Carbon Neutrality Verification Opinion
(Organization Level)

The Carbon Neutrality Report including Carbon Neutrality Management Plan and corresponding GHG emission reductions, removals and offsets for a period from 01 January 2025 to 31 December 2025 has been verified for

AUO Corporation

Global Research Center Headquarters: No. 1, Gongye E. 3rd Rd., East Dist., Hsinchu Science Park, Hsinchu City 300091, Taiwan (R.O.C.)
Longtan Plant L Building: No. 1, Xinhe Rd., Longtan Dist., Taoyuan City 325002, Taiwan (R.O.C.)
Taichung Plant V Building: No. 1, Jhongke Rd., Xitun Dist., Taichung City 407723, Taiwan (R.O.C.)
Houli Plant H Building: No. 1, Machang Rd., Houli Dist., Taichung City 421425, Taiwan (R.O.C.)

Covering following activities:

Administrative activities
(Global Research Center Headquarters, Longtan Plant L Building, Taichung Plant V Building, Houli Plant H Building)

This verification of the Carbon Neutrality Report is performed in accordance with the verification standard ISO 14064-3:2019 and the criteria set out in

ISO 14068:2026

Verified Carbon Neutrality Report includes:

GHG Emissions (Base Period 2022Y):	**8,428.36 tCO_2e**
GHG Emission Reductions:	**3,510.45 tCO_2e**
GHG Emission Removals:	**0.00 tCO_2e**
Offsetting of residual Emissions:	**4,917.91 tCO_2e**

Statement Date: 08 November 2026

Authorized by

Stephen Pao
Business Assurance Director

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This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 5 of this Opinion Statement.

Carbon Neutrality Verification Opinion (Organization Level)

AUO Corporation provided the Carbon Neutrality Report covering GHG emissions, GHG emission reductions, removals and offsetting based on the requirements of ISO 14068:2026. SGS has planned and performed the verification work to obtain the information, explanations and evidence considered necessary to provide a **Reasonable Level** of assurance that the GHG emissions, GHG emission reductions, removals and offsets are fairly stated as set out below:

Description	**Year 2022 (tCO_2e)**
A. Total GHG Emissions of the organization in the verification year (Scope 1, 2 and applicable Scope 3)- Base Period	**8,428.36**
Description	**Year 2025 (tCO_2e)**
B. GHG Emission Reduction verified	3,510.45
C. GHG Removal Enhancement verified	0.00
D. Residual GHG Emissions after reduction and removal enhancement (A-B-C)	4,917.91
E. Quantity of offsets verified	4,918.00
F. Net GHG balance after reductions, removal enhancements and offsetting (carbon neutral position)	0.00

Offsetting residual GHG emissions	Offset program	CTL Landfill Gas Project
	Sources of credit offset	TAIWAN CARBON SOLUTION EXCHANGE Gold Standard
	Retired offset carbon credits	4,818.00 tonnes of CO_2e
	Offset credit serial number	GS1-1-BR-GS12062-5-2021-26983-302001-306818
	Offset program	Finite Carbon - AMC Maine Woods Initiative IFM (Removal Credit)
	Sources of credit offset	TAIWAN CARBON SOLUTION EXCHANGE ACR
	Retired offset carbon credits	100.00 tonnes of CO_2e
	Offset credit serial number	ACR-US-571-2022-2219-35256 to 35355
Net Result		0.000 tonnes of CO_2e

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Verification of the Carbon Neutrality Report of AUO Corporation includes the evaluation of the Carbon Neutrality Management Plan ("CNMP") and its implementation, the application of the mitigation hierarchy (prioritising value-chain emission reductions, then removal enhancements, then offsetting of hard-to-avoid residual emissions only), the quality of carbon certificates used to offset residual emissions, and the offsetting criteria, based on collected evidence supporting the reported data and information, and verification of the correct application of AUO Corporation's procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that the presented Carbon Neutrality Report:

- Is materially correct and is a fair representation of Carbon Neutrality related data and information including GHG emissions, emission reductions, removals and offsets, and
- Has been prepared in accordance with the requirements of ISO 14068:2026, in relation to applicable quantification, control and notification.

This opinion shall be interpreted with the Carbon Neutrality Report "SAGP.4008 ISO 14068 Organization Verification Statement" as a whole.

Note: This verification statement is issued on behalf of AUO Corporation by SGS Taiwan Ltd. ("SGS") under its General Conditions (Terms and Conditions | SGS). A full copy of this verification statement and the supporting Carbon Neutrality Report may be consulted at AUO Corporation. This statement does not relieve the AUO Corporation from its compliance with applicable laws including bylaws, federal, national or regional acts, regulations, guidelines. Stipulations to the contrary are not binding on SGS. SGS shall have no responsibility vis-à-vis parties other than the Company. This verification is an assurance of the accuracy, completeness and conformity of information provided by the Company. It does not constitute certification or endorsement of any environmental, climate or sustainability claim.

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Schedule Accompanying Carbon Neutrality Verification Opinion

SGS has been contracted by AUO Corporation, for the verification of Carbon Neutrality Report "SAGP.4008 ISO 14068 Organization Verification Statement as provided by the AUO Corporation for a period from 01 January 2025 to 31 December 2025 as per ISO 14068:2026 and considering 2022 as the base period.

Roles and Responsibilities

The AUO Corporation and its authorized representative(s) are responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including calculations of reductions of the GHG emissions, enhancing the GHG removals, Carbon Neutrality Management Plan, offsetting strategy, and offsetting and the presentation of the information in the Carbon Neutrality Report. AUO Corporation is further responsible for ensuring and reporting that (a) the mitigation hierarchy has been applied, prioritising emission reductions within the value chain before relying on removal enhancements or offsetting of residual emissions; (b) any carbon certificates used for offsetting meet the quality requirements applicable in the jurisdictions where climate-related claims based on this statement are made; (c) any climate-related claims derived from or supported by this statement comply with the formal and content integrity criteria[1] including clarity, accuracy, relevance, suitability and up-to-dateness, where applicable; and (d) the burden of substantiating any climate-related claim in the event of a dispute is borne by AUO Corporation as the entity making the claim.

It is SGS' responsibility to express an independent GHG verification opinion on the Carbon Neutrality Report including GHG emissions, Emission reductions, removals and offsetting, etc. as provided in the AUO Corporation's Carbon Neutrality Report for a period from 01 January 2025 to 31 December 2025.

SGS conducted a third-party verification following the requirements of ISO 14064-3:2019 and ISO 14068:2026 of the provided GHG statement and Carbon Neutrality Report "SAGP.4008 ISO 14068 Organization Verification Statement", for the period from 01 January 2025 to 31 December 2025. The verification was based on the verification scope, objectives and criteria as agreed between AUO Corporation and SGS. The assessment included on-site and off-site assessment for their facility.

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Scope

AUO Corporation has commissioned an independent verification by SGS of its Carbon Neutrality Report to establish conformance with the requirements of ISO 14068:2026 at the facilities described under “Boundary of the subject” below. This engagement covers verification of: (a) GHG emissions within the organization’s boundaries, quantified in accordance with ISO 14064-1:2018 Standard; (b) emission reductions and removal enhancements within the value chain; (c) the Carbon Neutrality Management Plan (CNMP) and application of the mitigation hierarchy (reduce -> remove -> offset); (d) the offsetting of hard-to-abate residual emissions using carbon certificates or carbon credits meeting applicable quality requirements in the relevant jurisdiction/geography, including where this statement is used to support claims; (e) whether the data and information presented in the Carbon Neutrality Report are accurate, complete, consistent, transparent and based on current data and recognized methodologies, sufficient to support climate-related claims that satisfy the formal and content integrity criteria (clarity, accuracy, relevance, suitability and up-to-dateness) and (f) whether the scope and boundary of the Carbon Neutrality Report are clearly defined and any exclusions are disclosed with justification. The verification was conducted in accordance with ISO 14064-3:2019.

- **Subject:** AUO Corporation
- **Boundary of the subject**:
  Global Research Center Headquarters: No. 1, Gongye E. 3rd Rd., East Dist., Hsinchu Science Park, Hsinchu City 300091, Taiwan (R.O.C.)
  Longtan Plant L Building: No. 1, Xinhe Rd., Longtan Dist., Taoyuan City 325002, Taiwan (R.O.C.)
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- **Activities of the organization: Administrative activities**
- **GHGs included:** CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- **Verification period:** 01 January 2025 to 31 December 2025.
- **Intended user:** Public disclosure

Objectives

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions, emission reductions, removals and offsets are as declared by the organization’s Carbon Neutrality Report.
- Data reported is accurate, complete, consistent, transparent and free of material error or omission.
- That the Carbon Neutrality management system complies with the criteria and scope established in ISO 14068:2026.

Criteria

The criteria against which the verification assessment is undertaken are:

(a) ISO 14068:2026;

(b) ISO 14064-1:2018;

Level of Assurance

The level of assurance agreed for the assignment is a **Reasonable Level** of assurance.

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Materiality

The materiality threshold applied by SGS for this verification was 5%. Findings at or above this threshold were considered material and required resolution prior to issuance of this opinion.

Limitations/Considerations: N/A

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