

Independent Verification Opinion

Verification Opinion No.:
C738252-2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 30 June, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

AUO Corporation

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by AUO Corporation (hereafter “the Organization”) to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the “Inventory Report”) in Taiwan, R.O.C. with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV’s opinion that the Inventory Report (2024), which was published on May 23, 2025, is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix C has been verified during the process.

GHG Verifier :
Po-Chien Tai



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2024 to 31st December, 2024, it is DNV’s opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and 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 HFC_s PFC_s SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category		Emission (tonnes CO ₂ e)
Category 1	Direct GHG emissions and removals	67,379.82
Category 2	Indirect GHG emissions from imported energy	2,115,039.41
Category 3	Indirect GHG emissions from transportation	199,359.03
	Upstream transportation and distribution	166,477.55
	Business travel	1,423.10
	Employee commuting	17,537.92
	Downstream transportation and distribution	13,920.46
Category 4	Indirect GHG emissions from products used by an organization	1,829,552.44
	Purchased goods and services	930,953.50
	Purchased capital goods	463,972.76
	Fuel-and-energy-related activities (not included in Scope 1 or 2)	412,424.88
	Waste generated in operations	22,201.30
Category 5	indirect GHG emissions associated with the use of products from the Organization	2,602,123.59
	Processing of sold products	40,810.70
	Use of sold products	2,422,521.74
	Downstream leased assets	106,758.04
	Investments	32,033.11

**The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh in Taiwan, which was announced by Energy Administration, Ministry of Economic Affairs. Additionally, an electricity emission factor of 0.5856 kg CO₂e/kwh was used in China, as announced by the Ministry of Ecology and Environment of the People's Republic of China. The Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been chosen and correctly referred by the Organization.

** Accumulated 101,032.50 Mwh renewable energy, solar power, was purchased and used in Taiwan during 2024.

** Another 30,000 Mwh Green Electricity Certificate Purchased in China.

Type of Opinion

unmodified modified adverse

APPENDIX A

The reporting boundaries of greenhouse gas statements of AUO Corporation Greenhouse Gas Inventory Management Report (2024) with respect to the following sites:

	Site /Name	Site Address	Total Emissions (tonnes CO2e)	Total Direct Emissions (tonnes CO2e)	Total Energy Indirect Emissions (tonnes CO2e)
FAB	Headquarters (ATC/L3B)	No. 1, Li-Hsin Rd. 2, Hsinchu Science Park, Hsinchu, Taiwan, R.O.C.	10,056.90	689.72	9,367.18
	AUHC-L3C	No. 23, Li-Hsin Rd., Hsinchu Science Park, Hsinchu, Taiwan, R.O.C.	24,078.00	979.19	23,098.81
	AULT-L4A /L5A/ L5B	No. 1, Xinhe Rd., Aspire Park, Lungtan, Taoyuan, Taiwan, R.O.C.	144,698.39	6,734.23	137,964.16
	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.	229,762.34	7,962.23	221,800.11
	AUHY-L3D/ L5D	No. 189, Hwaya Rd. 2, Kueishan, Taoyuan, Taiwan, R.O.C.	226,507.83	6,763.66	219,744.17
	AUTC-L5C/ L6A/ L7A/ L7B/ L8A	No. 1, JongKe 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.	829,867.88	18,692.25	811,175.63
	AUHL-L8B	No. 1, Machang Rd., Houli Dist., Taichung City, Taiwan, R.O.C.	343,384.77	6,127.94	337,256.83
	AUTN-C4A/ C5D/ C6C	No.36, Keji 1st Rd., Annan Dist., Tainan City, Taiwan, R.O.C.	14,447.64	162.87	14,284.77
	AUKH-C6D	No.9, Luke 3rd Rd., Luzhu Dist., Kaohsiung City, Taiwan, R.O.C.	22,202.21	190.02	22,012.19
	AUSZ-S01/ S02/ S06	No. 398, Suhong Zhong Road, Suzhou Industrial Park, 215021, China	86,106.19	7,518.78	78,587.41
	AUXM-S11/S16/ S17	No. 1689, Xiang An North Road, Xiang An Branch, Torch Hi-tech Industrial Development Zone, Xiamen, 361102, China	56,967.06	2,444.86	54,522.20
	AUKS-L6K	No. 6, Longteng Rd., Kunshan Economic-Technological Development Area, China	181,391.50	8,791.12	172,600.38
	AUSK-E11/ E12	Bratislavka 517, 911 05 Trencin , Slovak Republic	119.31	87.79	31.52
AUVN-S21	RBF 3 - GNP Dong Van III Industrial Center, Dong Van III Supporting Industrial Park, Dong Van Ward, Duy Tien Town, Ha Nam Province, Vietnam	3,203.32	19.41	3,183.91	
Office	Global Research Center (GRC)	No. 1, Gongye E. 3rd Rd., Hsinchu City, Taiwan (R.O.C.)	1,813.76	99.02	1,714.74
	Office I in Taipei	9F., No. 198, Jingmao 2nd Rd., Nangang Dist., Taipei City 115018, Taiwan, R.O.C.	83.29	-	83.29
	Office II in Taipei	9F.,No.618,Songhe St.,Nangang Dist.,Taipei City 115023,Taiwan, Taiwan, R.O.C.	90.61	-	90.61
	Office in Kaohsiung	8F, No.189, Linsen 4th Rd., Kaohsiung City 806023, Taiwan, R.O.C	22.76	-	22.76
	Shenzhen Office	Room 2501, Building 11, Tian'an Yungu Phase II, Bantian, Longgang District, Shenzhen	49.07	-	49.07
	AUO Singapore	10 Tampines Industrial Avenue 3, Singapore 528798	5,970.60	-	5,970.60
	Office in Tokyo & Osaka	3-24-21 Sanwa Bld. 5F , Shiba, Minato-Ku, Tokyo, 105-0014, Japan / Shin-Osaka 3rd DOI Bld. 5F 1-8-24 Nishimiyahara, Yodogawa-ku, Osaka-city, Osaka 532-0004, Japan	29.67	1.35	28.32
	AUO Korea	No.906, 9F, Gwanggyo Business Center, 156, Gwanggyo-ro, Yeongtong-gu, Suwon-si, Gyeonggi-do, 16506, Korea	14.31	4.49	9.82
	AUO Germany	Charles Lindbergh Strasse 7, Boeblingen, 71034	0	-	0
	AUO Corporation America	37085 Grand River Ave, Suite 340, Farmington, MI 48335, USA	85.40	-	85.40
Dormitory	AUHL-Dormitory	No. 300, Machang Rd., Houli Dist., Taichung City, Taiwan, R.O.C.	1,466.42	110.89	1,355.53

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>
DNV ZNATW-OP-F50, Rev.14, 2025-03

APPENDIX B

The Reporting Boundary of AUO Corporation Greenhouse Gas Inventory Management Report (2024):

Category	Subcategory	Boundary
Direct GHG emissions and removals	-	Mainly from fuel consumption and process gas, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization
Indirect GHG emissions from imported energy	-	The amount of greenhouse gas emissions produced by the input of electricity and energy
Indirect GHG emissions from transportation	Upstream transportation and distribution	Transportation emissions for the procurement of direct materials,
	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 sites 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 direct materials
	Purchased capital goods	Upstream (cradle-to-gate) emissions of purchased capital goods
	Fuel-and-energy-related activities (not included in Scope 1 or 2)	Upstream emissions of purchased fuels and electricity
	Waste generated in operations	Transportation and disposal or treatment of plant's waste
Indirect GHG emissions associated with the use of products from the organization	Processing of sold products	Processing of annual sold products
	Use of sold products	Annual shipment of IT panel module products
	Downstream leased assets	Annual energy use emissions from downstream leased assets
	Investments (subsidiary)	100% owned subsidiaries

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

APPENDIX C

The fluorinated greenhouse gases emissions with implementing abatement equipment, according to the Tier 2c method referred to 2019 IPCC Guidelines for National Greenhouse Gas Inventories Volume 3 Industrial Processes and Product Use, Chapter 6 Electronics Industry Emissions.

Fluorinated greenhouse gases	Fluorinated GHG emissions from manufacturing (tonnes CO ₂ e)	Reduced Fluorinated GHG emissions by abatement system (tonnes CO ₂ e)	Fluorinated GHG emissions if without abatement system (tonnes CO ₂ e)
PFCs, SF ₆ , HFCs, NF ₃	9,608.52	1,743,387.83	1,752,996.35

**Fluorinated GHG emissions reduction rate by abatement system:

$$\text{Reduced Fluorinated GHG emissions} / \text{Fluorinated GHG emissions if without abatement system} = 99.45\%$$

The information related to Indirect GHG emissions from imported energy and the Green Electricity Certificate purchased with the emission factor as 0 kgCO₂e/kWh in China sites as follow:

Site	Scope 2 GHG emissions from import electricity (tonnes CO ₂ e) [A]*0.5856	Green Electricity (MWh) [B]	Scope 2 GHG emissions with the purchased Green Electricity Certificate subtracted (tonnes CO ₂ e)
AUSZ-S01/S02/ S06	80,478.90	3,230.00	78,587.41
AUKS-L6K	228,044.02	94,678.35	172,600.38

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