciplinary procedures for non-compliance with privacy protection requirements for internal personnel in the relevant internal policies.

Procedure 5: Third party audit

- a. Inspected the internal policies to determine whether responsibilities regarding privacy protection are specified in agreements with third parties (suppliers, customers, subcontractors, etc.).
- b. Inspected the internal policies to determine whether the minimum technical or management measures for privacy protection obligations are included in agreements with third parties (suppliers, customers, subcontractors, etc.)
- c. Inspected the internal policies to determine whether requirements for third parties to accept audits by the organization in agreements with third parties (suppliers, customers, subcontractors, etc.) are established.
- d. Inspected the internal policies to determine whether requirements for regular reviews of privacy protection measure for third parties (suppliers, customers, subcontractors, etc.) are established.

Findings:

- a. The Company has specified the responsibilities regarding privacy protection in agreements with third parties (suppliers, customers, subcontractors, etc.) in the relevant internal policies.
- b. The Company has included the minimum technical or management measures for privacy protection obligations in agreements with third parties (suppliers, customers, subcontractors, etc.) in the relevant internal policies.
- c. The Company has established requirements for third parties to accept audits by the organization in agreements with third parties (suppliers, customers, subcontractors, etc.) in the relevant internal policies.
- d. The Company has established requirements for regular reviews of privacy protection measures for third parties (suppliers, customers, subcontractors, etc.) in the relevant internal policies.

Procedure 6: Internal audit

- a. Inspected the internal policies to determine whether requirements for conducting internal privacy protection audits in accordance with applicable laws and regulations are established.
- b. Inspected the internal policies to determine whether requirements for conducting internal privacy protection audits according to the schedule are established.
- c. Inspected the internal policies to determine whether requirements for reporting the results of internal audits to the management level are established.
- d. Inspected the internal policies to determine whether requirements for documenting the nature of audit deficiencies and the subsequent improvement measures are established.
- e. Inspected the internal policies to determine whether requirements for reviewing the results of corrective actions are established.

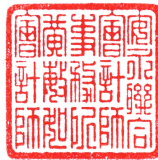
Findings:

- a. The Company has established requirements for conducting internal privacy protection audits in accordance with applicable laws and regulations in the relevant internal policies.
- b. The Company has established requirements for conducting internal privacy protection audits according to the schedule in the relevant internal policies.
- c. The Company has established requirements for reporting the results of internal audits to the management level in the relevant internal policies.
- d. The Company has established requirements for documenting the nature of audit deficiencies and the subsequent improvement measures in the relevant internal policies.
- e. The Company has established requirements for reviewing the results of corrective actions in the relevant internal policies.

In consideration of the above procedures, they do not constitute an assurance engagement performed in accordance with the Statements of Auditing Standards or the Assurance Engagement Standards promulgated by the Accounting Research and Development Foundation in Taiwan, Ernst & Young (“we”) does not express any extent of assurance on the report. The sufficiency of the procedures is determined by the Company. Consequently, we make no representation or assurance on the sufficiency of the Company’s purpose for which this report has been requested or for any other purpose. Had we performed additional procedures, or had we performed an assurance engagement in accordance with Statements of Auditing Standards or the Assurance Engagement Standards which are promulgated by the Accounting Research and Development Foundation in Taiwan with respect to the privacy protection, other matters might have come to our attention that would have been reported to you.

This report is solely for the Company’s use for the purpose set forth in the first paragraph. The Company shall not use the report for other purposes or disclose it to other persons.

Huang, Ming-Ju



Huang, Ming-Ju

Ernst & Young, Taiwan

May 30, 2024

Notes to Readers

The reader is advised that this report has been prepared originally in Chinese. In the event of a conflict between this report and the original Chinese version or difference in interpretation between the two versions, the Chinese language agreed-upon procedures report shall prevail.