

### **Delta Benefit Plans**

#### 1. Employee Benefits

- Workplace stress management
- Sport & Health initiatives

#### 2. Flexible Options for Employee's Requirements

- Flexible working hours
- Working-from-home arrangements
- Part-time working options

#### 3. Family Benefits

- Childcare facilities or contributions
- Breast-feeding/lactation facilities or benefits
- Paid parental leave for the primary or non-primary caregiver
- Paid family or care leave beyond parental leave



# 1. Employee Benefits

### Workplace stress management

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	<ul> <li>EAPs: Signed contracts with an external professional agency to provide services for employees who have issues (eg., work stress, physical and mental healthetc), every employee could consult anonymously 4 times for free every year. The company provides these resources to help employees manage their stress levels, relates to both work and non-work-related stress.</li> <li>EAPs training: Hold EAP training, which covers a different topic(eg., stress management, family care, and conversation management), help employees manage stress, and promote a more friendly work environment.</li> </ul>		V
China	<ul> <li>EAPs: Signed contracts with an external professional agency to provide services for employees who have issues (eg., work stress, physical and mental healthetc), and roll out training courses that include emotion and stress management, and employee care.</li> <li>In addition to EAPs, the Company provides psychological counseling, Stress-Relieving rooms, and physical and mental health service assistance projects for employees to reduce stress, relax muscles, and breathing exercises for stress.</li> </ul>		V
Korea	Set employee rest zone in accordance with legal provisions.	V	



# 1. Employee Benefits

### Sport & Health initiatives

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	Company strives to care for the mental and physical health of all employees. The Company's new diverse and group-based health promotion plan expands employee participation and allows employees to enhance their health empowerment and individual management.  The Company obtained the 2023 Sports Enterprise certification from the Sports Administration.  Practices the spirit of an athletic enterprise by hosting events such as dragon boat racing, sports matches, marathons, cycle sports, and e-sports competitions to meet the needs of various groups and generations.		V
Taiwan (Cyntec)	Besides filing for labor insurance and national health insurance for our employees in accordance with the law, we also plan a group comprehensive insurance package that includes life insurance, major illness insurance, inpatient medical insurance, and cancer insurance free of charge. We also provide employees with the option to file group comprehensive insurance for their family members (spouse and children) free of charge.		V
China	Promote sports & health initiatives: held lectures on health management, cancer screenings, and epidemic prevention and planned a number of sports competitions.		V
Japan	Provide the Sports and Health Program: Utilize a sports app and welfare points as incentives to encourage employees to record daily steps, exercise, and calorie intake per meal, thereby enhancing employee health awareness.		V
Korea	Club activities: Bowling and golf sports promote communication and interaction among employees, offering stress-relieving activities outside of work.		V



# 1. Employee Benefits

### Sport & Health initiatives

Region	Company's related measures	Comply with law	Exceed legal requirement
India	The company provides health examinations, and a healthcare conference was organized for all female employees.		V
Thailand	Promote sports: provide the football and basketball teams for employee to join.		V
APAC	Health care: according to the laws and regulations of different regions in APAC, Company provides Philippine Health Insurance. Also, employees are secured with our health care plan which covers hospitalization, emergency care, and out-patient care.		V
Americas	<ul> <li>Medical plan: employee and family group medical assistance, paid by the company, with employee co-payment in cases of medical consultations.</li> <li>Company offers insurance coverage for Health (Medical, Dental, Vision) with certain amount of employee co-premium. Life insurance, AD&amp;D, long-term disability and short-term disability are 100% paid by employer.</li> <li>Provide an exercise room and pickleball courts for employees to promote daily exercise.</li> <li>COVID/Vaccination resources and safety guidelines.</li> </ul>		V
EMEA	<ul> <li>Health care: Besides filing for labor insurance in accordance with the law, most European offices offer additional health insurance.</li> <li>Sports initiatives: Some countries like Poland and Croatia contribute to Multisport subscriptions for employees.</li> </ul>		V



# 2. Flexible Options for Employee's Requirements

### Flexible working hours

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	<ul> <li>To help employees achieve a better work-life balance balance work and family, we began implementing flexible work hours in 2023 for employees to match their schedule with family time or avoid the rush hour traffic during commuting.</li> <li>Work shifts: arranged and determined based on the Company's operating needs. If the unit needs to add new shifts due to the operating demands, the contact form shall be filled and approval sought from the top supervisor of the business group.</li> <li>Working hours for childcare: in order to take care of children under the age of three, employees may apply to the unit supervisor for shift changes due to personal needs, and with the approval of the unit's top supervisor, one of the following two items may be adjusted: (1) reduction of working hours by 1 hour per day, and no compensation shall be claimed for the reduced working hours. (2) adjustment of working hours.</li> </ul>		V
Taiwan (Cyntec)	In addition to the scheduled shift timings, shifts may be flexibly adjusted with the consent of the supervisor. For example, a shift scheduled from 08:00 to 17:20 can be adjusted to 08:30 to 17:50 or 07:30 to 16:50.		V
Japan	Five attendance periods are provided for employees to choose from.		V
EMEA	The colleagues could start their work between 08:00~09:30.		V



# 2. Flexible Options for Employee's Requirements

### Working-from-home arrangements

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	If employees are required to work remotely due to company operations, business needs and other special circumstances, employees would need to fill in a contact form and be approved by the top supervisor of the business group.		V
Taiwan (Cyntec)	<ul> <li>Colleagues who have been identified and instructed by the competent authority as essential responses.</li> <li>Colleagues who have been identified by department supervisor to work remotely due to the company's operation, business needs, or personal special conditions and requests.</li> <li>Remote working may be implemented if the nature of the work does not involve special reasons such as equipment and operation.</li> </ul>		V
EMEA	If there is no office in local, the colleague will have home office.		V
Japan	Provided work-from-home/remote working options based on the situation of employees or the pandemic.		V



# 2. Flexible Options for Employee's Requirements

### Part-time working options

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	Working hours for childcare: in order to take care of children under the age of three, employees may apply to the unit supervisor for shift changes due to personal needs, and with the approval of the unit's top supervisor, one of the following two items may be adjusted: (1) reduction of working hours by 1 hour per day, and no compensation shall be claimed for the reduced working hours. (2) adjustment of working hours.	V	
Japan	Reduced working hours system: reduced working hours system may be designed based on needs of employees with children under the age of three, and employees may apply to reduce working hours to 6 hours.	V	



#### Childcare facilities or contributions

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	Signed contracts with kindergartens near the Company and external welfare platform, so that children of Delta employees can enjoy preferential rates at partnering kindergartens.	V	
Taiwan	Childcare contributions: to improve the birth rate and relieve the stress of childcare for working parents in Taiwan, update the childcare contributions policy that a maximum subsidy of US \$12,300 per child and eligibility is ages 0-6 children.		V
Taiwan (Cyntec)	<ul> <li>Signed contracts with kindergartens near the Company, so that children of Cyntec employees can enjoy preferential rates at partnering kindergartens.</li> <li>Providing a one-time maternity congratulatory payment of NT\$10,000.</li> <li>Providing a monthly childcare allowance of NT\$5,000 for each child aged 0-6.</li> <li>Providing a one-time scholarship of NT\$10,000 when the child reaches the age of three.</li> <li>Miscarriage (less than 3 months): 5 working days or a week (including weekends and national holiday) Work more than six months in a row, full payment.</li> </ul>		V
India	Having a child care facility available in the Gurgaon office.	V	



### Breast-feeding/lactation facilities or benefits

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	<ul> <li>Provided exclusive gifts for mothers and babies, and dedicated parking spaces for pregnant colleagues</li> <li>All plants in Taiwan have standard breastfeeding rooms (lactariums) to encourage employees to continue breastfeeding after giving birth. In 2023, the Taipei Plant won the excellent breastfeeding room (lactarium) certification.</li> <li>Breastfeeding sessions: in addition to the rest time as per regulations, 60 minutes of breastfeeding time shall be given every day for employees who have to breastfeed their children under the age of two. Employees who have extended their working hours beyond the normal working hours of each day for more than one hour shall be given 30 minutes of breastfeeding time. The preceding two breastfeeding sessions shall be regarded as work time.</li> <li>Working hours for childcare: in order to take care of children under the age of three, employees may apply to the unit supervisor for shift changes due to personal needs, and with the approval of the unit's top supervisor, one of the following two items may be adjusted: (1) reduction of working hours by 1 hour per day, and no compensation shall be claimed for the reduced working hours. (2) adjustment of working hours.</li> </ul>	V	
Taiwan (Cyntec)	<ul> <li>Each plant in Taiwan has dedicated nursing rooms or facilities.</li> <li>Paid rest time for breastfeeding time (15-20 minutes every 2-3 hours depending on individual needs).</li> <li>Subsidies for purchase of portable breastfeeding equipment.</li> </ul>	V	
China	<ul> <li>Each plant in mainland China has an environment friendly for breastfeeding.</li> <li>Breastfeeding leave: female employees who meet the family planning regulations can apply for 1 hour.</li> <li>Breastfeeding leave every day from the expiration of maternity leave until the baby is one year old to encourage childbirths.</li> </ul>	V	



### • Breast-feeding/lactation facilities or benefits

Region	Company's related measures	Comply with law	Exceed legal requirement
Korea	Employees can use the breast-feeding facilities at the rest zone.	V	
India	Breast-feeding is permitted 4 times a day including breaks.	V	
Thailand	All DET provides the Breastfeeding room, nursing rooms, and supportive facilities. The company also hosts the Antenatal Training Care to pregnant employees.	V	
Americas	Provide breast-feeding/lactation facilities	V	



### Paid parental leave for the primary or non-primary caregiver

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	<ul> <li>Prenatal examination and paternity leave: the prenatal examination leave period is during the pregnancy of the spouse, and the paternity leave period is within 15 days after the date (inclusive) of the spouse's delivery, and 7 days of leave can be selected at own discretion for prenatal examination and the paternity period.</li> <li>Paid maternity leave: before and after childbirth (more than 20 weeks of pregnancy), 8 weeks of maternity leave.</li> </ul>	V	
Taiwan	Paid maternity leave: the employee who has a miscarriage before three months of pregnancy will be given 7 days of leave, who have a miscarriage before two months of pregnancy will be given 5 days of leave, which exceeds the legal requirement.		V
Taiwan (Cyntec)	<ul> <li>Paid Prenatal examination and paternity leave (7 days): The prenatal examination leave period is during the pregnancy of the spouse, and the paternity leave period is within 15 days after the date (inclusive) of the spouse's delivery, and 7 days of leave can be selected at own discretion for prenatal examination and the paternity period. (Object: the employee whose spouse is pregnant)</li> <li>Paid Prenatal examination leave (7 days): The prenatal examination leave period is during the pregnancy of the spouse, and 7 days of leave can be selected at own discretion for prenatal examination period. (Object: the employee who is pregnant)</li> <li>Paid maternity leave: before and after childbirth (more than 20 weeks of pregnancy), 8 weeks of maternity leave. Moreover, the employee who have a miscarriage after three months of pregnancy will be given 28 days of leave, and the employee who have a miscarriage before three months of pregnancy will be given 7 days of leave.</li> </ul>	V	



### Paid parental leave for the primary or non-primary caregiver

Region	Company's related measures	Comply with law	Exceed legal requirement
China	<ul> <li>Paid parental leave: according to the laws and regulations of different regions in China, before the children reach the age of three or six, both husband and wife are entitled to 5 or 10 days of parental leave each year.</li> <li>Paid paternity leave: according to the laws and regulations of different regions in China, the father is entitled to 10 to 30 days of paternity leave.</li> <li>Paid maternity leave: according to the laws and regulations of different regions in China, female employees are entitled to 158 or 178 days of maternity leave for every childbirth.</li> </ul>	V	
Japan	<ul> <li>Maternity leave: begins 42 days before the birth and finishes 56 days after the birth at 67% of the monthly salary(Total 99 days for paid maternity leave).</li> <li>Parental leave: 180 days at 67% of the monthly salary. The allowance is reduced to 50% afterward.</li> </ul>	V	
Korea	Employees with children under the age of eight can apply for one-year unpaid parental leave.	V	
Thailand	Employees are entitled to have 98 days leave for paid maternity leave per year(45 days paid by the company and the rest get SSO benefits).	V	



### Paid parental leave for the primary or non-primary caregiver

Region	Company's related measures	Comply with law	Exceed legal requirement
India	<ul> <li>Paternity leave: Fathers have 5 days and are entitled to have leave to support during their spouse's delivery.</li> <li>Paid maternity leave of 26 weeks should be provided to all women employees who give birth. Applicable for 2 surviving children. For more the 2 children leave is limited to 12 weeks only.</li> <li>Additional maternity leave of 4 weeks Post Maternity Leave of 26 weeks, in case of "illness arising out of pregnancy, delivery, premature birth of child, miscarriage, medical termination of pregnancy or tubectomy operation, supported by a Medical Certificate.</li> </ul>	V	
Americas	Paid maternity leave 84 days for the mother and 5 days for the father.	V	
EMEA	The company follows the local law and local practice of the different EMEA offices regarding parental leave. In the Netherlands, mothers are entitled to 16 weeks of maternity leave, and fathers are entitled to a maximum of 5 weeks of paternity leave. Parents can also take up to 26 weeks of unpaid parental leave.	V	



### Paid family or care leave beyond parental leave

Region	Company's related measures	Comply with law	Exceed legal requirement
Taiwan	Family care leave: when employees have to personally take care of family members in the event of vaccination, serious illnesses or other major accidents. The calculation of wages shall be handled in accordance with the provisions of personal leave and shall not affect the individual full attendance bonus and performance appraisal. The number of days of leave shall be included in the calculation of 14 days of personal leave. Employees at or above the S grade who have exhausted the use of overtime leave in-lieu and special leave shall be paid during the period of personal leave.		V
Taiwan (Cyntec)	•Family care leave (7 days): Family care leave can be applied for when a family member needs to be cared for personally by the employee due to vaccination, a serious illness or accident.		V
China	Nursing leave: according to the laws and regulations of different regions in China, if an individual is an only child and has parents over 60 years old in need of medical care, the individual is entitled to 5-20 days of nursing leave every year.	V	
Thailand	•Delta Thailand gives the employee vacation paid leave exceeding the legal requirements, that employee can leave to take care of family member needs.  (1)Work for 1~3 years, 7 days of vacation per year  (2)Work for 3~5 years, 10 days of vacation per year  (3)Work for 5~7 years, 11 days of vacation per year  (4)Work for 7~15 years, 15 days of vacation per year  (5)Work for 15 years, 18 days of vacation per year		V

