EY安永
Building a better working world

安永聯合會計師事務所

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2026 年 3 月 12 日

受文者：友達光電股份有限公司

主旨：承貴公司委任執行隱私保護協議程序，至深感荷。謹將委任目的與免責聲明說明如後。

一、委任目的：

本會計師係依照其他相關服務準則 4400 號「財務資訊協議程序之執行」之規定，針對下列第一至六項之議題於政策制定、權責、涵蓋範圍、監督等面向執行協議程序：

（一）隱私政策
（二）隱私責任
（三）風險管理
（四）違規懲處
（五）第三方稽核
（六）內部稽核

二、免責聲明：

前述協議程序之採用係由　貴公司作最後決定，該等程序是否足夠，本會計師不表示意見。本會計師並非依照審計準則或確信準則查核，因此不對隱私保護整體是否允當提供任何程度之確信。若執行額外程序或依照審計準則查核，則可能發現其他應行報告之事實。本會計師提出之報告，僅供　貴公司為上述委任目的使用，不得作為其他用途。

黃敏如　會計師
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March 12, 2026

To: AUO Corporation

Subject: Ernst & Young ("we") appreciate the opportunity of being engaged by AUO Corporation ("the Company") to perform the agreed-upon procedures ("the procedures") on Privacy Protection. The purpose and disclaimer of this engagement are as follows:

A. Purpose:

We performed the procedures on the following topics listed from item a to item f which cover the aspect of policy making, roles and responsibility, coverage, and monitoring, etc., in accordance with Standards on Related Services 4400 "Engagements to Perform Agree-Upon Procedures Regarding Financial Information" of the Republic of China:

a. Privacy policy
b. Responsibility of privacy
c. Risk Management
d. Penalties for non-compliance
e. Third party audit
f. Internal audit

B. Disclaimer:

Given that it is the Company making the final decision on adopting the procedures, I do not express an opinion on the sufficiency of the procedures. Given that we did not perform the procedures in accordance with Standards on Auditing or Standards on Assurance Engagement of the Republic of China, we do not express any extent of assurance on whether Privacy Protection is fairly presented. Had we performed additional procedures, or had we performed the work in accordance with Standards on Auditing or Standards on Assurance Engagement of the Republic of China, other matters might have come to our attention that would have been reported to you. The report that we submitted is solely for the Company's use for the purpose set forth in Paragraph A. The Company shall not use the report in other purposes.

Huang, Ming-Ju
Ernst & Young