

February 6, 2025

To: AUO Corporation

Subject: Ernst & Young (“we”) appreciate the opportunity of being engaged by AUO Corporation (“the Company”) to perform the agreed-upon procedures (“the procedures”) on Code of Conduct (“the Code”). The purpose and disclaimer of this engagement are as follows:

A. Purpose:

We performed the procedures on the following topics listed from item a to item j which cover the aspect of policy making, roles and responsibility, remuneration, and disciplinary actions, etc., in accordance with Standards on Related Services 4400 “Engagements to Perform Agree-Upon Procedures Regarding Financial Information” of the Republic of China:

- a. Bribery and corruption
- b. Discrimination
- c. Confidentiality of information
- d. Conflict of interest
- e. Antitrust/anti-competition practices
- f. Money laundering and/or insider trading/dealing
- g. Environment, health and safety
- h. Whistleblowing
- i. Compliance system
- j. Educational training

B. Disclaimer:

Given that it is the Company making the final decision on adopting the procedures, I do not express an opinion on the sufficiency of the procedures. Given that we did not perform the procedures in accordance with Standards on Auditing or Standards on Assurance Engagement of the Republic of China, we do not express any extent of assurance on whether the Code is fairly presented. Had we performed additional procedures, or had we performed the work in accordance with Standards on Auditing or Standards on Assurance Engagement of the Republic of China, other matters might have come to our attention that would have been reported to you. The report that we submitted is solely for the Company’s use for the purpose set forth in Paragraph A. The Company shall not use the report in other purposes.



Huang, Ming-Ju
Ernst & Young