

VERIFICATION STATEMENT OF GREENHOUSE GAS ASSERTIONS

Statement No.:
10000444730-MSC-DNV GL-TWN

Issued date:
19 May, 2021

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2020) of

AU Optronics Corporation

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by AU Optronics Corporation to perform a verification of the greenhouse gas assertion of Greenhouse Gas Inventory Management Report (2020) (hereafter the "Inventory Report") with respect to the sites listed in Appendix.

The scope of indirect emissions, other than Imported Energy with specified/limited list of sources, was defined by AUO's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory:

| Category | Subcategory | Boundary |
|--|---|---|
| Indirect GHG emissions from transportation | Upstream transportation and distribution | Transportation of selected purchased goods, such as glass substrate、PI spacer、target、gaseous chemical... etc. |
| | Business travel | Transportation of employees for business-related activities |
| | Employee commuting | Transportation of employees travelling between company and residence place, factory shuttle bus included (employees located at Mainland and overseas plants were not included) |
| | Downstream transportation and distribution | Transportation of products sold by the Company |
| Indirect GHG emissions from products used by organization | Purchased goods and services | Upstream (cradle-to-gate) emissions of selected purchased goods, such as glass substrate, liquid crystals, photoresist, developer, etchant, stripper and thinner... etc |
| | Fuel-and-energy-related activities (not included in Scope 1 or 2) | Upstream emissions of purchased fuels (Diesel Oil, Liquefied Petroleum Gases, Motor Gasoline and Natural Gas) and electricity |
| | Waste generated in operations | Transportation and disposal or treatment of waste (waste generated in Mainland and overseas plants were not included) |
| Indirect GHG emissions associated with the use of products from the organization | Investments | Emissions of subsidiary, AUO Crystal Corp., from energy use (Diesel Oil and electricity) |

Verification Criteria and GHG Programme

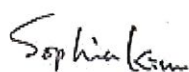
The verification was performed on the basis of ISO 14064-1:2018, as well as IPCC 2006 Tier 2b methodology for fluorinated GHG emissions inventory, given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2013 and ISO 14064-3:2006.

Verification Statement

It is DNV's opinion that the Inventory Report (2020), which was published on April 30, 2021, is free from material discrepancies in accordance with ISO 14064-1:2018. The reliability of the information within the Inventory Report (2020) for direct GHG emissions and indirect GHG emissions from imported energy were verified with a reasonable assurance.

Sophia Kim

GHG Verifier



Place and date:

Taipei, April 07 ~ May 04, 2021

For the issuing office:

DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd.,
Banqiao District, New Taipei City 220,
Taiwan



Management Representative

Supplement to Statement

Process and Methodology

The reviews of the Inventory Report and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria. The Inventory Report correctly complies with the requirement of ISO 14064-1:2018.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2020 to 31st December, 2020, it is DNV's opinion that the Inventory Report results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Management Control ☒ Operational Management Control ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFCs ☒ PFCs ☒ SF₆ ☒ NF₃

Direct Emissions: 102,217.50 tonnes CO₂e

Imported Energy Indirect Emissions: 2,909,307.96 tonnes CO₂e

Quantification of other indirect emissions:

| Category | Tonnes CO ₂ e |
|--|--------------------------|
| Indirect GHG emissions from transportation | 119,284.87 |
| Indirect GHG emissions from products used by organization | 1,313,888.66 |
| Indirect GHG emissions associated with the use of products from the organization | 38,578.99 |

The Indirect Emissions was calculated based on 2019 electricity emission factor of 0.509 kg CO₂-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR4 (2007) has been chosen and correctly referred by the Organization.

The fluorinated greenhouse gases ("FCs" defined by 2006 IPCC Guidelines) emissions in year 2020 with implementing abatement equipment was calculated as 27,057.16 Tonnes CO₂-e, and self-declared 1,909,928.32 Tonnes CO₂-e emission reduction with represented 98.60% reduced, according to the Tier 2b method referred to 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 3 Industrial Processes and Product Use, Chapter 6 Electronics Industry Emissions.

Verification Opinion

☒ Verified without Qualification
☐ Unable to Verify

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Place and date: Taipei, 19 May, 2021

Appendix

The greenhouse gas assertion of AU Optronics Corporation Greenhouse Gas Inventory Management Report (2020) with respect to the following sites:

| Site | Fab | Address | Total Emissions (Tonnes CO2-e) | Total Direct Emissions (Tonnes CO2-e) | Total Energy Indirect Emissions (Tonnes CO2-e) |
|-------|------------------------|---|--------------------------------|---------------------------------------|--|
| AUHC | Headquarters/ L3B | No. 1, Li-Hsin Rd. 2, Hsinchu Science Park, Hsinchu, Taiwan, R.O.C. | 22,113.62 | 1,990.82 | 20,122.81 |
| | Global Research Center | No. 1, Gongye E. 3rd Rd., Hsinchu City, Taiwan (R.O.C.) | 1,295.38 | 34.69 | 1,260.69 |
| | L3C | No. 23, Li-Hsin Rd., Hsinchu Science Park, Hsinchu, Taiwan, R.O.C. | 42,768.79 | 946.29 | 41,822.49 |
| | Dormitory | Mabuville at Beipu Township, Hsinchu County, Taiwan, R.O.C. | 894.77 | 2.14 | 892.62 |
| AULT | L4A/L5A/L5B | No. 1, Xinhe Rd., Aspire Park, Lungtan, Taoyuan, Taiwan, R.O.C. | 231,357.78 | 8,402.97 | 222,954.80 |
| AULK | L6B | No. 228, Lungke St., Lungtan, Taoyuan, Taiwan, R.O.C. / No. 288, No. 338, No. 338-1, Lungyuan Rd. 1, Lungtan, Taoyuan, Taiwan, R.O.C. | 317,103.61 | 10,114.81 | 306,988.80 |
| AUHY | L3D/L5D | No. 189, Hwaya Rd. 2, Kueishan, Taoyuan, Taiwan, R.O.C. | 282,199.32 | 7,117.79 | 275,081.54 |
| AUTC | L5C/L6A/L7A/L7B/L8A | No. 1, JhongKe Rd., Central Taiwan Science Park, Taichung, Taiwan, R.O.C. / No. 2, No. 3, Keya Rd., Central Taiwan Science Park, Taichung, Taiwan, R.O.C. | 1,046,406.11 | 21,457.19 | 1,024,948.92 |
| AUHL | L8B | No. 1, Machang Rd., Houli Dist., Taichung City, Taiwan, R.O.C. | 357,367.19 | 7,318.78 | 350,048.41 |
| AUTN | C4A/C5D/C6C | No.36, Keji 1st Rd., Annan Dist., Tainan City, Taiwan, R.O.C. | 63,980.90 | 410.46 | 63,570.44 |
| AUKH | C5E | No.9, Luke 3rd Rd., Luzhu Dist., Kaohsiung City, Taiwan, R.O.C. | 28,847.12 | 171.56 | 28,675.55 |
| AUSZ | S01/S02/S06 | No. 398, Suhong Zhong Road, Suzhou Industrial Park, 215021, China | 117,281.60 | 2,344.84 | 114,936.76 |
| AUXM | S11/S13/S17 | No. 1689, Xiang An North Road, Xiang An Branch, Torch Hi-tech Industrial Development Zone, Xiamen, 361102, China | 85,063.38 | 1,921.20 | 83,142.18 |
| AUKS | L6K | No. 6, Longteng Rd., Kunshan Economic-Technological Development Area, China | 319,524.03 | 28,558.08 | 290,965.96 |
| AUST | L4B | No. 10, Tampines Industrial Avenue 3, Singapore 528798 | 95,096.35 | 11,386.82 | 83,709.53 |
| AUSK | E11/E12 | Bratislavská 517, 911 05 Trenčín, Slovak Republic | 225.51 | 39.05 | 186.45 |
| Total | | | 3,011,525.46 | 102,217.50 | 2,909,307.96 |