

Independent Verification Opinion

Verification Opinion No.:
C836487-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 08 June 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) 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 (2025) (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, ISO 14064-1:2018 and GHG Protocol 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, ISO 14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on May 23, 2026 (V0), 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 (2025) 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 :
Alvin Chen



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, 2025 to 31st December, 2025, 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:

Quantification of GHG emissions in Direct and Imported Energy Indirect Emission Source: (tonnes CO₂e)

Category	GHG protocol /Subcategory		Total
1: Direct emissions	Scope1	Direct GHG emissions	75,702.54
2: Imported energy indirect emissions*	Scope2	Electricity indirect GHG emissions*	1,827,093.13

Quantification of other indirect emissions

Category	GHG protocol /Subcategory	tonnes CO ₂ e
Transportation (Category 3)	Cat. 4 Upstream transportation and distribution	250,868.87
	Cat. 6 Business travel	851.28
	Cat. 7 Employee commuting	15,280.94
	Cat. 9 Downstream transportation and distribution	10,252.12
Products used by organization (Category 4)	Cat. 1 Purchased goods and services	1,014,253.95
	Cat. 3 Fuel-and-energy-related activities (not included in Category 1 or 2)	359,848.04
	Cat. 5 Waste generated in operations	8,196.26
The use of products from the organization (Category 5)	Cat. 10 Processing of sold products	38,281.76
	Cat. 11 Use of sold products	2,124,956.38
	Cat. 13 Downstream leased assets	108,605.58
Total quantified greenhouse gas emissions in Category 3,4 & 5 (Scope 3)		3,931,395.18

**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 0.6096 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 303,814.81 Mwh renewable energy, solar power, was purchased and used in Taiwan during 2025.

**Another 216,601 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 (2025) 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.	7,760.09	604.99	7,155.10
	AUHC-L3C	No. 23, Li-Hsin Rd., Hsinchu Science Park, Hsinchu, Taiwan, R.O.C.	22,998.99	1,191.52	21,807.47
	AULT-L4A /L5A/ L5B	No. 1, Xinhe Rd., Aspire Park, Lungtan, Taoyuan, Taiwan, R.O.C.	136,640.96	7,385.79	129,255.17
	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.	210,507.10	6,413.68	204,093.41
	AUHY-L3D/ L5D	No. 189, Hwaya Rd. 2, Kueishan, Taoyuan, Taiwan, R.O.C.	183,361.65	6,656.30	176,705.35
	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.	738,990.14	24,136.02	714,854.13
	AUHL-L8B	No. 1, Machang Rd., Houli Dist., Taichung City, Taiwan, R.O.C.	324,999.19	15,957.63	309,041.56
	AUTN-C4A/ C5D/ C6C	No. 36, Keji 1st Rd., Annan Dist., Tainan City, Taiwan, R.O.C.	9,875.94	24.99	9,850.94
	AUKH- C5E	No. 9, Luke 3rd Rd., Luzhu Dist., Kaohsiung City, Taiwan, R.O.C.	20,339.59	91.66	20,247.93
	AUSZ-S01/ S02/ S06	No. 398, Suhong Zhong Road, Suzhou Industrial Park, 215021, China	54,191.16	751.84	53,439.32
	AUXM-S13/S16/ S17	No. 1689, Xiang An North Road, Xiang An Branch, Torch Hi-tech Industrial Development Zone, Xiamen, 361102, China	41,418.83	1,232.05	40,186.79
	AUKS-L6K	No. 6, Longteng Rd., Kunshan Economic-Technological Development Area, China	123,875.76	9,145.42	114,730.33
	AUSK	Bratislavská 517, 911 05 Trenčín, Slovak Republic	173.68	102.86	70.82
	AUVN	RBF 3 - GNP Dong Van III Industrial Center, Dong Van III Supporting Industrial Park, Dong Van Ward, Duy Tien Town, Ha Nam Province, Vietnam	1,516.48	14.37	1,502.11
Office	Global Research Center (GRC)	No. 1, Gongye E. 3rd Rd., Hsinchu City, Taiwan (R.O.C.)	321.36	66.38	254.98
	Office I in Taipei & Office II in Taipei	9F., No. 198, Jingmao 2nd Rd., Nangang Dist., Taipei City 115018, Taiwan, R.O.C. / 9F., No. 618, Songhe St., Nangang Dist., Taipei City 115023, Taiwan, R.O.C.	198.45	0	198.45
	Office in Kaohsiung	8F, No.189, Linsen 4th Rd., Kaohsiung City 806023, Taiwan, R.O.C	30.26	0.00	30.26
	Shenzhen Office	Room 2501, Building 11, Tian'an Yungu Phase II, Bantian, Longgang District, Shenzhen	43.69	0.00	43.69
	AUO Singapore	No. 10, Tampines Industrial Avenue 3, Singapore 528798	1,755.86	0	1,755.86
	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	28.81	0.00	28.81
	AUO Korea	No.906, 9F, Gwanggyo Business Center, 156, Gwanggyo-ro, Yeongtong-gu, Suwon-si, Gyeonggi-do, 16506, Korea	8.24	0.00	8.24
	AUO Corporation America (Farmington Office)	37085 Grand River Ave, Suite 340, Farmington, MI 48335	29.76	0.00	29.76
	AUO Corporation America (Novi Office)	39625 Lewis Drive, Suite 300, 48337 Novi, Michigan, USA	11.92	0.00	11.92
	AUO Germany	Charles Lindbergh Strasse 7, Boeblingen, 71034	4.20	0.00	4.20
Dormitory	AUHL-Dormitory	No. 300, Machang Rd., Houli Dist., Taichung City, Taiwan, R.O.C.	1,484.90	103.28	1,381.62

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

Lack of fulfillment 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

	Site /Name	Site Address	Total Emissions (tonnes CO2e)	Total Direct Emissions (tonnes CO2e)	Total Energy Indirect Emissions (tonnes CO2e)
AUO Display Plus Group					
Office	AUO Display Plus America Corp.	35 Corporate Drive, Suite 170, Burlington, MA 01803, USA	88.06	0.00	88.06
	Avocor Technologies USA, Inc.	9375 SW Commerce Cir Suite A-7 Wilsonville			
	ComQi Inc.	134 West 26th St, 9th Floor, New York, NY, 10001, USA			
	Jekoda Digital Co.,Ltd.(New Taipei)	2F-1,No.268,Liancheng Road, Zhonghe District, New Taipei City, Taiwan, R.O.C.			
	Jekoda Digital Co., Ltd.(Taichung)	16F-6, No. 6, Lane 256, Section 2, Xitun District,Taichung City, Taiwan, R.O.C.			
	Jekoda Digital Co., Ltd.(Kaohsiung)	10F,No.2, Zhongshan 2nd Road, Kaohsiung City, Taiwan, R.O.C.			
AET Sustaintek Group					
Office	AUO Yupay(Xizhi Office)	20F-8, No. 95, Section 1, Xintai 5th Road, Xizhi District, New Taipei City, Taiwan, R.O.C.	71.91	54.95	16.97
	AUO Yupay(Tainan Startup Park Office)	Room R-3 607, Building 3, No. 31, Gongye 2nd Road, Annan District, Tainan City, Taiwan, R.O.C.			
AUO Mobility Solutions Group*1		Hansastraße 40, 59557 Lippstadt, Germany	1,186.37	1,021.06	165.31
AUO Crystal Group					
M.Setek Co., Ltd. *2		378 Myokenmachi, Susaki, Kochi, 785-0042 Japan/ 1117-1, Otani, Susaki, Kochi, 785-0055 Japan	10,398.80	702.50	9,696.30
AUO Crystal Corp. *3		No.335,Section 2,Houke Road, Houli District,Taichung City, Taiwan	9,535.92	4.51	9,531.41
AUO Display Group(others)					
Office	Daqi Education Co., Ltd.	No. 6-6, Mabushu Pai, Beipu Township, Hsinchu County, Taiwan, R.O.C.	947.60	40.74	906.86

* 1 Based on the third-party verification results conducted by DNV (Greenhouse Gas Emissions Verification Statement No.: C850301-2025-AG-TWN-DNV).
* 2 Based on the third-party verification results conducted by DNV (Greenhouse Gas Emissions Verification Statement No.: C843971-2025-AG-TWN-DNV).
* 3 Based on the third-party verification results conducted by DNV (Greenhouse Gas Emissions Verification Statement No.: C856984-2025-AP-TWN-TAF)

APPENDIX B

The Reporting Boundary of AUO Corporation Greenhouse Gas Inventory Management Report (2025):

Category	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
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
Purchased goods and services	Upstream (cradle-to-gate) emissions of selected purchased direct materials
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
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

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	22,471.47	1,775,141.22	1,797,612.49

**Fluorinated GHG emissions reduction rate by abatement system:

Reduced Fluorinated GHG emissions / Fluorinated GHG emissions if without abatement system = 98.75%