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Appendix

GRI G4 Index

ISO 26000 Index

UN Global Compact

Abbreviation List

Limited Assurance Report of Independent Accountants

ISAE3000 Summary of Information Assured

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GRI G4 Index

General Standard Disclosures

General Standard Disclosures		Page	External Assurance	
Strategy and Analysis				
G4-1	Statement from the most senior decision-maker of the organization about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	3	Limited Assurance by KPMG	
G4-2	Description of key impacts, risk and opportunities.	39		
Organizational Profile				
G4-3	Name of the organization	11		
G4-4	Primary brands, products, and services	11		
G4-5	Location of the organization's headquarters.	11		
G4-6	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	11		
G4-7	Nature of ownership and legal form	11		
G4-8	Market served	11 13		
G4-9	Scale of Organisation	11		
G4-10	Breakdown of workforce	110		
G4-11	Percentage of total employees covered by collective bargaining agreements	At present, only Suzhou, Xiamen and Singapore sites formed labor unions, but have not signed any collective bargaining agreements.		
G4-12	Describe the organization's supply chain	53		

General Standard Disclosures		Page	External Assurance	
G4-13	Significant changes during the reporting period	AUO acquired a 100% ownership interest in Toppan CFI (Taiwan) Co., Ltd. on 2015/2/12, and the latter was renamed Taiwan CFI Co., Ltd. on 2015/6/2. Official merge took place on 2016/10/01.	Limited Assurance by KPMG	
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	AUO complies with Rio principle article 15 to manage company		
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	79		
G4-16	Memberships in associations	15		
Identified Material Aspects and Boundaries				
G4-17	Report coverage of the entities in the consolidated financial statement	46		
G4-18	Process for defining the report content and the aspect boundary	20		
G4-19	List all the material Aspects identified in the process for defining report content.	20		
G4-20	For each material Aspect, report the Aspect Boundary within the organization.	20		
G4-21	For each material Aspect, report the Aspect Boundary outside the organization.	20		
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	NA		
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	1 46		

General Standard Disclosures		Page	External Assurance	
Stakeholder Engagement				
G4-24	Stakeholder groups engaged by the organization	17	Limited Assurance by KPMG	
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	17		
G4-26	Approaches to stakeholder engagement	17		
G4-27	Response to key topics and concerns raised	17 20		
Report Profile				
G4-28	Reporting period	1		
G4-29	Date of most recent previous report	1		
G4-30	Reporting cycle	1		
G4-31	Contact point for questions	1		
G4-32	In accordance' option, the GRI content index and external assurance	1		
G4-33	Policy and current practice regarding external assurance	1		
Governance				
G4-34	Governance structure identify which committees are responsible for decision making of economic, environmental and social impacts	31 35		
G4-35	The process for delegating authority for sustainability topics	31 35		
G4-36	Executive-level positions with responsibility for sustainability topics	31 35		
G4-37	Processes for consultation between stakeholders and the highest governance body if the highest governance body appoints an agent to conduct a consultation, describe the agent, and the process of any feedback to the highest governance body	35		

General Standard Disclosures		Page	External Assurance
G4-38	Composition of the highest governance body and its committees	31	Limited Assurance by KPMG
G4-39	Position of the chair of the board of directors	Starting in November 2015, the role of Chairman was assumed by CEO Mr. Paul SL Peng.	
G4-40	Nomination and selection processes for the highest governance body and its committees	There is a selection system, but the candidate's CSR background has not been considered	
G4-41	Avoiding conflicts of interest	31	
G4-42	The role of the highest governance body and senior executives in setting purpose, values and strategy	35	
G4-43	Measures taken to enhance the Board of Directors' collective knowledge of sustainability topics	31	
G4-44	Evaluating board performance with respects to sustainability topics	CSR committee is authorized to implement CSR, thus the CSR performance of the board is not evaluated.	
G4-45	The role of Board of Directors in the identification and management of economic, environmental and social impacts, risks and opportunities	Risk Governance Subcommittee of CSR Committee reports to the Board regularly.	
G4-46	The role of Board of Directors in reviewing the risk management processes for economic, environmental and social topics	35	
G4-47	The frequency of the Board of Directors' review of sustainability impacts, risks, and opportunities	35	
G4-48	The highest committee or position to formally approve this report and its materiality review	The report is reviewed by CSR Committee and reported to the Board.	
G4-49	Process for communicating critical concerns to the highest governance body	35	
G4-50	Nature and number of critical concerns communicated to the highest governance body	35	

General Standard Disclosures		Page	External Assurance
G4-51	Remuneration policies for the Board of Directors and senior executives	None	Limited Assurance by KPMG
G4-52	Process for determining remuneration	33	
G4-53	Inclusiveness of stakeholders' views regarding remuneration	33	
G4-54	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation	33	
G4-55	Ratio of percentage increase with regards to G4-54	33	
Business ethics and integrity			
G4-56	Values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	44	
G4-57	Mechanisms for finding advice on ethical and lawful behavior; and matters related to organizational integrity	44	
G4-58	Mechanisms for reporting concerns about unethical or unlawful behavior; and matters related to organizational integrity	44	

Specific Standard Disclosures

Category	Aspect	DMA & Indicator		Page	External Assurance
Economic	Economic Performance	G4-EC1	Direct economic value generated and distributed	37	Limited Assurance by KPMG
		G4-EC2	Risks and opportunities due to climate change affecting the organization	79	
		G4-EC3	Coverage of defined benefit plan obligation	114	
		G4-EC4	Financial assistance from government	In order for a company to conform to the Act for Establishment and Administration of Science Parks and the Act of Industrial Promotion, it must select the tax benefits appropriate for tax exemption or stockholder investment credits according to the original investments and all previous capital for related tax benefits and exemption amount.	
	Market Presence	G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	114	
		G4-EC6	Percentage of local residents employed as high-level management at significant locations of operation	110	
	Indirect economic impacts	G4-EC7	Development and impact of infrastructure investments and services supported	97	
		G4-EC8	Significant indirect economic impacts, including the extent of impacts	Kunshan site was began operation in the end of 2016, creating jobs and benefits local economy.	
	Procurement practices	G4-EC9	Proportion of spending on local suppliers at significant locations of operation	53	
Environmental	Materials	G4-EN1	Materials used by weight or volume (disclosed in renewable and non-renewable categories)	None	
		G4-EN2	Percentage of recycled materials used	60	
	Energy	G4-EN3	Energy consumption within the organization	60	
		G4-EN4	Energy consumption outside of the organization	46	
		G4-EN5	Energy intensity	62	
		G4-EN6	Reduction of energy consumption	62 82	
		G4-EN7	Reductions in energy requirements of products and services	81 82	
	Water	G4-EN8	Total water withdrawal by source	60	
		G4-EN9	Water sources significantly affected by withdrawal of water	The manufacturing sites of AUO wield no influence in water sources	
		G4-EN10	Percentage and total volume of water recycled and reused	60	

Category	Aspect	DMA & Indicator	Page	External Assurance	
Environmental	Discharge of	G4-EN15	Direct greenhouse gas emissions (scope 1)	91	Assurance by DNV
		G4-EN16	Energy indirect greenhouse gas emissions (scope 2)	91	
		G4-EN17	Other indirect greenhouse gas emissions (scope 3)	91 93	
		G4-EN18	Greenhouse gas emissions intensity	91	
		G4-EN19	Reduction of greenhouse gas emissions	81 82	
		G4-EN20	Emissions of ozone-depleting substances	60	
		G4-EN21	NOx, SOx, and other significant air emissions	60 Persistent organic pollutants (POP) and Hazardous air pollutants (HAP) are prohibited substances at AUO.	
	Effluents and waste	G4-EN22	Total water discharge	60 66	Limited Assurance by KPMG
		G4-EN23	Total weight of waste by type and disposal method	69	
		G4-EN24	Significant spills	AUO defined serious spills as "chemical spills in excess of 1 ton". In 2016, there was no incident of serious spill.	
		G4-EN25	Hazardous waste transported, imported, exported or treated	69	
		G4-EN26	Water bodies and related habitats significantly affected by water discharges and runoff	66	
	Products & services	G4-EN27	Mitigation of environmental impacts of products and services	71 72	
		G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	82	
	Compliance	G4-EN29	Fines and sanctions for non-compliance with environmental regulations	68	
	Transportation	G4-EN30	Significant environmental impacts of transporting products and member of workforce	82	
	Overall	G4-EN31	Total environmental protection expenditures and investments by type	60	
	Supplier Environmental Assessment	G4-EN32	Percentage of new suppliers that were screened using environmental criteria	55	
G4-EN33		Significant actual and potential negative environmental impacts in the supply chain	55		
Environmental Grievance Mechanism	G4-EN34	Grievances about environmental impacts through formal grievance mechanisms	17		

Category	Aspect	DMA & Indicator		Page	External Assurance	
Social	Employment	G4-LA1	Total number and poroportion of new employee hires and employee turnover by age group, gender, and region	135	Limited Assurance by KPMG	
		G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	114		
		G4-LA3	Return to work and retention rates after parental leave, by gender	122		
	Labor/Management Relations	G4-LA4	Minimum notice periods regarding operational changes, including whether these are specigied in collective agreements	At AUO, the notice periods regarding operational changes follow the local regulations.		
	Occupational Health and Safety	G4-LA5	Percentage of workforce represented in formal joint management worker health and safety committees	131		
		G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, absenteeism, and total number of work-related fatalities, by region and by gender	129 No occupational disease occurred in 2016		
		G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	122		
		G4-LA8	Health and safety topics covered in formal agreements with trade unions	At present, only Suzhou, Xiamen and Singapore sites formed labor unions, but have not signed any collective bargaining agreements.		
	Training and Education	G4-LA9	Average hours of training per year per employee by gender, and by employee category	124		
		G4-LA10	Competency management and life-long learning plans that strengthen employees' capability of continued employment and help them manage life after retirement	126		
		G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	128		
	Diversity and Equal Opportunity	G4-LA12	Composition of governance bodies and employee breakdown	110		
	Equal Remuneration for Women and Men	G4-LA13	Ratio of basic salary and remuneration of women to men	114		
	Supplier Assessment for Labor Practice	G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	55		
		G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	55		
	Labor Practice Grievance Mechanisms	G4-LA16	Grievances about labor practices through Formal grievance mechanisms	20 118		
Human Rights	Investments	G4-HR1	Total number and percentage of major investment protocols and agreements that state human rights terms or passed human rights review	118		
		G4-HR2 *	Hours of employee training on operational-related human rights policies and the percentage of employees trained	118		

Category	Aspect	DMA & Indicator		Page	External Assurance	
Human Rights	Non-discrimination	G4-HR3	Actions taken in incidents of discrimination	118	Limited Assurance by KPMG	
	Freedom of Association and Collective Bargaining	G4-HR4	Supporting right to freedom of association and collective bargaining in risk areas	118		
	Child Labor	G4-HR5	Measures taken to eliminate child labor in risk areas	118		
	Forced or Compulsory Labor	G4-HR6	Measures taken to eliminate forced or compulsory labor in risk areas	118		
	Assessment	G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	Percentage of operations that have been subject to corruption reviews is 100%.The EU sites was reviewed by paper:		
	Supplier Human Rights Assessment	G4-HR10	Percentage of new suppliers that were screened using human rights criteria	55		
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain	55		
	Human Rights Grievance Mechanisms	G4-HR12	Grievances about human rights through formal grievance mechanisms	118		
	Social	Local Communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs		All site of AUO had implemented impact assessment and engagement.
			G4-SO2	Operations with significant actual and potential negative impacts on social communities		66
		Anti-corruption	G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified		Percentage of oprtations that have been subject to corruption reviews is 100%.The EU sites was reviewed by paper
			G4-SO4	Communication and training on anti-corruption policies and procedures		44
G4-SO5			Confirmed incidents of corruption and actions taken	44		
Public Policy		G4-SO6	Total value of political contributons by country and recipient	No political contributions in 2016.		
Anti-competitive Behavior		G4-SO7	Anti-trust and monopoly court cases	43		
Compliance		G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	In 2016, AUO experienced 4 labor practices non-compliance, and was issued penalties totaling NT\$160,000.		
Supplier Assessment for Impacts on Society		G4-SO9	Percentage of new suppliers that were screened using social criteria	55		
		G4-SO10	Significant actual and potential negative social impacts in the supply chain	55		
	Grievance Mechanisms for Impacts on Society	G4-SO11	Grievances about impacts on society through formal grievance mechanisms	17		

Category	Aspect	DMA & Indicator		Page	External Assurance
Product	Customer Health and Safety	G4-PR1	Compliance with regulations and voluntary codes concerning the health and safety impacts of products	71	Limited Assurance by KPMG
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcome	All products developed and manufactured by AUO conform to the relevant laws and regulations. There were no penalties issued for violations.	
	Product and Service Labeling	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	<p>*The sourcing of components of the product or service : All products are specified with key components and part no on specifications.</p> <p>*Content, particularly with regard to substances that might produce an environmental/social impacts : All display products are labeled with ROHS and Pb free.</p> <p>*Disposal of the product: AUO's PV products have passed IEC and ETL Listed certification. This is indicated on the shipping label because monitor products are not an end-product. If the customer has any relevant product carbon footprint label requirements, AUO will do our best to provide the customer with the information they need. All products comply with the management schemes specified by the relevant international regulations or customer requirements (Recycling & UL, Green Product, NARK).</p>	
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcome	AUO did not violate any associated regulations or voluntary agreements.	
		G4-PR5	Results of surveys measuring customer satisfaction	51	
	Marketing Communications	G4-PR6	Sale of banned or disputed products	AUO never sales banned or disputed product.	
		G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communication	AUO did not violate any associated regulations or voluntary agreements.	
	Customer Privacy	G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	AUO received no complaints in 2016 regarding the violation of customer privacy or loss of customer data.	
	Compliance	G4-PR9	Compliance with regulations concerning the provision and use of products and services	All products developed and manufactured by AUO conform to the relevant laws and regulations. There were no penalties issued for violations in 2016.	

Turnover rate = number of local resigning employees in that age range and of certain gender / number of local employees in that age range and of certain gender as of December 31, 2016

Gender	Age	Taiwan	China	Asia	USA	Europe
Female	Under 29	24.4%	119.4%	24.7%	-	85.1%
	30-49	8.8%	29.9%	12.2%	14.3%	66.0%
	Over 50	3.5%	0.0%	0.0%	-	80.0%
Male	Under 29	25.7%	125.5%	27.6%	-	130.9%
	30-49	8.9%	44.9%	12.0%	17.6%	70.8%
	Over 50	2.7%	5.6%	3.2%	33.3%	70.0%
Total		11.7%	97.3%	16.1%	22.2%	84.0%

Gender	Age	Taiwan	China	Asia	USA	Europe
Female	Under 29	365	4938	36	-	80
	30-49	572	719	23	1	97
	Over 50	9	-	-	-	24
Male	Under 29	689	11724	58	1	178
	30-49	1059	1653	57	3	170
	Over 50	6	1	2	1	28
Total		2700	19035	176	6	577

Employees resigned in 90 days accounts for 45.8% of all resigned employees

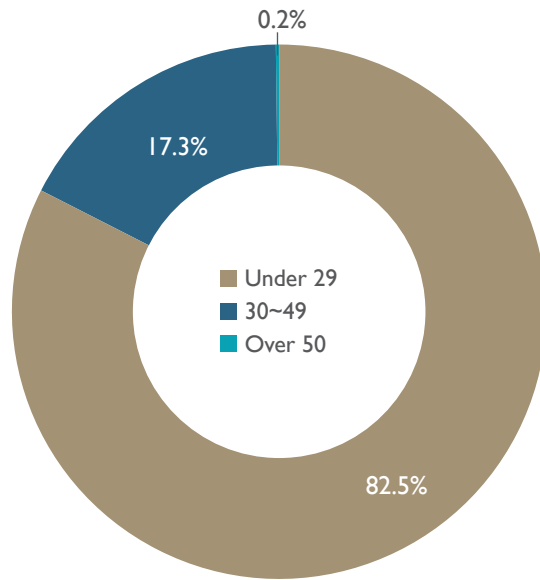
Employment Rate = number of local new employees by age and gender / number of local employees by age and gender as of December 31, 2016

Gender	Age	Taiwan	China	Asia	USA	Europe	Total
Female	Under 29	35.5%	129.3%	27.4%	-	95.7%	102.3%
	30-49	7.3%	29.1%	8.0%	14.3%	60.5%	13.8%
	Over 50	0.0%	0.0%	0.0%	-	76.7%	7.7%
Male	Under 29	45.4%	137.1%	39.5%	-	139.7%	115.6%
	30-49	8.7%	47.3%	8.2%	11.8%	68.3%	18.2%
	Over 50	1.4%	11.1%	0.0%	0.0%	72.5%	9.9%
Total		14.1%	105.2%	16.2%	14.8%	85.2%	55.4%

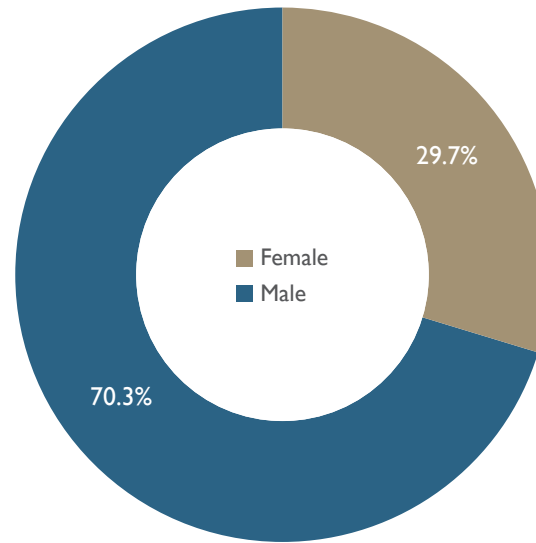
Gender	Age	Taiwan	China	Asia	USA	Europe	Total
Female	Under 29	532	5,347	40	-	90	6,009
	30-49	476	699	15	1	89	1,280
	Over 50	-	-	-	-	23	23
Male	Under 29	1,218	12,808	83	1	190	14,300
	30-49	1,034	1,738	39	2	164	2,977
	Over 50	3	2	-	-	29	34
Total		3,263	20,594	177	4	585	24,623

Percentage of Distribution of New Employees = number of local new employees by age/gender / number of total local new employees

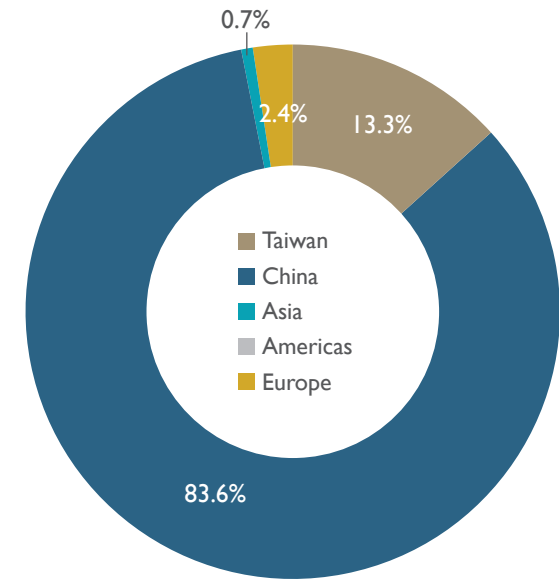
Age Distribution of New Employees



Gender Distribution of New Employees



Geographic Distribution of New Employees



Distribution of Injuries by Gender

	The Company		Taiwan		China		Europe		Singapore	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Disabling Injury Rate (number of disabling injuries / 200,000 workhours)	0.08	0.11	0.10	0.14	0.05	0.04	0.46	0.87	0.29	0.83
Disabling Injury Severity Rate (workdays lost / 200,000 workhours)	3.08	2.68	4.16	2.41	1.85	1.94	12.19	35.49	2.94	3.32

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Core Subjects and Issues		Report Section(s)	Page
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Social investment	5.1 Framework and Goals	97	

UN Global Compact Ten Principles

Category	Ten Principles	Chapter	Page
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	6.2.2 Employee Rights and Interests	118
	Businesses should make sure that they are not complicit in human rights abuses	6.2.2 Employee Rights and Interests	118
Labor	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	6.2.2 Employee Rights and Interests	118
	Businesses should uphold the elimination of all forms of forced and compulsory labour	6.2.2 Employee Rights and Interests	118
	Businesses should uphold the effective abolition of child labour	6.2.2 Employee Rights and Interests	118
	Businesses should uphold the elimination of discrimination in respect of employment and occupation	6.2.2 Employee Rights and Interests	118
The environment	Businesses should support a precautionary approach to environmental challenges	3.2 Green Production	62
	Businesses should undertake initiatives to promote greater environmental responsibility	3.2 Green Production 4.2 Greenhouse Gas Reduction	62 81
	Businesses should encourage the development and diffusion of environmentally friendly technologies	3.3.2 Green Innovation	72
Anti-corruption	Businesses should work against corruption in all its forms, including extortion and bribery	2.2.5 Integrity Implementation	44

Abbreviation List

Abbreviation	Full Name
AAC	AUO Action Camp
ABC	AUO Bravo Camp
AFR	Annual Field return
AGS	AUO Green Solution
AHVA	Advanced Hyper-Viewing Angle
ALC	AUO Learning College
ALCD	Altra Liquid Crystal Display
AMOLED	Active- matrix Organic Light Emitting Diode
APC	AUO Power
B2B·E2E	Back to the Basics, Execute to Excellence
BCP	Business Continuity Plan
BOD	Biochemical oxygen demand
BOM	Bill of Material
CDLI	Climate Disclosure Leader Index
CDP	Carbon Disclosure Project
CO ₂ e	CO ₂ Equilant
COD	Chemical Oxygen Demand
COP	Conference of the Parties
CSR	Corporate Social Responsibility
CSS	Customer Service System
DJSI World Index	Dow Jones Sustainability Indexes

Abbreviation	Full Name
eABC	executive AUO Bravo Camp
ECAs	Enterprise Carbon Accounting System
EELs	Eco-efficiency Index System
EICC	Electronic Industry Code of Conduct
EnMS	Energy Management System
ES	Engineering Service
GB/T 2331-2009	
GHG	Greenhouse Gas
HCC	Half-cut cell
ICAO	International Civil Aviation Organization
ISO 14046	International Organization for Standardization 14046
ISO 14064-1	International Organization for Standardization 14064-1
ISO 50001	International Organization for Standardization 50001
ITC Electronic Equipment	Instruments & Components Electronic Equipment
iTP	In-cell Touch Panel
LEED	Leadership in Energy and Environmental Design
LTPS	Low Temperature Poly-Silicon
MFCA	Material Flow Cost Accounting
MVA	Multi-domain vertical alignment
NDC	Nationally determined contribution
OLED	Organic Light Emitting Diode

Abbreviation	Full Name
oTP	On-cell Touch Panel
PAS 2050	PUBLICLY AVAILABLE SPECIFICATION 2050
PAS 2060	PUBLICLY AVAILABLE SPECIFICATION 2060
PFCs	Perfluorinated Compounds
PPI	Pixels Per Inch
RoHS	Restriction of Hazardous Substances Directive
RTO	Recovery Target Objective
SDGs	Sustainable Development Goals
SS	Total Suspended Solids
TFT-LCD	Thin Film Transistor Liquid Crystal Display
TTLA	Taiwan TFT LCD Association
UHD	Ultra High Definition Television
UNFCCC	The United Nations Framework Convention on Climate Change
VOCs	Volatile Organic Compounds
WEF	The World Economic Forum
WLC	Work Life Coaching
WQHD	Wide Quad High Definition



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Independent Limited Assurance Report

To AU Optronics Corp.

We have been engaged by AU Optronics Corp. ('AUO') to provide limited assurance on the Corporate Social Responsibility Report ('the Report') of AUO for the year ended December 31, 2016.

AUO's Responsibilities

AUO is responsible for the preparation and presentation of the Report, and for the information and assertions contained within it. It is also responsible for determining AUO's objectives in respect of sustainable development performance and reporting, including the identification of stakeholders and material issues, as well as for establishing and maintaining appropriate performance management and internal control systems from which the reported performance information is derived.

In preparing the Report, AUO applied the Global Reporting Initiative's ('GRI') Sustainability Reporting Guidelines (G4) Comprehensive option as set forth in "About This Report" section of the Report.

Our Responsibilities

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000: "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board, which requires that we comply with the applicable ethical requirements, including independence requirements, and that we plan and perform the engagement to obtain limited assurance about whether the Report is free from material misstatement.

Our engagement was designed to carry out a limited assurance engagement and to express a conclusion on whether the information in the report is fairly stated in all material respects, based on GRI G4 Comprehensive option, excluding the report section on Greenhouse Gas Emissions (Scope 1 and 2) and PFCs reduction, of which the disclosures will be verified (and modified if necessary) independently by a third party verification company. Consequently, this assurance engagement will not express any conclusion on greenhouse gas emissions (Scope 1 and 2) and PFCs reduction.

Summary of Work Performed

A limited assurance engagement on a corporate responsibility report consists of making inquiries, primarily of persons responsible for the preparation of information presented in the corporate responsibility report, and applying analytical and other evidence gathering procedures, as appropriate. Our procedures included:

- Inquiries of management to gain an understanding of AUO's processes for determining the material issues for AUO's key stakeholders;
- Interviews with management and relevant staff at AUO concerning sustainability strategy and policies for material issues, and the implementation of these across its business;



- Interviews with relevant staff at AUO who are responsible for providing the information in the Report;
- Inquiries about the design and implementation of key systems and methods used to collect and process the information reported, including the aggregation of data into information as presented in the Report;
- Comparing the information presented in the Report with the corresponding information in the relevant underlying sources on a sample basis to determine whether the relevant information contained in such underlying sources has been included in the Report;
- Reading the information presented in the Report to ensure it is consistent with our overall knowledge of, and experience with, the sustainability performance of AUO.

A limited assurance engagement is substantially less in scope, based on the extent of evidence-gathering, than a reasonable assurance engagement conducted in accordance with the International Standards on Assurance Engagements or an audit conducted in accordance with the International Standards on Auditing. Therefore, the extent of evidence gathering procedures performed in a limited assurance engagement is less than that of a reasonable assurance engagement, thus, a lower level of assurance is provided, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit or a reasonable assurance engagement.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Report of AUO for the year ended December 31, 2016 is not presented fairly, in all material respects, in accordance with GRI G4 Comprehensive Option.

Restriction of Use of Our Report

Our limited assurance report is made solely for AUO in accordance with the terms of our engagement. Our work has been undertaken so that we might state to AUO those matters we have been engaged to state in this limited assurance report and for no other purpose. We do not accept or assume responsibility to anyone other than AUO for our work, for this limited assurance report, or for the conclusions we have reached.

KPMG

Taipei, Taiwan
June 21, 2017

Notes to readers

The assurance report and the accompanying Corporate Responsibility Report 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 assurance report and Corporate Responsibility Report, the Chinese version shall prevail.

AUO

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