

AU OPTRONICS CORP
Form 6-K
March 25, 2015

FORM 6-K
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16
of the Securities Exchange Act of 1934

March 25, 2015

Commission File Number 001-31335

AU Optronics Corp.
(Translation of registrant's name into English)

No. 1 Li-Hsin Road 2
Hsinchu Science Park
Hsinchu, Taiwan
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the

jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No ..X...

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):
Not applicable

INDEX TO EXHIBITS

Item

1. Taiwan Stock Exchange filing entitled, "To announce the differences for consolidated financial statements prepared in accordance with Taiwan IFRS and IFRS for the year of 2014", dated March 25, 2015.
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Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AU Optronics Corp.

Date: March 25, 2015

By: /s/ Andy Yang
Name: Andy Yang
Title: Chief Financial Officer

Item 1

AU Optronics Corp.
March 25, 2015
English Language Summary

Subject: To announce the differences for consolidated financial statements prepared in accordance with Taiwan IFRS and IFRS for the year of 2014

Regulation: Published pursuant to Article 4-47 of the Taiwan Stock Exchange's Operating Procedures for the Publication of Material Information by Listed Companies

Date of Events: 2015/03/25

Contents:

1. Date of occurrence of the event:2015/03/25

2. Cause of occurrence:

To announce the differences for consolidated financial statements prepared in accordance with Taiwan IFRS and IFRS for the year of 2014

3. Content of overseas financial report required to be adjusted due to inconsistency in the accounting principles applied in the two places for (please enter in Chinese):

(1) Under International Financial Reporting Standards endorsed by the ROC Financial Supervisory Commission ("Taiwan IFRS"), AUO reported consolidated net profit attributable to stockholders of the parent company of NT\$17,628,468 thousand, total comprehensive income attributable to stockholders of the parent company of NT\$19,087,448 thousand, basic and diluted earnings per share, net of tax, of NT\$1.83 and NT\$1.82, respectively, for the year ended December 31, 2014; consolidated total assets of NT\$469,859,685 thousand, consolidated total liabilities of NT\$269,489,761 thousand, non-controlling interests of NT\$19,394,885 thousand, and equity attributable to stockholders of the parent company of NT\$180,975,039 thousand as of December 31, 2014.

(2) For the purpose of filing the annual report on Form 20-F with the U.S. Securities and Exchange Commission, AUO prepared its consolidated financial statements in accordance with the International Financial Reporting Standards as issued by the International Accounting Standards Board ("IFRS") and reported consolidated net profit attributable to stockholders of the parent company of NT\$16,366,629 thousand, total comprehensive income attributable to stockholders of the parent company of NT\$18,125,736 thousand, basic and diluted earnings per share, net of tax, of NT\$1.70 and NT\$1.69, respectively, for the year ended December 31, 2014; consolidated total assets of NT\$442,344,320 thousand, consolidated total liabilities of NT\$268,357,388 thousand, non-controlling interests of NT\$19,329,254 thousand, and equity attributable to stockholders of the parent company of NT\$154,657,678 thousand as of December 31, 2014.

(3) The differences between Taiwan IFRS and IFRS followed by AUO mainly come from 10% surtax on undistributed retained earnings, recognition of deferred tax assets and impairment assessment of intangible assets, etc.

4. Any other matters that need to be specified:

For more details, please refer to AUO's annual report on Form 20-F at:

<http://auo.com/?sn=161&lang=en-US>