

**AUO Corporation**  
**DJSI Code of Conduct**  
**Agreed-Upon Procedures Report**  
**May 30, 2024**

To: AUO Corporation

We were engaged by AUO Corporation (“the Company”) to perform the agreed-upon procedures in accordance with Standards on Related Services 4400 “Engagements to Perform Agree-Upon Procedures (“the procedures”) Regarding Financial Information” to assist the Company in inspecting the compliance of the Company with the requirements of code of conduct in economic dimension of Dow Jones Sustainability Index (“DJSI”). Given that the Company makes the final decision on adopting such procedures, we do not express an opinion on the sufficiency of the procedures.

The scope of work includes obtaining the information published on the Company’s corporate website “Code of conduct” (“the Code”) and relevant internal policies and implementation records maintained by the Company to comply with the Code, and inspecting relevant internal policies, corporate website, internal training materials and records, or the implementation records of internal policies to perform the procedures. The procedures performed and the relevant findings are as follows:

#### Procedure 1: Bribery and corruption

- a. Inspecting the internal policies, are there any relevant internal policies in place to request the Company and the Company’s directors, managerial officers, employees, fiduciaries, and substantive controllers shall not directly or indirectly offer or commit any unjustifiable benefits in any forms to its clients, agencies, contractors, suppliers, public servants, or other stakeholders, or request or receive the unjustifiable from them?
- b. Inspecting the internal policies, are there any relevant internal policies in place to request the Company and the Company’s directors, managerial officers, employees, fiduciaries, and substantive controllers, when directly or indirectly offering donations to a political party, or the organization, or individual participating in a political activity, shall comply with the Political Donation Act and the Company’s internal relevant operation procedures?
- c. Inspecting the internal policies, are there any relevant internal policies in place to request the Company and the Company’s directors, managerial officers, employees, fiduciaries, and substantive controllers, when offering charitable donations or sponsorship, shall comply with relevant laws and regulations and the internal operation procedure and are not allowed to conduct any form of bribery?

#### Findings:

- a. The Company has established relevant internal policies to request the Company and the Company’s directors, managerial officers, employees, fiduciaries, and substantive controllers shall not directly or indirectly offer or commit any unjustifiable benefits in any forms to its clients, agencies, contractors, suppliers, public servants, or other stakeholders, or request or receive the unjustifiable from them.
- b. The Company has established relevant internal policies to request the Company and the Company’s directors, managerial officers, employees, fiduciaries, and substantive controllers, when directly or indirectly offering donations to a political party, or the organization, or individual participating in a political activity, shall comply with the Political Donation Act and the Company’s internal relevant operation procedures.
- c. The Company has established relevant internal policies to request the Company and the Company’s directors, managerial officers, employees, fiduciaries, and substantive controllers, when offering charitable donations or sponsorship, shall comply with relevant laws, and regulations and the internal operation procedure and are not allowed to conduct any form of bribery.

#### Procedure 2: Discrimination

- a. Inspecting the internal policies, are there any relevant internal policies in place to formulate not to discriminate the job seeker or employee based on the race, class, language, ideology, religion, political party, place of origin, gender, sexual orientation, marital status, age, appearance, physical or mental handicap, pregnancy, or prior union membership?

#### Findings:

- a. The Company has established relevant internal policies to formulate not to discriminate the job seeker or employee based on the race, class, language, ideology, religion, political party, place of origin, gender, sexual orientation, marital status, age, appearance, physical or mental handicap, pregnancy, or prior union membership.

#### Procedure 3: Confidentiality of information

- a. Inspecting the internal policies, are there any relevant internal policies in place to request the employees not to disclose the Company trade secrets to third parties?

#### Findings:

- a. The Company has established relevant internal policies to request the employees not to disclose the Company trade secrets to third parties.

#### Procedure 4: Conflict of interest

- a. Inspecting the internal policies, are there any relevant internal policies in place to request the Company shall set up a conflict of interest prevention policy to identify, supervise and manage the risk in the unethical conduct arising from conflict of interest, and provide an appropriate channel for directors, managerial officers and other stakeholders attending the board meeting or attending it as a guest to elaborate on whether they have potential conflict of interest with the Company?
- b. Inspecting the internal policies, are there any relevant internal policies in place to request the Company's directors, managerial officers and other stakeholders who attend the board meeting or attend it as a guest, when the agenda item listed for the board meeting in question has the conflict of interest with themselves or the juristic person represented by them, they shall explain the major content related to the conflict of interest at the board meeting in question, and in case that it is likely to harm the Company's interests, they shall express their opinions and respond to questions, whereas they shall not participate in discussion and cast vote, shall enter recusal in discussion or voting, and shall not represent another director to exercise the voting right?
- c. Inspecting the internal policies, are there any relevant internal policies in place to request the Company's directors, managerial officers, employees, fiduciaries, and substantive controller shall not take advantage of their positions or influence in the Company to obtain unjustifiable benefits for themselves, their spouses, parents or children or any other persons?
- d. Inspecting the internal policies, are there any relevant internal policies in place to describe and illustrate the examples of conflict of interest?

Findings:

- a. The Company has established relevant internal policies to request the Company shall set up a conflict of interest prevention policy to identify, supervise and manage the risk in the unethical conduct arising from conflict of interest, and provide an appropriate channel for directors, managerial officers and other stakeholders attending the board meeting or attending it as a guest to elaborate on whether they have potential conflict of interest with the Company.
- b. The Company has established relevant internal policies to request the Company's directors, managerial officers and other stakeholders who attend the board meeting or attend it as a guest, when the agenda item listed for the board meeting in question has the conflict of interest with themselves or the juristic person represented by them, they shall explain the major content related to the conflict of interest at the board meeting in question, and in case that it is likely to harm the Company's interests, they shall express their opinions and respond to questions, whereas they shall not participate in discussion and cast vote, shall enter recusal in discussion or voting, and shall not represent another director to exercise the voting right.
- c. The Company has established relevant internal policies to request the Company's directors, managerial officers, employees, fiduciaries, and substantive controller shall not take advantage of their positions or influence in the Company to obtain unjustifiable benefits for themselves, their spouses, parents or children or any other persons.
- d. The Company has established relevant internal policies to describe and illustrate the examples of conflict of interest.

Procedure 5: Antitrust/anti-competition practices

- a. Inspecting the internal policies, are there any relevant internal policies in place to establish "Antitrust Compliance Policy" and request the Company's employees to comply with it?
- b. Inspecting the internal policies, are there any relevant internal policies in place to describe and illustrate the examples that may violate the "Antitrust Compliance Policy" to assist the employees to identify the issues that may violate the "Antitrust Compliance Policy"?

Findings:

- a. The Company has established relevant internal policies to establish "Antitrust Compliance Policy" and request the Company's employees to comply with it.
- b. The Company has relevant internal policies to describe and illustrate the examples that may violate the "Antitrust Compliance Policy" to assist the employees to identify the issues that may violate the "Antitrust Compliance Policy".

Procedure 6: Money laundering and/or insider trading/dealing

- a. Inspecting the internal policies, are there any relevant internal policies in place to indicate that the Company shall comply with all laws that prohibit money laundering or financing for illegal or illegitimate purposes?
- b. Inspecting the internal policies, are there any relevant internal policies in place to describe and illustrate the unusual behavior exhibited by the Company's counter-party under the purposes of money laundering prevention?
- c. Inspecting the internal policies, are there any relevant internal policies in place to prohibit insider trading and describe the characteristics of insider trading?

- d. Inspecting the internal policies, are there any relevant internal policies in place to describe and illustrate the examples that may be insider trading?

Findings:

- a. The Company has established relevant internal policies to indicate that the Company shall comply with all laws that prohibit money laundering or financing for illegal or illegitimate purposes.
- b. The Company has relevant internal policies to describe and illustrate the unusual behavior exhibited by the Company's counter-party under the purposes of money laundering prevention.
- c. The Company has relevant internal policies to prohibit insider trading and describe the characteristics of insider trading.
- d. The Company has relevant internal policies describe and illustrate the examples that may be insider trading.

Procedure 7: Environment, health and safety

- a. Inspecting the internal policies, are there any relevant internal policies in place to request the Company to formulate the environmental management policies, including collecting and assessing the information of operating activities' impact on natural environment, establishing measurable environment sustainable goals, and formulating implementing measures?
- b. Inspecting the internal policies, are there any relevant internal policies in place to request the Company shall providing employees safe and healthy work environment, including providing necessary healthy and first-aid facilities and dedicating to decrease the negative factors that may harm the employees' safety and health to prevent the occupational injury?

Findings:

- a. The Company has established relevant internal policies to request the Company to formulate the environmental management policies, including collecting and assessing the information of operating activities' impact on natural environment, establishing measurable environment sustainable goals, and formulating implementing measures.
- b. The Company has established relevant internal policies to request the Company shall provide employees safe and healthy work environment, including providing necessary healthy and first-aid facilities and dedicating to decrease the negative factors that may harm the employees' safety and health to prevent the occupational Injury.

Procedure 8: Whistleblowing

- a. Inspecting the internal policies, are there any relevant internal policies in place to formulate a whistleblowing system?
- b. Inspecting the internal policies or corporate website, are there any whistleblowing channels published or announced?
- c. Inspecting the internal policies, are there any relevant internal policies in place to request keeping the confidentiality of the identity of whistle-blowers and the content of reported cases?
- d. Inspecting the internal policies, are there any relevant internal policies in place to formulate the non-retaliation policy against the whistleblowers and describe and illustrate the forms of possible retaliation?

- e. Inspecting the internal documents or records, were there any whistleblowing cases received or investigated in 2023?

Findings:

- a. The Company has established relevant internal policies to formulate a whistleblowing system.
- b. The Company has published or announced whistleblowing channels in relevant internal policies or corporate website.
- c. The Company has established relevant internal policies to request keeping the confidentiality of the identity of whistle-blowers and the content of reported cases.
- d. The Company has established the non-retaliation policy against the whistleblowers and describe and illustrate the forms of possible retaliation.
- e. The Company received or investigated the reporting cases in 2023.

Procedure 9: Compliance system

- a. Inspecting the internal policies, are there any relevant internal policies in place to formulate the roles , responsibilities and reporting lines required to implement the Code?
- b. Inspecting the internal policies or corporate website, are there any channels or resources published or announced by the Company that can help answer the questions concerning the Code such as hotlines or direct lines?
- c. Inspecting the internal policies, are there any relevant internal policies in place to formulate that an employee's salary may be affected by his or her compliance with the Code?
- d. Inspecting the internal policies, are there any relevant internal policies in place to formulate that an employee's compliance with the Code may affect his or her reward and punishment?
- e. Inspecting the internal policies, are there any relevant internal policies in place to formulate the disciplinary actions on the violators of the Code?
- f. Inspecting the internal documents or records, were disciplinary actions taken on the Company's violator of the Code in 2023?

Findings:

- a. The Company has relevant internal policies to formulate the roles, responsibilities and reporting lines required to implement the Code.
- b. The Company has published or announced channels or resources that can help answer the questions concerning the Code such as hotlines or direct lines.
- c. The Company has established relevant internal policies to formulate that an employee's salary may be affected by his or her of compliance with the Code.
- d. The Company has established relevant internal policies to formulate that an employee's compliance with the Code may affect his or her reward and punishment.
- e. The Company has established relevant internal policies to formulate the disciplinary actions on the violators of the Code.
- f. The Company took disciplinary actions on the Company' s violator of the Code in 2023.

Procedure 10: Educational training

- a. Inspecting the internal training materials and records, were there any internal training sessions on the Code conducted in 2023?

Findings:

- a. The Company conducted training sessions on bribery and corruption, discrimination, confidentiality of information, conflict of interest, antitrust/ anti-competition practices, money laundering and/or insider trading/dealing, environment, health and safety, whistleblowing, and compliance system in 2023.

In consideration of the above procedures do not constitute an assurance engagement performed in accordance with the Statements of Auditing Standards or the Assurance Engagement Standards promulgated by the Accounting Research and Development Foundation in Taiwan, Ernst & Young (“we”) does not express any extent of assurance on the report. The sufficiency of the procedures is on the determination of the Company. Consequently, we make no representation and assurance on the sufficiency of the Company’s purpose for which this report has been requested or for any other purpose. Had we performed additional procedures, or had we performed an assurance engagement in accordance with Statements of Auditing Standards or the Assurance Engagement Standards which are promulgated by the Accounting Research and Development Foundation in Taiwan with respect to the Code, other matters might have come to our attention that would have been reported to you.

This report is solely for the Company’s use for the purpose set forth in the first paragraph. The Company shall not use the report in other purposes or disclose it to other persons.

*Huang, Ming-Ju*



Huang, Ming-Ju  
Ernst & Young, Taiwan  
May 30, 2024

Notes to Readers

The reader is advised that this report has been prepared originally in Chinese. In the event of a conflict between this report and the original Chinese version or difference in interpretation between the two versions, the Chinese language agreed-upon procedures report shall prevail.