

MARSH RISK CONSULTING

**ENTERPRISE RISK MANAGEMENT:
MATURITY EVALUATION**

AUO CORPORATION

2025.08.19

SUMMARY

The Marsh Risk Advisory Services Department was commissioned by AUO Corporation (AUO) to conduct a review of its risk management implementation. The objective of this project is to assess current risk management practices against the clauses of ISO 31000, in order to determine their alignment with the ISO 31000 framework.

To address the above scope, Marsh undertook the following activities:

- Compared AUO' s current risk management implementation status against the ISO 31000:2019 Standard Practice Guide
- Assessed the degree of compliance with AUO' s internal risk management policies and procedures; and
- Developed detailed and prioritized recommendations to enhance the effectiveness of AUO' s risk management operations going forward.

The scoring results indicate that AUO has established a solid foundation for risk management. Overall, AUO is assessed to be at the “Stable Operation Stage” — a phase in which risk management policies and procedures are clearly defined and formally implemented across the organization. **This stage reflects that AUO' s risk management framework is operating in alignment with the ISO 31000 standard.**