



安侯建業聯合會計師事務所

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## Independent Limited Assurance Report

To AUO Corporation:

We were engaged by AUO Corporation (“AUO”) to provide limited assurance over the selected information attached as Appendix I (“the Underlying Subject Matter”) on the 2023 Sustainability report of AUO (“the Report”) for the year ended December 31, 2023.

### Reporting Criteria of the Underlying Subject Matter

AUO shall prepare the Underlying Subject Matter in accordance with reporting criteria required by Product Category Rules of LCD module as set forth in Appendix I.

### Management’s Responsibility for the Report

AUO is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the reporting criteria to fairly prepare and present the Underlying Subject Matter. AUO is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Underlying Subject Matter that is free from material misstatement, whether due to fraud or error.

### Our Responsibilities

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000: “Assurance Engagement other than Audits or Reviews of Historical Financial Information” issued by the International Auditing and Assurance Standards Board and to issue a limited assurance conclusion on whether the Underlying Subject Matter is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

### Independence, Professional Standards and Quality Control

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In addition, we applied Statements of Auditing Standard “Quality Control for Public Accounting Firms” in the Republic of China. Accordingly, we maintained a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

### Summary of Work Performed



As stated in reporting criteria of the Underlying Subject Matter paragraph, our main work on the selected information included:

- Reading the Report of AUO;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Underlying Subject Matter.
- Evaluating the appropriateness of the quantification methods, reporting policies and procedures, and models used in the preparation of the GHG emissions and the reasonableness of estimates made by the Company, and evaluating the overall presentation of the GHG emissions of AUO.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Underlying Subject Matter and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Underlying Subject Matter, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained has a reasonable assurance engagement been performed.

#### **Inherent limitations**

The Report for the year ended December 31, 2023 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of AUO. Therefore, the different stakeholders may have different interpretations of such information.

#### **Conclusion**

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Underlying Subject Matter has not been properly prepared, in all material aspects, in accordance with the reporting criteria.

#### **Other Matters**

We Shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

KPMG

Taipei, Taiwan (Republic of China)  
July 29, 2024

#### **Notes to reader**

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

Appendix I : Summary of the Selected Information

No.	Selected Information (Data to assure)	Reporting Criteria
1	<ul style="list-style-type: none"><li>■ Greenhouse gas emissions<ul style="list-style-type: none"><li>• Scope 3 Direct use-phase emissions: Products that directly consume electricity during use is 2,742,763 Tonnes CO2e</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Product Category Rules of LCD Module (CF-PCR, No. 20-059, Ver.4, EPA), Product Use Phase</li></ul>