



股票代號: 2409

友達光電股份有限公司

民國一一五年股東常會

議事手冊

中華民國一一五年五月二十八日



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((AUOSG)) AUO Singapore Pte. Ltd.

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2025

2024 68 2,814 2024 0.4%

2020

Mobility Solutions Vertical Solutions Display

Tier 1 BHTC_(1)

(2) (3)

2025

1. Display

Micro LED 2024 Micro LED

Micro LED 2025 Sony Honda Mobility

LED AFEELA_(4) Micro

64 Micro LED SID 2025 Micro LED

1,000 nits

Micro LED Display

(Sensor) (Co-packaged optics CPO)

AI

LCD FSC (Field

Sequential Color LCD) HiRaso

AmLED

2. Mobility Solutions

2024 control) BHTC OEM HMI Tier 1 (Climate 2025

(5)

2026 1

States-Mexico-Canada Agreement USMCA) (United

Everything V2X) Micro LED (Vehicle-to- INVISY

2025 34

28%

3. Vertical Solutions

Platform) (6) 2025 (Retail Cloud

(HiRaso) (AI) LCD LED ESG EPD+
ESG

X (IGZO)

3D

Avacor (7) Jector (8) Rise Vision (9)

LED

- (Display) (IPC) 2025
AI
(Display + IPC) AIoT
5G
AIoT

- (SunSteel) AI

- 2025 15%

2025 L3C()

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ESG

ESG

AI

A 2007 2025 CDP CDP

ISO14068

TCFD

94.7%

ISO 46001

(10)

2050

2026

2026

Windows 10 AI
AI PC

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Display Mobility Solutions Vertical Solutions
Mobility Solutions Vertical Solutions

Micro

LED

彭双浪
柯富仁
张博斌

- 1 BHTC GmbH
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- 3
- 4 Sony Group Corporation Honda Motor Co.,Ltd.
- 5
- 6
- 7 Avocor Technologies USA, Inc.
- 8
- 9 Rise Vision Incorporated
- 10

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2025.02.12		1. 2024 2. 2024		
2025.02.12	()			
2025.04.29		2025		
2025.07.30		2025		
2025.07.30	()			
2025.10.29		1. 2025 2. 2026		

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	114.12.31		113.12.31	
1100	\$ 19,539,331	6	28,299,659	8
1110	882	-	3,129	-
1170	20,806,000	6	15,544,197	5
1180	3,844,432	1	4,011,515	1
1210	1,042,064	-	1,935,813	1
1220	393,537	-	411,631	-
130X	17,801,465	6	17,740,142	5
1410	1,259,522	-	1,594,086	-
1476	5,229,674	2	3,546,030	1
1479	104,387	-	423,982	-
	<u>70,021,294</u>	<u>21</u>	<u>73,510,184</u>	<u>21</u>
1517	4,532,892	1	-	-
1550	125,585,606	38	131,866,999	38
1600	108,022,692	32	112,387,848	32
1755	6,421,701	2	7,130,793	2
1760	465,868	-	465,868	-
1780	9,229,117	3	9,230,738	3
1966	866,742	-	284,755	-
1840	6,178,155	2	6,892,779	2
1900	3,916,416	1	6,154,796	2
	<u>265,219,189</u>	<u>79</u>	<u>274,414,576</u>	<u>79</u>
	\$ 335,240,483	100	347,924,760	100
	114.12.31		113.12.31	
2100	\$ 7,900,000	2	2,800,000	1
2120	64,063	-	79,123	-
2170	15,856,494	5	16,882,931	5
2180	39,221,674	12	34,257,817	10
2213	2,081,903	1	2,827,752	1
2220	371,361	-	364,189	-
2230	-	-	456,730	-
2250	2,607,717	1	2,001,569	1
2280				





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			114		113		
4000			\$ 216,867,696	100	223,751,195	100	
5000			204,729,970	94	218,510,957	97	
			12,137,726	6	5,240,238	3	
6100			3,417,082	2	3,574,755	2	
6200			5,070,329	2	5,291,373	2	
6300			9,885,569	5	10,819,545	5	
			18,372,980	9	19,685,673	9	
			(6,235,254)	(3)	(14,445,435)	(6)	
7100			442,695	-	533,334	-	
7010			2,751,035	1	2,167,888	1	
7020			5,452,691	3	4,696,063	2	
7050			(2,507,599)	(1)	(2,658,363)	(1)	
7060			6,105,296	3	6,070,891	3	
			12,244,118	6	10,809,813	5	
7900	()		6,008,864	3	(3,635,622)	(1)	
7950	()	()	(834,497)	-	(571,455)	-	
8200	()		6,843,361	3	(3,064,167)	(1)	
8300							
8310							
8311			12,847	-	35,377	-	
8316							
			(2,876,870)	(1)	-	-	
8330			(1,532,583)	(1)	1,357,683	1	
8349			(2,569)	-	(7,076)	-	
			(4,399,175)	(2)	1,385,984	1	
8360							
8361			(2,427,169)	(1)	4,836,098	2	
8380							
			2,425,903	1	(1,677,274)	(1)	
8399			(130,706)	-	(552,084)	-	
			(131,972)	-	2,606,740	1	
8300	()	()	(4,531,147)	(2)	3,992,724	2	
8500			\$ 2,312,214	1	928,557	1	
	()	()					
9750	()		\$	0.90		(0.40)	
9850	()		\$	0.90		(0.40)	





\$ 76,993,961	54,998,829	13,753,412	3,620,305	14,526,023	31,899,740	(3,651,762)	(833,137)	(4,484,899)	(240,424)	159,167,207
-	-	-	864,594	(864,594)	-	-	-	-	-	-
-	-	-	-	(3,064,167)	(3,064,167)	-	-	-	-	(3,064,167)
-	-	-	-	32,197	32,197	2,606,740	1,353,787	3,960,527	-	3,992,724
-	-	-	-	(3,031,970)	(3,031,970)	2,606,740	1,353,787	3,960,527	-	928,557
-	(6,901,093)	-	-	-	-	-	-	-	-	(6,901,093)
-	(218)	-	-	-	-	-	-	-	-	(218)
-	141,172	-	-	-	-	-	-	-	-	141,172
-	(37,905)	-	-	-	-	-	-	-	-	(37,905)
(315,151)	74,727	-	-	-	-	-	-	-	240,424	-
-	-	-	-	(168,594)	(168,594)	-	168,594	168,594	-	-
76,678,810	48,275,512	13,753,412	4,484,899	10,460,865	28,699,176	(1,045,022)	689,244	(355,778)	-	153,297,720
-	-	-	(4,129,121)	4,129,121	-	-	-	-	-	-
-	-	-	-	6,843,361	6,843,361	-	-	-	-	6,843,361
-	-	-	-	42,258	42,258	(131,972)	(4,441,433)	(4,573,405)	-	(4,531,147)
-	-	-	-	6,885,619	6,885,619	(131,972)	(4,441,433)	(4,573,405)	-	2,312,214
-	(2,300,364)	-	-	-	-	-	-	-	-	(2,300,364)
-	(509)	-	-	-	-	-	-	-	-	(509)
-	445,120	-	-	-	-	-	-	-	-	445,120
-	69,279	-	-	-	-	-	-	-	-	69,279
-	-	-	-	-	-	-	-	-	(1,824,016)	(1,824,016)
(1,207,820)	(616,196)	-	-	-	-	-	-	-	1,824,016	-
-	-	-	-	(721,607)	(721,607)	-	721,607	721,607	-	-
\$75,470,990	45,872,842	13,753,412	355,778	20,753,998	34,863,188	(1,176,994)	(3,030,582)	(4,207,576)	-	151,999,444



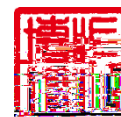


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	<u>114</u>	<u>113</u>
\$	6,008,864	(3,635,622)
	15,636,704	18,814,317
	1,621	196,164
	(12,813)	201,705
	2,439,884	2,565,983
	(442,695)	(533,334)
	(261,106)	-
	(6,105,296)	(6,070,891)
	(5,388,213)	(4,732,741)
	(1,664,630)	(1,055,602)
	321,187	154,280
	91,444	224,488
	53,152	92,695
/	(4,897,981)	1,206,096
	1,226,956	1,335,276
	(61,322)	(581,934)
	(1,836)	(251)
	(581,987)	(284,755)
	(1,464,706)	(146,761)
	(2,244,669)	(3,016,339)
	(1,366,067)	(2,009,329)
	4,971,029	6,964,799
	583,113	99,512
	(1,621,283)	302,887
	5,219,350	10,090,643
	380,584	529,922
	5,506,474	3,945,549
	(2,470,805)	(2,551,050)
	(316,729)	(75,768)
	8,318,874	11,939,296
	423,415	-
	(5,560,268)	(16,672,276)
	206,238	4,116,000
	5,074,601	15,419,943
	(13,045,636)	(18,003,853)
	8,383,224	3,423,866
	701,487	(1,280,892)
	670,000	475,000
	403	111
	(3,146,536)	(12,522,101)
	22,432,025	13,100,000
	(17,333,825)	(10,300,000)
	19,100,000	44,819,934
	(33,581,000)	(41,993,000)
	(420,540)	(430,395)
	-	840
	(2,300,364)	(6,901,093)
	(1,824,016)	-
	(509)	(218)
	(13,928,229)	(1,703,932)
	(4,437)	4,437
	(8,760,328)	(2,282,300)
	28,299,659	30,581,959
\$	19,539,331	28,299,659



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	114.12.31		113.12.31	
1100	\$ 55,616,637	15	68,446,514	17
1110	129,707	-	35,893	-
1136	532,227	-	469,685	-
1170	34,275,856	9	25,239,268	7
1180	314,166	-	706,467	-
1210	24,246	-	18,249	-
1220	558,409	-	556,448	-
130X	36,212,871	9	33,811,177	9
1410	2,678,705	1	3,164,216	1
1460	984,345	-	373,474	-
1476	6,410,501	2	4,655,503	1
1479	391,276	-	653,736	-
	<u>138,128,946</u>	<u>36</u>	<u>138,130,630</u>	<u>35</u>
1517	8,068,531	2	3,412,470	1
1535	606,804	-	917,246	-
1550	13,680,822	4	26,243,275	7
1600	160,103,669	42	166,243,773	42
1966	11,001,864	3	9,292,002	2
1755	8,550,939	2	9,869,263	3
1760	1,484,543	-	1,172,960	-
1780	23,227,812	6	19,418,369	5
1840	9,867,504	3	10,391,763	3
1920	1,714,990	-	2,575,209	1
1990	5,586,623	2	5,202,293	1
	<u>243,894,101</u>	<u>64</u>	<u>254,738,623</u>	<u>65</u>
	\$ 382,023,047	100	392,869,253	100
	114.12.31		113.12.31	
2100	\$ 9,697,714	3	3,466,371	1
2120	106,517	-	222,653	-
2170	47,030,128	12	48,120,109	12
2180	5,307,422	1	6,015,456	2
2213	2,836,023	1	3,571,869	1
2220	132,387	-	75,664	-
2230	1,301,743	-	1,572,527	-
2250	3,854,844	1	3,060,735	1
2280	810,558	-	793,324	-
2399	29,349,198	8	29,575,195	8
2322	23,101,224	6	12,838,059	3
	<u>123,527,758</u>	<u>32</u>	<u>109,311,962</u>	<u>28</u>
2527	2,447,827	1	5,687,846	2
2540	76,256,091	20	102,020,544	26
2550	1,059,026	-	1,067,960	-
2570	5,115,552	1	4,770,860	1
2580	7,574,204	2	8,656,785	2
2600	2,202,039	1	1,580,280	-
	<u>94,654,739</u>	<u>25</u>	<u>123,784,275</u>	<u>31</u>
	<u>218,182,497</u>	<u>57</u>	<u>233,096,237</u>	<u>59</u>
3100	75,470,990	20	76,678,810	20
3200	45,872,842	12	48,275,512	12
3300	34,863,188	9	28,699,176	7
3400	(4,207,576)	(1)	(355,778)	-
	<u>151,999,444</u>	<u>40</u>	<u>153,297,720</u>	<u>39</u>
36XX	11,841,106	3	6,475,296	2
	<u>163,840,550</u>	<u>43</u>	<u>159,773,016</u>	<u>41</u>
	\$ 382,023,047	100	392,869,253	100





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		114		113	
4000		\$ 281,387,743	100	280,245,421	100
5000		249,032,935	89	256,029,425	91
		<u>32,354,808</u>	<u>11</u>	<u>24,215,996</u>	<u>9</u>
6100		6,978,956	2	6,293,277	2
6200		10,455,050	4	10,360,357	4
6300		15,976,391	6	16,028,319	6
		<u>33,410,397</u>	<u>12</u>	<u>32,681,953</u>	<u>12</u>
		<u>(1,055,589)</u>	<u>(1)</u>	<u>(8,465,957)</u>	<u>(3)</u>
7100		1,188,602	1	1,696,201	1
7010		4,366,895	1	4,079,495	1
7020		7,264,110	3	5,248,651	2
7050		(3,065,821)	(1)	(3,308,073)	(1)
7060		(257,557)	-	144,895	-
		<u>9,496,229</u>	<u>4</u>	<u>7,861,169</u>	<u>3</u>
7900	()	8,440,640	3	(604,788)	-
7950		1,452,117	1	2,339,594	1
8200	()	6,988,523	2	(2,944,382)	(1)
8300					
8310					
8311		24,461	-	34,083	-
8316					
		<u>(4,198,436)</u>	<u>(1)</u>	<u>1,470,743</u>	<u>-</u>
8320					
		<u>(155,523)</u>	<u>-</u>	<u>(71,143)</u>	<u>-</u>
8349		<u>(6,430)</u>	<u>-</u>	<u>(6,413)</u>	<u>-</u>
		<u>(4,335,928)</u>	<u>(1)</u>	<u>1,427,270</u>	<u>-</u>
8360					
8361		754,037	-	3,005,871	1
8370					
		<u>(598,871)</u>	<u>-</u>	<u>341,652</u>	<u>-</u>
8399		<u>(154,956)</u>	<u>-</u>	<u>(620,565)</u>	<u>-</u>
		<u>210</u>	<u>-</u>	<u>2,726,958</u>	<u>1</u>
8300	()	<u>(4,335,718)</u>	<u>(1)</u>	<u>4,154,228</u>	<u>1</u>
8500	()	<u>\$ 2,652,805</u>	<u>1</u>	<u>1,209,846</u>	<u>-</u>
8610	()	\$ 6,843,361	2	(3,064,167)	(1)
8620		145,162	-	119,785	-
		<u>\$ 6,988,523</u>	<u>2</u>	<u>(2,944,382)</u>	<u>(1)</u>
8710		\$ 2,312,214	1	928,557	-
8720		340,591	-	281,289	-
		<u>\$ 2,652,805</u>	<u>1</u>	<u>1,209,846</u>	<u>-</u>
9750	() ()	\$	0.90		(0.40)
9850	()	\$	0.90		(0.40)







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	<u>114</u>	<u>113</u>
\$	8,440,640	(604,788)





	6,843,361,105
(1)	42,257,882
	(721,606,998)
(2)	(616,401,199)
(3)	(3,851,797,456)
	1,695,813,334
	14,589,986,062
	16,285,799,396
	3,018,839,589
	13,266,959,807

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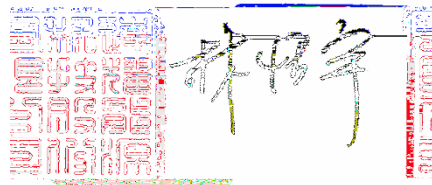
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9F, No. 333, Sec. 1, Keelung Road
Taipei City, Taiwan, R.O.C.

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四、 評估結論

- (一) 基於財團法人中華民國會計研究發展基金會之相關問答集及解釋函等會計處理，讓與公司與受讓公司原係聯屬公司，則受讓公司以受讓資產及負債之原帳面金額作為取得資產及負債之成本，應以兩者淨額為基礎。本會計師依照管理階層所提供之擬制性資產負債表，經執行上述評估分析結果，評估標的之帳面金額為新台幣 10,000 仟元。

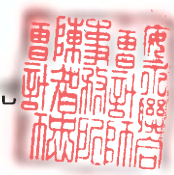


此致

友達光電股份有限公司

安永聯合會計師事務所
台北市信義區基隆路一段333號9樓

會計師：陳智志



2026 年 3 月 30 日

Building a better
working world

安永聯合會計師事務所

11012 台北市基隆路一段333號9樓
9F, No. 333, Sec. 1, Keelung Road
Taipei City, Taiwan, R.O.C.

電話 Tel: 886 2 2757 8888
傳真 Fax: 886 2 2757 6050
ey.com/zh_tw

獨立專家聲明事項

本人擬受友達之委任，依據「企業併購法」第 6 條、「公開發行公司併購特別委員會設置及相關

三

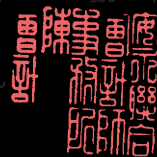
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會計師：陳智元

2026 年 3 月 30



Heam %

%\$ (\$\$' \$- \$&

@)

"%o_ e¹O_ »5Çe *"
3ª ,#iO»=N l8+* *"
B&l%o*Æ*t*Ë ,#i -6ú "ÆBÄ.â/ÍXl5¶3 X?

ç Ú)» â ;#ôJ

#²; !0fâP^ ä6ðf7!S#ß < ì òL J â#²; æ1ý à\!S#ß æ ÇE

s Ú)» â!N+

#²;'á5£MzAÆK=ELOêa¶4Ó!á% ò!p+7!S#ß#±_02|\@!S#ßP^:ñ < ì ò#iJ áZ< : Fk æÇE o6
OçPä>w2|\@3ŽP^P^ ä6ðf7!S#ß •

ç `;OçPä>wl,2gP^ ä6ðf7!S#ß < ì òL J á;OçPä>w æ ÇE P^:ñ ž

s #²;fâ",P^ ä6ðf7!S#ß < ì òL J â#²;fâ", æ ÇE P^:ñ ž

ð \7Oçfâ",P^ ä6ðf7!S#ß < ì òL J á\7Oçfâ", æ ÇE P^:ñ ž

&Â;JOçfâ",P^ ä6ðf7!S#ß < ì òL J á;JOçfâ", æ ÇE P^:ñ ž

{ \$ 8 2 * U H H Q (Q H U J \ \$ P H U L F D & R U S ÇE ì òL J Pâ:š ž 8 6 æ

!T !-7) fdPäP^ ä6ðf7!S#ß < ì òL J á!-7) fdPä æ ÇE P^:ñ Ū

@;K #i á!SerFcX3!S#ß#½/~1ýV<!í@E V<Cí>". æK 8,,#±K 8,,2Yh<)•#²;)» á7
6êYi. ì .[6i 5ì@;Z< à'á>]5ì •YiK~Z< : Fk 2-é(à ##'ez !á!^!á% à8#
#iCí0 0öYr6ß Ū

ð Ū /l1÷0öYr 2'áHö

ç `;OçPä>w

7 6êYi. #½/~ !í7w` ;OçPä>w!PAÆ9T`leg ò" 2;^#Ū7 ez4Ó" 0`^"À@Yñ#± .[
QÚ .[2,<7 0`^"À@Yñ •í" @;j/... r) fdPäFâ<G: M+ 2Z Yí#±bž% 2: M+`leg
< ì òL J á: M+`leg æ ÇE ì#±3.) fdPäQî' A`Fcfâ8/(5[#i0 +i8/FkLâMXZ Yí Ū
-ìò.áOUQîM"¶K`Cí6ô"À 2 (3 & `leg < ì òL J á (3 & `leg æ ÇE

`_#½#ÖhE;»!S#ß YiK~/~!á (3 & `leg"‡:ñ.Z'.\@a,1÷7 #'ez@; QÚ •
ì ñ_x 22•CâCn#ez+i7 mQÑE Câa,=(a¶2•Câ • (3 & `leg è9T à ##'ez@;j5—#x.J
WT !*QÚ5—#x.J WT !* Ū

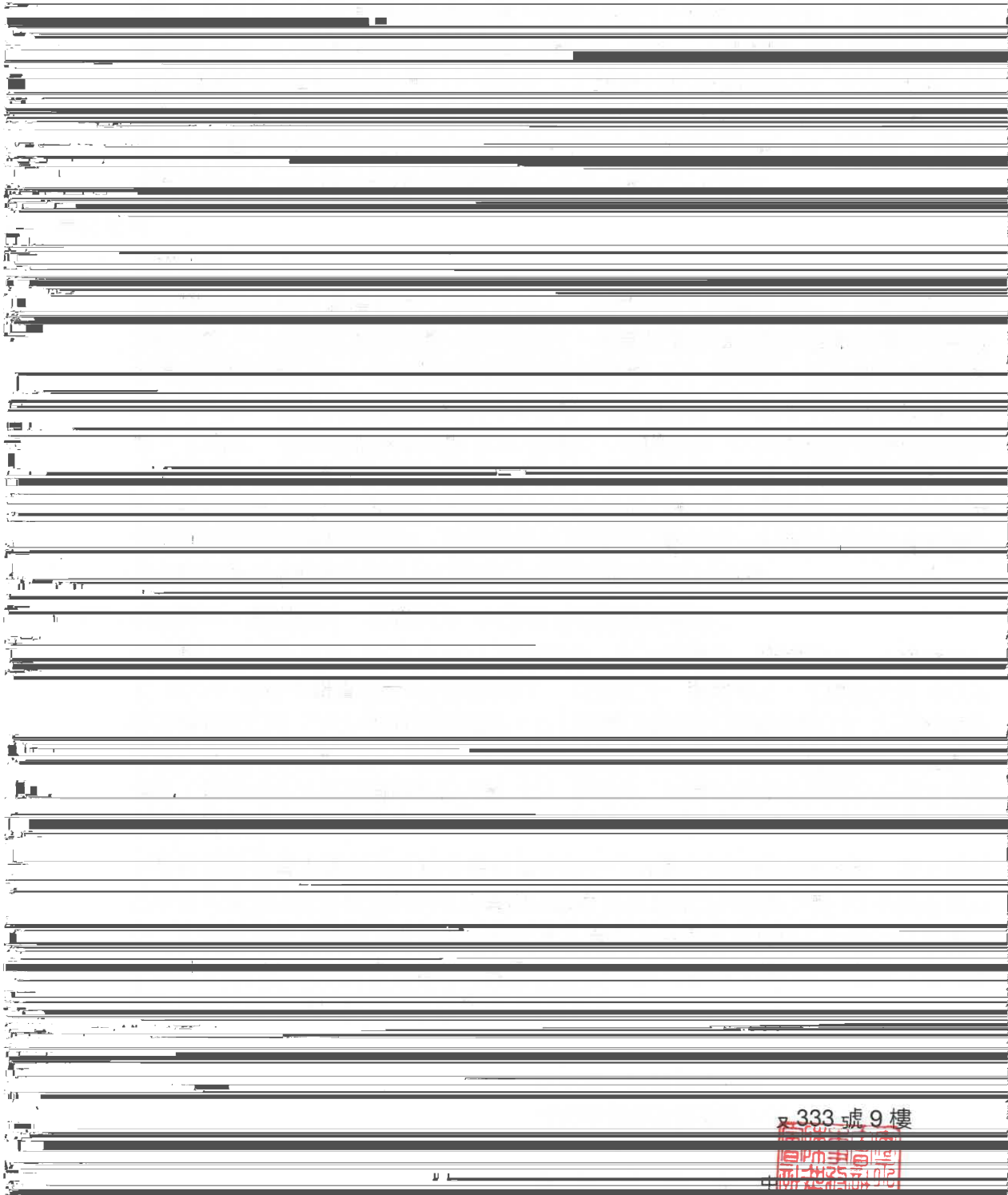
ñ_x5 F±<¼ 2 è9T à ##'ezfK ì (3 & `leg .[2li0V2•5 "4=í" 5—#x.J W
T !*2/~!áf\$ 2 ?5_@; ôQÚ ô •T\$5£7 6êYi. 2`_#½#ÖhE;»!S#ß 2 è9T
à #+ô;» .[.•li0V2•5 "4=í" ?5_ ôQÚ ô 2#'ez!N Ū

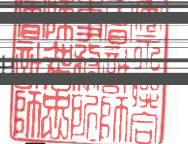
`_#½#ÖhE;»!S#ß YiK~/~!á: M+`leg"‡:ñ.Z'.\@a,1÷7 #'ez@; QÚ •
ì ñ_x 22•CâCn#ez+i#´6 AÆ`2\@a, 12"ý 27 mQÑE Câa,=(a¶2•Câ •: M+`leg
#´6 AÆ`2\@a, 12"ý 2 è9T à ##'ez@;j5—#x.J\‡ WT !*QÚ5—#x.J\‡ WT !* Ū
"‡Yi: M+`legAÆ`2\@a,7 " Z!5[5—#x.J WT !*/s •: M+`leg 2 è9T à ##'ez
@;j5—#x.J WT !*QÚ5—#x.J WT !* Ū

Mf#i ñ_xM7Z½ •;OçPä>w (3 & `legQî: M+`leg#iYi 2 è9T à ##'ez@;j5—#x.J
WT !*QÚ5—#x.J WT !* Ū

(二) 友達電力、豐耀電力、正耀電力、AEUS 以及兆豐太陽能

本會計師取得並分析友達電力、豐耀電力、正耀電力、AEUS 以及兆豐太陽能於評價基準日之自結財務報表，經綜合評估上述公司目前仍處於早期開發階段或未實質



333 號 9 樓


2026 年 3 月 30 日

"%o_ e'1O_ »5Çe *"¶
3ª ,#iO»=N l8+* *"¶"^^ 1S[...] *"¶O_9È
B&l%o *Æ*t*È ,#i .6ú "ÆBÄ.â/ÍXl5¶5ê4E

#²;!0fâP^ ä6ðf7!S#ß <P^IO ÊVF • OE < ì òL J á#²; æ1ý à\!S#ß æOE#†@+iL¥gl7fGû
FcQîXä` FkhVIIe !* Ý!S#ß •_,.[m` X3fÄ^ß_0'r • ìhVII!&O2gX:@;8 /ª •5[#i^ÆHSj» ÚfÚJÖQî
6ð"À.Z#x •_0'r1÷@; ìhVII2gX:@;8 /ªFkYÉ<a5 8/!S#ß Ú#²;9T"À=œT² ð) 5 7Ø á6a1NIâ"¼ æ Ú
á'fÚ('Æ æ ì#± áhVII!,2g æ#²;5£ ñ_xgÿ'Æ3. ,!/' 2gX:FkE \$"\$sYÉ<a5 8/6ð"À Ú)G'á5£
hVII2gX:FßeÄgÿ'Æ •#²;QÑ .[]^2|!L) fdPä r9T •f_NsZ J²+7!S#ß#±_02|\@!S#ß •"i\$ `;
OçPä>wL,2gP^ ä6ðf7!S#ß <ì òL J á;OçPä>w æOE#²;fâ",P^ ä6ðf7!S#ß <ì òL J á#²;fâ
", æOE\7Oçfâ",P^ ä6ðf7!S#ß <ì òL J á\7Oçfâ", æ OE;JOçfâ",P^ ä6ðf7!S#ß <ì òL J á;J
Oçfâ", æOE \$ 8 2 * U H H Q (Q H U J \ \$ P H U L F D & R U S O E ì#±!-7)fdPä ä6ðf7
!S#ß <ì òL J á!-7) fdPä æOEK0+7!S#ß#±_02|\@!S#ß •Ý gl7fXä` Fk8 /ªPä", •GûFc) fd
PäFßeÄE \$"#±6ð"À • _ö'5&ðf,#i C) •_÷;L9².á&Â) 6ð"ÀK«En •j;5/) fdPä: M+ Ú çJÄ.ölä
]šL¥_)> Ý Ú6a1NFÉ3ŽQîPä>wK^Ci • ì#±!O5 4fâ.ÇYÉ<a5 8/ Ú

#²;E 5£MzAÆK=EL 2Oêa¶ •4Ó!á% `;OçPä>w Ú#²;fâ", Ú\7Oçfâ", Ú;JOçfâ",Qî \$ (8 6 2
P^:ñ • ì#±!-7) fdPä P^:ñ <ì ò#iJ áZ< : Fk æOE o6 OçPä>w2|\@3ŽP^P^ ä6ðf7!S#ß
<ì òL J á6 Oç2|3Ž æ OE ì òL J á7 <ú æ OE@;K #i á!SerFcX3!S#ß#½/~1ýV<ì!@E V<Ci>
". æK 8,,#±K 8,,#²;)>» á7 6êYi. ì .[6i 5ì@;Z< à'á>}5ì <ì òL J áZ<
à'á>}5ì æOE, #²;g÷Yi 2!á% a,h4XOI!0öYr • !á!^ à8##iCí0 0öYr6ß <ì òL J á7 0öYr
6ß æOE

7 6êYi. CíYÉ#²;' 7 <5ú8/ 2"44ÓE `;OçPä>wFcX35—P^ o#²; C@;+ô à#½/~#²;5¼ ò 2Pä>w r
9T%• 4FßeÄAÆ9T <"i\$ \@E Ú† œ#±AÆ9T OE .[6i 5ì#¾#²;K^Cifu,K <ì òL J
áK^Cifu,K æOE)» á!á!^3ÁP^;» r#iCí0 0öYr6ß •7 6êYi. 5£Z< 7 <ú .Z `;OçPä>w-Ú#½/~#²
`; ñ_xPä>w r9T%• 4FßeÄAÆ9T • 3^E `;OçPä>w4Ó" 0 \^"À\@YñYiK~;OçPä>w 2P^:ñ-é(à # Ú
ç Ú Z< : Fk9i<"

ç `;OçPä>wL ²

`;OçPä>wZ J²5£ .[6i •@;#²;!O\@2è6ð 2+7!S#ß Ú#²;E 5£MzAÆK=ELOêa¶ •
+í5¼ ò 2Pä>w r9T%• 4FßeÄAÆ9T <"i\$ \@E Ú† œ#±AÆ9T OE!í"YIâ_0 o`;OçPä>w •
!"Y'á>}5ì@; .[6i 5ì Ú;OçPä>w "YhAÆ9TgiFÖ"i\$) fdPäfâ<G: M+ 2Z Yi
#±bž% <ì òL J á: M+`leg æ OE ì#±3. ,) fdPäQî' A~Fcfâ8/(5[#i0 +i8/FkLâ
MXZ Yi Ú-ìò.áOUQîM"["K^Cí6ð"À!P`leg <ì òL J á (3 & `leg æ OE

`;OçPä>w4Ó" 0 3ôF±\@Yñ <%• 4 •5—#x.J WT !* Œ

giFÖ	. .•	. .•	. .•	. .•
AÆ9T5 !L				
AÆ9T;Â"				
AÆ9T=Ï" <3ô Œ				

\@5€ m>w • .|.• Ú .|.•#± .|.•4Ó" 0 3ôF±\@Yñ © „4ÁK^Cífu,K3• , 2#²;Pä>w r9T%• 4QÑ
M7K^Cí(XO • ì ñhVII!@; &Â3O {!L/sM77f

Z" • ñ_x3ôF±\@Yñ 7 # '6 : M+ ÌegQî (3 & Ìegez 2!NÏ <5ú<)bž • Ì#± 7 # '6 \Ú#²;f-&ÿ\@>w2'E E
2!í5 \œE Û

`;OçPä>w4Ó" 0 =Ï\@E <%• 4 •5—#x.J WT !* Œ

giFÖ	5!7
\@E N\$YÏ				
\‡ œN\$YÏ				
=Ï\@E \‡ œ ÆN\$YÏ				

\@5€ m>w • .|.•#± .|.•=Ï\@E © „4ÁK^Cífu,K3• , 2#²;Pä>w r9T%• 4QÑM7(XO • .|.•=Ï
\@E © „4ÁK^Cífu,K3• ,Mz6êYÏ. 7!8 /s 2\@E \‡ œXO • ì ñhVII!@; &Â3O {!L/sM77f

s #²;fâ",L ²

#²;fâ",Z J²5£ .|. 6ï •@;#²; 2è6ð 2+7!S#ß • "YhAÆ9TgiFÖ@;!tE Pä
>w% fâ6ô"À •7 6êYÏ. CíYÊ5£Z< à'á>}5!#²;fâ", , 7 ;J.ö` !L+ÍÑAÆ`2fu;œ Û

#²;fâ",3ôF±\@Yñ <%• 4 •5—#x.J WT !* Œ

giFÖ	. .•	. .•	. .•
AÆ9T5 !L			
AÆ9T;Â"			
AÆ9T=Ï3ô			

\@5€ m>w • .|.•#± .|.•3ôF±\@Yñ © „4ÁK^Cífu,K3• , 2QÑM7(XO • ì ñhVII!@; &Â3O {!L/sM77f

#²;fâ",=Ï\@E ‹%• 4 •5—#x.J WT !* Œ

giFÖ	5ì7	.[.]	.[.]
\@E N\$Yì			
\‡ œN\$Yì			
=Ï\@E N\$Yì			

\@5€ m>w • .[#± .[.=Ï\@E © „4ÁK^Cifu,K3· , 2QÑM7(XO • ì ñhVI!@; &Â30 {!L/sM77f

ð \7Oçfâ",#±;JOçfâ",L ²

\7Oçfâ",#±;JOçfâ",Z J²5£ .[6ì •@;#²;!O\@+7!S#ßfm" 2|\@P^ ä6ðf7!S#ß
 ‹ ì òL J áfm" 2|\@ œŒ 2è6ð 2+7!S#ß • "YhAÆ9TgiFÖ ©5£fÙ7~#Ê>= `ð` X3
 >èfâ!XE +ì8/erFc Û8 4Á#²;K^Cifu,KXOI! •FÖ"4E 5£fÙ7~' 5 0ðYr!í;N •\7Oçfâ
 ",#±;JOçfâ",2 QÚZ< à'á>}5ì-Ù6' C' ' erFc • 7 +Í\ÑAÆ`2 Û

\7Oçfâ",3ðF±\@Yñ ‹%• 4 •5—#x.J WT !* Œ

giFÖ	.[.]	.[.]	.[.]	.[.]
AÆ9T5 !L				
AÆ9T;Â"				
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\@5€ m>w • .[.] Ú .[#± .[.]3ðF±\@Yñ © „4ÁK^Cifu,K3· , 2QÑM7(XO • ì ñhVI!@; &Â30 {!L/sM77f

\7Oçfâ",=Ï\@E ‹%• 4 •5—#x.J WT !* Œ

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\@5€ m>w • .[.] Ú .[#± .[.=Ï\@E © „4ÁK^Cifu,K3· , 2QÑM7(XO • ì ñhVI!@; &Â30 {!L/sM77f

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\@5€ m>w • .[.• Ú .[.•#± .[.•3ôF±\@Yñ © „4ÁK^Cífu,K3• , 2QÑM7(XO • ì ñhVI!@j&Â3O {
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;JOçfâ",=Ï\@E <%• 4 •5—#x.J WT !* OE

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!L/sM77f

&Â \$ (8 6 L ²

\$ (8 6 5£ .[1÷J²5£Ou&ò •@j#²; 45£5—"‡'H 2!O\@+7!S#ß \$ 8 2 6 L Q J D S R U H 3 W
/ W G Felí 2Fe2è6ð 2+7!S#ß • "YhAÆ9TgiFÖ ©3• ,) fdPäFßeÄE \$"% /s6ô"À •7 6èYi
. CiYÊ5£Z< à'á>}5ì \$ (8 6 7 +ÍÑAÆ`2E E AÆ9T5 !L Ú

\$ (8 6 3ôF±\@Yñ <%• 4 •5—#x.J WT !* OE

giFÖ	.[.•	.[.•	.[.•	.[.•
AÆ9T5 !L				
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!L/sM77f



s àa,Z!5[:F" •`;OçPä>w

2 QÚ7 0öYr6ß!á!^5ì • „4ÁK^Cífu,KXOI! •7 ‹5úáÄ+ô` ;OçPä>w 2 ‹5ú àa,6đ"i\$
àa,Z!5[:F" •!j "i\$ ò!p&Â ò`ì!í •

Câa,#±LëE]Câa, ž

!] ½1° ĺ;% ž

% /s6ô"À Ä[0>} € ž

1°Yi_ç øa,\‡ œ Û

đ ‹5ú àa,

`;OçPä>w

#²;4Ó Ì` ;OçPä>w 2 è9T à #5—#x.J WT !*@;!áHö •#ÍOêa¶ ñ_x`;OçPä>w „
4ÁZ< à'á>}5ì6êYi. 7ì8 /s 2\@E \‡ œXO: 4ÓZ K~ 2 àa,Z!5[giFÕ •g÷YiZi> !X
Yi5—#x.J WT !*•&Ç;K#²;g÷Yi Ì5—#x.J WT !*!á% `;OçPä>w P^
:ñ Û7 6êYi. CíYÊ+Íf,N\$ ‹5úa,h4, 6ê „4ÁP^:ñ ‹5ú#iLë2'Lë+• 2 àa,Z!5[giFÕ
` X3Z!5[Û

#²;fâ", Ú\7Oçfâ", Ú;JOçfâ", Ú \$ (8 6 Qî!-\7) fdPä

#²;4Ó „4Á ‹"Y5ì2đ2èP^;» rYiK~ 2=Ì\@E . gla,h4!á% #²;fâ", Ú\7Oçfâ", Ú
;JOçfâ",Qî \$ (8 6 2 P^:ñ •!#±!-\7) fdPä P^:ñ Û7 6êYi. CíYÊRì ñ
_xX'!á% !S#ß ‹"Y5ì2đ2èP^;» rYiK~ 2+Íf,=Ì\@E . gla,h4#iYi';5—#x.J WT
!*1ý Ì ñ •.#²;g÷Yi Ì ‹"Y5ì2đ2èP^;» rYiK~ 2+Íf,=Ì\@E . gla,h4@;!á% 2
‹5ú à8# žRì ‹"Y5ì2đ2èP^;» rYiK~ 2+Íf,=Ì\@E . gla,h4#iYi 55£5—#x.J W

đ à #43.

fK!-\7) fdPä2 QÚZ< à'á>}5l-Ù C9T(ý •Z< : Fk+iNcNsMzAÆ • •#Z è9T' #Ög÷Yr
27 m+i2èNs;J. AÆ9T • A =iK~1ya') N > !]AÆ9TK«&ô 20ö&y1ý/-Yh0 Û

&Â7 0öYr6ß5£Z< à`5lò 2' fE Fka') .Z #±7 0öYr6ß 2f7" 8,, ÝZ'5ö)i ò •

a') .Z

L .Z Z< : FkK^Cifu,K3· , 2,<7 0 \`"À\@Yñ#± .Z •-ÙMzOêa¶7 mMzAÆ 2
5 !L Ú5 !á#±`PE] 2Câa,(a¶fç<) ž

L L `;OçPä>w 2 àa,Z!5[gìFÕ5£Z< à'á>}5l#iYi@j5—#x.J† WT !* • !;K@j
'áHö3•K~ '5ú àa, l#±';OçPä>w 2P^:ñ-é(à ##'ez ž

L L L .Z A #ÖPä+öQÛ+ôZ< : FkMzAÆE E a') \†gl/XgæFk<¼Yv5&K= <"i2ÓliCn
#±FÊK^5&K= ÇE[q6Û#±Mz?Æ0-←" <"i2Ó" Cn#±# Cn< >} ÇE[q"ý ž

L Y .Z Z< : Fk2 QÚZ< à'á>}5l'2'6đa') Z Z <"i2Óli"À#±!] ½<¼/rLâM ÇE#±
a') 21ý6đ\† œFm-Û#iCí !p ž

Y .Z Z< : Fk2'6đeÃ © j '5ú <j)7f6đ ÇE`ä6 ì. Yv <5ú@j'áHö ž

Y L Z< : Fk 2"†Pä0 \.J@j5—#x.J • ù`"Àg÷> ©'á5£5—#x.JFk'áHö2'Mi" ž

Y L L E 5£7 6êYi. 6 'á5£7 &Â3O {!LFk5_ #` X3YiK~Fk •&Ç;K7 0öYr6ß Fk\@Yñ
&Ç&Â3O {!L •"†N\$5_#ÖPä+?' -ÖEW Û

f7" 8,, Ý

L ' ô#óFk à #43.#± à #: >} ò •3^E ô#ó 2a') .Z 1ý ô#óFkZ< à'á>}5l •
+i+ô0öYr6ß!N+ E E a') /Xgæ ž

L L 7 0öYr6ß ¬ ,#²;@jK #i å!SerFcX3!S#ß#½/~1ýV<!í\@E V<Cí>}. æ 2Yh<)
5£TJ r6ê#±P^7X6ê fE •fK;K 2(ý ô/~@j!] ½FÖFkOó fE 1ý „\Û7 6êYi. Fk
Z< àM7Z½ ž

L L L 7 6êYi. © !COJ²K đ j 2Y1. •Z< g÷Yi '5úa,h4 2#iCí#'ez • 7 #ªQî7
<5ú 2Yv"j • F ô, 7 <5úFk!S.Z0 1ý#ÖX30 3· ,0öYr Û3^E 2!í7wlò.v ©
„4ÁK^Cifu,K2'3· , 2\@Yñ#±-é(!Ser\@Yñ •7 6êYi. 7 +ô ñ_x\@5€'PX3
+DYi1ý8 e~ •7 6êYi. ¬, COJ²+i+•FË+i9T1°Gì 2K«&ô!N •2' fE 2\@Yñ6đ
#ÖgG û#Ö È 2 m>w • QÑZY\@Yñ m>w fE `PE] û#iCí 2\@Yñ •5£'PX3Z< à6)
-Û` X3/-Yh 27ÌZI ÚYiK~1ý!í7w • ÌHj ÄM7Z½6đ`PE] 2 7[0 ž

L Y aÄ+ô <5ú7•9²1ý6 7 m&Ç <5ú8/7•9²[q6Û1ý!] ½0- rOó#ÖPä+öQÛ7 0öYr6ß!N
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&Â Ú Z< 5 <¼

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F±<¼ Û-é(<¼Q\@E <¼ Û

ç 5 F±<¼

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8 4ÁZ< à>".!S(K #(çVF á è9T 2Z< à æK # (D8,, •-é(<¼ ò. E 2Z< àB`+•5
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8 4ÁZ< à>".!S(K &ÁVF áZ< à=(lò>". æK s#(&Á8,, •#ÖhE;»!S#ß<¼ ©#ªOè/... r
Fß#ó1ýhE #9T"À 2 è9T •!P`IO5£="MH-é(<5ú 21÷ < à8# ÚZYK0 à8#2'f\$ 2 à
?5_#±FßeÃ <5ú\@Yñ • ì<a+•Z< : Fk 2 à # Û#ÖhE;» <5ú<¼ ©#ªOèFß#ó1ýFß #
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\‡ œXO@_j'áHõ •_÷gìZ< Z< : Fk 22'6ð6ð/I ÚA /\@E #±!]1°2f4»\‡ œ 2 à # •
Oèa¶XO(ý\@E #±XO(ý\‡ œ • ì<a+•Z< : Fk 2 à # Û

&Á`_E 2Z< à5 <¼ •

`;OçPä>w

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9T •5lj] è9T à #` . j;5£%•Lù Ì\@E <¼+î#ègì\@E Qì\‡ œ 2-é(à # ò" XHa¶
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j]»Mf5/ ž

LL è9T2'Uñ\$ 2A /\@E /g/gfç_ò`5!]2'. mFk7 mCâa,=(a¶5 PâXHa¶!]-é(
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,<7 0 `^"À\@Yñ •5,7 6êYi. Ì5 F±<¼ A@_j ;OçPä>w 2 "YhZ< 5 <¼ Û#ó6) •7
6êYi. 3`E -é(<¼ 2#ÖhE;»!S#ß<¼ •`_#½9T"À=p#±) fdPä8/(-Ìò2f5 1ý!] ½-ì
lò2f5 Fk ñ-é:ª!S#ß C@_j (3 & `ïeg#ÖhE;»!S#ß •YiK~-é(?5_#`ez ÌZ< 5 F±<¼
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/~#² ;fâ", 2\`"Ág÷> •5,5 F±<¼5£7 ; Z< ò`PE Û#1 •7 6êYi. MzOèa¶#²
` ;fâ", 7 ; J.ö` !L+ÍÑAÆ`2fu;œ • ò`P+f3`E -é(<¼Z< à •&Ç;K7 6êYi. Zt@_j
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7 6êYî. Oêa¶" #²;fâ",2 QÚZ< à'á>}5ÌFk. gl=Ī #5—#x.J WT !* •6đ5—#x
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 7 6êYî. Zt@;#Ö Ì3^E #²;fâ",. ñ=Ī\@E Fk. gla,h4YîK~!|P^:ñ-é(à # Û
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 +Í\ÑAÆ`2 • ô`P+f3^E -é(<¼Z< à •&Ç;K7 6êYî. Zt@;|^è`P#i \\@E <¼<a+•\7Oç
 fâ",#±;JOçfâ", 2P^:ñ-é(à # Û

L 7 6êYî. Oêa¶" \7Oçfâ",2 QÚZ< à'á>}5ÌFk. gl=Ī #5—#x.J WT !* •6đ
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Oêa¶7 6êYî. A <¼#½/~ \$(8 6 K^Cifu,KMĪXä 2\^"Àg÷> ••A <¼/...!Ser\@Yñ#½/~
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7 6êYî. Oêa¶" \$(8 6 2 QÚZ< à'á>}5ÌFk. gl=Ī #5—#x.J WT !* •6đ5—#x.J
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7 6êYî. Oêa¶" !-\7) fdPä-Û5£ .[6i 5Ì;J.ö C9T •5,5 F±<¼#±-é(<¼
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 -é(à # Û7 6êYî. CíYÊ!-\7) fdPä .[6i 5Ì < C9T5Ì Æ. gl=Ī #5—#x
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{ Ú `;OçPä>wFk à #Z< `5lò

ç 5 F±<¼ < , QFRPH DSSURDFK Æ • Câa,=(a¶2•Câ<¼

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!í7w` ;OçPä>w3· , 2`"Ág÷> #± "Yh .Z ·#ªOê` ;OçPä>w (3 & `ËegQî: M+`Ëeg4Ó
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 !*•Oêa¶: M+`Ëeg5£Z< à`á>}5Ì2è6đ -7 5£7 mCãa_=(#`6 2AÆ`2\@a_7 " Z!5[
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 T!*QÚ5—#x.J WT!* Û
 7 6êYi. „4Á ñ_x` ;OçPä>w è9T à ##ez@;j5—#x.J WT!*QÚ5—#x.J WT
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%• 4 •5—#x.J WT !*	ÉLj	ÉLj
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ì#±1°Yi_ç øa,\‡ œ5—#x.J WT !* •g÷Yi!XZì> 5—#x.J WT !* •&Ç;K#²;g÷Yi
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7 6êYi. 8 4Á ñ_x è9T à ##'ez@;j5—#x.J WT !*QÚ5—#x.J WT !* •5£Oêa¶
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s #²;fâ", Ú\7Oçfâ", Ú;JOçfâ", Ú \$ (8 6 ì#±!-ì7) fdPä

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Oçfâ",5£Z< à'á>}5ì 2 P^:ñ-é(à #@;j5—#x.J WT !* ž;JOçfâ",5£Z< à'á
>}5ì 2 P^:ñ-é(à #@;j5—#x.J WT !* ž \$ (8 6 5£Z< à'á>}5ì 2 P^:ñ-é
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WT !* • ñ_x Ì\@E <¼Z< 2Z< : FkP^:ñ-é(à ##'iYi@;j5—#x.J WT !* Û
Oó#²; „4Á ñ_xX'!á% !S#B5£Z< à'á>}5ì 2\@E \‡ œXO •g÷Yi Ì5—#x.J WT !*
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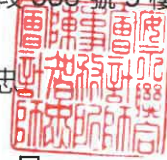
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此致

友達光電股份有限公司

安永聯合會計師事務所
台北市信義區基隆路一段 333 號 9 樓

會計師：陳智忠



2026 年 3 月 30 日

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獨立專家聲明事項

本人受友達之委任，依據「公開發行公司取得或處分資產處理準則」第 10 條及第 23 條之要求，並參考財團法人中華民國會計研究發展基金會發布之評價準則公報、臺灣證券交易所股份有限公


友達光電股份有限公司

安永聯合會計師事務所
台北市信義區基隆路一段

會計師：陳智



2026 年 3 月 30 日



Building a better
working world

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Field Emission Display

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7,547,098,972

	(%)
13,121,049	0.17
249,600	0.00
530,878,896	7.03
7,975,188	0.11
0	-
0	-
0	-
100,320	0.00
0	-
552,325,053	7.31

