



From grid to chip, Delta advances energy efficiency to enable a more sustainable AI future.

DELTA ELECTRONICS, INC.

2025 ANNUAL REPORT

Company Website: www.deltaww.com

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5. Overseas Securities Exchange	Name of the stock exchange where the Company's securities are traded offshore: Luxembourg Stock Exchange Disclosed information can be found at: www.bourse.lu/home
6. Corporate Website	www.deltaww.com

Awards and Honors



Top 100 Global Innovators™

Honored among Clarivate's top 100 Global Innovators™ for the fourth consecutive year

Best Taiwan Global Brands

Recognized as one of Taiwan's Best Global Brands for 15 consecutive years, ranking among the top 5 in 2025

The Taiwan Corporate Sustainability Award

Awarded first prize of Taiwan's Top 10 Sustainable Manufacturing Companies Award at the 2025 Taiwan Corporate Sustainability Awards, along with 5 Outstanding Performance in Sustainable Practices Awards

S&P Global



Dow Jones Sustainability Indices

- Listed on the Dow Jones Best-in-Class World Index for 14 consecutive years
- Highest overall score in Electronic Equipment, Instruments & Components industry in the Dow Jones Best-in-Class Indices (DJSI) for 7 years
- Listed in the Dow Jones Best-in-Class Emerging Markets Index for 12 consecutive years
- Delta Electronics (Thailand) was listed in the Dow Jones Best-in-Class Index for 4 consecutive years

CDP

- Awarded CDP Climate Change Leadership for the 9th time
- Awarded CDP Water Security A List (2020-2024)
- Awarded CDP Supplier Engagement Leader(2017-2024)



Morgan Stanley Selection Indexes

- Selected consecutively for the MSCI ACWI Selection Index
- Selected consecutively for the MSCI EM (Emerging Markets) Selection Index
- Selected consecutively for the MSCI Taiwan Selection Index



FTSE4Good Index Series

- Selected consecutively for the FTSE4Good Emerging Indexes
- Selected as a constituent of FTSE4Good TIP Taiwan ESG Index (compiled by Taiwan Index Plus Corporation and FTSE Russell)

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This English translation is prepared in accordance with the Chinese version and is for reference purpose only. If there is any inconsistency between the Chinese version and the English translation, the Chinese version shall prevail.

1. Letter to the Shareholders

Dear Shareholders :



Chairman Ping Cheng

In 2025, global inflation moderated as major central banks eased monetary policy through successive interest rate cuts. In April, the United States announced adjustments to tariff policies, resulting in short-term volatility in global trade dynamics and market sentiment, which prompted a more cautious approach to corporate decision-making. In Taiwan, the global economic cycle and international trade environment continued to shape the country's overall economic performance. Nevertheless, the technology sector, fueled by continued advancements in artificial intelligence-related applications, provided strong momentum for exports and investment, emerging as the primary structural driver of economic growth in 2025.

In 2025, Delta's consolidated revenue was NT\$554.9 billion, a 32% increase from the previous year; gross profit was NT\$190.2 billion with a gross profit margin of 34.3%; net operating profit was NT\$83.9 billion with a net profit margin of 15.1%; net income after tax was NT\$60.1 billion with a net after-tax profit margin of 10.8%; EPS was NT\$23.14 and return on equity (ROE) ratio was 24.1%. Both annual revenue and EPS have grown. Here is a summary of the performance and status of Delta's core business categories in 2025.

Power Electronics

Throughout 2025, Delta closely monitored developments in artificial intelligence-related technologies and applications, while maintaining collaborations with leading AI chip suppliers and cloud service customers (CSCs). The Company invested in the research and development of power supply and thermal management solutions for AI applications. Beyond supporting the upgrade and expansion of existing data centers, its product portfolio also addressed the evolving requirements of next-generation high-performance computing architectures, progressively strengthening Delta's capabilities in delivering comprehensive system-level solutions.

As demand for AI computing continues to rise, the rapidly increasing computational density of graphics processing units (GPUs) and application-specific integrated circuits (ASICs) has driven a significant surge in power consumption per IT rack, creating challenges for data centers' power delivery and space planning. These challenges include efficiency constraints in existing power architectures under high-current operating conditions, as well as insufficient rack space to accommodate both computing equipment and power modules. In response to these trends, the market has increasingly adopted high voltage direct current power (HVDC) architectures, such as 800VDC (volts direct current) or ± 400 VDC, to enhance efficiency in power delivery while reducing system loading and thermal management requirements.

In response to these requirements, Delta has developed integrated solutions encompassing high-voltage DC power conversion, power distribution modules, energy storage and backup design, as well as corresponding thermal management systems. A key offering is the 19-inch 90kW DC/DC server power shelf, which steps down 800VDC supplied from copper busbars to 50VDC or 48VDC. Delta has also introduced a rack mount power conversion system (PCS) incorporating supercapacitors. This system enables rapid charging and discharging in response to dynamic GPU workloads and provides approximately 10 seconds of backup power during grid disturbances. Regarding power solutions for AI chips, Delta has designed DC/DC power distribution boards (PDBs) capable of directly stepping down 800VDC to 50VDC or 12VDC, achieving a peak overall conversion efficiency of up to 98.5%.

Furthermore, as GPU equipment occupies a larger share of rack space, power configurations within conventional IT racks have become increasingly constrained. To address the needs of high-power computing environments, Delta introduced the 1.1MW-scale In-row Power Rack. By installing a dedicated power rack alongside IT racks, multiple 19-inch 106kW AC/DC rack mount power distribution units -- each containing four 26.5kW power modules, are centrally deployed to convert 400-480VAC input into 800VDC output. This solution supports the high-power requirements of single or multiple AI compute racks, while providing flexibility in space planning and ensuring stable power delivery.

In the field of thermal management, the rapid increase in AI computational density has driven the cooling requirements to evolve from component-level solutions toward holistic design considerations at the rack and system levels. In response to the rising power density of AI GPUs and CPUs, liquid cooling has become a critical configuration for high-performance computing environments. Delta offers liquid cooling solutions that extend from board-level cold plate modules to system-level cooling architectures. By combining advanced microchannel cold plate designs with integrated DC pumps and high-performance cooling distribution units (CDUs), these solutions maintain stable and balanced coolant flow under high computational loads, effectively meeting the thermal management demands of high-power AI chips. As liquid cooling applications transition from single-point deployment to large-scale implementation, Delta continues to strengthen its end-to-end integration capabilities from the board level to the rack level, enhancing the performance and operational stability of liquid cooled racks in real-world environments. In line with the growing market demand for AI servers and high-density racks, Delta's liquid cooling products are being increasingly deployed and shipped across data center applications.

In the field of passive components, as demand for cloud computing capacity continues to grow, computing performance and power consumption in chips have increased severalfold. This trend is driving the development of inductors toward higher power conversion efficiency and greater power density. Delta has developed multiphase trans-inductor voltage regulators (TLVRs). These components incorporate advanced coil inductance structure designs together with proprietary magnetic powder materials, ensuring a fast dynamic response and stable power delivery under rapidly fluctuating load conditions. This design not only enhances overall power conversion efficiency, but also utilizes a multiphase architecture to effectively reduce the space requirement for power system design. The TLVR product series has been successfully adopted by leading international AI chip manufacturers, server vendors, and cloud data center service providers, becoming one of the key passive components supporting next-generation high-performance computing platforms.

Automation

In the field of industrial automation, and in response to the global trend toward localized production with centralized management, Delta officially inaugurated the Smart Manufacturing Innovation Center and Cyber-Physical Integration Classroom at its Zhongli Plant 6 in July. Covering approximately 150 tsubos, the center provides the electronics manufacturing and semiconductor industries with one-stop services encompassing hands-on training, testing, and certification. Its application scope spans from standalone equipment and production lines to full factory cyber-physical integration architectures, enabling customers to conduct solution validation, pilot production, and factory acceptance testing in real-world operating environments. This approach helps shorten system commissioning timelines and accelerate production ramp-up. By integrating advanced equipment, software platforms, and professional instructors, the center delivers structured, tiered training programs and workshops that support industry talent in bridging practical requirements in production line design and mass production. To date, Delta's cyber-physical integration solutions have been successfully adopted by semiconductor equipment manufacturers and testing solution providers, demonstrating their effectiveness in real-world industrial applications.

To further strengthen the breadth and depth of its semiconductor and electronics assembly solutions, Delta introduced a range of advanced packaging and assembly equipment. Among these innovations, the high-performance FuzionSC Multi-Die Advanced Packaging Platform, equipped with the UHA™ placement head, achieves positioning accuracy of up to ± 2 micrometers. Designed for the manufacturing processes of flagship AI servers such as the CoWoS-S/L, the platform enables both System on a Chip (SoC) and High Bandwidth Memory (HBM) placement on a single system, thereby enhancing overall production capacity and operational efficiency. Delta also launched the new EPIQx Platform high-precision Surface-mount Technology (SMT) equipment for high performance computing (HPC) AI server applications. In addition to delivering high-speed, high-accuracy placement performance, the platform leverages Micro Module capabilities to enable comprehensive process data collection. When integrated with Delta's intelligent management systems, this approach strengthens manufacturing visibility and provides enhanced support for operational monitoring and decision-making.

In parallel, Delta continues to expand its building automation business across a broad spectrum of application scenarios. Building on its extensive experience in developing, implementing, and operating smart campuses and public infrastructure, Delta further extended its building automation and energy management technologies into the healthcare sector in 2025. The Company successfully supported the implementation of an energy management system at the National Taiwan University Hospital, demonstrating its cross-domain system integration capabilities and technical expertise.

Simultaneously, to expand its strategic footprint in smart buildings and cloud-based security services, Delta and Vivotek Inc. (Vivotek) completed all necessary corporate approvals in 2025. Following resolutions by both boards of directors and approval from Vivotek's extraordinary shareholders' meeting, Delta has

acquired 100% shareholdings in Vivotek. The transaction was finalized in accordance with the terms and conditions set forth in the relevant agreements. By integrating Vivotek's product portfolio and cloud service capabilities with Delta's existing sales channels and operating platforms, the acquisition is expected to drive efficiencies in market expansion, manufacturing deployment, and resource sharing, thereby maximizing operational synergies. Delta will also continue to deepen the integration of its cloud-based VORTEX surveillance solution, leveraging Video Surveillance as a Service (VSaaS) in combination with AI-powered video analytics and a Software as a Service (SaaS) subscription-based business model. This strategic approach advances security solutions toward a video data services model and further supports the strategic transformation of Delta's building automation business group.

Infrastructure

In the field of ICT infrastructure, Delta continues to strengthen its comprehensive AI data center solutions with system integration at its core. These integrated products and services are designed for seamless, direct deployment at customer sites. In power systems, the new-generation high-voltage DC power solutions support 800 VDC and ± 400 VDC architectures, suitable for high-density, megawatt-scale AI data center applications. Large-scale AC Uninterruptible Power Supply (UPS) systems ensure stable and reliable power delivery under high-load operating conditions. To address the high-speed, low-latency transmission requirements of GPU systems, Delta also introduced the new-generation 800G Ethernet Switches to support high-performance computing architectures.

Driven by the growing demand for liquid cooling systems in data centers, Delta's liquid cooling business became a key growth driver in 2025. Delta offers comprehensive liquid cooling solutions delivered as complete systems, encompassing architecture design, system integration, and on-site deployment support to ensure stable operations and scalable expansion in high-density computing environments. In addition, Delta provides AI Containerized Data Center Solutions that utilize highly modular system designs to consolidate AI computing power into container-sized units comparable to a parking space. These solutions achieve a power usage effectiveness (PUE) of 1.19, enabling customers to rapidly deploy AI computing capacity while maintaining flexible scalability.

In the field of power and energy solutions, Delta continues to advance its global initiatives in grid resilience and low-carbon applications. In collaboration with Taiwan Power Company, Delta established the first solid oxide fuel cell (SOFC) demonstration site and integrated energy storage solutions to enable microgrid technology applications. Delta also assisted Innolux Corporation in the deployment of a 40 MW energy storage system, supporting the development of new business models and integrating backup power for the facility. In electric vehicle charging solutions, Delta focuses on high-power fast charging and heavy-duty vehicle applications. Together with its partners, Delta deployed the Electric Vehicle Charger UFC 500 in Sweden and Norway to support truck charging networks, and collaborated with TeraWatt Infrastructure to establish ultra-fast charging stations in California, USA. Delta also supported the Tainan City Government in implementing EV charging infrastructure, thereby accelerating the adoption of green transportation and further strengthening its global energy and grid infrastructure footprint.

Mobility

In 2025, the global electric vehicle (EV) market entered a phase of structural adjustment. While the market maintained moderate growth, expansion momentum became increasingly differentiated. Against a backdrop of intensified price competition and gradual withdrawal of government subsidies in certain countries, consumer behavior has shifted toward a more rigorous evaluation of product price, driving range, and ease of use. In response to these market changes, major automakers have pivoted toward platform sharing, cost efficiency, and diversified powertrain options. This strategy allows them to advance electrification initiatives through region-specific roadmaps.

Delta is currently collaborating with several major automakers to actively develop powertrain products for plug-in hybrid electric vehicles (PHEVs), aiming to help accelerate their time-to-market. While the Company's transportation business remains primarily focused on powertrain products for various xEVs, three new business units were established in 2025. These units are dedicated to developing products related to high performance computing (HPC) for L3+ Autonomous systems, Battery Management System (BMS), and braking systems (Actuator). These initiatives not only enable Delta to offer more diversified solutions to existing automotive customers but also support the pursuit of applications and customers in other transportation sectors. These products are expected to gradually enter mass production over the next few years, becoming a significant revenue source for Delta's Mobility Business category.

Delta's long-term strategic core remains focused on delivering innovative solutions and continuously enhancing its brand value. Driven by sustained investment in R&D and a global business approach, Delta was recognized as one of the Best Taiwan Global Brands for the 15th consecutive year. In 2025, the Company's

brand value reached US\$773 million, marking a significant 30% increase from the previous year. However, considering the Company's wide range of products, spanning single components to comprehensive solutions with varying price points, sales volume alone is not the most effective metric for gauging operating performance. Nevertheless, the Company expects an increase in overall sales volume for the current year compared to the previous year.

In terms of sustainability governance and environmental performance, Delta has continued to receive recognition from international assessment bodies. In the 2025 CDP evaluation, Delta secured top A List ratings in both Climate Change and Water Security. This achievement marks the fifth time the Company has received dual A recognition. Out of more than 22,000 participating companies worldwide this year, less than 1% attained this distinction. Furthermore, Delta has been consecutively included in the Dow Jones Best-in-Class World Index from 2011 through 2024, and has received the highest overall score in the global electronic equipment and components industry for seven of those years.

Over the years, the enduring trust and support of Delta's shareholders, customers, employees, and partners have been the cornerstone of the Company's steady development and ongoing progress. Looking ahead, amid rapidly evolving industry structures and the accelerating transition toward sustainability, Delta will continue to focus on key technologies and application areas with long-term growth potential. By strengthening solution capabilities through a systematic approach and balancing operational resilience with environmental responsibility, Delta remains committed to continuously creating value for both business and society.

Finally, wish everyone good health and good luck.

Sincerely,

Chairman Ping Cheng

A handwritten signature in black ink, appearing to be 'Ping Cheng', written in a cursive style.

2. Corporate Governance Report

► 2.1 Directors and Management Team

2.1.1 Directors

March 30, 2026

Title Name	Nationality/ Place of Incorporation	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding (Note 1)		Spouse & Minor Shareholding (Note 1)		Shareholding by Nominee Arrangement (Note 1)		Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Note
						Shares	%	Shares	%	Shares	%	Shares	%	Title	Name	Relation	
Chairman Ping Cheng	TW	Male 60~69 years	May 30 2024	3	May 16 2001	55,640,093	2.14	55,640,093	2.14	0	0.00	0	0.00	Director	Bruce CH Cheng/ An Cheng	Father- Son/ Brothers	2
Vice- Chairman Mark Ko	TW	Male 70~79 years	May 30 2024	3	May 16 2001	807,630	0.03	807,630	0.03	0	0.00	0	0.00	-	-	-	-
Director Bruce CH Cheng	TW	Male 80~89 years	May 30 2024	3	August 20 1975	81,878,039	3.15	81,878,039	3.15	24,097,633	0.93	0	0.00	Director	Ping Cheng, An Cheng	Father and Sons	-
Director Yancey Hai	TW / US	Male 70~79 years	May 30 2024	3	May 6, 2003	984,067	0.04	500,000	0.02	0	0.00	0	0.00	-	-	-	-
Director Simon Chang	TW	Male 60~69 years	May 30 2024	3	May 18 2006	903,811	0.03	903,811	0.03	517	0.00	0	0.00	-	-	-	-
Director Victor Cheng	TW	Male 60~69 years	May 30 2024	3	June 11 2018	50,344,764	1.94	50,344,764	1.94	1,023,482	0.04	0	0.00	Director	Bruce CH Cheng/ Ping Cheng	Father- Son/ Brothers	-
Director Shan-Shan Guo	TW	Female 60~69 years	May 30 2024	3	June 14 2022	20,360	0.00	20,360	0.00	0	0.00	0	0.00	-	-	-	-
Independent Director Audrey Tseng	TW	Female 60~69 years	May 30 2024	3	June 14 2022	0	0.00	0	0.00	0	0.00	0	0.00	-	-	-	-
Independent Director Shyue-Ching Lu	TW	Male 70~79 years	May 30 2024	3	July 19 2021	0	0.00	0	0.00	0	0.00	0	0.00	-	-	-	-
Independent Director Jack J.T. Huang	TW	Male 70~79 years	May 30 2024	3	July 19 2021	0	0.00	0	0.00	0	0.00	0	0.00	-	-	-	-
Independent Director Rose Tsou	TW	Female 60~69 years	May 30 2024	3	July 19 2021	0	0.00	0	0.00	0	0.00	0	0.00	-	-	-	-
Independent Director Doris Hsu	TW	Female 60~69 years	May 30 2024	3	May 30 2024	0	0.00	0	0.00	0	0.00	0	0.00	-	-	-	-

Note 1: The number of shares held as of the date of publication of the annual report, March 30, 2026.

Note 2: The Chairman concurrently serves as the CEO, considering the Company's operating scales and to improve overall operating efficiency, Delta has also appointed a President, with distinct responsibilities between the CEO and the President. The responsibilities of the CEO are as follows: (1) Leverage company's competitiveness to construct mid to long term corporate strategy, tactics, and investment plan and deploy to all subsidiaries and functional units. Manage company's overall operations to ensure profitable growth for sustainability; (2) Lead management team and utilize of resources to reach total best cost and synergy creation; (3) Cultivate management talent for business development needs; (4) Exercise top management performance evaluation,

appointment and termination. The responsibilities of the President are as follows: (1) Lead business units to develop its strategy and objectives and monitor performance result to achieve goals; (2) Manage business units to execute critical business decisions; (3) Exercise business units management performance evaluation, appointment and termination. The Chairman also holds the CEO position, ensuring the Company's development blueprint formulated by the Board of Directors is effectively executed through practical planning. Simultaneously, the majority of board members are not employees or managers of the Company, and the number of independent directors exceeds one-third of the board seats (accounting for approximately 41% of all directors). The Board of Directors has set up several functional committees to utilize their professional knowledge, fully discuss critical issues, and provide the board with suggestions, thereby enhancing the supervision function of the Board of Directors and complying with corporate governance.

Title Name	Education and Experience	Current Positions in the Company and Other Companies (Note)
Chairman Ping Cheng	<u>Selected Education:</u> Bachelor Degree in Business Administration, California State University, East Bay (Formerly known as California State University, Hayward) <u>Selected Past Positions:</u> Former Senior Vice-President and President in Greater China Area, Delta Electronics, Inc. <u>Honors:</u> Honorary Doctor of Engineering, National Cheng Kung University Outstanding CEO Award, Chinese Professional Management Association ERSO Award, Pan Wen Yuan Foundation & ITRI Technology Management Award, Chinese Management Association	<u>Current Positions in the Company:</u> CEO Vice-Chairman, Strategic Steering Committee Chairman, Global ESG Committee <u>Current Positions in Other Companies:</u> Director, TwHealth Nexus INC. <u>Current Positions in Non-Profit Organizations:</u> Director, Delta Electronics Foundation Director, Metabolic and Mini-invasive Surgery Foundation
Vice-Chairman Mark Ko	<u>Selected Education:</u> Bachelor Degree in Control Engineering, National Chiao Tung University <u>Selected Past Positions:</u> Former President and COO, Delta Electronics, Inc. <u>Honors:</u> Distinguished Alumni, National Yang Ming Chiao Tung University Distinguished Alumni, Taichung First Senior High School	<u>Current Positions in the Company:</u> Chairman, Strategic Steering Committee Member, Global ESG Committee <u>Current Positions in Non-Profit Organizations:</u> Director, Delta Electronics Foundation
Director Bruce CH Cheng	<u>Selected Education:</u> Bachelor of Science in Electrical Engineering, National Cheng Kung University <u>Selected Past Positions:</u> Former Chairman, Delta Electronics, Inc. Former Chairman, Epoch Foundation Former Chairman, K.T. Li Foundation for Development of Science and Technology Former Chairman, Sun Yun-Suan Foundation Former Chairman, Taipei Minbei Fellowship Scholarship Foundation (translation) <u>Honors:</u> Founder and Honorary Chairman of Delta Electronics, Inc., Honorary Chairman of the Department of Electrical Engineering Alumni Association of National Cheng Kung University, Honorary Chairman of the Cheng-Dian Educational Foundation, Honorary Chairman of the K.T. Li Foundation for Development of Science and Technology, Honorary Doctorate form National Tsing Hua University, Honorary Doctorate form National Central University, Honorary Doctorate from National Cheng Kung University, Honorary Doctorate from National Taiwan University of Science and Technology, Honorary Doctorate from National Taipei University of Technology, Honorary Doctorate from National Chiao Tung University,	<u>Current Positions in Other Companies:</u> Director, Finestar International Limited Chairman, Hua-Chih Investment Co., Ltd. (translation) <u>Current Positions in Non-Profit Organizations:</u> Chairman, Delta Electronics Foundation Director, Sun Yun-Suan Foundation Director, Wu Chien-Shiung Education Foundation Director, Wu Ta-You Foundation Director, Asia University, Taiwan Managing Director, SINOCON Industrial Standards Foundation Director, Cross-Strait CEO Summit

Title Name	Education and Experience	Current Positions in the Company and Other Companies (Note)
Director Bruce CH Cheng	Honorary Doctorate from Asia University, Taiwan, Honorary Doctor of Science from City University of Hong Kong, Honorary Doctorate from Taipei Medical University, Honorary Doctor of Engineering from National Yang-Ming University, Honorary Doctorate from National Taiwan University, Awarded the Order of Brilliant Star with Grand Cordon by the President of the Republic of China and Laureates of the Industrial Technology Research Institute	
Director Yancey Hai	<u>Selected Education:</u> Master Degree in International Business Management, the University of Texas at Dallas <u>Selected Past Positions:</u> Former Country Manager, GE Capital Taiwan Former Chairman and Chairman of Strategic Steering Committee, Delta Electronics, Inc. <u>Honors:</u> Laureates, Industrial Technology Research Institute	<u>Current Positions in the Company:</u> Member, Global ESG Committee <u>Current Positions in Other Companies:</u> Director and Sustainability and Information Security Committee Member, CTCI Corporation Independent Director, Audit Committee Member, Chairman and Convener of Remuneration Committee and ESG Committee Member, USI Corporation <u>Current Positions in Non-Profit Organizations:</u> Director, Delta Electronics Foundation Supervisor, Felix Chang Foundation Director and Finance Committee Member, Chiang Ching-kuo Foundation for International Scholarly Exchange Director, K.T. Li Foundation for Development of Science and Technology
Director Simon Chang	<u>Selected Education:</u> EMBA, Chung Yuan Christian University <u>Selected Past Positions:</u> Former Senior Vice-President and General Manager of Industrial Automation Business Group, Delta Electronics, Inc.	<u>Current Positions in the Company:</u> President and COO Branch Manager Member, Global ESG Committee <u>Current Positions in Other Companies:</u> Director, BETACERA Inc.
Director Victor Cheng	<u>Selected Education:</u> Master of Science in Electrical Engineering, Santa Clara University <u>Selected Past Positions:</u> Former Executive Vice-President of Infrastructure Business Category, Delta Electronics, Inc. Former Chairman and President, Delta Networks, Inc.	<u>Current Positions in Other Companies:</u> Director, Lanner Electronics Inc. Vice-Chairman, Delta Networks (Xiamen) Ltd.
Director Shan-Shan Guo	<u>Selected Education:</u> Master Degree in Department of Communications, University of Michigan, Ann Arbor Bachelor Degree in Department of Foreign Language and Literature, National Taiwan University <u>Selected Past Positions:</u> Former CEO, Delta Electronics Foundation Former CEO, TSMC Educational and Culture Foundation	<u>Current Positions in the Company:</u> Chief Brand Officer Member, Global ESG Committee <u>Current Positions in Non-Profit Organizations:</u> Vice-Chairman, Delta Electronics Foundation Director, Epoch Foundation
Independent Director Audrey Tseng	<u>Selected Education:</u> Master Degree of Business Management, National Taiwan University and Fudan University Master Degree of Commerce in Department of Accounting, National Chengchi University <u>Selected Past Positions:</u> Former Deputy Chairman, Assurance Leader and Markets Leader, PricewaterhouseCoopers Taiwan Former Synergies Leader, PricewaterhouseCoopers Greater China (CaTSH) Former Chairman of Alumni Association for Accounting Department, National Chengchi University	<u>Current Positions in the Company:</u> Chairman and Convener, Audit and Risk Committee Member, Compensation Committee <u>Current Positions in Other Companies:</u> Independent Director, Audit Committee Member, Compensation Committee member, Corporate Sustainability Committee Member and Business Continuity Management Committee Member, ASUSTeK Computer Incorporation Independent Director, Audit Committee Member, Compensation Committee Member and Nomination Committee Member, Coretronic Corporation Independent Director, Audit Committee Member and Compensation Committee Member, Bionime Corporation

Title Name	Education and Experience	Concurrent Positions in the Company and Other Companies (Note)
Independent Director Audrey Tseng		Director, BRIM Biotechnology, Inc. Director, Rock BioMedical, Inc. Director, St. Shine Optical Co., Ltd. Director, Onward Therapeutics, Inc. Supervisor, Taiwan Bio-Manufacturing Corporation <u>Current Positions in Non-Profit Organizations:</u> Adjunct Professor, National Yang Ming Chiao Tung University
Independent Director Shyue-Ching Lu	<u>Selected Education:</u> Ph. D. in Electrical Engineering, University of Hawaii <u>Selected Past Positions:</u> Former Chairman and President, Chunghwa Telecom Co., Ltd. Former Deputy Director General of Directorate General of Telecommunications, Ministry of Transportation and Communications Republic of China Former Director General, Department of Posts and Telecommunications, Ministry of Transportation and Communications Republic of China <u>Honors:</u> Professor Emeritus, National Yang Ming Chiao Tung University	<u>Current Positions in the Company:</u> Member, Audit and Risk Committee Chairman and Convener, Compensation Committee <u>Current Positions in Other Companies:</u> Independent Director, Audit Committee Member and Compensation Committee Member, Radium Life Tech Co., Ltd. Director, MiTAC Holdings Corporation Director, CTCI Advanced Systems Inc. Director, XRSPACE Co., Ltd. Director, Alpha Ring Asia Inc.
Independent Director Jack J.T. Huang	<u>Selected Education:</u> S.J.D., Harvard University <u>Selected Past Positions:</u> Former Attorney-at-Law, Jones Day Taipei Office Former Chairman, Taiwan M&A and Private Equity Council <u>Honors:</u> Honorary Chairman, Taiwan M&A and Private Equity Council Honored with 2024 Global Views Leader Forum "Lifetime Achievement Award"	<u>Current Positions in the Company:</u> Member, Audit and Risk Committee Member, Compensation Committee <u>Current Positions in Other Companies:</u> Independent Director, Audit Committee Member, Chairman and Convener of Compensation Committee, Chairman and Convener of Nominating Committee, WPG Holdings Limited Founder and Chairman, Taiwan Renaissance Corp. Chairman, Taiwan Consulting Group
Independent Director Rose Tsou	<u>Selected Education:</u> MBA of J.L. Kellogg Graduate School of Management, Northwestern University Master of Science in Mass Communication, Boston University <u>Selected Past Positions:</u> Former Head of International, Verizon Media Former Managing Director, Yahoo Asia Pacific Former General Manager, Yahoo Taiwan Former Chairman, World Vision Taiwan <u>Honors:</u> Honorary Director, Taiwan Women on Boards Association	<u>Current Positions in the Company:</u> Member, Audit and Risk Committee Member, Compensation Committee <u>Current Positions in Other Companies:</u> Independent Director, Chairman and Convener of Audit Committee, Compensation Committee Member, Sercomm Corporation Independent Director, Audit Committee Member, Compensation Committee Member, Giant Manufacturing Co., Ltd. Chairman, FN Capital Co., Ltd. Independent Director, HK Television Entertainment Company Limited Director, EASYCARD Corporation
Independent Director Doris Hsu	<u>Selected Education:</u> Master of Computer Science, University of Illinois <u>Selected Past Positions:</u> Former President, Sino-American Silicon Products Inc. <u>Honors:</u> 2024 Commander of the Order of the Italian Star 2024 ERSO Award, Pan Wen Yuan Foundation 2024 ITRI Laureate 2024 K.T. Lee Administration Medal	<u>Current Positions in the Company:</u> Member, Audit and Risk Committee Member, Compensation Committee Member, Global ESG Committee <u>Current Positions in Other Companies:</u> Chairperson and CEO, Sino-American Silicon Products Inc. Chairperson and CEO, GlobalWafers Co., Ltd. Chairperson and CEO, GlobiTech Incorporated Chairperson, Taiwan Speciality Chemicals Corp. Chairperson, Sustainable Sunrise Co., Ltd. Chairperson, Sunrise PV Four Co., Ltd. Chairperson, SAS Capital Co., Ltd.

Title Name	Education and Experience	Concurrent Positions in the Company and Other Companies (Note)
Independent Director Doris Hsu		Chairperson, GWC Capital Co., Ltd. Chairperson, Hung Jie Technology Corporation Chairperson, Crystalwise Technology Inc. Chairperson, GlobalWafers Capital Co., Ltd. Chairperson, Advanced Wireless Semiconductor Company Chairperson, GlobalWafers Japan Co., Ltd. Chairperson, MEMC Japan Ltd. Chairperson, Topsil GlobalWafers A/S Chairperson, GlobalWafers America, LLC Vice-Chairperson, Kunshan Sino Silicon Co., Ltd. Director, Sustainable Energy Solution Co., Ltd. Director, Actron Technology Corporation Director, Susen Green Energy Co., Ltd. Director, SAS Sunrise Inc. Director, GlobalSemiconductor Inc. Director, GlobalWafers Singapore Pte. Ltd. Director, GlobalWafers B.V. Director, MEMC Korea Company Director, Crystalwise Technology (HK) Limited

Note: For detailed information on directors concurrently holding positions in the Company and its subsidiaries, please refer to the Affiliation Reports on the Market Observation Post System.

Major shareholders of the institutional shareholders: None.

Information of Directors

1. Professional qualifications and independence analysis of directors

March 30, 2026

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies Concurrently Serving as an Independent Director
Ping Cheng	Mr. Ping Cheng joined Delta Electronics in 1988 and held various positions in units of different regions at home and abroad. Since 2012, he has served as the CEO, leading Delta's transformation journey. He guided the Company's strategic transformation into a brand-focused solutions provider and nationwide business development. Mr. Ping Cheng has served as Chairman since 2024 and concurrently served as CEO, leading Delta's overall organizational operations, reviewing long-term strategies and management development, and strengthening corporate governance and the operational mechanisms and efficiency of the Board of Directors. Mr. Ping Cheng has necessary work experience for the business of the Company over 5 years, and Mr. Ping Cheng does not have any circumstances defined in the Article 30 of Company Act.	-	0
Mark Ko	Mr. Mark Ko joined Delta in 1988 and is currently the Vice-Chairman of the Company. He is responsible for managing Delta's related companies and leading the integration of cross-business techniques and products to provide total solutions. Mr. Ko once served as president and COO of Delta Group, responsible for worldwide business operations and management, R&D, manufacturing, and quality processes. Mr. Mark Ko has necessary work experience for the business of the Company over 5 years, and Mr. Mark Ko does not have any circumstances defined in the Article 30 of Company Act.	-	0

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies Concurrently Serving as an Independent Director
Bruce CH Cheng	Mr. Bruce CH Cheng founded Delta Electronics, Inc. in 1971 and served as the Chairman until 2012; further, he is currently the Founder and Delta's Honorary Chairman, leading Delta's corporate strategies and fostering the Company's corporate mission: "To provide innovative, clean, and energy-efficient solutions for a better tomorrow." Mr. Cheng puts importance on the protection of the global environment. Since the establishment of Delta, he has been continuously promoting the protection of the environment and natural resources, as well as engaging in innovative products and energy-saving technologies. Mr. Bruce CH Cheng has necessary work experience for the business of the Company over 50 years, and Mr. Bruce CH Cheng does not have any circumstances defined in the Article 30 of Company Act.	-	0
Yancey Hai	Mr. Yancey Hai joined Delta in 1999 and became Vice-Chairman and CEO in 2004 to lead Delta's operational development direction, promote and implement strategic innovation business development. Mr. Hai had served as Chairman of the Board to oversee long-term strategy, strengthen corporate governance and the operational mechanisms and efficiency of the Board of Directors since 2012 and relieved from work in 2024. Mr. Yancey Hai has necessary work experience for the business of the Company over 5 years, and Mr. Yancey Hai does not have any circumstances defined in the Article 30 of Company Act.	-	1
Simon Chang	Mr. Simon Chang joined Delta in 1981 and is currently President and COO of the Company. He once served as Manager of the Engineering Department, Manager of the Materials Department, Director of the Industrial Automation Business Group, and General Manager of the Industrial Automation Business Group. Since 1995, Mr. Chang has led the Industrial Automation Business Group for more than 20 years in the field of industrial automation, developing motor drives, motion, control, sensing, networking, machine vision products and systems. Mr. Chang also directed Delta's innovation and development of Smart Manufacturing-related products to provide energy-efficient and fully-integrated solutions to customers worldwide to move toward smart and green manufacturing. Mr. Simon Chang has necessary work experience for the business of the Company over 5 years, and Mr. Simon Chang does not have any circumstances defined in the Article 30 of Company Act.	-	0
Victor Cheng	Mr. Victor Cheng joined Delta in 1993 and is currently the Director and CEO of Delta Electronics (Thailand) Public Company Limited and a Board member of Delta Electronics, Inc., responsible for the entire organization's management and strategy development. Previously, Mr. Cheng held various positions at Delta, from International Sales Director, Assistant General Manager to General Manager of Video Display Business Unit. Mr. Cheng acted as the President and Chairman of Delta Networks, Inc., Delta's subsidiary. From 2014 to 2017, Mr. Cheng served as the General Manager of Delta's Power System Business Group. Since 2017, Mr. Cheng also served as the General Manager of Delta's Information and Communications Technology Business Group. Mr. Cheng was Executive Vice-President of Delta's Infrastructure Business during 2023. Mr. Victor Cheng was appointed as a CEO of Delta Electronics (Thailand) Public Company Limited in 2024.	-	0

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies Concurrently Serving as an Independent Director
Victor Cheng	Mr. Victor Cheng has necessary work experience for the business of the Company over 5 years, and Mr. Victor Cheng does not have any circumstances defined in the Article 30 of Company Act.		
Shan-Shan Guo	Ms. Shan-Shan Guo joined Delta in 2010, the group's Brand Inauguration Year, and was promoted to Chief Brand Officer the following year. She concurrently serves as Vice-Chairman of Delta Electronics Foundation. Ms. Guo integrates the group's global brand management, constructing Delta's brand core values, and leads corporate brand communication initiatives. She directs the group's ESG social strategy and implementation and organizes Delta's participation in the United Nations Climate Change Conferences (COP). Delta's brand influence has risen significantly through Ms. Shan-Shan Guo's endeavors in developing Delta's corporate brand, product brand, and ESG brand. Since 2011, Delta has been continuously selected as one of the top 20 Best Taiwan Global Brands. In 2025, the Company's brand value increased by 30%, ranking among the Top 5 in the "2025 Best Taiwan Global Brands" for the first time under Ms. Guo's leadership. Ms. Shan-Shan Guo has necessary work experience for the business of the Company over 5 years, and Ms. Shan-Shan Guo does not have any circumstances defined in the Article 30 of Company Act.	-	0
Audrey Tseng	Ms. Audrey Tseng has had a distinguished 35-year career as a Certified Public Accountant (CPA), having worked at PricewaterhouseCoopers Taiwan. Throughout her career, she has served as the external CPA for several large group companies. Specializing in multinational finance, tax planning, mergers and acquisitions, corporate governance, industrial development, and business strategy, Ms. Tseng has developed a strong expertise in these areas. She is also highly experienced in financial risk evaluation and management. Ms. Audrey Tseng has accounting experience and necessary work experience for the business of the Company over 5 years. Ms. Tseng also passed the national examination and obtained a CPA's certificate, and she does not have any circumstances defined in the Article 30 of Company Act. Currently, Ms. Audrey Tseng is the Independent Director of ASUSTeK Computer Incorporation (since 2022 till now), and Independent Director of Coretronic Corporation (since 2022 till now), Independent Director of Bionime Corporation (since 2022 till now) and serving as an Adjunct Professor at National Yang Ming Chiao Tung University.	During the two years before being elected and during the term of office, Ms. Audrey Tseng does not have any circumstances defined in the Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."	3
Shyue-Ching Lu	In 1986, Mr. Shyue-Ching served as the Director of the Telecom Labs at the Ministry of Transportation and Communications (MOTC) of the Republic of China. In 1993, he was appointed Director General of the Department of Posts and Telecommunications at MOTC. He later held positions as Deputy Director General of Directorate General of Telecommunications, MOTC in 1994. In 1996 he was appointed as President of Chunghwa Telecom Co. Ltd. These roles align with the Information Technology Sector under the tier-1 industry classification of the Global Industry Classification Standard (GICS). Dr. Lu was elected as Chairman of Chunghwa Telecom Co. Ltd. in 2008 and retired in 2013. With a wealth of experience in the information and communication industry, as well as in information security, he was awarded the title of Professor Emeritus at National	During the two years before being elected and during the term of office, Mr. Shyue-Ching Lu does not have any circumstances defined in the Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors	1

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Shyue-Ching Lu	Yang Ming Chiao Tung University. Mr. Shyue-Ching Lu has necessary work experience for the business of the Company over 5 years and does not have any circumstances defined in the Article 30 of Company Act. Currently, Mr. Shyue-Ching Lu is the Independent Director of Radium Life Tech Co., Ltd. (since 2016 till now).	and Compliance Matters for Public Companies."	
Jack J.T. Huang	Mr. Jack J.T. Huang was honored S.J.D. from Harvard University in 1983 and served as the Attorney-at-Law at Jones Day Taipei Office. He specialized in cross-border investments, corporate mergers and acquisitions, joint ventures and collaborations, securities finance, venture capital funds, technology industry-related matters, technology licensing, major infrastructure projects and other business transactions, etc. Additionally, he held the position of Honorary Chairman at Taiwan M&A and Private Equity Council. Mr. Jack J.T. Huang has practical experience in law and necessary work experience for the business of the Company over 5 years. He once served as an adjunct practical teacher in the Department of Law of the National Taiwan University College of Law and an adjunct visiting associate professor at Soochow University. Mr. Jack J.T. Huang also passed the national examination and obtained a lawyer's certificate, and he does not have any circumstances defined in the Article 30 of Company Act. Currently, Mr. Jack J.T. Huang is the Independent Director of WPG Holdings Limited (since 2005 till now).	During the two years before being elected and during the term of office, Mr. Jack J.T. Huang does not have any circumstances defined in the Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."	1
Rose Tsou	Ms. Rose Tsou was the General Manager at Yahoo Taiwan from 2000 to 2007, and was promoted to Managing Director of Yahoo Asia Pacific in 2007, managing media content, digital advertising and e-commerce businesses. She was the head of International at Verizon Media from 2018 to 2020 and led the team in Asia Pacific, Europe and Latin America to enhance cross-regional operation experience and talent exchange, focusing on mobile product development, promotion and business, and exploring new market collaboration opportunities to help Verizon Media accelerate its growth in the international market. Ms. Rose Tsou brings over 20 years of experience in marketing management, mass communication and digital media. Ms. Rose Tsou has over 5 years of necessary work experience for the business of the Company and does not have any circumstances defined in the Article 30 of Company Act. Currently, Ms. Rose Tsou is the Independent Director of Sercomm Corp. (since 2017 till now) and the Independent Director of Giant Manufacturing Co. Ltd. (since 2024 till now).	During the two years before being elected and during the term of office, Ms. Rose Tsou does not have any circumstances defined in the Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."	2
Doris Hsu	Ms. Doris Hsu obtained her master's degree in computer science from University of Illinois, the U.S. She served as Sales Assistant President, Vice-President, and President of Sino-American Silicon Products Inc. (SAS). In 2020, Ms. Doris Hsu officially assumed the position of SAS Chairperson. Under her leadership, both SAS and GlobalWafers Co., Ltd. have continued to expand their operational scale and business footprint. These roles align with the Information Technology Sector under the tier-1 industry classification of the Global Industry Classification Standard (GICS). Ms. Hsu has over three decades of experience in the semiconductor industry. As an executive, she has been involved in a wide range of areas essential to a company's operations, including commerce, legal affairs,	During the two years before being elected and during the term of office, Ms. Doris Hsu does not have any circumstances defined in the Paragraph 1, Article 3 of the "Regulations Governing Appointment of Independent Directors	0

Criteria Name	Professional Qualification and Experience (Note 1)	Independence Status (Note 2)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Doris Hsu	finance, and accounting. She possesses extensive expertise, and a deep understanding of the skills required to drive a company's success. Ms. Doris Hsu has over 5 years of necessary work experience for the business of the Company and does not have any circumstances defined in the Article 30 of Company Act.	and Compliance Matters for Public Companies."	

Note 1: Professional qualification and experience: To state the professional qualifications and experience of individual directors and supervisors. If he/she is a member of the Audit Committee and has accounting or financial expertise, his/her accounting or financial background and work experience should be stated. Meanwhile, this section should also indicate whether there is any circumstance defined in Article 30 of the Company Act.

Note 2: The status of independence of independent directors should be provided to state that they are independent including but not limited to whether the person, spouse, relatives within the second degree serve as directors, supervisors or employees of the Company or its affiliates, the shares and proposition of shareholding held by the person, spouse, relatives within the second degree (or under others' names), whether to serve as a director, supervisor or employee of a company that has a specific relationship with the Company (please refer to Subparagraph 5~8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies), and disclose the amount of remuneration they received for providing business, legal, financial, accounting and other services to the Company or its affiliates in the last two years.

2. Diversity and Independence of the Board of Directors:

(1) Diversity of the Board of the Directors:

Policy: The Company's "Corporate Governance Best Practice Principles" and "Rules for Election of Directors" stipulate that the nomination and selection of directors shall take into consideration the overall composition of the Board of Directors. The composition of the Board of Directors shall be determined by taking diversity into consideration, such as having different genders, ages, races, nationalities, cultures, professional backgrounds, working fields, and it is advised that the board member process the knowledge, skills, and competence needed to perform their duties, including business judgment, accounting and financial analysis ability, administrative management ability, crisis management ability, industry knowledge, international market perspective, leadership ability, and decision-making ability to fulfill the foundation of strategic guidance.

Goal: The Company aims to enhance the comprehensive knowledge of its highest governing body on economic, environmental, social, and corporate governance issues and keep on improving the ability of risk management of its Board of Directors. We set a goal to organize at least 6 hours of directors' training sessions each year and invite internal or external lecturers to give lectures. Additionally, in response to the Company's development strategy and changes in the internal and external environment, the Company continuously seeks out managerial talent and distinguished professionals in the industry. In alignment with the aforementioned guidelines, qualified candidates will be invited to join the Board of Directors. Furthermore, directors of each gender comprise no less than one-third of the total number of board seats, with the aim of strengthening the overall balance of the Board.

Achievement: In 2025, the Company invited the directors to participate in the internal directors' training sessions on "Corporate Strategy" and "Current Global Economic Situation and Enterprise Risk Management" to improve professional knowledge and to understand changes and risks in the global economic environment for directors. Additionally, after the re-election at the Company's annual general shareholders' meeting on May 30, 2024, the proportion of female directors has hold one-third of board seats. Furthermore, the newly elected independent director, Ms. Doris Hsu, possesses expertise in computer science and over 30 years of experience in the semiconductor industry, bringing different perspectives and thinking to the Company. The 20th term of the Board of Directors is made up of 12 directors with different genders. The percentage of male directors (including independent directors) is 67% (67% in 2024), and the percentage of female

directors (including independent directors) is 33% (33% in 2024). All directors (including independent directors) cover different age groups. The percentage of the age between 60~69 years old (including independent directors) is 58% (42% in 2024), the percentage of the age between 70~79 years old (including independent directors) is 33% (33% in 2024), the percentage of the age between 80~89 years old (including independent directors) is 8% (8% in 2024). All directors (including independent directors) have professional backgrounds and work experience spanning numerous fields, including international business management, control engineering, electrical engineering, telecommunication, brand management, marketing communication, global market management, digital platform and cross-cultural organizational leadership, law, accounting, finance, corporate governance, computer science and semiconductor, etc.

Diversity of the Board of Directors' members has been implemented in 2025 as shown below:

Diversity Items Name	Title	Gender	Nationality	Age	Employee of the Company	Employee of Subsidiaries	Years as an Independent Director	Professional Background	GICS Information Technology Experience (Note)
Ping Cheng	Chairman	Male	TW	60~69 years	Y	N	0	Business Management	Y
Mark Ko	Vice-Chairman	Male	TW	70~79 years	Y	N	0	Control Engineering	Y
Bruce CH Cheng	Director	Male	TW	80~89 years	N	N	0	Electrical Engineering	Y
Yancey Hai	Director	Male	TW / US	70~79 years	N	N	0	International Business Management	Y
Simon Chang	Director	Male	TW	60~69 years	Y	N	0	Business Management and Electrical Engineering	Y
Victor Cheng	Director	Male	TW	60~69 years	N	Y	0	Electrical Engineering	Y
Shan-Shan Guo	Director	Female	TW	60~69 years	Y	N	0	Brand Management and Marketing Communication	Y
Audrey Tseng	Independent Director	Female	TW	60~69 years	N	N	4	Accounting, Finance, Business Management and Corporate Governance	N
Shyue-Ching Lu	Independent Director	Male	TW	70~79 years	N	N	5	Electrical Engineering and Communication	Y
Jack J.T. Huang	Independent Director	Male	TW	70~79 years	N	N	5	Law	N
Rose Tsou	Independent Director	Female	TW	60~69 years	N	N	5	Global Market Management, Digital Platform, and Cross-Cultural Organizational Leadership	N
Doris Hsu	Independent Director	Female	TW	60~69 years	N	N	2	Computer Science and Semiconductor	Y

Note: The Information Technology is classified under the sectors of the Global Industry Classification Standard (GICS).

Diversity Items Name	Ability to make operational judgments	Ability to perform accounting and financial analysis	Ability to conduct management administration	Ability to conduct crisis management	Knowledge of the industry	An international market perspective	Leadership	Ability to make decisions
Ping Cheng	Excellent	Good	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Mark Ko	Excellent	Good	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Bruce CH Cheng	Excellent	Good	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Yancey Hai	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Simon Chang	Excellent	Good	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Victor Cheng	Excellent	Good	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Shan-Shan Guo	Excellent	Good	Excellent	Excellent	Good	Excellent	Excellent	Excellent
Audrey Tseng	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Shyue-Ching Lu	Excellent	Good	Excellent	Excellent	Good	Excellent	Excellent	Excellent
Jack J.T. Huang	Excellent	Good	Excellent	Excellent	Good	Excellent	Excellent	Excellent
Rose Tsou	Excellent	Excellent	Excellent	Excellent	Good	Excellent	Excellent	Excellent
Doris Hsu	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent

(2) Independence of the Board of Directors:

Policy: The Company's "Rules for Election of Directors" stipulates that the number of directors having a spousal relationship within the second degree of kinship with any other directors shall be less than half of the total of directors. And the Company's "Rules and Procedures of the Meeting of Board of Directors" also stipulates that if any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationships are likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that agenda item and may not act as another directors' proxy to exercise voting rights on that matter.

Goal: To maintain the independence of the Board of Directors, the Company set a target of having three independent directors in accordance with legal requirements. We have established the Audit and Risk Committee and the Compensation Committee, composed of all independent directors. Through professional division of duties and an independent and impartial position, the committees assist the Board in fully exercising its strategic guidance on governance, risk management, and sustainable operations.

Achievement: As of the date of publication of the annual report, the 20th term of the Board of Directors consists of 12 directors. 67% (8 seats) of the directors were non-employees of the Company or subsidiaries (67% in 2024), and 42% (5 seats) of the directors were independent director (42% in 2024), 25% (3 seats) of the directors had family relationship within the second degree of kinship representing (25% in 2024), and there was no any family relationship within the second degree of kinship between independent directors or between independent directors and directors, which was in compliance with Paragraphs 3 and 4, Article 26-3 of the "Securities and Exchange Act". None of all directors had any circumstances defined in Article 30 of the "Company Act", and all of them met the relevant regulatory requirements promulgated by the Financial Supervisory Commission R.O.C. Regarding the conflicted directors' recusals from agenda items in 2025, please refer to the section of "Implementation of Corporate Governance" in the Chapter 2 "Corporate Governance Report" in the annual report.

2.1.2 Management team

March 30, 2026

Title Name	Nationality Gender	Effective Date (Note 1)	Shareholding (Note 2)		Spouse & Minor Shareholding (Note 2)		Shareholding by Nominee Arrangement (Note 2)		Managers who are Spouses or Within Two Degrees of Kinship			Note
			Shares	%	Shares	%	Shares	%	Title	Name	Relation	
CEO and Vice-Chairman, Strategic Steering Committee Ping Cheng	TW Male	June 28, 2012	55,640,093	2.14	0	0.00	0	0.00	-	-	-	-
Chairman, Strategic Steering Committee Mark Ko	TW Male	August 16, 2012	807,630	0.03	0	0.00	0	0.00	-	-	-	-
President, COO and Branch Manager Simon Chang	TW Male	July 3, 2017	903,811	0.03	517	0.00	0	0.00	-	-	-	-
Executive Vice-President of Global Business Operations Jimmy Yiin	TW Male	January 1, 2024	5,000	0.00	14,820	0.00	0	0.00	-	-	-	-
Executive Vice-President of Mobility Business Category James Tang	TW Male	January 1, 2024	0	0.00	113	0.00	0	0.00	-	-	-	-
Executive Vice-President of Infrastructure Business Category Johnson Lee	TW Male	March 1, 2024	0	0.00	0	0.00	0	0.00	-	-	-	-
Executive Vice-President of Power Electronics Business Category Ted Shyy	TW Male	March 1, 2024	0	0.00	0	0.00	0	0.00	-	-	-	-
Executive Vice-President of Global Manufacturing Rock Huang	TW Male	March 1, 2026	0	0.00	0	0.00	0	0.00	-	-	-	-
Corporate CFO Beau Yu	TW Male	August 1, 2021	0	0.00	0	0.00	0	0.00	-	-	-	-
Chief Corporate Governance Officer Shalin Chen	TW Female	April 29, 2019	2,105	0.00	0	0.00	0	0.00	-	-	-	-

Note 1: The members in management team have taken office from the effective date to date.

Note 2: The number of shares held as of the date of publication of the annual report, March 30, 2026.

Title & Name	Education and Experience	Other Position (Note)
CEO and Vice-Chairman, Strategic Steering Committee Ping Cheng	<u>Selected Education:</u> Bachelor Degree in Business Administration, California State University, East Bay (Formerly known as California State University, Hayward) <u>Selected Past Positions:</u> Former Senior Vice-President and President in Greater China Area, Delta Electronics, Inc.	Chairman, Delta Greentech (China) Co., Ltd., etc.
Chairman, Strategic Steering Committee Mark Ko	<u>Selected Education:</u> Bachelor Degree in Control Engineering, National Chiao Tung University <u>Selected Past Positions:</u> Former President and COO, Delta Electronics, Inc.	Chairman, Delta Electronics (Dongguan) Co., Ltd., etc.
President, COO and Branch Manager Simon Chang	<u>Selected Education:</u> EMBA, Chung Yuan Christian University <u>Selected Past Positions:</u> Former Senior Vice-President and General Manager of Industrial Automation Business Group, Delta Electronics, Inc.	Director, BETACERA Inc., etc.
Executive Vice-President of Global Business Operations Jimmy Yiin	<u>Selected Education:</u> Master Degree in Business Administration, National Taiwan University and Fudan University <u>Selected Past Positions:</u> Former Vice-President and General Manager of Power and System Business Group, Delta Electronics, Inc.	Director, Delta Electronics (H.K.) Ltd., etc.
Executive Vice-President of Mobility Business Category James Tang	<u>Selected Education:</u> EMBA, National Taiwan University/Bachelor Degree in Management Science, National Cheng Kung University <u>Selected Past Positions:</u> Former General Manager of Electric Vehicle Solutions Business Group, Delta Electronics, Inc.	None

Title & Name	Education and Experience	Other Position (Note)
Executive Vice-President of Infrastructure Business Category Johnson Lee	<u>Selected Education:</u> EMBA, National Taiwan University/Bachelor Degree in Department of Industrial Engineering and Systems Management, Feng Chia University <u>Selected Past Positions:</u> Former Director and COO, Delta Electronics, Inc.	None
Executive Vice-President of Power Electronics Business Category Ted Shyy	<u>Selected Education:</u> Master Degree in Department of Materials Science and Engineering, National Cheng Kung University <u>Selected Past Positions:</u> Former General Manager, Cytotec Co., Ltd.	Director and CEO, Cytotec Co., Ltd., etc.
Executive Vice-President of Global Manufacturing Rock Huang	<u>Selected Education:</u> Master Degree in Department of Industrial Engineering and Management, National Taipei University of Technology <u>Selected Past Positions:</u> Former President of Global Manufacturing, Delta Electronics, Inc.	Director, Delta Electronics (Chongqing) Ltd., etc.
Corporate CFO Beau Yu	<u>Selected Education:</u> MBA, University of South Australia/Bachelor Degree in Accounting, Chinese Culture University <u>Selected Past Positions:</u> Former CFO, Delta Electronics (Thailand) Public Company Limited	Director, Delta Electronics Int'l (Singapore) Pte. Ltd., etc.
Chief Corporate Governance Officer Shalin Chen	<u>Selected Education:</u> Bachelor Degree in Accounting, Chung Yuan Christian University <u>Selected Past Positions:</u> Former Director, PricewaterhouseCoopers Taiwan	Supervisor, Cytotec Co., Ltd.

Note: For detailed information on the management team concurrently holding positions in the Company and its subsidiaries, please refer to the Affiliation Reports on the Market Observation Post System.

► 2.2 Remuneration paid during the most recent fiscal year to directors, the presidents and vice-presidents

2.2.1 Remuneration paid to directors and independent directors

Unit: NT\$1,000

Title	Name (Note 1)	Directors Remuneration									
		Remuneration (A) (Note 2)		Pension (B)		Remuneration to Directors (C) (Note 3)		Allowances (D) (Note 4)		Amount and Ratio of total A, B, C and D to Net Income (Note 10)	
		The Company	All Companies in Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements
Director	Ping Cheng	0	0	0	0	83,680	84,400	1,679	1,709	85,359 0.14%	86,109 0.14%
	Mark Ko										
	Bruce CH Cheng										
	Yancey Hai										
	Simon Chang										
	Victor Cheng										
Independent Director	Shan-Shan Guo	0	0	0	0	21,000	21,000	0	0	21,000 0.03%	21,000 0.03%
	Audrey Tseng										
	Shyue-Ching Lu										
	Jack J.T. Huang										
	Rose Tsou										
	Doris Hsu										

Title	Name	Remuneration Received as Employee										Remuneration from Invested Companies Other Than Subsidiaries or Parent Company (Note 11)
		Salary, Bonus and Special Allowance (E) (Note 5)		Pension (F)		Employee Bonus (G) (Note 6)				Amount and Ratio of total A, B, C, D, E, F and G to Net Income (Note 10)		
		The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company	All Companies in the Consolidated Financial Statements (Note 7)	The Company		All Companies in the Consolidated Financial Statements (Note 7)		The Company	All Companies in the Consolidated Financial Statements	
Cash	Stock					Cash	Stock					
Director	Ping Cheng	84,681	100,461	603	603	158,202	0	195,500	0	328,845 0.55%	382,673 0.64%	2,171
	Mark Ko											
	Bruce CH Cheng											
	Yancey Hai											
	Simon Chang											
	Victor Cheng											
	Shan-Shan Guo											
Independent Director	Audrey Tseng	0	0	0	0	0	0	0	0	21,000 0.03%	21,000 0.03%	0
	Shyue-Ching Lu											
	Jack J.T. Huang											
	Rose Tsou											
	Doris Hsu											

1. Directors and Independent Directors' remuneration policies, procedures, standards and structure, as well as the linkage to responsibilities, risks and time spent:

Pursuant to Articles 18 and 30 of the Company's "Articles of Incorporation", directors may be entitled to receive remuneration of services rendered for the Company, evaluated by the Compensation Committee according to their respective value of contribution, and the Board of Directors is authorized to determine their remuneration according to the evaluation made by the Compensation Committee and general standard in the same industries; in addition, if the Company makes a profit for the current year, the Board of Directors shall resolve on the allocation of at least 3% of the profit as employee compensation and no more than 1% as the compensation for directors. The main evaluation criteria are their respective participation in the operation of the Company and value of contribution, the practice of the Company's core values, familiarity with the goals and missions of the Company, awareness of the duties of a director, management and communication of internal relationship, director's professional and continuing education as well as internal control. For example, the Chairman should be responsible for the board operations and ESG Evaluation results, the connection of shareholders' interests (TSR, ROE), the accomplishment of RE 100 and other ESG indicators, and has added long-term indicators (PE Ratio, ROE) and long-term incentive bonuses with reference to the Company's long-term incentive mechanism for the managements. Commencing in 2024, incentive bonuses are accrued annually based on performance results, with annual assessments conducted to determine target achievement and corresponding payouts. If, upon completion of the three-year period, the long-term targets are achieved but certain annual targets were not met in prior years,

any shortfall in previously unpaid bonuses will be made up and paid in full at the time of the third-year settlement. Remuneration for independent directors may be different from non-independent directors. The remuneration for the independent director who is serving as the chairperson of a functional committee can be higher than other independent directors.

2. **In addition to the above remuneration, director remuneration shall be disclosed when received from companies listed in the consolidated financial statements and reinvestment companies in the most recent year to compensate for their services, such as being independent consultants, etc.: None.**

Table of Remuneration Ranges

Range of Remuneration Paid to Directors	Names of Directors			
	Aggregate of First Four Items of Remunerations (A+B+C+D)		First Seven Items of Remunerations (A+B+C+D+E+F+G)	
	The Company (Note 8)	All Companies in The Consolidated Financial Statements (Note 9)	The Company (Note 8)	Parent Company and All Invested Companies (Note 9)
Below NT\$1,000,000	-	-	-	-
NT\$1,000,000 (incl.) to NT\$2,000,000 (not incl.)	Simon Chang, Victor Cheng, Shan-Shan Guo	Simon Chang, Victor Cheng, Shan-Shan Guo	Victor Cheng	-
NT\$2,000,000 (incl.) to NT\$3,500,000 (not incl.)	Yancey Hai	Yancey Hai	Yancey Hai	Yancey Hai
NT\$3,500,000 (incl.) to NT\$5,000,000 (not incl.)	Mark Ko, Shyue-Ching Lu, Audrey Tseng, Rose Tsou, Jack J.T. Huang, Doris Hsu	Mark Ko, Shyue-Ching Lu, Audrey Tseng, Rose Tsou, Jack J.T. Huang, Doris Hsu	Shyue-Ching Lu, Audrey Tseng, Rose Tsou, Jack J.T. Huang, Doris Hsu	Shyue-Ching Lu, Audrey Tseng, Rose Tsou, Jack J.T. Huang, Doris Hsu
NT\$5,000,000 (incl.) to NT\$10,000,000 (not incl.)	Bruce CH Cheng	Bruce CH Cheng	Bruce CH Cheng	Bruce CH Cheng
NT\$10,000,000 (incl.) to NT\$15,000,000 (not incl.)	-	-	-	-
NT\$15,000,000 (incl.) to NT\$30,000,000 (not incl.)	-	-	Shan-Shan Guo	Shan-Shan Guo
NT\$30,000,000 (incl.) to NT\$50,000,000 (not incl.)	-	-	-	Victor Cheng
NT\$50,000,000 (incl.) to NT\$100,000,000 (not incl.)	Ping Cheng	Ping Cheng	Mark Ko, Simon Chang	Mark Ko
Above NT\$100,000,000	-	-	Ping Cheng	Ping Cheng, Simon Chang
Total	12 persons	12 persons	12 persons	12 persons

Note 1: The name of the directors shall be listed separately (the legal person shareholder shall be listed with both its name and the representative's name), and directors and independent directors should be listed separately. The amount of each payment shall be disclosed in a summary manner.

Note 2: The remuneration of directors in the latest year (including directors' remuneration, duty allowances, severance, bonuses, rewards, etc.).

Note 3: The amount of directors' remuneration approved by the Board of Directors in the most recent year.

Note 4: Refers to the expenses incurred by directors to perform relevant duties including transportation allowances, special allowances, other allowances, accommodation, company cars, and other supplies for the directors in the most recent year. The kind and cost of the assets provided, the actual prices or fair market values of the rent, gas and other payments should be disclosed if the Company provides housing, automobiles and other means of transport or personal expenses. If there is a driver, please note the company's payment for the driver, but not included in remuneration.

Note 5: Refers to the salaries, duty allowances, severance, bonuses, rewards, transportation allowances, special allowances, other allowances, accommodation, company cars, and other supplies for the directors' act concurrently as employees including the president, vice-presidents, other managers and employees in the most recent year. The nature and cost of the assets provided, the actual prices or fair market values of the rent, gas and other payments should be disclosed if the Company provides housing, automobiles and other means of transport or personal expenses. If there is a driver, please explain the Company's payment for the driver in the footnote, but not included in remuneration. The salary expenses recognized in accordance with IFRS 2 "Share-based payment", including shares acquired under employee stock option, restricted new shares to employees and shares acquired from participation in cash capital increase option and so forth shall also count towards the remuneration.

Note 6: If the directors act concurrently as employees (including the president, vice-presidents, other managers and employees) who receive employee remuneration (including stock and cash), the amount of employee bonus approved by the Board of Directors in the latest year shall be disclosed. If it is impossible to be estimated, the year's estimated amount will be calculated based on the proportion of the actual distribution amount last year. And the form "2.2.4 Names of management team members who received employee bonus and distributed amounts" shall be filled out.

Note 7: Total amount of remuneration paid to the directors by all companies (including the Company) in the consolidated financial statements shall be disclosed.

Note 8: Total amount of remuneration paid to the directors by the Company, with disclosure of the directors' names in the corresponding brackets.

Note 9: Total amount of remuneration paid to each director of the Company by all companies (including the Company) in the consolidated financial statements, with disclosure of the names of the directors in the corresponding brackets.

Note 10: Net Income refers to the profit after income tax of parent company only financial statements in the most recent year.

Note 11: a. This column should clearly be filled out with the remuneration amount related to invested companies other than the subsidiaries or the parent company for directors of the Company.

b. If the directors of the Company receive the remuneration from the invested companies other than the subsidiaries or the parent company, the remuneration shall be merged with Column I of the Table of Remuneration Ranges; and the name of the column shall be changed to "Parent Company and All Invested Companies".

c. Remuneration refers to the emoluments (including employees, directors and supervisors emoluments) and business handling expenses, etc., for the directors of the Company as directors, supervisors or managers of invested companies other than the subsidiaries or the parent company.

*The content of the remuneration disclosed in this table is different from the concept of the Income Tax Act. Therefore, the purpose of this table is only for information disclosure but not for withholding tax.

2.2.2 Remuneration paid to supervisors: Not applicable.

2.2.3 Remuneration paid to the President and Vice-Presidents

Unit: NT\$1,000

Title	Name (Note 1)	Salary (A) (Note 2)		Pension (B)		Bonus and Special Allowances (C) (Note 3)		Employee Bonus (D) (Note 4)				Amount and Ratio of total (A), (B), (C) and (D) to Net Income (%) (Note 8)		Remuneration from Invested Companies Other Than Subsidiaries or Parent Company (Note 9)
		The Company	All Companies in the Consolidated Financial Statements (Note 5)	The Company	All Companies in the Consolidated Financial Statements (Note 5)	The Company	All Companies in the Consolidated Financial Statements (Note 5)	The Company		All Companies in the Consolidated Financial Statements (Note 5)		The Company	All Companies in the Consolidated Financial Statements	
								Cash	Stock	Cash	Stock			
CEO and Vice- Chairman, Strategic Steering Committee	Ping Cheng	75,049	75,049	495	495	979	1,009	144,988	0	159,760	0	221,511 0.37%	236,313 0.39%	60
Chairman, Strategic Steering Committee	Mark Ko													
President, COO and Branch Manager	Simon Chang													

*Job positions equivalent to the President and Vice-Presidents (ex: Presidents, CEO, Executive Presidents, etc.) should be disclosed whatever their titles are.

Table of Remuneration Ranges

Range of Remuneration Paid to the President and the Vice-Presidents	Names of the President and the Vice-Presidents	
	The Company (Note 6)	All companies in the Consolidated Financial Statements (Note 7)
Below NT\$1,000,000	-	-
NT\$1,000,000 (incl.) to NT\$2,000,000 (not incl.)	-	-
NT\$2,000,000 (incl.) to NT\$3,500,000 (not incl.)	-	-
NT\$3,500,000 (incl.) to NT\$5,000,000 (not incl.)	-	-
NT\$5,000,000 (incl.) to NT\$10,000,000 (not incl.)	-	-
NT\$10,000,000 (incl.) to NT\$15,000,000 (not incl.)	-	-
NT\$15,000,000 (incl.) to NT\$30,000,000 (not incl.)	-	-
NT\$30,000,000 (incl.) to NT\$50,000,000 (not incl.)	-	-
NT\$50,000,000 (incl.) to NT\$100,000,000 (not incl.)	Ping Cheng, Mark Ko, Simon Chang	Ping Cheng, Mark Ko
Above NT\$100,000,000	-	Simon Chang
Total	3 persons	3 persons

Note 1: The names of the president and vice-president shall be separately listed, and the respective amounts of payment shall be disclosed in a summary manner.

Note 2: This refers to the emoluments, duty allowances and severance of the president and the vice-presidents in the most recent year.

Note 3: This refers to the bonuses, rewards, transportation allowances, special allowances, other allowances, accommodation, company cars, and other supplies for the president and the vice-presidents in the most recent year. The nature and cost of the assets provided, the actual prices or fair market values of the rent, gas and other payments should be disclosed if the Company provides housing, automobiles and other means of transport or personal expenses. If there is a driver, please explain the Company's payment to the driver in the footnote, but not included in remuneration. The salary expenses recognized in accordance with IFRS 2 "Share-based payment", including obtaining employee stock option certificates and restricted stock awards, and participating in cash capital increase and subscription of shares shall also be included in the remuneration.

Note 4: The amount of employee bonus (including stock and cash) to the president and the vice-presidents as approved by the Board of Directors in the most recent year. If it is impossible to be estimated, the estimated amount of this year will be calculated based on the proportion of the actual distribution amount last year. And the form "2.2.4 Names of management team members who received employee bonus and distributed amounts" shall be filled out.

Note 5: Total amount of remuneration paid to the president and vice-presidents by all companies (including the Company) listed in the consolidated financial statements shall be disclosed.

Note 6: Respective total amounts of remuneration paid to the president and the vice-presidents by the Company with disclosure of the names of the president and the vice-presidents in the corresponding brackets.

Note 7: It shall disclose the respective total remuneration amounts paid to the president and the vice-presidents of the Company by all companies (including the Company) in the consolidated financial statements, with disclosure of the names of the president and the vice-presidents in the corresponding brackets.

Note 8: Net income refers to the profit after income tax of parent company only financial statements in the most recent year.

Note 9: a. This column should clearly state the remuneration amount paid to the president and the vice-presidents of the Company by invested companies other than the subsidiaries or the parent company.

b. If the president or the vice-presidents of the Company receive emoluments from the invested companies other than the subsidiaries or the parent company, the remuneration shall be merged with Column E of the Table of Remuneration Ranges; and the name of the column shall be changed to "Remuneration from the parent company and invested companies."

c. Remuneration refers to the emoluments (including employee, director and supervisor's emoluments) and business handling expenses, etc. paid to the president and the vice-presidents of the Company as directors, supervisors or managers of invested companies other than the subsidiaries.

*The content of the remuneration disclosed in this sheet is different from the concept of the Income Tax Act. Therefore, the purpose of this Table is only for information disclosure but not for withholding tax.

2.2.4 Names of management team members who received employee bonuses and distributed amounts

Unit: NT\$1,000

	Title (Note 1)	Name (Note 1)	Stock Amount	Cash Amount	Total	Percentage of the Total to Net Income (%)
Managers	CEO and Vice-Chairman, Strategic Steering Committee	Ping Cheng	0	313,222	313,222	0.52%
	Chairman, Strategic Steering Committee	Mark Ko				
	President, COO and Branch Manager	Simon Chang				
	Executive Vice-President of Global Business Operations	Jimmy Yiin				
	Executive Vice-President of Mobility Business Category	James Tang				
	Executive Vice-President of Infrastructure Business Category	Johnson Lee				
	Executive Vice-President of Power Electronics Business Category	Ted Shyy				
	Corporate CFO	Beau Yu				
	Chief Corporate Governance Officer	Shalin Chen				

Note 1: Individual names and titles should be disclosed, but the profit distribution can be disclosed in a summary manner.

Note 2: The amount of employee bonus (including stock and cash) to the managers as approved by the Board of Directors in the most recent year. If it is impossible to be estimated, the estimated amount of this year will be calculated based on the proportion of the actual distribution amount last year. Net income refers to the profit after income tax in the most recent year; if the International Financial Reporting Standard has been adopted, the net income refers to the profit after income tax of the parent company only financial statements in the most recent year.

Note 3: The application scope of "managers" in accordance with the Order No. 0920001301 issued by the Financial Supervisory Commission, R.O.C. (Taiwan) on March 27, 2003 is as follows:

- (1) President and equivalent
- (2) Vice-president and equivalent
- (3) Assistant vice-president and equivalent
- (4) Head of finance department
- (5) Head of accounting department
- (6) Other person who has the authority to manage affairs and sign for the company

Note 4: If the directors, presidents or vice-presidents received employee bonus (including stock and cash), relevant information shall be provided in this table, apart from the form "2.2.1 Remuneration paid to directors and independent directors" and the form "2.2.3 Remuneration paid to the President and Vice-Presidents".

2.2.5 Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial statements or individual financial statements, as paid by the Company and by each other company included in the consolidated financial statements in the most recent two years to the directors, the president and the vice-presidents of the Company and analysis and description of remuneration policies, standards, packages and the procedure for determining remuneration, and their linkage to operating performance and future risk exposure

2.2.5.1 Analysis of total remuneration, as a percentage of net income stated in the parent company only financial statements or individual financial statements, as paid by the Company and by each other company included in the consolidated financial statements in the most recent two years to the directors, the president and the vice-presidents of the Company

The Company

Unit: NT\$1,000

Year	Total Remuneration to the Directors, the President and the Vice-Presidents	The Proportion of Total Amount to Profit after Income Tax (%)
2024	383,558	1.09%
2025	349,845	0.58%

Analysis: Since the Chairman's remuneration in 2024 included the payout of a long-term incentive accumulated over the period from 2022 to 2024, such incentive has been calculated in the form of phantom stocks starting from 2022, with expenses recognized annually. The phantom stocks granted from 2022 to 2024 are settled based on the results of long-term performance indicators, and the accumulated phantom stocks over the three-year period were paid out in a lump sum in cash in 2024. As a result, the total remuneration paid to the directors, President, and Vice-Presidents in 2024 accounted for a higher proportion of profit after income tax in the parent company only financial statements. The proportion of total remuneration to profit after income tax was relatively low in 2025, mainly due to the higher profit after income tax in 2025.

All Consolidated Companies

Unit: NT\$1,000

Year	Total Remuneration to the Directors, the President and the Vice-Presidents	The Proportion of Total Amount to Profit after Income Tax (%)
2024	431,705	1.23%
2025	403,673	0.67%

Analysis: Since the Chairman's remuneration in 2024 included the payout of a long-term incentive accumulated over the period from 2022 to 2024, such incentive has been calculated in the form of phantom stocks starting from 2022, with expenses recognized annually. The phantom stocks granted from 2022 to 2024 are settled based on the results of long-term performance indicators, and the accumulated phantom stocks over the three-year period were paid out in a lump sum in cash in 2024. As a result, the total remuneration paid to the directors, President, and Vice-Presidents in 2024 accounted for a higher proportion of profit after income tax in the parent company only financial statements. The proportion of total remuneration to profit after income tax was relatively low in 2025, mainly due to the higher profit after income tax in 2025.

2.2.5.2 The Company's remuneration policies, standards, packages and the procedure for determining remuneration, and their linkage to operating performance and future risk exposure

Pursuant to Articles 18 and 30 of the Company's "Articles of Incorporation", if the Company makes a profit for the current year, the Board of Directors shall resolve on the allocation of at least 3% of the profit as employee compensation and no more than 1% as the compensation for directors; in addition, directors may be entitled to receive remuneration of services rendered for the Company, evaluated by the Compensation Committee according to their respective value of contribution, and the Board of Directors is authorized to determine their remuneration according to the evaluation made by the Compensation Committee and general standard in the same industries. The main evaluation criteria are their respective participation in the operation of the Company and value of contribution, the practice of the Company's core values, familiarity with the goals and missions of the Company, awareness of the duties of a director, management and communication of internal relationship, director's professional and continuing education as well as internal control. For example, the Chairman should be responsible for the board operations and ESG Evaluation results, the connection of shareholders' interests (TSR, ROE), the accomplishment of RE 100 and other ESG indicators and has added long-term indicators (PE Ratio, ROE) and long-term incentive bonuses with reference to the Company's long-term incentive mechanism for the managements. Commencing in 2024, incentive bonuses are accrued annually based on performance results, with annual assessments conducted to determine target achievement and corresponding payouts. If, upon completion of the three-year period, the long-term targets are achieved but certain annual targets were not met in prior years, any shortfall in previously unpaid bonuses will be made up and paid in full at the time of the third-year settlement. Remuneration for independent directors may be different from non-independent directors. The remuneration for the independent director who is serving as the chairperson of a functional committee can be higher than other independent directors.

The compensation of the Company's managers is determined according to their duties, ranks, professional abilities, and with reference to the salary standard in the same industries. Bonuses are highly related to the Company's operation results and performance. The managers' compensation is based on the annual scores on the executives' salary performance indicators (including annual ROE, annual net margin, annual revenue achievement rate, annual strategic focus, and ESG including DJSI World, CDP, MSCI ESG, RE100, etc.), of which the ESG indicator accounts for 20% of the performance ratio, and with reference to the peer group average before being proposed. After deliberation by the Compensation Committee, the proposal would then be submitted to the Board of Directors for approval. The Company conducts regular annual reviews of the compensation system based on operational conditions and compliance with relevant laws and regulations. These reviews are submitted to the Compensation Committee for deliberation, aiming to achieve a balanced approach between the Company's sustainable operation and risk management. The company reviews the compensation system regularly each year, in accordance with operational conditions and legal regulations, and submits it to

the Compensation Committee for discussion, aiming to balance the sustainable operation of the Company with risk management.

► 2.3 Implementation of Corporate Governance

2.3.1 Board of Directors

A total of 9 meetings of the Board of Directors were held in 2025 and 2026 till the date of publication of the annual report. The attendance of the directors was as follows:

Title	Name	Number of meetings Should Attend (A)	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A) (Note 1 & 2)	Remarks
Chairman	Ping Cheng	9	9	0	100%	Re-elected Director Elected on 30 May, 2024
Vice-Chairman	Mark Ko	9	9	0	100%	Re-elected Director Elected on 30 May, 2024
Director	Bruce CH Cheng	9	9	0	100%	Re-elected Director Elected on 30 May, 2024
Director	Yancey Hai	9	8	1	88.89%	Re-elected Director Elected on 30 May, 2024
Director	Simon Chang	9	9	0	100%	Re-elected Director Elected on 30 May, 2024
Director	Victor Cheng	9	9	0	100%	Re-elected Director Elected on 30 May, 2024
Director	Shan-Shan Guo	9	9	0	100%	Re-elected Director Elected on 30 May, 2024
Independent Director	Audrey Tseng	9	9	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director	Shyue-Ching Lu	9	9	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director	Jack J. T. Huang	9	9	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director	Rose Tsou	9	9	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director	Doris Hsu	9	9	0	100%	New Independent Director Elected on 30 May, 2024

Note 1: Should any director resign before the end of the fiscal year, his/her resignation date shall be stated in the remark, and his/her attendance rate (%) shall be calculated based on the number of meetings of the Board of Directors and the/her actual attendance during their term of office.

Note 2: Should there be director re-election before the end of the fiscal year, both of the new director and the former director shall be disclosed. Meanwhile, the remark column should indicate that he/she is a new, former or re-elected as well as the election date. The attendance rate (%) shall be calculated based on the number of meetings of the Board of Directors and his/her actual attendance during their term of office.

The attendance of independent directors at each meeting of the Board of Directors in 2025 and 2026 till the date of publication of the annual report is as follows:

Title	Name	20th Term								
		5th	6th	7th	8th	9th	10th	11th	12th	13th
		2025.02.26	2025.04.29	2025.05.29	2025.06.18	2025.07.30	2025.10.29	2025.12.01	2026.01.07	2026.02.25
Independent Director	Audrey Tseng	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person
Independent Director	Shyue-Ching Lu	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person
Independent Director	Jack J. T. Huang	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person
Independent Director	Rose Tsou	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person
Independent Director	Doris Hsu	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person	Attendance in Person

Other items to be disclosed:

1. If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the Company's response should be specified:

- (1) Matters referred to in Article 14-3 of the Securities and Exchange Act: The Company has established the Audit and Risk Committee, so Article 14-3 of the Securities and Exchange Act shall not be applicable. Please refer to the section of Audit and Risk Committee in the annual report.
- (2) Other matters involving objections or reservations expressed by the independent directors that were recorded or stated in writing that require a resolution by the Board of Directors: None.

2. With respect to recusals of directors from motions due to a conflict of interest, the directors' names, contents of motion, causes for recusal and voting should be specified:

- (1) Board of Directors' meeting on February 26, 2025

Proposal: The recommendation on 2024 Chairman's compensation of the Company

Conflicted director recusing from the motion: Ping Cheng and Yancey Hai

Contents of motion, causes for recusal and voting: Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, and the Director, Mr. Yancey Hai, who shall not participate in discussion or voting and upon the consultation of the Vice-Chairman, Mr. Mark Ko, acting as the deputy Chairman, the rest of attending Directors unanimously approved this motion.

Proposal: The distribution of 2024 employees' and directors' compensation of the Company

Conflicted director recusing from the motion: The directors who are the interested parties did not participate in discussion or voting on their own compensation.

Contents of motion, causes for recusal and voting: Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the directors who are the interested parties and shall not participate in discussion or voting on their own compensation, the rest of directors who could participate in the voting unanimously approved this motion as suggested by the Compensation Committee, upon the consultation of the Chairman of the Board.

- (2) Board of Directors' meeting on April 29, 2025

Proposal: The recommendation on 2025 managers' compensation of the Company

Conflicted directors recusing from the motion: Ping Cheng, Mark Ko and Simon Chang

Contents of motion, causes for recusal and voting: The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, the Vice-Chairman, Mr. Mark Ko, and the Director, Mr. Simon Chang, who shall not participate in discussion or voting. The remaining Directors unanimously elected the Director, Mr. Yancey Hai, to act as deputy Chairman of the meeting. Upon the consultation of the deputy Chairman, the rest of attending Directors unanimously approved this motion.

- (3) Board of Directors' meeting on June 18, 2025

Proposal: The acquisition of shareholdings in ACT Genomics Holdings Company Limited

Conflicted directors recusing from the motion: Jack J. T. Huang

Contents of motion, causes for recusal and voting: As a second-degree relative of an Independent Director, Mr. Jack J. T. Huang, has an interest in this proposal, pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, and the Director, Mr. Bruce CH Cheng didn't participate in voting either, the rest of attending Directors unanimously approved this motion, upon the consultation

of the Chairman of the Board.

(4) Board of Directors' meeting on October 29, 2025

Proposal: The recommendation on 2025 directors' compensation of the Company

Conflicted director recusing from the motion: The directors who are the interested parties did not participate in discussion or voting on their own compensation.

Contents of motion, causes for recusal and voting: The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Directors who are the interested parties and shall not participate in discussion or voting on their own compensation, the rest of Directors who could participate in the voting unanimously approved this motion, upon the consultation of the Chairman of the Board.

Proposal: The release from non-competition restrictions on manager

Conflicted director recusing from the motion: Ping Cheng

Contents of motion, causes for recusal and voting: The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman, Mr. Ping Cheng, who shall not participate in discussion or voting, nor act as the deputy for any other director to exercise his voting rights. Upon the consultation of the deputy Chairman, Vice-Chairman, Mr. Mark Ko, the rest of attending Directors unanimously approved on the premise that there would be no prejudice to the interests of the Company to release from the non-competition restrictions on Mr. Ping Cheng serving as the Chairman in ACT Genomics Co., Ltd.

(5) Board of Directors' meeting on December 1, 2025

Proposal: The acquisition of 100% of the shares of Vivotek Inc. through cash-for-share exchange

Conflicted director recusing from the motion: Simon Chang

Contents of motion, causes for recusal and voting: The Director, Simon Chang, serves as Delta's director and has been designated as the representative of the Company and elected as a director of Vivotek Inc., pursuant to Article 5 and Paragraph 7, Article 29, thereof, mutatis mutandis applying Paragraph 6, Article 18 of the Business Mergers and Acquisitions Act, is eligible to participate in the discussion and voting of this motion. In consideration of the fairness and reasonableness of this transaction, an independent expert opinion has been obtained in accordance with applicable regulations, and the proposal has been duly reviewed by the Audit and Risk Committee. These procedures ensure the fairness and reasonableness of the share exchange consideration. In addition, as the share exchange is intended to strengthen the integration of group resources and enhance overall operational efficiency, the Directors were in favor of the proposal. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

(6) Board of Directors' meeting on January 7, 2026

Proposal: The disposal of the shares of Delta Electronics (Thailand) Public Company Limited

Conflicted director recusing from the motion: Simon Chang

Contents of motion, causes for recusal and voting: Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Director, Mr. Simon Chang, who shall not participate in discussion or voting and upon the consultation of the Chairman of the Board, the rest of attending Directors unanimously approved this motion.

(7) Board of Directors' meeting on February 25, 2026

Proposal: The recommendation on 2025 Chairman's compensation of the Company

Conflicted directors recusing from the motion: Ping Cheng

Contents of motion, causes for recusal and voting: Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, who shall not participate in discussion or voting, and the Directors, Mr. Victor Cheng and Ms. Shan-Shan Guo were temporarily absent, and upon the consultation of the Vice-Chairman, Mr. Mark Ko, acting as the deputy Chairman, the rest of attending Directors unanimously approved this motion.

Proposal: The distribution of 2025 employees' and directors' compensation of the Company

Conflicted directors recusing from the motion: The directors who are the interested parties did not participate in discussion or voting on their own compensation.

Contents of motion, causes for recusal and voting: Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the directors who are the interested parties and shall not participate in discussion or voting on their own compensation, upon the consultation of the Chairman of the Board, the rest of directors who could participate in the voting unanimously approved this motion.

Proposal: The release from non-competition restrictions on managers

Conflicted directors recusing from the motion: Ping Cheng

Contents of motion, causes for recusal and voting:

Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman, Mr. Ping Cheng, who shall not participate in discussion or voting. Upon the consultation of the deputy Chairman, Vice-Chairman, Mr. Mark Ko, the rest of attending Directors unanimously approved on the premise that there would be no prejudice to the interests of the Company to release from the non-competition restrictions on Mr. Ping Cheng serving as the Director in TwHealth Nexus INC., and the Manager, Mr. Rock Huang, serving as the Directors in Delta Electronics (Dongguan) Co., Ltd. and Delta Electronics (Chongqing) Ltd.

3. Evaluation cycles, evaluation periods, evaluation scopes, evaluation methods and evaluation procedures, etc. for evaluating the performance of the Company's Board of Directors and board members are disclosed as below:

Implementation of Evaluation of the Board of Directors	
Evaluation Cycles	The Company shall conduct an internal board performance evaluation at least once a year and one by an external independent professional institution or a panel of external experts and scholars at least once every three years.
Evaluation Periods	Internal board performance evaluation: From January 1, 2025 to December 31, 2025. External board performance evaluation: From January 1, 2025 to December 31, 2025.
Evaluation Scopes	The scope of the internal evaluation includes the board as a whole, individual directors, the Audit and Risk Committee, and the Compensation Committee. The scope of the evaluation by an external independent professional institution includes the board as a whole (exclusive of functional committees, such as the Audit and Risk Committee and the Compensation committee).
Evaluation Methods	Internal evaluation of the board, self-evaluation by each board member, peer evaluation, and evaluation by engaging external professional institutions, experts, or other appropriate methods.
Evaluation Procedures	A. The criteria for evaluating the performance of the Company's Board of Directors includes the following five aspects: 1. Participation in matters related to duties of directors and results of implementation; 2. Improvement in the quality of decision making by the Board of Directors; 3. Composition and structure of the Board of Directors; 4. Election of the directors and their continuing professional education; and 5. Internal control. B. The criteria for evaluating the performance of the board members includes the following six aspects: 1. Understanding of the Company's goals and missions; 2. Recognition of directors' duties;

Implementation of evaluation of the Board of Directors

Evaluation Procedures	3. Participation and contribution to the Board of Directors; 4. Management of internal relationships and communication; 5. Professionalism and continuing professional education; and 6. Internal control. C. The criteria for evaluating the performance of the Audit and Risk Committee includes the following five aspects: 1. Participation and Contribution to the Audit and Risk Committee; 2. Recognition of the duties of the Audit and Risk Committee; 3. Improvement in the quality of decisions made by the Audit and Risk Committee; 4. Composition of the Audit and Risk Committee, and election and appointment of committee members; and 5. Internal control. D. The criteria for evaluating the performance of the Compensation Committee includes the following four aspects: 1. Participation and Contribution to the Compensation Committee; 2. Recognition of the duties of the Compensation Committee; 3. Improvement in the quality of decisions making by the Compensation Committee; and 4. Composition of the Compensation Committee, and election and appointment of committee members.
Evaluation Results (Internal)	The performance evaluation of the Company's Board of Directors including functional committees for the year 2025 was conducted by the Investor Services and HR division using internal questionnaires and the evaluation period was from January 1, 2025, to December 31, 2025, and the results were submitted to the Board of Directors for discussion and improvement on February 25, 2026. The evaluation results: A. The overall average score of the self-evaluation on the performance of the Board of Directors was 4.95 out of 5 and the evaluation items of "Composition and structure of the Board of Directors" and "Election of the directors" got lower scores. B. The overall average score of the board members' self-evaluation was 4.93 out of 5 and the evaluation items of "Participation and contribution to the board" and "Internal relationship management and communication" required further improvement. C. The overall average score of the self-evaluation on the performance of the Audit and Risk Committee was 5 out of 5, indicating that the Audit and Risk Committee operated effectively overall. D. The overall average score of the self-evaluation on the performance of the Compensation Committee was 5 out of 5, indicating that the Compensation Committee operated effectively overall. The Company's handling of and future improvement: A. The election and composition of the board members shall be determined as needed, taking into comprehensive consideration all relevant information and their professional performance. B. The management team shall arrange timely communications with the Board members, and, depending on the complexity of the agenda, provide directors with advance briefings on the background of such proposals. By leveraging the diverse and professional backgrounds of the board members, the Company can obtain the professional advice necessary to support its decision-making. The overall performance of the Board of Directors, the Audit and Risk Committee and the Compensation Committee was deemed effective.
Evaluation Results (External)	The performance evaluation of the Company's Board of Directors for the year 2025 was conducted by the Taiwan Institute of Ethical Business (with the evaluation period from January 1, 2025, to December 31, 2025). The institute assigned 3 executive committee members to perform the evaluation. There was no relationship between the institute, including the executive committee members and the Company that might affect its independence, and the Company obtained a declaration of independence from the institute. The institute conducted the evaluation via acquiring the Company's internal regulations, records, questionnaires, and onsite individual interviews based on the four following dimensions: I. Board professionalism and duties; II. Board effectiveness in decision making; III. The importance attached to internal controls by the Board of Directors; and V. The attitude of the Board of Directors towards sustainable operation. The Taiwan Institute of Ethical Business has issued the report of the Board performance evaluation on February 5, 2026, and the evaluation results were reported to the Board of Directors on February 25, 2026.

Implementation of Evaluation of the Board of Directors

Evaluation Results (External)	Overall evaluation conclusion: A. The Board of Directors is composed of members with diverse backgrounds in management, technology, legal, and finance, etc. Through rigorous pre-meeting preparation of agenda and well-established communication mechanisms during meetings, the quality of decision-making and the operational efficiency of the board are effectively enhanced. B. The Company places high importance on internal control and risk management. The Audit and Risk Committee effectively integrates resources to strengthen its oversight function, promoting the continuous improvement of the risk management system. C. The Company actively promotes sustainable development strategies and is committed to reducing its carbon footprint and resource consumption, strengthening circular economy practices, and simultaneously fostering diversity, inclusion, and community engagement, thereby continuously enhancing the group's operational resilience. D. In terms of talent development and succession planning, the Company has established a systematic global learning and development framework. By integrating industry-academia collaboration and cross-regional rotations, it cultivates core talents with professional expertise and an international perspective. Advice Suggestions for optimization: Enhance the accessibility and transparency of the whistleblowing mechanism. The Company's handling and future improvement: The Company optimizes the website instructions to enable whistleblowers to file reports more conveniently and with greater confidence.
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4. Measures taken during this and the most recent fiscal year to strengthen the functionality of the Board (e.g, establishment of the Audit Committee and enhancing information transparency) and evaluate the implementation of such measures.

For the measures taken to strengthen the functionality of the Board and evaluate the implementation of such measures of the Company, we organize at least 6 hours of directors' training sessions each year, to improve professional knowledge and to understand changes and risks in the management for directors. The Company continuously seeks out managerial talent and distinguished professionals in the industry. In alignment with these guidelines, qualified candidates will be invited to join the Board of Directors, thereby strengthening the balance and professionalism of the Board's structure. We also have established the Audit and Risk Committee and the Compensation Committee, which assist the Board in fully exercising its strategic guidance on governance, risk management, and sustainable operations. Please refer to Chapter 2 "Corporate Governance Report" and Chapter 3 "Corporate Sustainability".

The Company has always maintained a consistent attitude of information transparency. Important resolutions made by the Board of Directors are posted on the Market Observation Post System immediately after the Board of Director's meetings to safeguard the interests of shareholders. In addition, regular investor conferences are held to enhance investors' recognition of the Company.

2.3.2 Audit and Risk Committee

The Audit and Risk Committee of the Company, composed of all its independent directors, shall convene at least once every quarter, and may call a meeting at its discretion whenever necessary. The annual work priorities of the Audit and Risk Committee include supervising the fair presentation of the Company's financial statements, the selection and termination of the independent auditor and evaluation of their competence and independence, the effectiveness of the Company's internal control, the Company's compliance with relevant laws and regulations and the control of the Company's existing or potential risks, which includes reviewing the risk management policy, procedures and frameworks; reviewing the risk appetite (risk tolerance); supervising the alignment of risk management policies with operational strategic directions; supervising the establishment of appropriate risk management mechanisms and risk management culture and overseeing the effective operation of the overall risk management mechanism. The independent directors review the internal audit reports submitted by the Internal Audit Department monthly, and the Chief Internal Auditor reports major findings in meetings of Audit and Risk Committee and meetings of Board of Directors. Furthermore, the Audit and Risk Committee individually communicates with the Chief Internal Auditor at least once a quarter about major findings, and individually communicates with CPA about their auditing and reviewing the Company's consolidated financial statements (including parent company only financial statement annually).

A total of 10 meetings of the Audit and Risk Committee were held in 2025 and 2026 till the date of publication of the annual report. The attendance of independent directors was as follows:

Title	Name	Number of Meetings Should Attend (A)	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A) (Note 1, 2)	Remarks
Independent Director (Convener and Chairman)	Audrey Tseng	10	10	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Shyue-Ching Lu	10	10	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Jack J. T. Huang	10	10	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Rose Tsou	10	10	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Doris Hsu	10	10	0	100%	New Independent Director Elected on 30 May, 2024

Note 1: Should any independent director leave office before the end of the fiscal year, the date on which he/she leaves office shall be indicated in the remarks, and their attendance rate (%) shall be calculated based on the number of Audit and Risk Committee meetings and the actual attendance during their term of office.

Note 2: Should there be any re-elections of independent director before the end of the fiscal year, both new and the former independent directors shall be disclosed and the remarks column shall indicate that the independent director is new, former, or re-elected with the re-election date. Their attendance rate (%) shall be calculated based on the number of Audit and Risk Committee meetings and the actual attendance during their term of office.

Other items to be disclosed:

- If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, independent directors' objections, reservations or major advice suggestions, resolutions of the Audit and Risk Committee and the Company's response to the Audit and Risk Committee's opinions should be specified:

- (1) Matters referred to Article 14-5 of the Securities and Exchange Act:

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
The 5th of the 5th term Audit and Risk Committee Meeting (2025.02.26)			
1. The impairment loss on assets	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2. The Company's 2024 annual business report and financial statement	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
3. The distribution of the Company's 2024 earnings	None	After the Chair consulted all the attending committee members, all committee members discussed and recommended selecting the proposal II for distribution, and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion as suggested by the Audit and Risk Committee.
4. The amendments to the "Delta Group Risk Management Policy"	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
5. The amendments to the Company's "Rules and Procedures of the Meeting of Board of Directors" and "Audit and Risk Committee Charter"	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
6. The evaluation of competency and independence of the CPAs engaged by the Company	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
7. The assessment of the effectiveness of the Company's 2024 internal control system	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
8. The Company's 2024 Internal Control System Statement	None	After the Chairman consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
The 6th of the 5th term Audit and Risk Committee Meeting (2025.04.29)			
1. The Company's 2025 Q1 consolidated financial statements	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 7th of the 5th term Audit and Risk Committee Meeting (2025.05.29)			
1. The intention of acquisition of real estate in Taiwan	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 8th of the 5th term Audit and Risk Committee Meeting (2025.06.18)			
1. The acquisition of shareholdings in ACT Genomics Holdings Company Limited	None	Pursuant to Article 206 of the Company Act and Article 11 of the Company's Audit and Risk Committee Charter, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, the rest of attending committee members unanimously approved this motion, upon the consultation of the Chair, and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, and the Director, Mr. Bruce CH Cheng didn't participate in voting either, the rest of attending Directors unanimously approved this motion, upon the consultation of the Chairman of the Board.
The 9th of the 5th term Audit and Risk Committee Meeting (2025.07.30)			
1. The Company's 2025 Q2 consolidated financial statements	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2. Delta Group's risk appetite (risk tolerance)	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
3. The amendments to the "Delta Group Information Security and Personal Information Protection Policy"	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
4. The amendments to the group's "Anti-Corruption and Anti-Bribery Policy"	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 10th of the 5th term Audit and Risk Committee Meeting (2025.10.29)			
1. Pre-approval of non-assurance services to the Company and its subsidiaries provided by CPAs, PwC, its associates or its alliances	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion.	Implemented in accordance with this motion approved by the Audit and Risk Committee.
2. The establishment to the Company's "Policy on Prevention of Insider Trading"	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
3. The amendments to parts of the Company's internal control procedures and internal control auditing	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
4. The Company's 2025 Q3 consolidated financial statements	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
5. The group's shareholding restructuring	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
6. The amendments to the "Delta Group Biodiversity Policy"	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
7. Delta Electronics (Netherlands) B.V., a subsidiary of the Company, proposed an acquisition of Noda RF Technologies Co., Ltd and its subsidiaries	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
8. The Company's 2026 internal audit plan	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 11th of the 5th term Audit and Risk Committee Meeting (2025.11.12)			
1. The appointment of an independent expert to issue a fairness opinion	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Implemented in accordance with this motion approved by the Audit and Risk Committee.
The 12th of the 5th term Audit and Risk Committee Meeting (2025.12.01)			
1. The acquisition of 100% of the shares of Vivotek Inc. through cash-for-share exchange	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Director, Mr. Simon Chang, designated as the representative of the Company and elected as a director of Vivotek Inc., pursuant to Article 5 and Paragraph 7, Article 29, thereof, mutatis mutandis applying Paragraph 6, Article 18 of the Business Mergers and Acquisitions Act, is eligible to participate in the discussion and voting of this motion. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 13th of the 5th term Audit and Risk Committee Meeting (2026.01.07)			
1. The disposal of the shares of Delta Electronics (Thailand) Public Company Limited	None	After the Chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Director, Mr. Simon Chang, who shall not participate in discussion or voting and upon the consultation of the Chairman of the Board, the rest of attending Directors unanimously approved this motion.
The 14th of the 5th term Audit and Risk Committee Meeting (2026.02.25)			
1. The establishment to the "Delta Group Compliance Management Policy"	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2. The impairment loss on assets	None	Except for the committee member, Ms. Doris Hsu, who was temporarily	Upon the consultation of the Chairman of the Board, all attending Directors

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
		absent, after the Chair consulted the rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	unanimously approved this motion.
3. The Company's 2025 annual business report and financial statements	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
4. The distribution of the Company's 2025 earnings	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the rest of the attending committee members, the committee members discussed and recommended selecting the proposal II for distribution and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion as suggested by the Audit and Risk Committee.
5. The appointment of 2026 CPAs and evaluation of competency and independence of the CPAs engaged by the Company	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
6. The establishment to the Company's "Internal Control Procedures for IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-Related Disclosures" and "Internal Auditing for IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-Related Disclosures"	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
7. The assessment of the effectiveness of the Company's 2025 internal	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
control system		rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	
8. The Company's 2025 Internal Control System Statement	None	Except for the committee member, Ms. Doris Hsu, who was temporarily absent, after the Chair consulted the rest of attending committee members, the committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

(2) Other agenda items which were not approved by the Audit and Risk Committee but were approved by two-thirds or more of all directors: None.

2. Should any independent director recuse themselves from the motions due to a conflict of interest, the independent directors' names, contents of motion, causes for recusal and voting should be specified:

Audit and Risk Committee Meeting on June 18, 2025

Proposal: The acquisition of shareholdings in ACT Genomics Holdings Company Limited

Conflicted independent director recusing from the motion: Jack J. T. Huang

Cause for recusal due to conflict of interest: As a second-degree relative of an Independent Director, Mr. Jack J. T. Huang, has an interest in this proposal.

Participation in voting: Pursuant to Article 206 of the Company Act and Article 11 of the Company's Audit and Risk Committee Charter, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, the rest of attending committee members unanimously approved this motion, upon the consultation of the Chair, and submitted it to the Board of Directors for approval.

3. Communication between the independent directors, the Company's Chief Internal Auditor and the CPAs (including the Company's material financial or business issues, methods for communication and results.)
- (1) The independent directors review the internal audit reports submitted by the Internal Audit Department monthly, and the Chief Internal Auditor reports major findings in the meetings of the Audit and Risk Committee and the Board of Directors. The Chief Internal Auditor holds discussions regularly and individually with the Audit and Risk Committee about recent findings on a quarterly basis and communicates issues addressed by the Audit and Risk Committee members after the audit reports are submitted every month. If necessary, relevant executives would be invited to attend meetings to get their statements regarding important issues. Their conclusions and suggestions would be compiled and reported by the Chief Internal Auditor in the meetings of the Audit and Risk Committee and the Board of Directors. The instructions of the Audit and Risk Committee and the Board of Directors would serve as the guidelines for implementation.
 - (2) According to International Standard on Auditing (ISA) 260, "Communications with Those Charged with Governance", a CPA should compile information relevant to governance items in his/her auditing or reviewing of the Company's consolidated financial statements (including parent company only financial statement annually) every quarter during the planning and completion stages and communicates the matters solely with the Audit and Risk Committees in person.
 - (3) Communication between the independent directors and the Company's Chief Internal Auditor and CPAs in 2025 and 2026 till the date of publication of the annual report:

Date	Type	Material Communication Items with Chief Internal Auditor	Material Communication Items with the CPAs	Results
2025.02.26	The 5th of the 5th term of Audit and Risk Committee Meeting	Report and communication on audit report of 2024 Q4.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2024 consolidated and parent company only financial statement and audited report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.
2025.04.29	The 6th of the 5th term of Audit and Risk Committee Meeting	Report and communication on audit report of 2025 Q1. The Audit and Risk Committee's recommendations: 1. In response to the implementation of the solution's transaction model, it is recommended to adjust the relevant process with reference to industry practices and the characteristics of the transactions. 2. Regarding employee misconduct incidents, it is recommended that the relevant departments keep complete records and consider appropriate preventive measures.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 Q1 consolidated financial statement and review report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors. Chief Internal Auditor: The Audit and Risk Committee's recommendations have been forwarded to the relevant departments for evaluation and action.
2025.07.30	The 9th of the 5th term of Audit and Risk Committee Meeting	Report and communication on audit report of 2025 Q2.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 Q2 consolidated financial statement and review report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.
2025.10.29	The 10th of the 5th term of Audit and Risk Committee Meeting	Report and communication on audit report of 2025 Q3.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 Q3 consolidated financial statement and review report of independent accountants as well as annual audit plan.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.
2026.02.25	The 14th of the 5th term of Audit and Risk Committee Meeting	Report and communication on audit report of 2025 Q4.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 consolidated and parent company only financial statement and audited report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.

2.3.3 Discrepancies between the Company's implementation of corporate governance and the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the reasons for such discrepancies, if any

2.3.3.1 Corporate governance and code of ethics

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
1. Has the Company set up and disclosed its corporate governance best practice principles based on the "Corporate Governance Best Practice Principles for TWSE/ TPEX Listed Companies"?	√		The Board of Directors of the Company has approved the establishment of the "Corporate Governance Best Practice Principles", which has been disclosed on the Company's official website (www.deltaww.com) and Market Observation Post System (MOPS).	Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
2. The Company's shareholding structure and shareholders' rights				
(1) Has the Company established internal operating procedures to deal with shareholders' suggestions, doubts, disputes and litigations and has implemented the procedures?	√		The Board of Directors of the Company has approved the establishment of the "Corporate Governance Best Practice Principles". In addition, the Company has designated personnel as spokesperson and deputy spokesperson, investor services unit, investor relations unit, and their contact information has been disclosed on the Company's official website, so the shareholders can express their opinions by phone or email. The Company will then process them according to relevant procedures.	Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
(2) Does the Company have knowledge of its major shareholders and the beneficial owners of those shareholders?	√		The Company acquires the knowledge of its major shareholders through the registers of shareholders on the end of its book closure date and the monthly report of changes in the number of shares held at the last day of the previous month by shareholders who hold more than 10% of the total outstanding shares of the Company. There is no major shareholder that actually controls the Company. The list of the Company's top 10 shareholders is disclosed in the annual report and on the Company's official website (www.deltaww.com).	
(3) Has the Company established and implemented risk management and firewall mechanisms between itself and the affiliated companies?	√		The Company has established the "Operating Procedures of Acquisition or Disposal of Assets", the "Operating Procedures of Fund Lending", and the "Operating Procedures of Endorsement and Guarantee" by resolutions of its shareholders' meetings, and the "Rules Governing Financial and Business Matters Between the Company and its Related Parties" by resolution of the Board of Directors, and the Company has also has established the "Related Party Transaction Management Procedures" and the "Supervisor and Management in Subsidiaries", etc. in order to build relevant risk controls and firewall mechanisms.	
(4) Has the Company established internal rules against company insiders trading with undisclosed information?	√		The Board of Directors of the Company has approved the "Ethical Corporate Management Best Practice Principles", the "Code of Conduct", the "Procedures for Handling Material Inside Information" and the "Policy on Prevention of	

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
			Insider Trading” that require the Company’s personnel to recuse themselves from conflicts of interest related to their duties and prohibit them from using or leaking undisclosed information in order to prevent insider trading. As stipulated in its “Corporate Governance Best Practice Principles” and “Policy on Prevention of Insider Trading”, the Company prohibits any insider having been informed of the Company’s financial position and performance through the financial statements from trading their own shares within the trading window closure period, i.e., 30 days before the announcement of the annual financial statements and 15 days before the announcement of the quarterly financial statements. The Company holds related training courses at least once a year for current directors, managers and employees covering insider training prevention, Corporate Governance Best Practice Principles and the Procedures for Handling Material Inside Information, etc. New employees are required to receive orientation training by the HR Division that includes the content related to insider trading prevention. The Company holds face-to-face and online courses irregularly. In 2025, 17,686 personnel* received such training for an aggregate total of 4,812 hours* which covered integrity, RBA, CoC, anti-bribery and corruption, and insider trading prevention, etc. *Statistics are conducted for the Taiwan region, excluding subsidiaries in Taiwan.	
3. Composition and responsibilities of the Board of Directors (1) Has the Board of Directors of the Company established a diversity policy with specific management goals and has adequately implemented it?	√		The Board of Directors of the Company has established the “Corporate Governance Best Practice Principles”, and the “Rules for Election of Directors” have been approved by resolution of its shareholders’ meeting. According to Paragraph 3, Article 20 of the “Corporate Governance Best Practice Principles”, the composition of the Board of Directors shall be determined by taking diversity into consideration, such as having different professional backgrounds, working fields or genders, and knowledge, skills and competence needed to perform their duties, including business judgment, accounting and financial analysis ability, administrative management ability, crisis management ability, industry knowledge, international market perspective, leadership, and decision-making ability to fulfill the function of strategic guidance. According to Article 3 of the “Directors Elections Regulations”, when selecting the Company’s directors, the overall composition of the Board of Directors should be determined by taking	Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
(2) Has the Company voluntarily established other functional committees in addition to the Compensation Committee and the Audit Committee?	√		diversity into consideration, such as including different genders, ages, races, nationalities, cultures, professional backgrounds and working fields, etc. Additionally, the number of directors having a spousal relationship or family relationship within the second degree of kinship with any other director shall be less than half of the total number of directors. Regarding the diversity of the Board of Directors' members, specific management targets and implementation, please refer to the section of "Directors" in the annual report. 1. On February 26, 2025, the Board of Directors of the Company approved the reorganization of the Global ESG Committee as a functional committee under the Board, which is composed of Chairman and CEO, Vice-Chairman, President and COO, CBO, a non-executive director, Mr. Yancey Hai, and an independent director, Ms. Doris Hsu. All committee members possess expertise and capabilities in corporate sustainability. They collectively participate in and oversee the formulation and implementation of the Company's sustainability strategy to ensure that environmental protection, social responsibility, and corporate governance (ESG) align with international benchmarks, enhancing sustainable competitiveness. Please refer to the "Promotion of sustainable development and deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" in the annual report for its functions. 2. The Board of Directors of the Company approved the establishment of the Risk Committee that is composed of all its independent directors and approved the combination of the Audit Committee and the Risk Committee to be the Audit and Risk Committee. 3. The Company has set up the Strategic Steering Committee for analyzing and discussing major issues related to company strategies, operations, organization, and providing advice and suggestions to the Board of Directors as references for decision-making and implementing.	
(3) Has the Company established a standard to evaluate the performance of the Board, implemented such evaluation annually, submitted the performance evaluation results to the Board of Directors and used them as a	√		The Board of Directors of the Company has established the "Rules of Performance Evaluation of the Board of Directors", which stipulates that the internal evaluation of the performance of the Board, individual Board members, the Audit and Risk Committee, and the Compensation Committee shall be conducted at least once a year. Besides, an external performance evaluation of the Board shall be	

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
reference when determining the remuneration of individual directors and nominations for election? (4) Does the Company regularly evaluate the independence of the CPAs?		√	conducted by external independent professional institutions or a panel of external experts and scholars at least once every three years. The Company submits the report containing the criteria for evaluating and scoring, record and submit the evaluation results to the Board of Directors, and use the results are also taken into consideration as a reference for determining the individual directors' compensation and nomination for the following terms. For the results of the latest evaluation (implemented in 2025 with the evaluation period from January 1, 2025, to December 31, 2025), please refer to the section of "Board of Directors" in the annual report. The Company's "Corporate Governance Best Practice Principles" requires that regular (at least once a year) evaluations on the independence and competency of the CPA engaged by the Company be conducted after consulting the Audit Quality Indicators (AQIs). Meanwhile, the conclusion shall be submitted to the Audit and Risk Committee and the Board of Directors for approval. In the last two years, the AQIs had been referred by the Company to evaluate the competency and independence of the CPAs, and the assessment results had been reviewed and approved by the Audit and Risk Committee and the Board of Directors on February 26, 2025, and February 25, 2026, respectively. The results indicated that all CPAs met the Company's competency and independence standards, to be qualified being engaged by the Company, and the Company also have obtained the declaration of independence issued by the CPAs. The criteria for CPA independence and list of major items for competency evaluation are detailed in Note 1.	
4. Has the Company appointed an appropriate number of competent corporate governance personnel and the Chief Corporate Governance Officer responsible for corporate governance affairs (including but not limited to providing information for directors and supervisors to discharge their duties, assisting directors and supervisors in compliance, handling work related to meetings of the Board of Directors and shareholders' meetings, and producing the minutes of Board meetings and shareholders' meetings)?		√	The Company has appointed an appropriate number of competent corporate governance personnel and designated the director of its finance department to concurrently serve as the Chief Corporate Governance Officer. The Chief Corporate Governance Officer has served in a managerial position that handled stock affairs and corporate governance matters in a public company for over 3 years. The Chief Corporate Governance Officer and the Investor Services unit are responsible for dealing with the following matters: 1. Handling matters relating to board meetings and shareholders' meeting according to laws; 2. Producing minutes of board meetings and shareholders' meetings; 3. Assisting in on boarding and continuous development of	Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies						
	Yes	No	Summary							
			directors; 4. Furnishing information required for business execution by directors; 5. Assisting directors with legal compliance; 6. Reporting the results of whether the qualifications of independent directors comply with relevant laws and regulations when nominating and electing independent directors and during their term of office; 7. Conducting matters related to changes of directors; 8. Other matters set out in the Articles of Incorporation or contract. The Company's Chief Corporate Governance Officer has performed the assigned tasks and participated in 12 hours of training in 2025, and the detail of her training sessions are shown in Note 2.							
5. Has the Company established communication channels, created a dedicated section on its corporate website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers, etc.), and appropriately handled all of the CSR issues they care about?	√		Delta values communication with stakeholders. We regularly implement the procedure of materiality analysis, confirm and adjust key sustainable issues, demonstrate ESG influence and respond to stakeholder expectations and suggestions. Delta has defined 6 major stakeholders including employees, investors, media, customers, suppliers, and communities (research institutes, NPOs, communities, and other stakeholders). Delta adopts diverse channels (e.g. annual ESG Report, online questionnaire and csr@deltaww.com, an E-mail address managed by dedicated personnel, etc.) and has established a dedicated ESG section on its website to communicate with its stakeholders and also identify key issues of concern to stakeholders and Delta through the results of the dual materiality questionnaire, and both long-term goals and internal expert feedback are considered in parallel, and take the necessary actions to enhance the content of our information disclosures. The results of communication with stakeholders for the year 2025 were reported to the Board of Directors on February 25, 2026. For stakeholder concerns and communication, please also refer to the 2025 Delta ESG Report. <table><tr><th>Communication Target</th><th>Communication Platform</th><th>Response</th></tr><tr><td>Employees</td><td> - Labor management meetings (quarterly) - Employee Welfare Committee (quarterly) - Occupational safety and health </td><td> - Internal opinions filed in global production sites: 718 cases - Labor-management and welfare-related </td></tr></table>	Communication Target	Communication Platform	Response	Employees	- Labor management meetings (quarterly) - Employee Welfare Committee (quarterly) - Occupational safety and health	- Internal opinions filed in global production sites: 718 cases - Labor-management and welfare-related	Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
Communication Target	Communication Platform	Response								
Employees	- Labor management meetings (quarterly) - Employee Welfare Committee (quarterly) - Occupational safety and health	- Internal opinions filed in global production sites: 718 cases - Labor-management and welfare-related								

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies		
	Yes	No	Summary			
			Communication Target	Communication Platform	Response	
				- committee (quarterly) - Occupational safety and health consultation meetings (annually) - Employee engagement survey (every two years) - Delta corporate website (intermittently) - Employee feedback mailbox (intermittently) - Communication and work meetings of units and departments (intermittently)	- meetings: 395 sessions - Occupational Safety and Health Committee meetings and occupational safety and health consultation meetings: 144 sessions	
			Investors	- Delta ESG website & ESG Report (annually) - Delta website & financial report (annually) - Investor forum (intermittently) - Annual General shareholders' meeting (annually) - Institutional investor visits (intermittently) - Investor services mailbox (intermittently) - Meetings with institutional investors (intermittently) - Institutional investors' conference (quarterly)	Institutional investors' conference: 22 sessions	
			Media	- Press releases (intermittently) - Press conferences (intermittently) - Media interviews (intermittently) - Delta PR contact (intermittently) - Major activity participation (intermittently) - Social media (intermittently)	- Press release: 128 releases - Media interviews: 86 rounds - Social media: More than 75,000 followers on Facebook	

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies		
	Yes	No	Summary			
			Communication Target	Communication Platform	Response	
			Customers	• Delta ESG website & ESG Report (annually) • Regular customer review meetings (annually) • Channel partner meetings and business platform (annually) • Customer Satisfaction Survey (annually) • Brand News (every two months) • Customer audits (intermittently) • Delta website (intermittently) • In-depth customer engagement meetings (intermittently)	• Customer satisfaction questionnaire response in 2025: 334 customers organizations • Satisfaction score: 83.11 • Customer-requested CDP questionnaire response: 50 customers	
			Suppliers	• Delta ESG website & ESG Report (annually) • Supplier Training (annually) • Supplier e-commerce system (monthly) • Environmental Hazardous Substances Management Platform (monthly) • Initiatives and concerted actions in response to climate change (intermittently) • Supplier ESG Communication Conference (intermittently)	• Delta Supplier Code of Conduct compliance signing rate: 100% • A total of 3 training sessions were held, with 1,354 personnel from supplier participating	
			Communities (research institutes, NPOs, communities, and other related stakeholders)	• Delta ESG website & ESG Report (annually) • Website of Delta Electronics Foundation (intermittently) • Energy volunteers and climate salons (intermittently) • Low Carbon Life Blog and IC	• Numbers of volunteer service beneficiaries: A headcount of 253,400 people • Impact of underwater imaging 3D modeling training: 75 trainees	

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies						
	Yes	No	Summary							
			<table><tr><th>Communication Target</th><th>Communication Platform</th><th>Response</th></tr><tr><td>Communities (research institutes, NPOs, communities, and other related stakeholders)</td><td>Broadcasting (regularly) - Facebook and PeoPo social media (intermittently) - Online training courses for Green Collar Architects and energy management personnel (regularly) - Podcast "Green Technology Charging Station" (intermittently) </td><td>completed the program - Cumulative annual views of the Low-Carbon Living Blog: 450,000 "Climate Action in Taiwan" Podcast – 2025 Annual Listens: 36,781 </td></tr></table>	Communication Target	Communication Platform	Response	Communities (research institutes, NPOs, communities, and other related stakeholders)	Broadcasting (regularly) - Facebook and PeoPo social media (intermittently) - Online training courses for Green Collar Architects and energy management personnel (regularly) - Podcast "Green Technology Charging Station" (intermittently)	completed the program - Cumulative annual views of the Low-Carbon Living Blog: 450,000 "Climate Action in Taiwan" Podcast – 2025 Annual Listens: 36,781	
Communication Target	Communication Platform	Response								
Communities (research institutes, NPOs, communities, and other related stakeholders)	Broadcasting (regularly) - Facebook and PeoPo social media (intermittently) - Online training courses for Green Collar Architects and energy management personnel (regularly) - Podcast "Green Technology Charging Station" (intermittently)	completed the program - Cumulative annual views of the Low-Carbon Living Blog: 450,000 "Climate Action in Taiwan" Podcast – 2025 Annual Listens: 36,781								
6. Has the Company engaged a professional shareholder service agency to deal with shareholder affairs?	√		The Company has engaged CTBC Bank Co., Ltd. to deal with shareholder affairs.	Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.						
7. Information Disclosure				Compliant with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.						
(1) Does the Company establish a corporate website to disclose both financial standings and the status of corporate governance?	√		The Company has built a public website (www.deltaww.com) to disclose both financial standings and the status of corporate governance regularly.							
(2) Does the Company have other information disclosure channels (e.g building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences, etc.)?	√		The Company has built an English website (www.deltaww.com). The Corp. Communication, Investor Services and Investor Relations are responsible for collecting and disclosing relevant information in the section of "Investors" in accordance with relevant rules. Meanwhile, the Company created a spokesperson system, which is responsible for public communication. The entire process of the investors' conferences of the Company is streamed live, and relevant information and audio/video files are disclosed on the Company's website.							
(3) Does the Company announce and report annual financial statements each fiscal year, and announce and report Q1, Q2 and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?	√		The Company announces and reports the annual financial statements within two months after the end of each fiscal year. Meanwhile, it announces and reports its Q1, Q2 and Q3 financial statements as well as monthly operation results before the prescribed deadlines required by the laws and regulations.							
8. Is there any other information to facilitate a better understanding of the Company's corporate governance practices (e.g.	√		1. Regarding information on employee rights and interests and employee care, please refer to Chapter 3 "ESG" and 5.5 "Labor Relations" in Chapter 5 "Overview of Business	Compliant with the Corporate Governance Best Practice Principles for						

Evaluation Items	Implementation Status			Discrepancies from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, training records of directors and supervisors, implementation of risk management policies and risk evaluation measures, implementation of customer relations policies and the purchase of insurance for directors and supervisors, etc.)?			Operations” in the annual report. 2. Regarding information on investor relations, supplier relations and rights of stakeholders, please refer to Chapter 3 “ESG” in the annual report. 3. Regarding training records of directors, the Chief Finance Officer and Principal Accounting Officer, the Chief Internal Auditor, implementation of risk management policies and risk evaluation measures, implementation of customer policies, the purchase of liability insurance for directors and supervisors and intellectual property management plan, please refer to the supplementary information below.	TWSE/TPEX Listed Companies
9. With respect to the results of the annual Corporate Governance Evaluation most recently issued by the Corporate Governance Center of Taiwan Stock Exchange, please describe the improvements and provide priority and measures to enhance those matters that have not yet been improved. The results of the 12th term (2025) Corporate Governance Evaluation have not been disclosed as of the date of publication of the annual report and the Company ranked among top 5% in the 11th term (2024) of Corporate Governance Evaluation, and explanation for improved items and prioritized measures are listed below: (1) The Board of Directors of the Company approved the reorganization of the Global ESG Committee as a functional committee under the Board in 2025 and appointed a non-executive director and an independent director as members. (2) The Company will continue to assess and consider feasible solutions to improve upon the items that did not receive points.				

Note 1: Items for evaluation of the CPA's independence and competency for last two years are shown below.

Evaluation Items	Evaluation Result	Compliant with Competency and Independence?
Scope A: Profession		
1. Do the senior auditors have sufficient audit experience to carry out the audit work?	Yes	Yes
2. Do the CPA and the senior auditors receive sufficient training every year to continuously acquire professional knowledge and skills?	Yes	Yes
3. Does the firm maintain enough senior human resources?	Yes	Yes
4. Does the firm have enough professionals to support the audit team?	Yes	Yes
Scope B: Quality Control		
1. Is the CPA's workload too heavy?	No	Yes
2. Is the input of audit team members in each audit stage appropriate?	Yes	Yes
3. Does the EQCR CPA devote enough time to review audit cases?	Yes	Yes
4. Does the firm have sufficient manpower on quality control to support the audit team?	Yes	Yes
Scope C: Independence		
1. Does the CPA have a direct or significant indirect relation with the Company in financial interests?	No	Yes
2. Does the CPA have any financing or guarantee with the Company or its directors?	No	Yes
3. Does the CPA have a close business relationship or potential employment relationship with the Company?	No	Yes
4. Does the CPA or members of the audit team serve as the Company's director, supervisor, managerial officer or occupied a key position with significant influence on the auditing process during the audit period?	No	Yes
5. Does the CPA provide non-audit service which could impact on the auditing process for the Company?	No	Yes

Evaluation Items	Evaluation Result	Compliant with Competency and Independence?
6. Does the CPA act as a broker for the shares or other securities issued by the Company?	No	Yes
7. Does the CPA act as the Company's defense attorney or represent the Company to negotiate with any third party over any dispute?	No	Yes
8. Does the CPA have kinships with the Company's directors, supervisors, managerial officers or any post with significantly influences on the auditing work?	No	Yes
Scope D: Monitor		
1. Are the accounting firm's quality control and audit cases implemented in accordance with relevant laws and regulations?	Yes	Yes
Scope E: Creativity		
1. In order to improve audit efficiency and ensure audit quality, does the accounting firm have innovation capabilities, specific plans and active implementation?	Yes	Yes

Note 2: Training sessions attended by the Chief Corporate Governance Officer in 2025 are shown below:

Institution of Training	Name of the Training Session	Period of Training		Hours of Training
		Start	End	
Taiwan Corporate Governance Association	Corporate Strategy	2025/04/29	2025/04/29	3.0
Securities and Futures Institute	Current Global Economic Situation and Corporate Risk Response	2025/07/30	2025/07/30	3.0
Securities and Futures Institute	Promotion Conference on Preventing Insider Trading for the Year 2025	2025/10/03	2025/10/03	3.0
Taiwan Corporate Governance Association	The Digital Financial Revolution: The Principles of Stablecoins and the Development Trends of Blockchain Virtual Assets	2025/11/14	2025/11/14	3.0

2.3.3.2 Continuing education/training of directors

Title	Name	Date of Training	Name of the Training Session	Hours of Training
Chairman	Ping Cheng	2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
		2025/09/18	Trends and Risk Management of Digital Technology and Artificial Intelligence	3.0
Vice-Chairman	Mark Ko	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Director	Bruce CH Cheng	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Director	Yancey Hai	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Director	Simon Chang	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Director	Victor Cheng	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Director	Shan-Shan Guo	2025/04/29	Corporate Strategy	3.0

Title	Name	Date of Training	Name of the Training Session	Hours of Training
Director	Shan-Shan Guo	2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Independent Director	Audrey Tseng	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Independent Director	Shyue-Ching Lu	2025/04/29	Corporate Strategy	3.0
		2025/05/06	2025 Geopolitical & Economic Trends: Future Market Developments Through Global Financial Changes	3.0
		2025/06/25	Co-Creating a Sustainable Future: Global ESG Trends Seminar	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
		2025/08/01	Key Principles and Practices of IFRS Sustainability Disclosure Standards and CTCI's Response Strategies	3.0
		2025/10/15	Co-Creating a Sustainable Future: AI Empowerment and Digital Transformation	3.0
		2025/10/17	Sustainability, Risk, and Cybersecurity in the Era of AI	3.0
Independent Director	Jack J. T. Huang	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Independent Director	Rose Tsou	2025/04/29	Corporate Strategy	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0
Independent Director	Doris Hsu	2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit	3.0
		2025/07/30	Current Global Economic Situation and Corporate Risk Response	3.0

The training sessions attended by the Company's Chief Finance Officer and Principal Accounting Officer are listed below:

Title	Name	Date of Training	Name of Training Session	Hour of Training
Corporate CFO	Beau Yu	2025/07/09	Regulations Related to Sustainability and Financial Reporting	6.0
		2025/09/02	Practice of Regulations Compliance of Internal Control with The Latest Revision of "Regulations Governing Establishment of Internal Control Systems" and Financial Report Compilation	6.0

The training sessions attended by the Chief Internal Auditor are listed below:

Title	Name	Date of Training	Name of Training Session	Hour of Training
Chief Internal Auditor	Louis Lin	2025/09/04	The Viewpoint of Labor & Wage Cycle and the Labor Incident Act from the Corporate Governance	6.0
		2025/09/09	Operational System Audit Focus and Cross-Cycle and Operation Integration	6.0

2.3.3.3 The implementation status of risk management policy and risk assessment

With reference to ISO 31000, COSO-ERM, and "Risk Management Best Practice Principles for Taiwan Stock Exchange and Taipei Exchange listed Companies" promulgated by Taiwan Stock Exchange, the Board of Directors of the Company has approved the establishment of the "Delta Group Risk Management Policy", including optimizing the Group's risk organizational structure, clarifying and standardizing the risk management responsibilities of the governance layer as well as the three lines of defense, and confirming the Group's short-to-medium (1~2 years) risks and medium- and long-term (3~5 years) emerging risks, to improve the risk management process. This serves as a reference for formulating business strategies, risk reports are regularly presented to the Audit and Risk Committee and the Board of Directors to reasonably ensure the achievement of

the Company's strategic objectives. Please refer to 6.6 "Risks during the most recent fiscal year and as they stood on the date of publication of the annual report" in the annual report for the implementation status.

2.3.3.4 The implementation status of consumer policies

Delta delivers products and services of the highest quality, reliability, and security, ensuring the protection of consumer and customer rights while maintaining strict compliance with global regulations and standards. In accordance with the "Consumer Protection Act" and applicable regulations, the Company has implemented a comprehensive quality management framework and remains dedicated to continually improving product safety and customer service. Through the following key initiatives, we ensure the quality and regulatory compliance of our products throughout their entire lifecycle:

1. Supply Chain Quality Management

Our Quality Assurance Division strictly conducts incoming inspections and supplier management to ensure that all components and raw materials fully comply with applicable product safety and environmental standards. Standardized testing protocols and process controls are implemented throughout the production process to ensure consistent product quality.

2. Product Testing and Safety Certification

All products undergo functional testing, environmental endurance testing, and reliability verification before leaving the facility. Additionally, safety and compliance testing are conducted by third-party accredited organizations to secure the necessary certifications for various markets.

3. After-Sales Service and Quality Tracking

Delta provides technical support, maintenance, and upgrade services through a global service network. In the event of product issues, the Company conducts fault analysis, repairs, and replacements in accordance with the Return Material Authorization (RMA) process to ensure a timely resolution of customer concerns. Additionally, a comprehensive quality monitoring and feedback system has been established to continuously optimize the design and manufacturing of products.

4. Information Security and Intellectual Property Protection

Delta prioritizes the protection of customer information and confidential data, subjecting all collaborative agreements to non-disclosure agreements (NDAs). Data management protocols, along with strict facility security measures, are implemented to prevent unauthorized access and disclosure of information.

The Company remains committed to enhancing our quality management, technological innovation, and customer support to ensure the reliability, safety, and sustainability of our products, thereby delivering high-standard solutions to the global market.

2.3.3.5 Liability insurance purchased for directors and supervisors of the Company

Since January 1, 2005, the Company has been providing all directors and supervisors with liability insurance.

The following is a summary of the liability insurance policies purchased in 2025 as of the date of publication of the annual report:

Insured Individuals	Insurance Company	Insured amount	Insured Period
Directors, Supervisors and Managers	(1) Insurance Company of North America, Taiwan Branch (2) AIG Asia Pacific Insurance Pte. Ltd., Taiwan Branch. (3) Fubon Insurance Co., Ltd. (4) Shinkong Insurance Co., Ltd. (5) MSIG Mingtai Insurance Company, Ltd. (6) Cathay Century Insurance Co., Ltd.	US\$40,000,000	From: July 1, 2025 To: December 31, 2026

2.3.3.6 Intellectual property management plan

Delta is committed to the research and development of advanced technology, and the enhancement of product competitive advantage. To protect research and development results and reduce operational risks, an intellectual property management system and a trade secret protection program are implemented, which serves as the foundation for each of Delta's internal units in its decision-making and execution of intellectual property related matters. To maintain Delta's brand value, we have applied for trademark registrations with its brands and main commercial logos according to Delta's scope of marketing, so that these Delta brands can be well protected, as explained below.

1. Patent protection policy

Delta's intellectual property management strategy mainly includes active protection of its own intellectual property and respecting the intellectual property of others. Over the years, Delta has been actively consolidating resources from its various internal units, promoting internal technical communication, undertaking patent strategy planning, strengthening patent portfolio, and revitalizing intellectual property to protect Delta's rights and interests. Delta values the quality of our patent applications, encourages and rewards inventors to protect innovations in Delta's products and technologies, and to improve competitiveness.

2. Trade secret protection policy

Trade secrets are very important to leading position of technology, outstanding manufacturing, and the trust of customers. To protect Delta's trade secret, in addition to the strict confidentiality obligations stipulated in the Employee Code of Conduct and employment contracts, as well as the provision of relevant training, the Company has also comprehensively enhanced its enterprise-wide trade secret management system. This initiative embeds trade secret protection across all business activities and further strengthens the management framework under principles that balance confidentiality, operational efficiency, and cost considerations. Furthermore, to prevent trade secret infringement, the Company continues to strengthen the identification of key infringement risks and enhance full-cycle rights protection management.

3. Trademark protection policy

For Delta's main brand, Delta applies for trademark registration in various countries around the world to protect Delta's trademark rights. With market expansion or product line updates, Delta undertakes trademark portfolio review and applies for corresponding registration. Delta also carries out trademark monitoring and timely files opposition against confusingly similar third-party trademark applications to maintain the uniqueness and distinctiveness of Delta's trademark.

In the event that Delta learns of any third party's unlawful infringement of our intellectual property rights, including patents, trade secrets or trademarks, Delta will evaluate the adoption of necessary legal measures to protect Delta's interests.

● Implementation of Intellectual Property Management Plan:

Delta has reported intellectual property related matters to the 4th meeting of the 20th term of the Board of Directors (October 29, 2025).

Since its establishment, Delta has attached great importance to the management of intellectual property. For decades, Delta's professional Legal and Intellectual Property team has served its global business/R&D team.

In recent years, the main implementation activities are as follows:

In 2016, inclusion of a "Patent Award" to the Delta Innovation Awards.

In 2017, upgrade of its patent management system.

In 2017, update of its patent management policy.

In 2018, establishment of its trademark management system.

In 2019, registration of trademarks in the mainland China Customs IPR protection database.

In 2020, update of its intellectual property reward policy.

In 2020, establishment of its patent management system in North America.

In 2021, update of its Information Security Policy and revision of its Reward and Punishment Rules.

In 2021, establishment of its Intellectual Property Management Policy to continuously maintain the combination of patent assets and operational goals.

In 2022, data inventory and classification; updating and announcement of the Delta Password Policy and the Delta Software Management Policy.

In 2022, establishment of its Intellectual Property Management Advisory Committee.

In 2022, establishment of “Free and Open Source Software” review process for software products.

In 2023, establishment of automated integration system for case data maintenance.

In 2024, introduction and achievement of Grade A certification of the Taiwan Intellectual Property Management System (TIPS), which is effective until December 31st, 2025.

In 2025, undertook a comprehensive enhancement of Delta Group's trade secret management system.

In 2025, establishment of an internal patent asset utilization mechanism and a corresponding incentive program for Delta Group.

In 2025, achievement of the Grade A re-certification of the Taiwan Intellectual Property Management System (TIPS), which is effective until December 31st, 2027.

- The current list of Intellectual Property assets is as follows:

1. Patents:

In 2025, Delta applied for approximately 2,100 patents worldwide. More than 27,000 patents have been applied so far. The total number of granted patents worldwide is more than 20,000.

2. Trade Secrets:

Up to the end of 2025, in addition to the mandatory annual online training on cybersecurity and trade secret protection, the Company has pursued the goal of establishing a comprehensive trade secret management mechanism for the Group. With respect to enhancing the trade secret management framework in mainland China, the Company has agreed to continue strengthening five key dimensions: policy, content management, personnel management, information security management, and environment and equipment management.

3. Trademark:

As of the end of 2025, Delta's main brand  trademark had been registered in 116 countries/regions around the world, including Taiwan, Mainland China, the United States, the European Union, Japan, South Korea, Thailand, India, Singapore, New Zealand, Australia and other major markets and regions across five continents. In response to the evolution of Delta's solution business model, we continue to promote the registration layout of products and services.

2.3.4 The composition, duties, and operation of the Compensation Committee

The Board of Directors of the Company set up the Compensation Committee and its Charter in accordance with the “Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Taipei Exchange”. The Charter states the Committee shall establish and regularly review the performance evaluation and policy, system, standards and structure relevant to compensation of directors and managerial officers periodically and also evaluate the compensation of directors and managerial officers periodically. The Committee shall faithfully perform its duties with the attention of a good manager and submit the recommendations to the Board for discussion. With approval of the Board of Directors on July 31, 2024, Independent Director, Mr. Shyue-Ching Lu, was appointed the convener and chairman of the 6th term of the Compensation Committee.

1. Information of Members of the Compensation Committee

Criteria Title Name		Professional Qualification and Experience	Independence Status	March 30, 2026 Number of Other Public Companies in Which the Individual is Concurrently Serving as a Member of Compensation Committee
Convener and Chairman (Independent Director)	Shyue-Ching Lu	In 1986, Mr. Shyue-Ching served as the Director of the Telecom Labs at the Ministry of Transportation and Communications (MOTC) of the Republic of China. In 1993, he was appointed Director General of the Department of Posts and Telecommunications at MOTC. He later held positions as Deputy Director General of Directorate General of Telecommunications, MOTC in 1994. In 1996 he was appointed as President of Chunghwa Telecom Co. Ltd. These roles align with the Information Technology Sector under the tier-1 industry classification of the Global Industry Classification Standard (GICS). Mr. Lu was elected as Chairman of Chunghwa Telecom Co. Ltd. in 2008 and retired in 2013. With a wealth of experience in the information and communication industry, as well as in information security, he was awarded the title of Professor Emeritus at National Yang Ming Chiao Tung University. Mr. Shyue-Ching Lu has necessary work experience for the business of the Company over 5 years and does not have any circumstances defined in the Article 30 of Company Act. Currently, Mr. Shyue-Ching Lu has also been serving as Compensation Committee Member of Radium Life Tech Co., Ltd. (since 2016 till now).	During the two years before being elected and during the term of office, Mr. Shyue-Ching Lu does not have any circumstances defined in the Paragraph 1, Article 6 of the “Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.”	1
Member (Independent Director)	Audrey Tseng	Ms. Audrey Tseng has had a distinguished 35-year career as a Certified Public Accountant (CPA), having worked at PricewaterhouseCoopers Taiwan. Throughout her career, she has served as the external CPA for several large group companies. Specializing in multinational finance, tax planning, mergers and acquisitions, corporate governance, industrial development, and business strategy, Ms. Tseng has developed a strong expertise in these areas. She is also highly experienced in financial risk evaluation and management.	During the two years before being elected and during the term of office, Ms. Audrey Tseng does not have any circumstances defined in the Paragraph 1, Article 6 of the “Regulations Governing the	3

Criteria Title / Name		Professional Qualification and Experience	Independence Status	Number of Other Public Companies in Which the Individual is Concurrently Serving as a Member of Compensation Committee
Member (Independent Director)	Audrey Tseng	Ms. Audrey Tseng has accounting experience and necessary work experience for the business of the Company over 5 years. Ms. Tseng also passed the national examination and obtained a CPA's certificate, and she does not have any circumstances defined in the Article 30 of Company Act. Currently, Ms. Audrey Tseng is the Compensation Committee member of ASUSTeK Computer Incorporation (since 2025 till now), and Compensation Committee Member of Coretronic Corporation (since 2022 till now), Compensation Committee Member, Bionime Corporation (since 2022 till now) and serving as an Adjunct Professor at National Yang Ming Chiao Tung University.	Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange."	
Member (Independent Director)	Rose Tsou	Ms. Rose Tsou was the General Manager at Yahoo Taiwan from 2000 to 2007 and was promoted to Managing Director of Yahoo Asia Pacific in 2007, managing media content, digital advertising and e-commerce businesses. She was the head of International at Verizon Media from 2018 to 2020 and led the team in Asia Pacific, Europe and Latin America to enhance cross-regional operation experience and talent exchange, focusing on mobile product development, promotion and business, and exploring new market collaboration opportunities to help Verizon Media accelerate its growth in the international market. Ms. Rose Tsou brings over 20 years of experience in marketing management, mass communication and digital media. Ms. Rose Tsou has over 5 years of necessary work experience for the business of the Company and does not have any circumstances defined in the Article 30 of Company Act. Currently, Ms. Rose Tsou is the Compensation Committee Member, Sercomm Corporation (since 2017 till now) and the Compensation Committee Member, Giant Manufacturing Co., Ltd. (since 2024 till now).	During the two years before being elected and during the term of office, Ms. Rose Tsou does not have any circumstances defined in the Paragraph 1, Article 6 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange."	2
Member (Independent Director)	Jack J.T. Huang	Mr. Jack J.T. Huang was honored S.J.D. from Harvard University in 1983 and served as the Attorney-at-Law at Jones Day Taipei Office. He specialized in cross-border investments, corporate mergers and acquisitions, joint ventures and collaborations, securities finance, venture capital funds, technology industry-related matters, technology licensing, major infrastructure projects and other business transactions, etc. Additionally, he held the position of Honorary Chairman at Taiwan M&A and Private Equity Council. Mr. Jack J.T. Huang has practical experience in law and necessary work experience for the business of the Company over 5 years. He once served as an adjunct practical teacher in the Department of Law of the National Taiwan University College of Law and an adjunct visiting associate professor at Soochow University. Mr.	During the two years before being elected and during the term of office, Mr. Jack J.T. Huang does not have any circumstances defined in the Paragraph 1, Article 6 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the	1

Criteria Title / Name		Professional Qualification and Experience	Independence Status	Number of Other Public Companies in Which the Individual is Concurrently Serving as a Member of Compensation Committee
Member (Independent Director)	Jack J.T. Huang	Jack J.T. Huang also passed the national examination and obtained a lawyer's certificate, and he does not have any circumstances defined in the Article 30 of Company Act. Currently, Mr. Jack J.T. Huang is the Chairman and Convener of Compensation Committee, WPG Holdings Limited (since 2014 till now).	Taiwan Stock Exchange or the Taipei Exchange."	
Member (Independent Director)	Doris Hsu	Ms. Doris Hsu obtained her master's degree in computer science from University of Illinois, the U.S. She served as Sales Assistant President, Vice-President, and President of Sino-American Silicon Products Inc. (SAS). In 2020, Ms. Doris Hsu officially assumed the position of SAS Chairperson. Under her leadership, both SAS and GlobalWafers Co., Ltd. (GWC) have continued to expand their operational scale and business footprint. These roles align with the Information Technology Sector under the tier-1 industry classification of the Global Industry Classification Standard (GICS). Ms. Hsu has over three decades of experience in the semiconductor industry. As an executive, she has been involved in a wide range of areas essential to a company's operations, including commerce, legal affairs, finance, and accounting. She possesses extensive expertise, and a deep understanding of the skills required to drive a company's success. Ms. Doris Hsu has over 5 years of necessary work experience for the business of the Company and does not have any circumstances defined in the Article 30 of Company Act.	During the two years before being elected and during the term of office, Ms. Doris Hsu does not have any circumstances defined in the Paragraph1, Article 6 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange."	0

2. Information of Compensation Committee Operations

- (1) The Company's 5th and 6th Compensation Committees were each composed of 5 members.
- (2) The tenure of 6th term of the Company's Compensation Committee is from July 31, 2024, to May 29, 2027. As of the date of publication of the annual report, a total of 4 (C) meetings of the 6th Compensation Committee (January 1, 2025 to March 30, 2026). The attendance was as follows:

Title	Name	Attendance in Person (D)	By Proxy	Attendance Rate (%) (D/C) (Note 1 and Note 2)	Remarks
Convener and Chairman (Independent Director)	Shyue-Ching Lu	4	0	100%	Re-appointed Member on 31 July, 2024
Member (Independent Director)	Rose Tsou	4	0	100%	Re-appointed Member on 31 July, 2024
Member (Independent Director)	Jack J.T. Huang	4	0	100%	Re-appointed Member on 31 July, 2024
Member (Independent Director)	Audrey Tseng	4	0	100%	Re-appointed Member on 31 July, 2024
Member (Independent Director)	Doris Hsu	2	2	50%	Newly-appointed Member on 31 July, 2024

Note 1: Should any Compensation Committee member leave office before the end of the fiscal year, the date on which he/she leaves office shall be indicated in the

remarks, and their attendance rate (%) shall be calculated based on the number of Compensation Committee meetings and the actual attendance during their term of office.

Note 2: Should there be any new appointment of Compensation Committee member before the end of the fiscal year, both of the new and the former Compensation Committee members shall be disclosed, and the remarks column shall indicate that the member is new, former, or re-elected with the re-election date. Their attendance rate (%) shall be calculated based on the number of Compensation Committee meetings and the actual attendance during their term of office.

3. Other items to be disclosed:

(1) Discussion Items and Resolutions of Compensation Committee

Date of Compensation Committee Meetings	Discussion Item	Resolution	The Company's Response to the Compensation Committee's Opinion
February 24, 2025 The 2nd of the 6th term	1. The recommendation on 2024 Chairman's compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, and the Director, Mr. Yancey Hai, who shall not participate in discussion or voting and upon the consultation of the Vice-Chairman, Mr. Mark Ko, acting as the deputy Chairman, the rest of attending Directors unanimously approved this motion.
	2. The distribution of 2024 employees' and directors' compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the directors who are the interested parties and shall not participate in discussion or voting on their own compensation, the rest of directors who could participate in the voting unanimously approved this motion as suggested by the Compensation Committee, upon the consultation of the Chairman of the Board.
	3. The amendments to the Company's "Article of Incorporation"	Passed by all members unanimously and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion as suggested by the Compensation Committee.
April 25, 2025 The 3rd of the 6th term	1. The recommendation on 2025 managers' compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, the Vice-Chairman, Mr. Mark Ko, and the Director, Mr. Simon Chang, who shall not participate in discussion or voting. The remaining Directors unanimously elected the Director, Mr. Yancey Hai, to act as deputy Chairman of the meeting. Upon the consultation of the deputy Chairman, the rest of attending Directors unanimously approved this motion.
	2. The recommendation on the percentage of distribution as 2025 employees' compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Date of Compensation Committee Meetings	Discussion Item	Resolution	The Company's Response to the Compensation Committee's Opinion
October 28, 2025 The 4th of the 6th term	1. The recommendation on 2025 directors' compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Directors who are the interested parties and shall not participate in discussion or voting on their own compensation, the rest of Directors who could participate in the voting unanimously approved this motion, upon the consultation of the Chairman of the Board.
February 2, 2026 The 5th of the 6th term	1. The recommendation on 2025 Chairman's compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, who shall not participate in discussion or voting, and the Directors, Mr. Victor Cheng and Ms. Shan-Shan Guo were temporarily absent, and upon the consultation of the Vice-Chairman, Mr. Mark Ko, acting as the deputy Chairman, the rest of attending Directors unanimously approved this motion.
	2. The distribution of 2025 employees' and directors' compensation of the Company	Passed by all members unanimously and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the directors who are the interested parties and shall not participate in discussion or voting on their own compensation, upon the consultation of the Chairman of the Board, the rest of directors who could participate in the voting unanimously approved this motion.
	3. The appointment of the Company's manager	Passed by all members unanimously and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

- (2) The Company's Board of Directors of the latest year adopted all the recommendations of Compensation Committee as they were.
- (3) The Company's Compensation Committee of the latest year did not have any objection or reservation with a record or written statement against the resolutions.

2.3.5 Promotion of sustainable development and deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
1. Has the Company established a governance structure to promote sustainable development and set up an exclusively (or concurrently) dedicated unit to promote sustainable development, and has the Board of Directors authorized senior management to deal with and supervised the promotion of sustainable development?	√		Delta's Global ESG Committee serves as a functional committee at the board level and is its highest-level sustainability management organization. Since the CSR committee was founded in 2007, it has continuously evolved with sustainability development trends. Delta established the role of Chief Sustainability Officer (CSO) in 2019. In 2021, the committee was renamed the ESG Committee. In 2025, it became a functional committee at the board level to promote and intensify Delta's development. -Board Oversight The Global ESG Committee is overseen by six board members as representatives and is responsible for supervising Delta's sustainability strategy management and performance. The committee is convened by the Chairman and the Chief Executive Officer, Mr. Ping Cheng, with the other five main members including the Vice-Chairman, Mr. Mark Ko, the Chief Operating Officer, Mr. Simon Chang, the Chief Brand Officer, Ms. Shan-Shan Guo, as well as a Non-Executive Director, Mr. Yancey Hai, and an Independent Director, Ms. Doris Hsu. -Management Role The Global ESG Committee has the Chief Sustainability Officer, Mr. Jesse Chou, serving as management representative. The Committee consists of Regional Operations Heads, Function Heads, Business Group Heads, regional ESG committees, various project teams, and the secretariat. Delta Electronics Foundation also attends meetings. The “Corporate Sustainability Division” serves as the secretariat responsible for analyzing international trends in sustainable development and understanding stakeholders' expectations to identify material topics. It carries out project management and promotion to address the possible impacts of material topics such as environment, social, and governance on operations and jointly develops application strategies and implementation plans with various function subcommittees. An annual ESG Report is prepared and submitted for the Board of Directors' approval. The CSO reports on the implementation of results and future work plans for sustainable development to all members of the Board of Directors for each quarter. In 2025, the CSO reported to the Board of Directors on February 26, April 29, July 30, and October 29, with the agenda including: (1) progress of greenhouse gas inventory; (2) analysis of important international ratings; (3) stakeholders, material issues and approval of the ESG report; (4) progress of sustainability disclosures across regions; and (5) sustainability-related policies and implementation.	Compliant with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
2. Has the Company conducted risk assessments on environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulated relevant risk management policies or strategies?	√		Delta and our subsidiaries communicate with internal and external stakeholders by multiple means and have established the three major steps of: identification, analysis, and confirmation. These steps are in accordance with the principles of GRI Standards 2021, to identify and analyze Delta and our subsidiaries' material issues, while taking corresponding and necessary measures to enhance information disclosures. The Company's Board of Directors has adopted the "Delta Corporate Social Responsibility Best Practice Principles", which have clearly defined the four main principles of: implementing corporate governance, developing a sustainable environment, maintaining social welfare, and enhancing corporate sustainability information disclosures. The scope of the material ESG issue analysis refers to the subsidiaries included in the consolidated financial statements for which owing operational control. As per the results of the analysis, if there are issues related to Delta's risks, they will be included in Delta's risk management process for risk assessment. The procedures of Delta's risk management include risk identification, risk analysis, risk assessment, risk response, oversight and examination, apply to each risk factor and the formulation of action plans towards appropriate risk management. For the environmental aspect, Delta strives to promote environmental protection and energy conservation based on its business mission of "To provide innovative, clean, and energy-efficient solutions for a better tomorrow." The Company's Corporate Sustainability Development has identified possible risks and impacts of climate change on business operations, opportunities, and developed adaptation and mitigation strategies as well as an execution plan, which include SBTs, reduction of greenhouse gas emissions, energy conservation, water conservation, and waste reduction. For the social aspect, Delta values the balanced development of employees and is committed to providing a safe and healthy work environment. We identify potential risks in daily operating activities of all departments and continuously enhance prevention mechanisms, such as engineering control and operations management. We also conduct risk control by regularly identifying hazards and performing risk assessments to ensure safe operating procedures. In addition, we are committed to developing and manufacturing products in compliance with international environmental protection regulations. We have established a product-related substance management system and management regulations. We also engage in discussions with employees from different departments regarding materials, quality, and procurement, and regularly conduct evaluation of our supply chain management (environmental, social, and governance) as well as ESG sustainability assessment to identify suppliers with high risk, while auditing and providing guidance to them. For the governance aspect, the Company's Board of Directors approved the	Compliant with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
			"Delta Group Risk Management Policy" in 2020. Between 2023 and 2025, the policy has been revised several times to reflect international trends. In addition, the Company further established the "Risk Management Implementation Committee" in 2024 to enhance the implementation and execution of the risk management framework. The Committee reports to the Audit and Risk Committee and the Board of Directors. We also have a corporate governance officer in place to assist our directors with compliance with laws and regulations. Please refer to Chapter 3 and Chapter 6 of the annual report for more details.	
3. Environmental issues (1) Has the Company established environment management systems based on its industrial characteristics?	√		Overall production plants have passed third-party certification of the ISO 14001 environmental management system, and parts of the plants have also promoted the ISO 50001 energy management system. For example, the ISO 14001 certificate for the Taoyuan Plant is valid from April 12, 2023, to April 7, 2026. For the Dongguan Plant, the validity periods for the ISO 14001 and ISO 50001 certificates are July 13, 2023, to July 12, 2026, and July 31, 2025, to August 9, 2028, respectively. In terms of energy management, Delta has set up the Delta Energy Online (EnOL) management system to provide real-time energy consumption and load analysis through methods such as optimizing equipment operations, and to enhance power consumption efficiency as the basis for evaluating energy-saving improvements. Additionally, we have established a cross functional energy management committee, under which a dedicated Energy-Saving Technology Team was formed. We continuously promote various energy-saving projects at Delta.	Compliant with the Sustainable Development Best Practice Principles for TWSE/ TPEX Listed Companies
(2) Is the Company committed to improving the utilization efficiency of various resources and using recycled materials with low environmental impacts?	√		We continue to implement energy management and renewable electricity applications as well as recycle electricity, heat, water, and packaging materials. We also improve our energy resource use efficiency through energy conservation, water conservation, waste reduction, and green design. Meanwhile, we incorporate green and circular design principles into our products, and adopt green packaging materials, including corrugated fiberboard/cardboard, paper boxes, and wooden boxes for transportation, and recycle and reuse discarded packaging materials. In 2011, Delta established a cross functional energy management committee, and the Energy-Saving Technology Team was further organized within the committee. Over the years, the team has implemented various energy conservation and improvement measures for public facilities. In 2025, a total of 64,931 thousand kWh of electricity was saved. Delta announced in 2021 that it had joined the global renewable electricity initiative RE100 as a Gold Member, and pledged to achieve the goal of 100% renewable electricity by 2030 for all of Delta's global operation sites. In 2024, the total energy consumption at global operation sites was around 890 million kWh, of which 84% was renewable electricity. Total electricity	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reason(s)
	Yes	No	Summary	
(3) Has the Company assessed the present and future potential risks and opportunities of climate change for the entity, and taken measures to respond to climate-related issues?	√		consumption was around 820 million kWh, including around 690 million kWh of renewable electricity. In 2025, the total energy consumption at global operation sites was around 1,000 million kWh, of which 91% was renewable electricity. Total electricity consumption was around 940 million kWh, including around 850 million kWh of renewable electricity. We identify climate change risks and opportunities in accordance with the TCFD framework announced by the Financial Stability Board and IFRS International Financial Reporting Standard S2 "Climate-related Disclosures", as well as conduct a complete assessment again every three years, and update them per year. The Company completed the latest climate risk assessment in 2023. We compiled each business group and each functional group's experiences, analyzed material climate risks from 22 climate risks, and examined the paths, examples, impacts, and likelihood of such impacts, as well as the impact on our finances. To reduce such risks, we identified feasible opportunities and management approaches at the same time. The main results are summarized in the implementation of relevant climate actions under the section 2.3.6 "Climate Related Information for Listed and OTC companies" of this annual report and the 2025 Delta ESG Report.	
(4) Has the Company calculated its GHG emissions, water consumption and total waste weight in the past two years, and formulated policies for energy conservation, carbon reduction, GHG and water consumption or other waste management?	√		The Company has long practiced its mission of "To provide innovative, clean, and energy-efficient solutions for a better tomorrow." Delta's Board of Directors passed the "Environmental, Safety and Health Policies" and "Water Resource Policy", as well as established the target of attaining net-zero emissions by 2050. We continue to implement energy conservation and carbon reduction measures within the organization, improve the performance of energy and resource efficiency, waste reduction, and pollution prevention, and encourage reducing environmental impacts. Details are disclosed in the 2025 Delta ESG Report. <u>Greenhouse Gas Management</u> Since 2010, Delta has participated in the CDP and disclosed its greenhouse gas emissions. Since 2017, overall production plants have been verified annually according to ISO 14064-1 standards. Additionally, since 2022, global operation sites have undergone annual verification according to ISO 14064-1 standards. In 2021, Delta achieved its science-based target, which was set in the year 2017, four years ahead of schedule. Furthermore, in the year 2022, we set a net-zero science-based target in accordance with the 1.5°C trajectory, based on the net-zero standard. Using the year 2021 as the base year, by the year 2030, absolute emissions from Scopes 1 and 2 across global operation sites will be reduced by 90%, and emissions from Scope 3 will be reduced by 25%. By the year 2050, we aim to achieve net-zero emissions. Our carbon reduction strategies include promotion of energy conservation projects, application of renewable electricity,	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reason(s)
	Yes	No	Summary	
			promotion of green buildings, investment in low-carbon innovations, investment in high integrity carbon credits and permanent carbon removal, and implementation of an Internal Carbon Fee Mechanism. Starting from 2021, Delta introduced the Internal Carbon Fee Mechanism, charging a carbon fee of US\$300 per metric ton to its business groups. The fees are included in Delta's carbon fee fund. The carbon fee charged through the Internal Carbon Fee Mechanism is reflected in the monthly management reports, and is linked to the performance evaluations of the top executives of each business group. The three key application areas of the internal carbon fee include supporting the development of renewable electricity and renewable energy technologies, energy and resource management, and low-carbon innovation and initiatives. This mechanism encourages business groups to explore low-carbon technologies and opportunities while integrating the concept of carbon fees into decision-making and managing carbon costs. In 2025, the Scope 1 and 2 greenhouse gas emissions (market-based) across global operation sites amounted to 70,688 metric tons of carbon dioxide equivalent*, representing a reduction of 67.4%* compared to the base year. Additionally, the Scope 3 greenhouse gas emissions amounted to 25,565 thousand metric tons of carbon dioxide equivalent*, reflecting an increase of 46.2%* compared to the base year's emissions of 17,485 thousand metric tons of carbon dioxide equivalent. <u>Water Management</u> Delta has participated in the CDP Water Security Questionnaire since the year 2017, disclosing our water security management practices. These practices encompass measures such as clean water consumption, efficiency improvements, smart monitoring, and pollution reduction. Using the year 2020 as the base year, Delta has established targets to reduce the Water Productivity Intensity for overall production plants and the Water Consumption Intensity of buildings by 10% by the year 2025. In 2025, the Water Productivity Intensity of production plants was 276 metric tons per million USD production value, representing a reduction of 40.6 % compared to the base year. Similarly, the Water Consumption Intensity of buildings was 16.1 metric tons per number of people, reflecting a decrease of 27% compared to the base year's water consumption intensity of 22 metric tons per number of people. Delta set the next phase targets for WPI and WCI across overall production plants in 2025, using 2025 as the baseline year, aiming to reduce both indicators by 10% by 2030. <u>Circular Economy Promotion</u> Delta has focused on our four major circular strategies: Implementing of Circular Design, Circular Procurement and Manufacturing, Provision of Circular Services, and Creation of Residual Product Value since 2023. We	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)																																								
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			have inventoried circularity indicators as the foundation for setting goals in future circular economy blueprint development. In 2025, we obtained the world’s first ISO 59004 circular economy certification in the global ICT industry. Starting from 2024, Delta has comprehensively inventoried raw materials in procurement and promoted circular procurement and manufacturing models according to the four major circular strategies. <u>Waste Management</u> The Company began implementing the UL 2799 Zero Waste to Landfill Validation in 2019. In 2024, the overall production plants obtained UL 2799 Certification, and we are continuously improving our waste conversion rates and reducing environmental impact through waste reduction, reuse, and recycling. In 2025, the overall waste conversion rate across overall production plants reached 100%, achieving the staged targets. <u>Delta’s Global Operation Sites Environmental Data</u> <table><tr><th>Category</th><th>2024</th><th>2025</th></tr><tr><td>Scope 1 Greenhouse Gas Emissions (metric tons CO₂e)</td><td>27,278</td><td>32,115</td></tr><tr><td>Scope 2 Greenhouse Gas Emissions (metric tons CO₂e) – Location-based</td><td>488,545</td><td>561,902</td></tr><tr><td>Scope 2 Greenhouse Gas Emissions (metric tons CO₂e) – Market-based</td><td>73,403</td><td>38,573</td></tr><tr><td>Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO₂e) – Location-based</td><td>515,823</td><td>594,017</td></tr><tr><td>Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO₂e) – Market-based</td><td>100,681</td><td>70,688</td></tr><tr><td>Carbon Intensity (metric tons CO₂e/Revenue in MUSD) – Market-based</td><td>7.84</td><td>4.00</td></tr><tr><td>Carbon Intensity (metric tons CO₂e/Revenue in Million NTD) – Market-based</td><td>0.24</td><td>0.13</td></tr><tr><td>Volume of Water Withdrawn (excluding rainwater) (cubic meters)</td><td>4,067,200</td><td>4,812,189</td></tr><tr><td>Total Weight of Waste (tons)</td><td>57,969</td><td>89,157</td></tr></table> *The greenhouse gas emissions data from Delta’s global operation sites for the year 2025 are currently undergoing assurance. Please refer to the 2025 Delta ESG Report for assured data. <table><tr><th>Category of Scope 3</th><th>2025 (thousand mtCO₂e)</th></tr><tr><td>Purchased Goods and Services</td><td>4,331</td></tr><tr><td>Capital Goods</td><td>722</td></tr><tr><td>Fuel- and Energy-Related Activities</td><td>41</td></tr><tr><td>Upstream Transportation and Distribution</td><td>200</td></tr></table>	Category	2024	2025	Scope 1 Greenhouse Gas Emissions (metric tons CO ₂ e)	27,278	32,115	Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	488,545	561,902	Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	73,403	38,573	Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	515,823	594,017	Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	100,681	70,688	Carbon Intensity (metric tons CO ₂ e/Revenue in MUSD) – Market-based	7.84	4.00	Carbon Intensity (metric tons CO ₂ e/Revenue in Million NTD) – Market-based	0.24	0.13	Volume of Water Withdrawn (excluding rainwater) (cubic meters)	4,067,200	4,812,189	Total Weight of Waste (tons)	57,969	89,157	Category of Scope 3	2025 (thousand mtCO ₂ e)	Purchased Goods and Services	4,331	Capital Goods	722	Fuel- and Energy-Related Activities	41	Upstream Transportation and Distribution	200	
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Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)																										
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			<table><thead><tr><th>Category of Scope 3</th><th>2025 (thousand mtCO₂e)</th></tr></thead><tbody><tr><td>Waste Generated in Operations</td><td>15</td></tr><tr><td>Business Travel</td><td>14</td></tr><tr><td>Employee Commuting</td><td>54</td></tr><tr><td>Upstream Leased Assets</td><td>0</td></tr><tr><td>Downstream Transportation and Distribution</td><td>220</td></tr><tr><td>Processing of Sold Products</td><td>111</td></tr><tr><td>Use of Sold Products</td><td>19,490</td></tr><tr><td>End-of-Life Treatment of Sold Products</td><td>236</td></tr><tr><td>Downstream Leased Assets</td><td>5</td></tr><tr><td>Franchises</td><td>N/A</td></tr><tr><td>Investments</td><td>126</td></tr><tr><td>Total</td><td>25,565</td></tr></tbody></table>	Category of Scope 3	2025 (thousand mtCO ₂ e)	Waste Generated in Operations	15	Business Travel	14	Employee Commuting	54	Upstream Leased Assets	0	Downstream Transportation and Distribution	220	Processing of Sold Products	111	Use of Sold Products	19,490	End-of-Life Treatment of Sold Products	236	Downstream Leased Assets	5	Franchises	N/A	Investments	126	Total	25,565	
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4. Social issues (1) Has the Company formulated appropriate management policies and procedures according to relevant regulations and the International Labor and Human Rights?	√		(I) Establishment and Continuous Update of Human Rights–Related Policies Delta complies with applicable labor laws and regulations and has established the Delta Group Human Rights and Employee Policy in alignment with internationally recognized labor and human rights standards, including the Responsible Business Alliance (RBA) Code of Conduct, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, and the OECD Guidelines for Multinational Enterprises. The Delta Group Human Rights and Employee Policy was most recently updated in 2025 and is publicly disclosed on the Company’s website under the “Corporate Governance” section, ensuring that Delta’s human rights management measures remain current and aligned with evolving international standards. The policy applies to Delta Electronics and all its global subsidiaries and is extended to business partners, suppliers, and contractors to ensure that human rights standards are embedded throughout the value chain. In addition, Delta has established a Human Rights Promotion Task Force under the Global Sustainability Committee. The task force comprises representatives designated by the Human Resources Division, Global Supply Chain Management Division, and Corporate Sustainability Division, and is responsible for advancing and overseeing human rights management across the Delta Group globally.	Compliant with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies																										

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Abstract Illustration	
			(II) Ongoing Group-Wide Education and Awareness Programs As of the end of 2025, a total of 79,980 training attendances have completed human rights policy education and training worldwide, accumulating 14,663 training hours. These continuous training initiatives aim to strengthen human rights awareness and understanding among all employees across the Group. (III) Regular Implementation of Human Rights Due Diligence To systematically manage human rights risks, Delta conducts regular human rights due diligence covering its own operations, joint ventures, and value-chain suppliers. The most recent due diligence was completed in 2025, achieving a 100% coverage rate. Human Rights Due Diligence Process: 1. Defining the scope of assessment 2. Identifying and assessing human rights risk issues 3. Conducting risk verification 4. Analyzing risk assessment results 5. Implementing mitigation actions and tracking effectiveness 6. Ongoing management and public disclosure Scope of Due Diligence: The due diligence covers Delta's own operations, joint ventures, and Tier-1 suppliers, and assesses 12 core human rights issues, including: freely chosen employment, employment terms, young workers, working hours, wages and benefits, humane treatment, discrimination and harassment, freedom of association, occupational health and safety, privacy, business ethics, management systems, and human trafficking. Risks are comprehensively evaluated based on three dimensions: severity, scope, and irremediability. Material Human Rights Risk Issues Identified: Own Operations and joint ventures: For own operations and non-own operations, the results of the 2025 human rights risk assessment indicate that "Health and Safety" constitutes a salient risk issue within own operations, with a moderate level of risk. In joint ventures, the salient issue identified is "Working Hours," which is also assessed as posing a moderate level of risk. Suppliers: The primary salient human rights risks identified are prohibition of forced labor, young workers, and working hours. Mitigation and Remedial Measures: Own Operations and joint ventures: For own operations and joint ventures, Delta's major global manufacturing sites continue to maintain certification under the ISO 45001 Occupational Health and Safety Management System and actively promote a prevention-oriented approach to occupational safety and health management. In addition to addressing the prevention of physical hazards, the Company also plans to incorporate	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reason(s)
	Yes	No	Abstract Illustration	
(2) Has the Company formulated and executed reasonable employee benefits measures (including remuneration, leaves, and other benefits), and had the operating performance or results properly reflected in employee compensation?	√		psychosocial risks into its risk assessment scope. Through initiatives such as the Employee Assistance Program (EAP) and anti-harassment policies, Delta strives to foster a workplace that supports both the physical and mental well-being of employees. All other assessed issues were determined to present low or negligible risk. For joint ventures, Delta will continue to communicate its core human rights values and encourage these entities to establish a people-centered workplace environment. Suppliers: Focusing on the key risks of forced labor, young workers, and working hours, Delta strengthens supply chain human rights protection by assisting suppliers in complying with RBA standards and implementing a dual-track mechanism of written follow-ups and on-site audits. This approach ensures that risks are identifiable, traceable, and remediable. All due diligence results, risk assessments, and corrective actions have been fully disclosed in the Delta ESG Report and the Human Rights Due Diligence and Modern Slavery Report, which are publicly available on the Company's website under the "Corporate Sustainability" section, and remain subject to ongoing stakeholder scrutiny. (IV) Labor Law Training for Units Utilizing Contracted Labor In 2025, Delta conducted labor law education and training for business units utilizing contracted labor services, with 36 employees from relevant units completing the training. The program clearly communicated and reinforced the requirement that all business units must engage contracted labor services in full compliance with applicable laws and regulations, as well as directives issued by the Ministry of Labor. In the coming year, Delta plans to conduct audits of contracted labor providers' dispatched personnel to ensure that their working conditions and employment arrangements fully comply with legal and regulatory requirements. The Company's overall compensation package is positioned above the average level of the technology industry. Through a competitive remuneration structure, Delta aims to attract and retain talent, with particular emphasis on the linkage between corporate operating performance and employee compensation, as well as on the rational and equitable design of pay mechanisms. In 2025, Delta continued to be included in the TWSE High-Compensation 100 Index of the Taiwan Stock Exchange. To promote fertility and help alleviate childcare pressures faced by working parents, Delta has provided a monthly childcare allowance in Taiwan since October 2022. The allowance offers a subsidy of up to US\$12,000 per child. As of the end of 2025, a total of 3,241 Delta babies had benefited from this program, with total expenditures amounting to approximately US\$5.15 million. In parallel, Delta has implemented a range of family-friendly workplace initiatives, including the installation of breastfeeding and milk collection facilities, provision of legally mandated	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
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			breastfeeding breaks, designated parking spaces for pregnant employees, the establishment of a Working Parents Employee Resource Group (ERG), and the organization of educational seminars and parent-child communication courses. These measures aim to create a more supportive working environment for employees with caregiving responsibilities, facilitate work-life balance, and enhance employees' knowledge of childcare and parenting through educational programs and Employee Assistance Program (EAP) consultation channels, thereby fostering a healthy and family-friendly workplace. In recognition of these efforts, Delta received the Family-Friendly Workplace Award from Parenting CommonWealth in 2025. In addition, Delta has implemented flexible working hour arrangements and allows employees with specific needs to apply for remote working, enabling greater flexibility in managing work-life balance. Delta also offers leave benefits that exceed statutory requirements, including travel leave and a travel subsidy of NT\$10,000, supporting employees in maintaining both physical and mental well-being as well as family balance. In accordance with the Company's Articles of Incorporation, in 2025 Delta allocated no less than 3% of its profits as employee remuneration. Of this amount, no less than 4% was distributed to entry-level employees. In addition to fixed monthly salaries, employees in Taiwan are eligible for three types of bonuses: year-end bonuses, performance bonuses, and profit-sharing bonuses. Through a comprehensive performance management system, Delta closely aligns corporate objectives, departmental goals, individual performance targets, and talent development. To strengthen its capabilities in advanced technologies and accelerate the development of smart manufacturing, Delta continues to expand its technological investments and deepen its global research and development capacity. With respect to R&D talent, Delta provides market-aligned and locally competitive retention measures tailored to each region, offering key R&D personnel highly competitive starting salaries and comprehensive compensation packages. Furthermore, Delta implements compensation protection mechanisms for employees in new product business units to attract suitable talent and support the achievement of operational objectives. In line with its sustainability strategy of inclusive employment, Delta actively promotes gender equality and environmental stewardship, tracks implementation progress on an annual basis, and continuously enhances workforce diversity. In 2025, female employees accounted for 40.2% of the total workforce, while female managers represented 32.4 % of all managerial positions. For further details, please refer to the 2025 Delta ESG Report.	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reason(s)
	Yes	No	Summary	
(3) Has the Company provided employees with a safe and healthy work environment as well as offered classes on safety and health to employees on a regular basis?	√		<u>Occupational Health and Safety Policy</u> The Company is dedicated to establishing and maintaining a safe, healthy, and conducive work environment by formulating an Environmental, Health, and Safety (EHS) policy. This policy encompasses seven key management aspects, demonstrating Delta's commitment and determination, summarized as follows: compliance with legal regulations, implementation of environmental protection and energy conservation measures, promotion of safety and health, management of occupational health and safety (OHS) risks, fulfillment of product responsibilities, enhancing overall awareness, and strengthening internal and external communication. <u>Occupational Incident Statistics</u> In the year 2025, Delta's employees in Taiwan worked over 27.55 million hours. The number of deaths caused by occupational injuries and diseases was 0. The lost-time injury frequency rate (LTIFR) was 1.05. The number of lost-time injury was 29, affecting 29 employees, which accounted for 0.2% of the total workforce at the end of 2025. Additionally, there were no casualties or injuries resulting from fire incidents. Note: Lost-time Injury Frequency Rate (LTIFR) (Disabling Injury Frequency Rate) = Number of lost-time injuries / Number of hours worked * 1,000,000 Each occupational incident event should be investigated according to regulations, and improvement and preventive measures should be implemented based on the causes of the incident. These include strengthening personnel training, qualification reviews, and using facial recognition systems for high-risk work areas; installing safety interlock devices; using remote control for high-risk testing regions; revising operating standard procedures; and enhancing safety awareness campaigns. <u>Employee Workplace Monitoring</u> Delta adheres to regulatory requirements by regularly commissioning accredited occupational environmental monitoring organizations to conduct work environment monitoring. Based on the monitoring results, engineering controls and administrative measures are implemented to reduce the incidence of occupational diseases. <u>Occupational Health and Safety Internal Inspections</u> Delta has implemented protocols for managing occupational health and safety inspections. Our occupational health and safety management team conducts both routine and spontaneous inspections of factory facilities. In 2025 external occupational safety and health experts were invited to conduct on-site audits across all facilities. Through expert perspectives, the Company strengthened risk identification capabilities and enhanced the quality of inspections and the effectiveness of corrective actions.	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)												
	Yes	No	Summary													
(4) Has the Company established effective career development and training plans?	√		<u>Facility and Equipment Health and Safety Management</u> In addition to regular inspections and maintenance, Delta ensures the health and safety of its facilities and equipment by implementing procurement and change management processes for new installations or modifications. Before procurement or changes are made, safety assessments and control measures are conducted to guarantee a safe working environment and employee health. <u>Occupational Health and Safety Education and Training</u> To enhance employees' knowledge and preparedness in occupational health and safety, we have not only started mandatory safety training courses in compliance with regulations and operational requirements but have also utilized various methods such as email communication, posting posters on bulletin boards, and organizing safety knowledge quizzes. These initiatives aim to increase employees' awareness of workplace hazards, improve their understanding of health and safety concepts necessary for disaster prevention, and ultimately mitigate the occurrence of occupational incidents. <u>Delta Taiwan's Occupational Health and Safety Education and Training over the Past Three Years</u> <table><tr><th>Year</th><th>Number of Training Participants</th><th>Total Training Hours</th></tr><tr><td>2025</td><td>19,209</td><td>42,071</td></tr><tr><td>2024</td><td>15,597</td><td>35,434</td></tr><tr><td>2023</td><td>13,003</td><td>32,485</td></tr></table> <u>Emergency Response</u> Delta holds multiple scheduled and unscheduled emergency response and evacuation drills each year at each of its facilities. In addition to fire emergency response and evacuation drills, comprehensive accident emergency response drills are also conducted. <u>ISO 45001 Verification Status</u> All of Delta's major production facilities have successfully passed the ISO 45001 Occupational Health and Safety Management System verification. For example, the ISO 45001 certificate for the Zhongli Plant is valid from April 18, 2025, to April 17, 2028. ISO 45001 certificates for other facilities are also available for review on the Delta's website. For detailed information, please refer to the 2025 Delta ESG Report. In response to the continued globalization of business activities and the goal of expanding the international perspective of high-potential employees while fostering international leadership, Delta has been progressively implementing policies to promote global talent mobility. In January 2023, the "Global Rotation & Expatriation Acceleration Policy, ERA" was officially announced and implemented. This policy is	Year	Number of Training Participants	Total Training Hours	2025	19,209	42,071	2024	15,597	35,434	2023	13,003	32,485	
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Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reason(s)
	Yes	No	Summary	
(5) Does the Company comply with relevant regulations and international standards in terms of customer health and safety, customer privacy, and marketing and labeling of products and services and formulate relevant consumer protection policies and complaint procedures?	√		accompanied by flexible assignment measures in various locations and the adoption of flexible benefits for international transfers, aimed at enhancing the attractiveness of assignments. Additionally, it encourages employees to cultivate cross-functional experience to become well-rounded talents. In terms of skill enhancement and career support, Delta's Global Training Program drives the improvement of professional skills across various job families. By 2025, Delta has established 12 Global Job Family Committees. In response to the growing demand from both employees and the organization for enhanced capabilities in artificial intelligence (AI), leadership, and solution-based business, Delta has launched an AI Program and a Solution Business Talent Development Program, providing relevant coaching and structured development initiatives. In addition, through the governance mechanisms of the Leadership Development Committee (LDC) and initiatives such as the New Business Talent Development Program, Delta accelerates talent development across all organizational levels, with the objective of cultivating a robust pipeline of successors and high-potential talent at multiple levels. For further details, please refer to the 2025 Delta ESG Report. All the Company's products are in compliance with international safety or environmental standards. We also label relevant information, such as compliance, on products or packaging in accordance with environmental regulations at the destination of the shipment. In addition, we indicate information related to conformity with environmental marks or labels, such as the US Energy Star or 80 PLUS, on product labels in line with clients' requirements for green product marketing. We also have product contact points and customer service emails in place and have formulated a product safety and warranty policy to protect clients' and consumers' rights and interests. The customer service website: https://www.deltaww.com/zh-TW/customerService is available on the Company's official website. Delta, in accordance with international standards such as ISO 27001, ISO 27701, the Personal Data Protection Act, and local data protection laws, has established the "Delta Group Information Security and Personal Data Protection Policy" and obtained the certification of ISO 27001 along with related guidelines. We are dedicated to protecting the personal information collected from our clients and ensuring transparency regarding how their data is used. Additionally, we value and uphold the rights of individuals for exercising their legal rights on personal information. A dedicated portal is available on our website to manage any complaints or incidents of data breaches. In such cases, we follow our "Personal Data Protection and Incident Response Management Regulation" to report, address, and implement corrective actions.	

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
(6) Has the Company formulated supplier management policies that require suppliers to follow relevant regulations on issues, such as environmental protection, occupational safety and health, or labor rights, and the implementation results?	√		We have formulated the Delta Supplier Code of Conduct in alignment with international supply chain management development trends, clients' requirements, and local laws and regulations, and it is based on our years of experience in promoting corporate sustainability. It regulates suppliers' compliance with local regulatory requirements and internationally applicable codes of conduct (such as the Responsible Business Alliance (RBA) Code of Conduct) in the aspects of climate change, labor rights, health and safety, environment, ethics, and management systems. We support suppliers in implementing the improvement measures according to the results of the due diligence research. For detailed implementation results, please refer to the 2025 Delta ESG Report.	
5. Has the Company referred to the internationally accepted report preparation standards or guidelines for its preparation of ESG or other reports which disclose the Company's non-financial information? Has the aforementioned reports obtained a third-party assurance or verification statement?	√		The Company's ESG Report has been verified and assured by a third party. We received the third-party verification statement and assurance report in July, 2026. Verification: The Company appointed SGS Taiwan to verify the report in accordance with the core options of GRI Standards and high-level assurance of AA1000 AS v3 Type II. In addition, Delta obtained SGS's assurance according to the Sustainability Accounting Standards Board (SASB) standard in 2026. Assurance: The Company appointed PwC Taiwan to conduct a limited assurance engagement on specific key performance information in accordance with ISAE3000.	Compliant with the Sustainable Development Best Practice Principles for TWSE/ TPEX Listed Companies
6. If the Company has stipulated its own sustainable development principles according to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe the implementation by the Company and deviations from the prescribed best practices: The Company has formulated the "Delta Corporate Social Responsibility Best Practice Principles", which is implemented in day-to-day operations in terms of corporate governance, sustainable environment, social welfare, and ESG information disclosure. Please see Chapter 2 "Corporate Governance Report" of the annual report for information on corporate governance. Please see Chapter 3 "Corporate Sustainability" of the annual report for information on sustainable environment, social welfare, and ESG information disclosure.				
7. Other material information that can help to understand how sustainable development is promoted in the Company: Please see Chapter 3 "Corporate Sustainability" of the annual report for more information.				

2.3.6 Climate Related Information for Listed and OTC Companies

1. Implementation of climate related information

Project	Implementation
1. Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	Board of Directors Oversight: The members of Delta's Board of Directors pay close attention to the cutting-edge developments in international climate change. Climate change-related expertise is deeply integrated into the professional capabilities of the Board, overseeing issues including climate strategies, climate transition plans, greenhouse gas inventory and reduction, Internal Carbon Fee Mechanism, as well as related budgeting and implementation outcomes. In 2025, the Delta Global ESG Committee was upgraded as a board-level committee and the highest-level climate risk and opportunity oversight body within Delta. It supervises Delta's climate change risk and opportunity management. Management Responsibilities: The Delta Global ESG Committee is management representative by the Chief Sustainability Officer, Mr. Jesse Chou. The subcommittees promote climate-related risks and opportunities. Examples include the Carbon Management project incorporating SBT (Science-Based Targets), RE100, and EV100, among others. The Energy Conservation, Water Conservation, and Waste Reduction Committee supervises energy, water conservation and waste reduction initiatives in plants, buildings, data centers, and more. The Supply Chain ESG Committee coordinates and promotes greenhouse gas inventory and climate change response throughout the supply chain. The Chief Sustainability Officer reports to the Board of Directors on a quarterly basis, providing updates on climate change-related trends, as well as management progress of Delta's climate-related management. These reports include important trends, key data, greenhouse gas reduction management, results of external ratings, and the overall effectiveness of energy and carbon management budget execution.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Short-term risk: In terms of risk groups, the current risks related to policies and regulations are mostly short-term risks, such as domestic and foreign greenhouse gas reduction requirements, carbon tax collection and related regulations, changes in customers' supplier selection criteria, greenhouse gas reduction requirements for suppliers, the increasing severity of extreme weather events, and regulations concerning renewable energy. Delta currently has very few imports and exports products impacted by the carbon border adjustment mechanism. If regulatory scopes were to expand, it may lead to increased operating costs, increased administrative expenses, changes in renewable energy strategy, or lack of policy transparency, thereby failing to respond in time and to even being fined. Medium-term risk: The medium-term risks include: voluntary norms, uncertainties in regulations and policies, mandatory regulations for products and services, replacement of products and services by other low-carbon products and services, the cost of transitioning to low-carbon technologies, changes in product specifications by customers, increased raw material costs, consumers switching to low-carbon products, changes in rainfall patterns, drastic changes in weather patterns, and increased average temperatures span technical risks, market risks, some physical risks, and some policy and regulatory domains. The global transition to a low-carbon economy will create business opportunities. However, identifying technology demands driven by climate change and assessing their feasibility cannot rely on past experience, which may result in a certain degree of deviation. In addition, the technical aspects require a certain amount of time and capital investment, which may cause risks such as misjudging industry trends and drawn-out payback. Long-term risks: The long-term risks include: renewable energy regulations, encountering litigation, failure to invest in new technologies, lack of climate change contribution by companies, ESG ratings affecting investors and banks' willingness to invest, industry stigma, negative climate change news affecting the

Project	Implementation
	Company's image, and the rise of average sea level, may result in ineffective strategies with long-term investment costs already sunk in, or increased risk severity due to lack of adaptation measures.
3. Describe the financial impact of extreme weather events and transformative actions.	Physical risks may lead to material or cargo transportation interruption, an impact on employee commuting, reduction of employee productivity due to high temperatures, suspension of production lines due to flooding or water outages, as well as an increase in the air-conditioning cost of chillers in the plants, the cost of flood control measures, building maintenance frequency, maintenance costs, and the impact on data centers caused by rising temperatures. Self-generation of solar energy for self-use is one of Delta's renewable energy strategies, while weather pattern changes may affect the amount of sunshine, or extreme temperatures may lead to wildfires, increasing air pollutants and affecting solar panel performance. This could affect the amount of renewable electricity generated. Transition actions will lead to an increase in expenditures or liabilities or a decrease in capital, cause an impact on or have assets scrapped, or result in financing setbacks due to the adoption of adaptation and mitigation measures or investment in low-carbon business development. However, a successful transition can also create long-term profits and lead to sustainable business development. Delta allocated a total of US\$18 million through the Internal Carbon Pricing Mechanism fund, including US\$6 million for operating expenses and US\$12 million for capital expenditures in 2025 to promote investment in renewable energy and energy technology development, energy and resources management, and low-carbon innovation and initiatives. In addition, Delta took climate change factors into account. Scenario analyses performed in recent years including transition risks for business opportunities for Delta's ventilator and air quality solutions, as well as business opportunities for Delta's energy storage solutions. The physical risks include the impact of external renewable power generation purchased by Delta, the impact of water shortages on production plants in Taiwan and the impacts of floods, droughts, and heatwaves on Delta's operation sites and key suppliers, and the impact on data centers caused by rising temperatures. Also, in the areas of uninterruptible power systems (UPS) and electric vehicle components (Auto Power), we analyze possible climate-related financial impacts. For a detailed analysis of climate risks and financial impacts, please refer to the 2025 Delta ESG Report and 2023 Delta TCFD & TNFD Report.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Delta Group's risk management incorporates nature and climate-related factors into the identification process. Through regular risk identification, risk assessment, risk prioritization, risk response and monitoring processes, we aim to grasp potential impacts early and enhance Delta's resilience and sustainable operations capability. Due to the unique nature of climate change, the Board of Directors has also appointed the Global ESG Committee to be responsible for identifying and managing climate risk opportunities and driving relevant response measures and solutions.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Delta identifies risks and opportunities as critical factors in overall strategic management and future low-carbon business opportunities. Key risks and opportunity targets are selected, utilizing climate scenario analysis to assess impacts on market size, costs, and overall strategy. Delta selects important topics for scenario analysis and management each year and discloses the monetary amounts of all impacts in the CDP questionnaire. For the scenarios, parameters, assumptions, analysis factors and major financial impacts used, please refer to the ESG Reports from previous years.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Delta actively implements carbon reduction goals through promoting energy conservation, water conservation, and waste reduction programs, introducing renewable electricity, promoting green buildings, investing in carbon reduction and permanent carbon removal, implementing an Internal Carbon Fee Mechanism to levy carbon fees, investing in low-carbon innovations, and others. Delta has established a climate-related product classification based on product characteristics, customer application methods, and reference to the EU Taxonomy to assess the sustainability alignment of Delta's products and solutions. In addition to quantifying low-carbon revenue and costs for the current year, Delta has also set annual expenditure targets for investment-driven renewable energy and energy technology development, energy resource management, and low-carbon innovation and initiatives.

Project	Implementation
	Delta's management indicators include internal carbon fund implementation efficiency, energy conservation, water conservation, and waste reduction benefits, RE100 achievement rate, and SBT achievement status. For detailed indicators, please refer to the 2025 Delta ESG Report.
7. If internal carbon price is used as a planning tool, the basis for setting the price should be stated.	Since 2021, Delta has officially introduced an Internal Carbon Fee Mechanism. The internal carbon price is set at US\$300 per metric ton based on the internal and external carbon costs of global manufacturing plants, including regulatory penalties, emission trading prices, international enterprise benchmark cases, as well as the Company's investment in renewable energy solutions and purchase costs of renewable electricity. This fee has been implemented and announced under the supervision of the Delta Global ESG Committee. Delta's internal carbon fees initiative supports five key decarbonization strategies towards achieving net-zero emissions: promoting energy conservation, water conservation, and waste reduction programs; adopting renewable energy; advocating for green buildings; investing in low-carbon innovation; and investing in carbon offsetting and permanent carbon removal. The three main application areas of internal carbon fees include supporting the development of renewable energy and energy technologies, resource management, and low-carbon innovation and initiative. These efforts aim to uncover opportunities within technology, provide decision-making support for business units, and integrate carbon cost management.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	In 2022, Delta established net-zero science-based targets aligned with a 1.5°C reduction pathway. Using the year 2021 as the base year, our targets aim for a 90% reduction in absolute emissions for Scopes 1 and 2 by the year 2030, and a 25% reduction for Scope 3 emissions. By 2050, we aim to achieve net-zero emissions. In the year 2025, the global emissions of greenhouse gases (market-based) for Scopes 1 and 2 amounted to 70,688 metric tons of carbon dioxide equivalent*, representing a reduction of 67.4 %* compared to the base year. The primary reduction strategies include the installation of on-site solar power generation facilities, entering into long-term agreements for direct purchase of renewable energy, purchasing green electricity products, and acquiring 246,990 MWh of unbundled energy attribute certificates. The emissions of greenhouse gases in Scope 3 were 25,565 thousand metric tons of carbon dioxide equivalent*, an increase of 46.2 %* compared to the base year. To continue progressing toward net zero, Delta has established the "Delta Value Chain Climate Contribution and Offset Policy." Please refer to the 2025 Delta ESG Report for detailed progress on each indicator.
9. Greenhouse Gas Inventory and Verification Status and Reduction Targets, Strategies, and Specific Action Plans (fill in 1-1 and 1-2 additionally).	Since 2017, Delta's overall production plants have been verified annually according to ISO 14064-1. Since 2022, all global operation sites have been verified annually according to ISO 14064-1. For greenhouse gas inventory data, please refer to the 2025 Delta ESG Report.

*The greenhouse gas emissions data from Delta's global operation sites for the year 2025 are currently undergoing assurance. Please refer to the 2025 Delta ESG Report for assured data.

1-1 Recent Two-Year GHG Inventory and Assurance Efforts

1-1-1 Greenhouse Gas Inventory

Specify the emissions (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage for the greenhouse gases in the past two years.

The greenhouse gas emissions information of our company is shown in the following table:

Category	2024	2025
The Company and Subsidiaries		
Scope 1 Greenhouse Gas Emissions (metric tons CO ₂ e)	27,278	32,115
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	488,545	561,902
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	73,403	38,573
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Location-based	515,823	594,017
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Market-based	100,681	70,688
Carbon Intensity (metric tons CO ₂ e/Revenue US\$ million) - by Market-based	7.84	4.00
Carbon Intensity (metric tons CO ₂ e/Revenue NT\$ million) - by Market-based	0.24	0.13
The Company		
Scope 1 Greenhouse Gas Emissions (metric tons CO ₂ e)	6,713	7,477
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	49,481	50,783
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	3,240	105
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Location-based	56,194	58,260
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Market-based	9,953	7,582
Carbon Intensity (metric tons CO ₂ e/Revenue US\$ million) - by Market-based	3.55	1.56
Carbon Intensity (metric tons CO ₂ e/Revenue NT\$ million) - by Market-based	0.11	0.05

1-1-2 Greenhouse Gas Assurance Efforts

Explanation of the assured situation for the two most recent fiscal years as of the date of publication of the annual report, including the scope of assurance, assurance institutions, assurance criteria, and assurance opinions.

The greenhouse gas emissions in Scope 1 and Scope 2 of the Company in 2024 and 2025 were 100% verified by SGS. The details are as follows:

Scope of Assurance: The Company

Assurance Institutions: SGS Taiwan Ltd.

Assurance Criteria: ISO 14064-3

Assurance Opinion: Level of Reasonable Assurance

The greenhouse gas emissions of the Company's global operation sites in 2024 and 2025 were 100% verified by SGS. The details are as follows (currently undergoing assurance):

Scope of Assurance: Global operation sites including the Company and subsidiaries.

Assurance Institutions: SGS Taiwan Ltd.

Assurance Criteria: ISO 14064-3

Assurance Opinion: Level of Limited Assurance

1-2 Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Provide information on the base year and data, reduction targets, strategies, specific action plans, and the achievement of reduction targets for greenhouse gas emissions.

GHG Reduction Targets: In 2022, the Company established a net-zero science-based target aligned with a 1.5°C reduction pathway. Using the year 2021 as the base year, our targets aim for a 90% reduction in absolute emissions for Scopes 1 and 2 by the year 2030, and a 25% reduction for Scope 3. By 2050, we aim to achieve net-zero emissions.

Strategy and Action Plan: The Company actively aligns with international initiatives. Since 2015, we have been implementing the We Mean Business approach, which includes “Adopt a Science-Based Target”, “Report Climate Change Information in Mainstream Reports as a Fiduciary Duty”, “Responsible Corporate Engagement in Climate Policy”, and the transition to electric vehicles and expansion of charging facilities. In 2021, we also pledged to “use 100% renewable electricity” and joined the “Business Ambition for 1.5°C” campaign to actively respond to the United Nations’ Race to Zero initiative. By continuously promoting energy-saving solutions, adopting renewable electricity, promoting green buildings, implementing an Internal Carbon Fee Mechanism, investing in low-carbon innovation, carbon offset, and permanent carbon removal and other strategies, we are committed to limiting global temperature rise to 1.5°C above pre-industrial levels and achieving net-zero emissions by 2050.

Achievement of Targets: In 2025, the global operation sites’ greenhouse gases emissions (market-based) in Scope 1 and 2 were 70,688 metric tons of carbon dioxide equivalent*, a reduction of 67.4%* compared to the base year’s emissions of 216,891 metric tons of carbon equivalent. The emissions of greenhouse gases in Scope 3 were 25,565 thousand metric tons of carbon dioxide equivalent*, an increase of 46.2%* compared to the base year’s emissions of 17,485 thousand metric tons of carbon dioxide equivalent.

*The greenhouse gas emissions data from Delta’s global operation sites for the year 2025 are currently undergoing assurance. Please refer to the 2025 Delta ESG Report for assured data.

2. IFRS climate-related disclosures

2-1. Preface

Delta voluntarily discloses this climate-related information section with reference to the International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures to enhance information transparency and assist primary users of the financial statements and stakeholders in understanding the impacts of climate issues on the Company’s operations and long-term value. This chapter discloses climate-related risks and opportunities that are reasonably expected and may have a material impact on the Company’s future outlook. Upholding its business mission of “To provide innovative, clean and energy-efficient solutions for a better tomorrow.” Delta focuses on the material topics selected for the year, including the physical risk of drought; the transition risks of requirements for greenhouse gas (GHG) reductions and carbon pricing regulations; and the opportunity topic of low-carbon products and services. Through strategic positioning and innovative R&D, the Company will strengthen corporate resilience and competitiveness and accelerate its progress toward net-zero goals.

2-2. Governance

Delta’s Global ESG Committee serves at the board-level and represents the Company’s highest-level decision making and oversight entity for climate related matters. The Committee is composed entirely of directors and is responsible for overseeing the management of nature and climate related risks and opportunities, as well as providing oversight of climate change strategies, transition plans, greenhouse gas (GHG) inventories and reduction initiatives, and internal carbon pricing projects. Committee members possess expertise in climate change, energy management, and sustainability strategy, and maintain a long-term focus on international trends. Nature and climate related governance is incorporated into the roles and responsibilities of the Board. For details on the relevant professional competencies of each director, please refer to Delta 2025 Annual Report. The organizational structure of the Global ESG Committee and the relevant competencies of directors are disclosed in Delta’s 2025 ESG Report, Chapter 2.2.2 Sustainable Promotion of Organization and Chapter 5.2 Climate and Nature Strategy.

In the formulation of strategies, major decisions, and risk management processes, the Committee takes into comprehensive consideration climate related physical and transition risks, as well as trade offs between energy efficiency and low carbon innovation, to ensure that the Company’s sustainable development is aligned with its

commitment to limiting global warming to 1.5°C. At the same time, climate related performance outcomes are reflected in executive compensation mechanisms to ensure alignment between sustainability objectives and the Company's long term value creation. For further details, please refer to Delta's 2025 ESG Report, Chapter 6.3.5 Competitive Compensation and Benefits.

In addition, Delta has established an ESG Executive Committee at the management and operations level, with the Chief Sustainability Officer serving as the management representative. The Committee regularly reports the long-term strategies for climate and nature actions to the Board during annual strategy meeting and provides quarterly updates to the Board on relevant progress. Topics covered include trends in nature and climate change, key data and regulations, progress of transition plans, performance in energy and carbon management, and results of external assessments, ensuring that the Board is promptly informed of changes in risks and opportunities and can provide guidance. In 2025, the Committee convened a total of five meetings, which included reviews of progress toward climate targets, greenhouse gas emissions, energy efficiency, renewable energy procurement, and other key performance indicators, as well as tracking the execution effectiveness and progress of subcommittees and project task forces. Through the above governance framework and control mechanisms, Delta has established a robust and effective climate governance system to support the Company's transition toward its net zero emissions goal.

To respond to sustainability trends and transition requirements, Delta has established regional ESG committees and various topic specific subcommittees. Among these, subcommittees focusing on "Supply Chain ESG Management," "Energy Saving, Water Conservation, and Waste Reduction," "Carbon Management," "Product Management," and "Scope 3 Management C1 and C11" are responsible for the formulation and execution of climate related strategies. Furthermore, through a sustainability performance tracking mechanism, the Company integrates climate governance and risk management into its operational decision-making processes and actively implements its sustainability commitments through concrete actions. In accordance with internal control systems and procedures, the internal audit department conducts audits of internal controls over sustainability information management at least once a year to ensure completeness and accuracy, and regularly reports the results to the Audit and Risk Committee and the Board of Directors, thereby strengthening governance and oversight.

2-3. Risk Management

Delta Group's overall ERM risk management framework has incorporated climate topics. The Audit and Risk Management Committee is responsible for overall strategy and oversight, ensuring that climate topics are integrated into the risk governance framework. The identification, assessment, prioritization, and monitoring of climate-related risks and opportunities are carried out by the Corporate Sustainability Division, and the results serve as a basis for sustainability management and strategic adjustments. For the ranking of climate risks within the Group's overall risk prioritization, please refer to Delta's 2025 ESG Report, Ch 4.8 Risk Management.

When identifying and assessing climate risks, Delta uses parameters and data sources including climate change research reports, risk assessment reports, stakeholder concerns, and international sustainability topic trends, and the scope covers operational sites, upstream supply chains, and downstream customer needs. The identification process also references scenario analysis results to help determine the magnitude and impacts of potential risks. For specific assessment parameters and results, please refer to pages 18–24 of Delta's 2023 TCFD and TNFD Report. For the risk assessment process and differences from the previous reporting period, please refer to page 12 of Delta's 2023 TCFD and TNFD Report and Delta's 2025 ESG Report, Ch 5.2 Climate and Nature Strategy. Delta conducts assessments based on likelihood of occurrence, severity of impact, and degree of financial impact. For the climate risk analysis matrix, please refer to page 13 of Delta's 2023 TCFD and TNFD Report. In addition, Delta continuously monitors climate risks and, following the 4T risk management principles, formulates appropriate risk response plans by considering "reducing likelihood," "reducing impact," "transferring risk," and "avoiding risk," and

regularly supervises and manages subsequent risk developments. For the risk management process flowchart, please refer to Delta’s 2025 ESG Report, Ch 5.2 Climate and Nature Strategy.

Delta regards nature- and climate-related opportunities as important drivers for future development strategy and business growth, and adopts a management process of identification and analysis, maturity assessment, opportunity prioritization, and strategic planning and action plans. Opportunity topics reference international climate and nature trends, sustainability rating indicators, SASB industry standards, and industry and market dynamics. Please refer to Delta’s 2025 ESG Report, Ch 5.2 Climate and Nature Strategy. Participating departments in identification include business units, functional units, and senior management. Delta has long focused on the R&D of forward-looking technologies to drive innovative applications, automation, and products and solutions that are low-carbon and have low environmental impacts. Among these, low-carbon product market growth and diversified revenue opportunities, as well as the expansion of renewable energy transition markets, are two core opportunities. The corresponding opportunity items—hydrogen fuel cell solutions and the smart grid and renewable electricity matching systems covered by Delta Energy—are selected as this year’s opportunity topics. The Company will continue to strengthen related technology R&D and market positioning to inject innovative momentum into the sustainability transition and accelerate progress toward net-zero goals. Please refer to Delta’s 2025 ESG Report, Ch 5.2 Climate and Nature Strategy.

2-4. Strategy

1) Climate-related Risks and Opportunities

A. Identification of Climate-related Risks and Opportunities

In accordance with the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS International Financial Reporting Standard No. S2 “Climate-related Disclosures,” Delta, in the process of identifying climate-related risks and opportunities, considers the applicability of the disclosure topics (energy management and product life-cycle management) in the industry-based implementation guidance of IFRS S2, Volume 49 (Electrical & Electronic Equipment) and Volume 55 (Hardware). For the process and results of climate identification, please refer to pages 11–14 of Delta’s 2023 TCFD and TNFD Report, “Climate Risk Identification and Responses.” For the opportunity identification process and results, please refer to Delta’s 2025 ESG Report, Ch 5.2.3.2 Opportunity Identification.

B. Time Horizons: Definitions and Linkage to Strategic Decision-making and Planning Timelines

Delta classifies the expected time horizons over which climate-related risks and opportunities may occur in short-term, medium-term, and long-term, consistent with the time scales used in risk management:

Time Horizons for Climate-related Risks and Opportunities Expected to Affect the Company’s Outlook

Time Horizon	Definition
Short-term	0–2 years (2026–2027)
Medium-term	2–5 years (2028–2030)
Long-term	5 years or more (After 2030)

C. Climate-related Risks and Opportunities Reasonably Expected to Affect the Company's Outlook, and Their Potential Impacts on the Business Model and Value Chain

Through the process of climate-related risks and opportunities (Transmission channels)—including Event, Outcome, Business Impact, and Financial Impact—Delta identifies climate-related risks and opportunities that may affect its outlook. Delta further identifies the current and expected impacts of such risks and opportunities on its business model and value chain, as well as the time horizons over which impacts are reasonably expected to occur:

Climate-related Risks and Opportunities				Impact on Business Model		Impact on Value Chain		Where the Risks and Opportunities are Concentrated in the Business Model/Value Chain			Time Horizon of Potential Impact
Type		Description		Current	Expected	Current	Expected	Upstream	Company	Downstream	
Physical Risk	Chronic Physical Risk	Drought	As climate change leads to increasingly frequent extreme weather events, Delta has conducted physical risk assessments for its global operating sites and key suppliers. Drought is one of the climate risks assessed by Delta. Long-term changes in rainfall patterns may lead to reduced rainfall and drought events, resulting in additional water costs for plants or suppliers and potentially causing disruptions to plant operations or supply chains. Please refer to: Delta 2023 TCFD and TNFD Report, p. 21–23, Physical Risk Scenario Analysis.	Delta's subsidiary Cyntec Co., Ltd. signed a water-truck supply contract with its water supplier to ensure access to needed water resources when water supply is tight. The Pingzhen plant routinely maintains around 16,000 tons of stored water for dispatch when water resources are constrained. Delta also continues to promote water-saving initiatives. Delta will continue to implement sustainable water management by combining water risk assessment tools with Delta's management experience, and will also introduce appropriate adaptation strategies and action guidelines for high-risk plants in the future. F or details of the transition plan, please refer to "4.2.1 Specific Actions under the Climate Transition Plan."		During the reporting year, there were no production impacts due to drought-related water shortages; therefore, there were no impacts on product delivery schedules. Delta continues to enhance the resilience of its operations and value chain through water risk adaptation measures, including assessing tier-1 suppliers' water resource management and short-, medium-, and long-term response measures, and providing suppliers with production bases located in high-risk or above areas with Delta's plant and green building water-saving experience to support climate change mitigation and adaptation planning. Please refer to: Delta 2025 ESG Report, Ch5.2.4.2 Adaptation.		☉	☉	Overall composite risk has been reduced to moderate risk due to effective reductions in water demand	Short-, medium-, and long-term

Climate-related Risks and Opportunities				Impact on Business Model		Impact on Value Chain		Where the Risks and Opportunities are Concentrated in the Business Model/Value Chain			Time Horizon of Potential Impact
Type		Description		Current	Expected	Current	Expected	Upstream	Company	Downstream	
Transition Risk	Policy and Regulation	GHG Reduction Requirements and Carbon Pricing Regulations	This is one of the high-risk focus topics identified in Delta 2023 TCFD and TNFD Report. For details of the risk description, please refer to p. 14–15 of that report. Delta addresses multiple transition risks related to emissions reductions by implementing an internal carbon pricing mechanism. This includes preparing financial resources for “the cost of transitioning to low-carbon technologies,” reviewing “carbon pricing / carbon tariff levies and related regulations” in advance to respond to compliance requirements, and using the carbon fee fund to accelerate internal carbon reduction and low-carbon innovative applications in response to “GHG reduction requirements,” including the climate-related low-carbon products and services opportunities described in this chapter (Delta Energy’s green electricity matching service software development is one of the business opportunities supported by the internal carbon fee fund).	“GHG reduction requirements and carbon pricing regulations” is one of Delta’s longstanding high-focus topics. Delta’s overall carbon reduction strategy includes multiple measures such as energy-saving projects and the introduction of renewable electricity (RE100) to respond to the high-focus topic of “GHG reduction requirements.” The required financial resources are largely supported by the carbon fee fund under the internal carbon pricing mechanism. The internal carbon pricing mechanism not only drives reduction management and incorporates carbon costs into investment evaluation and operational decision-making, but also effectively promotes and reallocates Delta’s internal resource allocation, encouraging the development of low-carbon business opportunities. It has a positive impact on Delta’s business management, ensuring that carbon reduction actions continue to be implemented, achieving carbon reduction targets, and expanding green business opportunities. For details of the transition plan, please refer to “4.2.1 Specific Actions under the Climate Transition Plan.” This transition risk may also affect the Company’s raw material procurement costs and supply chain management. Delta uses scenario analysis to understand the impacts of carbon monetization on the cost of inbound raw materials and operations. For expected impacts, please refer to the section “Analysis of the Impact of Carbon Pricing Changes on the Embedded Costs of Resin.” Scenario analysis results indicate that gradually introducing low-carbon raw materials can reduce Delta’s Scope 3 value-chain carbon emissions. Additionally, by developing a circular economy in its operational processes and using low-carbon materials, Delta can also respond to the risk that upstream raw materials subject to carbon fees and carbon pricing controls may pass carbon price costs on to raw material procurement costs. Please refer to: Delta’s Internal Carbon Pricing Report and Delta’s 2023 TCFD and TNFD Report, pp. 14–15, Risks of High Concern.				◎	◎		Short-, medium-, and long-term

Climate-related Risks and Opportunities			Impact on Business Model		Impact on Value Chain		Where the Risks and Opportunities are Concentrated in the Business Model/Value Chain			Time Horizon of Potential Impact
Type		Description	Current	Expected	Current	Expected	Upstream	Company	Downstream	
Opportunity	Low-carbon Products and Services	In responding to climate change, Delta manages its actions across three dimensions—mitigation, adaptation, and innovation. With respect to emerging low-carbon products and services, Delta’s investments in hydrogen fuel cells and the establishment of energy-related subsidiaries serve as examples of the Company’s initiatives to capture climate-related opportunities. Hydrogen fuel cell solutions are one representative example of Delta’s innovative low-carbon applications, products, and solutions to expand green business opportunities. In the reporting year, business planning for hydrogen fuel cell solutions primarily focused on product R&D, technology transfer and licensing agreements for hydrogen fuel cell stacks, and preparation of manufacturing and R&D bases, with production and mass sales expected to commence in the short-term. Delta Energy Co., Ltd. is a wholly owned subsidiary of Delta Electronics. Through innovative technologies and value-added services, it streamlines energy procurement processes and provides services such as a green electricity trading platform, green electricity matching services, and decarbonization consulting services to help enterprises optimize their energy mix and achieve zero-carbon goals. It is one of Delta’s representative low-carbon services.	In the reporting year, Delta purchased land and buildings in Guanyin District, Taoyuan City, and planned them as a manufacturing and R&D base for Delta’s hydrogen fuel cell solutions. Small-volume shipments are expected to begin in the short-term, and R&D and marketing activities will continue in the short-, medium-, and long-term, along with the installation of production equipment and related capital expenditures. In the reporting year, Delta Energy provided a green electricity trading platform, green electricity matching, and decarbonization consulting services, and continued to invest corporate resources in platform construction and software development. The renewable electricity supplied by the platform comes from externally purchased renewable electricity. In addition to the existing externally purchased renewable electricity, Delta Energy expects to continue investing resources to attract professional service talent and enhance the service capacity of the software platform. The green electricity trading platform, in line with government renewable energy deployment plans and corporate	Through seminars¹, forums², and media exposure, Delta’s hydrogen fuel cell solutions gather market intelligence to identify and establish potential business expansion opportunities. This low carbon opportunity is expected to attract customers with a preference for highly stable, high efficiency energy and low carbon clean electricity, enabling the Company to provide comprehensive energy infrastructure solutions to meet the strong demand for energy transition from downstream customers. By leveraging Delta’s existing and well established energy infrastructure service capabilities, Delta maximizes synergies across its business operations. In addition to continuously addressing demand from the private sector, Delta Energy also actively responds to and seeks opportunities arising from public sector policy planning and related services.	◎	◎	◎			

¹ 2025 International Academic Symposium on Hydrogen Energy and Fuel Cells and Hydrogen Energy and Fuel Cell Technology Forum, The Hydrogen Energy and Fuel Cell Association of Taiwan (THEFC).

² Hydrogen Applications and Future Trends Forum (2025), SEMI – International Semiconductor Industry Association.

Climate-related Risks and Opportunities			Impact on Business Model		Impact on Value Chain		Where the Risks and Opportunities are Concentrated in the Business Model/Value Chain			Time Horizon of Potential Impact
Type		Description	Current	Expected	Current	Expected	Upstream	Company	Downstream	
			renewable energy targets, addresses corporate Scope 2 carbon emissions. The green electricity matching service establishes a many-to-many flexible matching platform to help customers reduce additional costs arising from excess electricity. The decarbonization consulting service provides one-stop energy-saving services—from consulting to net-zero implementation—helping enterprises address Scope 1 and Scope 3 carbon emissions.							

2) Impacts of Climate-related Risks and Opportunities on Strategy and Decision-making

In Delta's climate transition plan, the specific actions addressing climate related risks and opportunities that are reasonably expected to affect the Company's prospects include three key initiatives: internal carbon pricing, disclosure aligned with the EU Taxonomy, and water risk adaptation and response measures. Through the implementation of its climate transition plan and other operational decisions, Delta undertakes mitigation and adaptation efforts to respond to climate related risks and opportunities.

Key Assumptions for Transition Targets

When formulating the climate transition plan, Delta's key assumptions cover aspects such as changes in international regulations, technological development, and market trends, including:

- a) Changes in international regulations: Nationally Determined Contributions (NDCs) carbon-reduction targets; SBTi methodologies; the EU Taxonomy definition of sustainable economic activities; the promotion and strengthening of carbon pricing, carbon taxes, and related climate regulations; renewable energy policies; energy efficiency and green building standards
- b) Market trends: consumer demand for sustainable and low-carbon products and services
- c) Internal resources: internal carbon pricing mechanism support for transition measures; R&D resources for low-carbon technologies
- d) Investor preferences: investors' emphasis on ESG topics
- e) Stakeholder engagement: supply chain partners' commitments and execution capabilities; customer acceptance; investor support; and employee participation

A. Specific Actions under the Climate Transition Plan

In response to identified relevant risks and opportunities, Delta's specific actions under its existing transition plan include promoting energy conservation programs, adopting renewable electricity, promotion of green buildings, investment in low-carbon innovation, and investing in high-integrity carbon credits and permanent carbon removal. For the transition pathway planning, please refer to Delta's 2025 Sustainability Report Ch 5.2.2.1 Net-zero Commitment.

Delta has integrated a diverse range of resources and project investments to effectively advance the implementation of its transition plan. The following section outlines representative transition actions that are more closely aligned with the outcomes of the aforementioned identification and assessment processes, including:

Resources and Investments in the Climate Transition Plan	Description
Internal Carbon Pricing	Since 2021, Delta has implemented an internal carbon fee mechanism, setting the internal carbon price at US\$300 per metric ton. This price is consistent with the carbon price expectation value described in the IPCC Sixth Assessment Report for achieving 1.5°C by 2030. Using internal carbon pricing as a driving force, Delta promotes mitigation, adaptation, and innovation management through resource reallocation. The three major applications of Delta's internal carbon pricing include supporting the development of renewable electricity and renewable energy technology, energy and resource management, and low-carbon innovations and initiatives. We seek to uncover business opportunities in these technologies, adopt the concept of carbon pricing for business group decisions, and integrate carbon cost or management. Through the review of the use of the carbon fee fund and the annual budgeting mechanism, Delta ensures that budget planning is carefully evaluated and aligned with Delta's carbon reduction strategy goals. Please refer to: Delta Internal Carbon Pricing Report.

Resources and Investments in the Climate Transition Plan	Description
Disclosure of the EU Taxonomy	Since 2023, Delta has formally followed the EU Taxonomy standards and framework to conduct taxonomy mapping, establishing a consistent and comparable assessment methodology as an important basis for identifying green economic activities and measuring sustainability performance. Based on the economic activities and classification approach under the EU Taxonomy, Delta systematically reviews its products, integrated solutions, and related services and sequentially completes procedures including “economic activity identification,” comparison against “technical screening criteria,” and checks for “do no significant harm” and “minimum safeguards.” Delta clarifies, item by item, the degree of alignment of economic activities with the six environmental objectives, including climate change mitigation, climate change adaptation, circular economy, sustainable use and protection of water and marine resources, pollution prevention and control, and biodiversity and ecosystems protection and restoration, ensuring consistency of assessment results. Delta evaluates whether all products and solutions meet the technical screening criteria for specific economic activities and has identified 16 economic activities that comply with the Taxonomy, such as revenue related to data processing centers and low-carbon transport infrastructure. In addition to existing products and technologies, Delta is actively developing new businesses and innovative solutions. For example, in the energy transition domain, Delta strengthens substantive contributions to climate change mitigation objectives through businesses such as renewable electricity retail, energy management platforms, energy storage systems, and energy-saving services; meanwhile, it invests R&D resources in hydrogen and low-carbon energy technologies to lay a foundation for future green economic activities. Looking ahead, Delta will continue to use the Taxonomy framework as a reference to set internal criteria for defining “green revenue” in order to create more sustainable development opportunities.
Water Risk Adaptation Response	Delta has established a corporate-level climate adaptation strategy framework to analyze the vulnerability of global sites under different climate scenarios and prioritize accordingly, review existing climate adaptation measures, and subsequently introduce appropriate adaptation strategies and action guidelines step by step. These are integrated with the corporate business continuity plan to strengthen Delta’s operational resilience in the face of climate change. Delta classifies global sites based on their usage characteristics (e.g., manufacturing plants, offices, warehousing spaces) and, for drought risk, analyzes differences in vulnerability across site types. Combining climate simulation scenario analysis results, Delta conducts risk prioritization assessments for global sites (classified into six levels: very low, low, medium, medium-high, high, and critical) and focuses on “high” and “critical” physical-risk sites to further formulate and promote appropriate adaptation strategies and resilience enhancement measures. Please refer to: Delta’s 2025 ESG Report Ch 5.2.4.2 Adaptation and 5.4.1 Water Risk Identification and Response.

B. Responses to Climate-related Risks and Opportunities, and the Financial Impacts of Climate-related Risks and Opportunities

All amounts in this table are denominated in U.S. dollars.

Climate Risk/Opportunity		Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
Type	Description	Current	Expected	Financial Impacts during the Reporting Period	Expected Financial Impacts
Physical Risk	Chronic Physical Risk	Drought	Since 2006, when constructing new office buildings and factories, Delta has adopted green building methods. New buildings meet green building water resource indicators, and Delta strengthens physical risk management through adaptation strategies within the three dimensions of “mitigation,” “adaptation,” and “innovation.” Water resources are one of the production factors required for Delta’s operational processes, and the internal carbon fee fund supports projects such as improving water resource efficiency and smart monitoring. Delta also applies the Aqueduct water risk assessment tool developed by the World Resources Institute (WRI) to identify risks in Delta’s supply chain and global operating sites. Based on risk factors such as WRI risk level, water consumption, procurement amount, and production value, Delta scores and produces an overall composite risk result. The results serve not only as a basis for Delta’s own decisions and corresponding measures to ensure sufficient response capabilities, but also enable adaptation before risks occur, thereby implementing sustainable water management. In the future, Delta will continue to use this assessment approach to plan adaptation promotion pathways for high-risk plants.	Climate Management Strategy During the reporting year, total expenditures under the internal carbon pricing mechanism amounted to 18,000 thousand, including 6,000 thousand in operating expenses and 12,000 thousand in capital expenditures, used to promote energy-saving and water-saving programs and to introduce renewable electricity. Measures implemented by Delta in response to drought primarily include water-saving equipment optimization, establishing monitoring mechanisms, and risk prevention management. During the reporting year, these were funded through applications to the internal carbon fee fund, plant-owned funds, or other budgets. They include water efficiency improvement initiatives, which actively improve water use efficiency in processes and increase output value under the same water consumption to reduce water risk; and smart monitoring initiatives, which install water meters at manufacturing plants and buildings and monitor water consumption using Delta Energy Online monitoring information systems.	Climate Management Strategy Delta continues to implement the internal carbon pricing mechanism and incorporates carbon costs into investment decision-making and R&D evaluation processes, guiding resource allocation toward energy saving, renewable electricity, low-carbon technologies, and product innovation, thereby enhancing corporate resilience and long-term competitiveness in an environment where carbon is monetized. The internal carbon pricing budget for 2026 is expected to be approximately 39,000 thousand, covering investments in topics such as energy saving and carbon reduction, water resources, and renewable electricity. The funding required for the above response measures is expected to be sufficiently supported by internal funds.
Transition Risk	Policy and Regulation	GHG Reduction Requirements and Carbon Pricing Regulations	Delta implements the internal carbon pricing mechanism. The carbon fee fund collected from business units is earmarked for specific purposes and allocated to three major areas: renewable electricity and energy technology development, energy and resource management, and low-carbon innovation and advocacy, to advance Delta’s 2050 net-zero goal. Energy conservation is the foundation for reducing electricity consumption. Self-generation and self-consumption of renewable electricity serve as the top-priority strategy, followed by direct procurement of renewable electricity, and then unbundled renewable energy certificates, to strategically promote renewable electricity. In response to transition risks from Delta’s emissions reduction, the main approach is to use the carbon fee fund to promote energy-saving projects and introduce renewable electricity.	Climate Management Strategy During the reporting year, total expenditures under the internal carbon pricing mechanism amounted to 18,000 thousand, including 6,000 thousand in operating expenses and 12,000 thousand in capital expenditures, used to promote energy-saving and water-saving programs and to introduce renewable electricity. Major energy-saving programs during the reporting year included HVAC exhaust systems, compressed air systems, lighting systems, and process improvements. Expenditure on introducing renewable electricity included 62,000 thousand in operating expenses. Please refer to Delta’s 2025 ESG Report, Ch 5.3 Energy Management.	

Climate Risk/Opportunity		Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
Type	Description	Current	Expected	Financial Impacts during the Reporting Period	Expected Financial Impacts
Opportunity	Low-carbon Products and Services	Delta continues to invest in innovation and R&D to develop more efficient, energy-saving products and integrated solutions, responding to climate- and transition-related opportunities. Key low-carbon new businesses include hydrogen energy applications and Delta Energy, strengthening the energy transition blueprint. Under the EU Taxonomy, the hydrogen business falls under the economic activity “Manufacture of equipment for the production and use of hydrogen,” and Delta Energy falls under “Professional services related to energy performance of buildings.” The products and services provided demonstrate climate-related sustainability attributes.	Impact of Climate Opportunities on Operations Low-carbon products and services include hydrogen energy technology business, green electricity trading platform, green electricity matching services, and decarbonization consulting services. Hydrogen energy technology is a newly developed business in the reporting year. In the reporting year, the green electricity trading platform primarily focused on expanding market share and breadth and expanding the resource pool for future flexible matching participation. In the reporting year, the green electricity matching service focused on establishing benchmark customer service cases and has successfully provided customized software services. In the reporting year, Delta’s carbon reduction consulting services primarily served clients in the service and manufacturing sectors. The Company provides energy saving and carbon reduction consulting services as well as engineering, procurement, and construction (EPC) turnkey solutions, and also assists customers in applying for energy efficiency performance guarantee programs, thereby expanding the scale of its services. Overall, in the reporting year, operating revenue generated from low-carbon products and services totaled 7,000 thousand along with cash inflows from operating activities. The green electricity trading platform mainly involves vertical integration, obtaining green electricity from different sources and securing supply through different investment cooperation structures. Hydrogen energy technology is a newly developed business in the reporting year. Overall, in the reporting year, renewable electricity purchases under the green electricity trading platform services, and engineering costs and consulting labor hours arising from equipment replacement under the decarbonization consulting services, totaled approximately 6,000 thousand in cost of sales, together with cash outflows from operating activities. Climate Management Strategy In the reporting year, low-carbon products and services generated corresponding personnel, R&D, marketing, and administrative expenses, totaling 10,000 thousand in operating expenses, and resulting in cash outflows from	Impact of Climate Opportunities on Operations Low-carbon products and services are positioned to respond to the continued increase in market demand for green electricity over the short-, medium-, and long-terms. Delta will strengthen diversified supply sources, while the implementation of carbon pricing mechanisms is expected to drive increased demand for energy efficiency and carbon reduction, thereby further enhancing market demand. Following the proof-of-concept (POC) validation stage, the hydrogen energy technology business is expected to commence small-scale shipments in the short-term, with stable sales anticipated over the medium to long term. Low-carbon products and services are expected to deliver an increase in operating revenue and generate cash inflows from operating activities in the short term. The hydrogen energy technology business will incur corresponding costs arising from the procurement of production raw materials, while the green electricity trading platform will reduce costs not only through conventional green electricity trading mechanisms but also through vertical integration. Overall, operating costs for low carbon products and services are projected to increase in the short term, resulting in cash outflows from operating activities. Low-carbon products and services will continue to invest in research and development activities, with R&D staffing expanded in line with software sales volumes and functional enhancements. In addition, to support strong business growth, the sales team will increase headcount. However, cloud operation and maintenance costs will depend on actual business conditions and therefore cannot be reliably estimated at this stage. Overall, corresponding personnel, research and development, marketing, and administrative expenses are expected to be	

Climate Risk/Opportunity		Mitigation and Adaptation Efforts		Impact on Financial Position, Financial Performance, and Cash Flows	
Type	Description	Current	Expected	Financial Impacts during the Reporting Period	Expected Financial Impacts
				operating activities. In the reporting year, Delta purchased land and buildings in Guanyin District, Taoyuan City, as a manufacturing and R&D base for low-carbon products, with property, plant and equipment of 211,000 thousand and cash outflows from investing activities. With respect to external investments, during the reporting year, Delta Energy jointly established Yishi (益石) Energy with two other energy companies, with paid-in capital of NT\$650 million, of which Delta holds a 15% equity interest. In addition, Delta Energy holds a 4.76% equity interest in Taiwan Smart Electricity & Energy Co., Ltd.	incurred. Operating expenses are projected to increase in the short term, resulting in cash outflows from operating activities. For the establishment of production lines for low carbon products and services, the acquisition of property, plant, and equipment is estimated to increase in the short term, resulting in cash outflows from investing activities. As market demand increases and business maturity improves, low-carbon products and services are expected to generate operating revenue in the medium and long term with multiplicative growth, together with cash inflows from operating activities. Operating costs, operating expenses, and additions to property, plant, and equipment are expected to increase in the medium and long term, resulting in cash outflows from operating activities. Delta Energy primarily utilizes internal funds; however, for the green electricity trading platform, self-developed projects may be supported by bank project financing. In addition, energy-saving and carbon-reduction projects under the decarbonization consulting services may be eligible for government subsidies. The hydrogen energy business may generate intangible assets through patent licensing or technology transfer. However, as the costs associated with patents and technology transfers are subject to market conditions and technological maturity, it is currently not possible to reliably estimate all required technologies. Should new technologies be required in the future, funding is expected to be primarily sourced from Delta's existing internal funds.

Among the climate-related risks and opportunities disclosed in this table, none is expected to result in a significant risk of material adjustments to the carrying amounts of assets and liabilities in the financial statements for the following annual reporting period. Delta has conducted quantitative analyses and assessments of the potential financial impacts arising from climate related risks and opportunities across the short, medium, and long-terms. However, in adherence to the principle of prudent disclosure and to avoid constituting forward looking financial projections, the information presented in this table is expressed using conservative wording.

3) Climate Resilience: Climate-related Scenario Analysis and Assessment

Delta uses climate scenario analysis to assess the Company's resilience when facing climate risks. Delta references domestic and international scientific and policy reports, climate observations, and scenario- or disaster-related databases, together with Delta's sustainability management practices, to analyze the impacts of physical risks and transition risks on Delta's management and operations. Delta regards climate-related risks and opportunities as key drivers of overall strategic management and future low-carbon growth. Through a systematic process, Delta screens key risk and opportunity targets of strategic importance and uses climate scenario analysis to assess potential impacts on markets, cost structures, and overall strategic positioning. For the identified material transition and physical risks and opportunities, Delta selects appropriate climate scenarios based on their nature. The scope of analysis covers overall operations and the overall value chain and incorporates quantitative factors to enhance comparability and decision usefulness, converting climate uncertainty into a basis for supporting medium- and long-term strategic planning and strengthening operational resilience. In recent years, scenario simulations have included two climate opportunity scenarios: air pollution and the business opportunities of Delta's fans and air quality solutions³, and the business opportunities of Delta's energy storage solutions⁴. These scenario analyses strengthen Delta's operational positioning to capture climate opportunities arising from low-carbon transition demands in the market. For physical risks, Delta has conducted quantitative analyses on (i) impacts on Delta's externally purchased renewable electricity volume, (ii) impacts from water shortages at Taiwan manufacturing sites, and (iii) potential flood, drought, and heatwave risks for Delta global operation sites and key supplier sites. In addition, this year Delta further included the impact of carbon pricing changes on embedded resin costs and the impact of high temperatures on data center electricity consumption. The above scenario analysis results serve as important references for Delta's medium- and long-term strategic planning and internal strategic decision-making, including market positioning for low-carbon products and solutions, renewable energy and energy management strategies, and as a basis for dynamically reviewing the climate transition plan and carbon reduction targets.

Risk Type and Description: Transition Risk	
Scenario 1: Analysis of the Impact of Carbon Pricing Changes on Embedded Resin Costs	
Background	Based on product life-cycle assessment (LCA) methodology and by integrating operating data and material information across business groups, Delta has established a series of circular economy targets and solution pathways. To achieve these sustainability goals, Delta is committed to strengthening sustainable supply chain management. Key raw materials used in Delta products include metals, plastics, chemicals, packaging or cushioning materials, and other materials. Resin is one of the raw materials that Delta must procure and is currently primarily petroleum-based. The global net-zero transition and the promotion of carbon pricing policies may expose resin to the risk of rising costs. As major economies implement carbon taxes or emissions trading systems, the embedded carbon cost in resin prices will gradually increase, affecting companies' procurement strategies and profit structures.
Purpose of Analysis	To assess the potential impacts of carbon pricing on resin costs and procurement expenditures under different climate transition scenarios, as a basis for medium- and long-term procurement strategies and raw material substitution plans. This supports the Company's overall net-zero pathway and provides reference for supply chain carbon reduction strategies.
Climate Scenarios	This analysis references three scenarios of the Network for Greening the Financial System (NGFS): 1. Scenario 1: Net Zero by 2050 2. Scenario 2: Below 2°C 3. Scenario 3: Current Policy
Assessment Time Points	2030 and 2050 Delta defines the short-term as two years, the medium-term as two to five years, and the long-term as more than five years, with reference to internal carbon reduction target timelines and the Delta Group risk management timeline. The assessment time points in this scenario include the medium- and long-term.
Methodology	Based on the carbon price trajectories published by the Network for Greening the Financial System (NGFS), the carbon price assumptions were converted into the cost contribution per metric ton of CO ₂ to petroleum-based resins. Based on academic literature, the emission factor was assumed to be 3.92 kg CO ₂ per kg of resin. In the analysis, potential cost

³ For the opportunity scenario analysis related to air pollution and Delta's fan and air quality solutions, please refer to page 18 of the 2023 Delta 2023 TCFD and TNFD Report.

⁴ For the opportunity scenario analysis related to Delta's energy storage solutions, please refer to page 19 of the 2023 Delta 2023 TCFD and TNFD Report.

Risk Type and Description: Transition Risk	
Scenario 1: Analysis of the Impact of Carbon Pricing Changes on Embedded Resin Costs	
Methodology	increases under different scenarios were estimated using the following approach: “implicit carbon cost × resin emission factor × quantity used.” Climate-related policies in the jurisdictions where Delta operates were assessed based on policy plans or implementation pathways available as of 2025, including carbon pricing, carbon fees/levies, and carbon border adjustment mechanism (CBAM) initiatives across relevant economies. Market demand for post-consumer recycled (PCR) resin materials is positively correlated with overall macroeconomic growth or contraction. As PCR resin materials are plastic pellets produced through recycling processes—including collection, sorting, shredding, screening, and washing—and then compounded by blending with varying proportions of virgin plastics, their reliance on virgin plastics is lower than that of conventional plastic materials. In addition, crude oil extraction—the natural-resource input required for virgin plastics—has remained stable in recent years. Furthermore, the International Energy Agency’s World Energy Outlook 2025 indicates that, to meet projected growth in global oil demand toward 2050, low-cost producers (countries) may be willing to expand production beyond announced capacity constraints, while significant increases in oil prices may also incentivize producers to undertake new oil exploration and production in higher-cost regions. Accordingly, oil supply is assessed as sufficient.
Results	Rising carbon prices are expected to have a significant impact on the implicit costs of petroleum based resins. Scenario 1 (Net Zero by 2050): - By 2030, the implicit cost per metric ton of resin is expected to increase by 10%. - By 2050, the implicit cost per metric ton of resin is expected to increase by 127%. Scenario 2 (Below 2°C): - By 2030, the implicit cost per metric ton of resin is expected to increase by 8%. - By 2050, the implicit cost per metric ton of resin is expected to increase by 35%. Scenario 3 (Current Policy): - By 2030, no increase in the implicit cost per metric ton of resin is expected. - By 2050, no increase in the implicit cost per metric ton of resin is expected.
Response Measures	Through the supplier sustainability management system, promote carbon reduction in the resin supply chain and incorporate the analysis results into future procurement strategy references
Assumptions, Uncertainties, and Limitations in the Scenario	These scenarios are forward-looking designs that incorporate multiple climate-related factors as well as policy and technology developments. Scenario analysis is not intended to predict actual future climate conditions, but to provide a set of reasonable and feasible pathways to support impact assessment and the development of adaptation and mitigation strategies. - Carbon pricing assumption: current policies remain unchanged, and no additional carbon-pricing mechanisms are introduced. - Petroleum-based resin carbon emissions assumption: the emission factor of 3.92 kg CO₂/kg remains stable. - Market transition assumption: the PCR cost-premium structure remains relatively stable, and suppliers’ willingness to invest in decarbonization is limited. - Uncertainty: implementation timelines of national carbon-pricing mechanisms, energy price volatility, and breakthroughs in resin substitution technologies could affect outcomes.

Risk Type and Description: Physical Risk	
Scenario 2: Impacts of Flooding, Drought, and Heatwaves on Delta Sites and Key Suppliers	
Background	As climate change leads to increasingly frequent extreme weather events, Delta has identified flooding, drought, and high temperatures as three material physical risks. The first two are driven by changes in rainfall patterns: flooding triggered by short-term heavy rainfall may increase the likelihood of damage to facilities or equipment, while long-term changes in rainfall patterns may also lead to reduced rainfall and drought events, resulting in additional water costs for plants or suppliers and potentially causing disruptions to plant operations or supply chains. Rising temperatures and increased record-high events and the number of high-temperature days may increase occupational safety risks for outdoor workers and also raise the likelihood of equipment malfunctions in outdoor settings.
Purpose of Analysis	Delta conducts quantitative analysis of the above risks to understand the physical risks faced by operating sites and key suppliers in the short-, medium-, and long-term under future climate scenarios, and to develop corresponding adaptation measures to enhance the Company’s climate resilience in operations.
Climate Scenarios	This analysis uses AR6 downscaled climate projections from TCCIP (Taiwan Climate Change Projection Information and Adaptation Knowledge Platform) for Taiwan plants, and IPCC AR6-CMIP6 climate simulation data for China plants. Delta references the Shared Socioeconomic Pathways (SSPs) proposed in the IPCC AR6 climate change assessment report, combined with Representative Concentration Pathways (RCPs), using different socio-economic assumptions and radiative forcing as the basis for warming severity, and selects the “Low Emissions (SSP1-2.6) scenario” and the “Very High Emissions (SSP5-8.5) scenario” as the physical risk analysis scenarios. Please refer to: 2023 TCFD and TNFD Report, p. 21, Physical Risk Scenario Analysis.
Assessment Time Points	The time scales for physical risk scenario analysis are within 5 years, 5–10 years, and more than 10 years. Delta defines the short-term as two years, the medium-term as two to five years, and the long-term as more than five years, with reference to internal carbon reduction target timelines and the Delta Group risk management timeline. The assessment time points in this scenario include short-, medium-, and long-term.

Risk Type and Description: Physical Risk	
Scenario 2: Impacts of Flooding, Drought, and Heatwaves on Delta Sites and Key Suppliers	
Methodology	Delta references the risk management recommendations in the TCFD guidance, combining meteorological observation data and climate projection data, and referencing definitions of disasters by domestic and international official agencies, to calculate the likelihood and impact of disasters under different scenarios and years, and plots a risk matrix to identify the risk level (high, medium, low) for each location.
Results	Risk 1: Flood Under the SSP1-2.6 scenario, short-term analysis results indicate that only a limited number of Delta's operating sites are located in high flood-risk areas. As the analysis moves into the medium- and long-term horizons, the number of high-risk sites shows a gradual increasing trend, with approximately 13 sites projected to be located in high flood-risk areas in the long-term. Under the SSP5-8.5 scenario, operating sites exposed to high flood risk are primarily concentrated in coastal regions of Japan, mainland China, and Southeast Asia, with a smaller number located in inland areas of mainland China and South America. Most operating sites in Taiwan and East Asia are subject to moderate flood risk, while operating sites in Europe and North America do not exhibit significant flood risk. Across all scenarios (SSP1-2.6 and SSP5-8.5) and across short-, medium-, and long-term time horizons, only a limited number of key suppliers—mainly located in coastal areas of Southeast Asia—are exposed to high flood risk due to sea-level rise and changes in the frequency of extreme rainfall events. In mainland China and other parts of Southeast Asia, a portion of suppliers are exposed to moderate flood risk. Risk 2: Drought Under the SSP1-2.6 scenario, the number of operating sites located in high drought-risk areas remains limited in the short- and medium-term, increasing to seven sites in the long-term. Under the SSP5-8.5 scenario, operating sites exposed to high drought risk are mainly located in inland North America, North Africa, the Arabian region, and India, which are characterized by arid or desert climates. Operating sites in southern Taiwan, inland mainland China, and Southeast Asia are exposed to moderate drought risk, while operating sites in other regions do not exhibit significant drought risk. Across all scenarios and across short-, medium-, and long-term time horizons, drought risk assessment results for key suppliers show no significant variation. Suppliers exposed to high drought risk are primarily concentrated in arid or dry regions, including India, Africa, the Middle East, and the western United States. In addition, a certain proportion of suppliers located in northeastern mainland China, Southeast Asia, and South Asia are exposed to moderate drought risk. Risk 3: Heatwaves Under both the SSP1-2.6 and SSP5-8.5 scenarios, the proportion of operating sites exposed to high heatwave risk increases rapidly over time. The increase is more pronounced under the SSP5-8.5 scenario, under which approximately half of the Company's operating sites are projected to face the impacts of rapidly rising temperatures under long-term extreme climate conditions. These high-risk sites are mainly located in mainland China, Europe, and North America. In contrast, coastal regions may benefit from the moderating effects of sea surface temperatures, resulting in a relatively smaller number of high-risk sites. Under the long-term SSP5-8.5 scenario, approximately 26% of suppliers are located in high heatwave-risk areas, primarily in mainland China and North America. The proportion of suppliers exposed to high heatwave risk is also significantly higher than under the SSP1-2.6 scenario, indicating that heatwave risk intensifies markedly as the severity of climate scenarios increases.
Response Measures	Based on the risk assessment results, where existing measures are determined to be insufficient to adequately address future physical climate risks, relevant adaptation measures will be strengthened or replaced, taking into account the functional characteristics and usage of the affected sites
Assumptions, Uncertainties, and Limitations in the Scenario	1. This analysis assumes that SSP1-2.6 and SSP5-8.5 sufficiently represent the possible range of future climate changes; however, actual socio-economic development and emissions pathways may deviate from model settings, resulting in uncertainty in scenario outcomes. 2. Potential future extreme policy interventions (e.g., tightening carbon taxes, drastic changes in energy structure) and rapid technological breakthroughs are not included in the main assumptions; actual risks may be higher or lower than model results. 3. The potential risk-reduction effects of adaptation measures taken by the Company and its supply chain in response to climate change are not fully incorporated. 4. TCCIP and IPCC AR6 climate data are based on historical period (1980-2014) simulation baselines and may lag behind rapidly changing extreme climate trends in recent years.

Risk Type and Description: Physical Risk	
Scenario 3: Impact of High Temperatures on Data Center Electricity Consumption	
Background	As climate change leads to increases in global and regional temperatures, data center operational energy consumption and cooling loads are expected to rise significantly. According to academic literature, for every 1°C increase in ambient air temperature, energy consumption of data center cooling systems increases by approximately 5–6%. Based on Delta's observations, data centers in Taiwan, Thailand, the United States, and mainland China have experienced varying degrees of electricity consumption increases.

Risk Type and Description: Physical Risk	
Scenario 3: Impact of High Temperatures on Data Center Electricity Consumption	
Purpose of Analysis	To assess the potential impacts of high-temperature climate change risks on data center cooling energy consumption, and to serve as a basis for designing energy-saving and adaptation strategies to enhance operational resilience and reduce the impacts of climate risks on critical information infrastructure.
Climate Scenarios	IPCC SSP1-2.6 and SSP5-8.5
Assessment Time Points	2030 and 2050
Scope	Data centers in Taiwan, Thailand, the United States, and mainland China
Methodology	Using regional warming projection data from TCCIP (Taiwan) and the World Bank Climate Knowledge Portal (Thailand, the United States, and mainland China), combined with regression models of cooling system energy consumption at each site, to estimate changes in monthly average electricity consumption rates under different warming scenarios.
Results	Under the impacts of climate change, cooling energy consumption across all of Delta's data centers is expected to increase, and under all scenarios, the magnitude of increase in 2050 is projected to be higher than that in 2030. Overall, the results indicate that data center energy efficiency is highly sensitive to rising temperatures. • In Taipei, the projected increase in average monthly temperature ranges from 0.5°C to 2.0°C, with the corresponding increase in electricity consumption estimated to range from 3.41% to 9.65%. • In Bangkok, the projected increase in average monthly temperature ranges from 0.3°C to 2.7°C, with the corresponding increase in electricity consumption estimated to range from 4.01% to 11.21%. • In California, the projected increase in average monthly temperature ranges from 0.4°C to 7.2°C. The relatively wide range is estimated to be attributable to limitations in regional spatial resolution, which in turn may result in a higher estimated increase in electricity consumption, ranging from 9.65% to 15.36%, compared with other regions. • In the Wujiang area, the projected increase in average monthly temperature ranges from 0.2°C to 2.4°C, with the corresponding increase in electricity consumption estimated to range from 1.52% to 9.29%.
Response Measures	Enhance the design of high-efficiency cooling systems, promote the application of liquid cooling or AI intelligent control technologies, introduce energy management systems to monitor energy efficiency in real time, and continue to expand the proportion of free cooling applications to improve the climate resilience of Delta's critical information infrastructure.
Assumptions, Uncertainties, and Limitations in the Scenario	1. Assumes that energy efficiency of IT equipment and cooling equipment remains unchanged over time. 2. Assumes a linear relationship between outdoor temperature increases and the corresponding increase in cooling energy consumption. 3. Assumes that the power supply structure and emission factors remain unchanged and do not incorporate future energy transition impacts. 4. Potential energy management improvements, advanced cooling technologies, and workload optimization measures are not included in this analysis. 5. The analysis may use a fixed power usage effectiveness (PUE) value and does not consider potential future improvements in data center design and energy efficiency. 6. Model limitations: does not account for interaction effects between extreme high temperatures and sudden power outages; data precision is limited by regional climate model resolution.

2-5. Metrics and Targets

Delta continues to set and advance climate-related targets both internally and externally. In 2021, the Company committed to achieving RE100 globally by 2030, and in 2022 its net-zero science-based target was validated by the Science Based Targets initiative (SBTi). Using 2021 as the base year, Delta targets by 2030 a 90% absolute reduction in Scope 1 and Scope 2 (market-based) emissions across 100% of its global operation sites, and a 25% reduction in Scope 3 emissions, with the goal of achieving net-zero emissions by 2050. Delta will continue to adopt the 1.5°C decarbonization pathway as the basis for management, driving the Company's internal low-carbon transition and the development of innovative products and services.

Delta has established climate performance metrics and management mechanisms and tracks the impacts of climate-related risks and opportunities on operations through quantified indicators. Climate-related metrics include GHG emissions, energy-consumption efficiency, the proportion of renewable electricity use, and the benefits of low-carbon products, among others. For performance results against targets for each indicator during the reporting year, please refer to Delta's 2025 ESG Report Ch 3.3 Material Topic Management and Ch 7 Appendix.

Delta voluntarily discloses climate-related information with reference to the IFRS S2 Climate-related Disclosures framework and continues to enhance and refine related disclosures. By aligning with international climate disclosure standards, Delta is committed to enhancing the transparency of climate information and helping investors and stakeholders gain a more comprehensive understanding of the climate-related risks and opportunities the Company

faces. Going forward, Delta will continue to review the applicability of its climate related performance indicators and make timely adjustments in accordance with the Company's operational strategy and changes in the external environment, to ensure that its climate management mechanisms effectively support sustainable development and long-term low carbon transition.

2.3.7 Fulfillment of ethical corporate management and deviation from the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
1. Establishment of ethical corporate management policies and programs (1) Does the Company have a Board approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policies? (2) Does the Company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scopes of business? Does the Company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies?	√		Based on the business philosophy of honesty, transparency and responsibility of the Company, Delta's Board of Directors has approved the establishment of the “Ethical Corporate Management Best Practice Principles” to set up a good operation mode with clear establishment of integrity policies. Besides, all board members and senior management must sign the statement or commitment on ethical corporate management, which expects and requires the board and senior management to actively implement the ethical corporate management policy into internal management and business activities. The principles are detailed in the Corporate Governance section under Investors on the Company's website. The implementation of ethical corporate management for the year is also disclosed in the ESG Report as well. The Company has set up risk assessment mechanisms for unethical behavior. ● The Company has set up the risk assessment and prevention plan for ethical corporate management to implement its ethical corporate management policy, set up a risk control mechanism, regularly analyze and evaluate business activities with higher risk of dishonest conduct within the scope of business, and strengthen relevant preventive measures to reduce existing and potential risks. ● The Company has created the Risk Assessment Mechanism for ethical corporate management and requested its business and functional units to conduct annual risk assessments, while taking internal and external audit records into account. A total of 37 risk assessment forms (100% response rate) were completed in 2025 with corresponding control measures drafted and implemented, including requiring the employees to familiarize themselves with relevant laws and internal regulations of the Company, as well as regular monitoring regarding illegal use of non-authorized software, etc. ● The prevention program established by the Company includes 7 preventive measures against the following: a. Offering and acceptance of bribes b. Illegal political donations c. Improper charitable donations or sponsorship d. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
(3) Does the Company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the Company enforce the programs above effectively and perform regular reviews and amendments?	√		e. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights f. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacturing, provision, or sale of products and services g. Prohibition of unfair competition ● "Delta Group Code of Conduct" expressly states that Delta members should abide by all applicable anti-bribery and anti-corruption regulations, expressly refuse to offer or accept any form of illegitimate benefits, and avoid dealing with business partners who operate dishonestly, nor shall they offer illegal political donations, restrict or impede fair competition, or infringe intellectual property rights by unfair means. Charitable donations or sponsorships shall comply with the "Management Procedures for Handling Charitable Donations or Sponsorships." ● Article 8 of the "Delta Corporate Social Responsibility Best Practice Principles" declares the non-tolerance of bribery or corruption and avoidance of engaging in unfair competition. The Company has stated the operating procedures, behavioral guidelines, punishment for violation, and complaint system in the unethical behavior prevention scheme. ● The "Delta Group Code of Conduct" sets the standard operating procedures and behavioral guidelines for all stakeholders of the Company, as a commitment to implementing its ethical corporate management policy. ● The "Whistleblowing System Management Regulations" for employees and relevant whistleblowers to report any illegal or violation of code of conduct or ethical corporate management behaviors to ensure the legal rights of the whistleblowers and relevant persons. ● The "Policy of Rewards and Punishments" states the rewards and punishments for violating the "Ethical Corporate Management Best Practice Principles" and the "Delta Group Code of Conduct." ● Regularly review and revise the above-mentioned relevant regulations based on the implementation status, to prevent dishonest behaviors. In response to practical and operational needs, the internal regulations and the "Whistleblowing System Management Regulations" were continuously reviewed and revised. The aforementioned regulations are disclosed in the Corporate Governance section under Investors on the Company's website.	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
2. Implementation of ethical corporate management (1) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	√		The Company adequately implements integrity record assessment of its business partners. ● The "Delta Group Code of Conduct" expressly regulates the following principles: a. Before establishing business relationships with others, the Company shall evaluate the legitimacy, integrity, and operational policy of the business dealing entities, and whether there are any records of dishonesty, to ensure such entities' business operations are with integrity, transparent, and will not demand, offer or receive bribes. b. When the Company deals with others, it should fully understand the counterparty's policy on business integrity and endeavor to include the compliance of business integrity as part of the contractual terms. If the other party engages in any dishonest behaviors in the performance of business activities, it should immediately inform and cooperate with the investigation, and the other party may revoke the Company's supplier qualification or terminate any transactions. ● Adopting the "Delta Supplier Code of Conduct" as a key guideline, the Company adequately implements ethical corporate management in supply chain management: a. In addition to product liability and confidentiality clauses, the procurement contract has also incorporated clauses in the "Supplier Code of Conduct" -Responsible Business Alliance Code of Conduct aspects, environmental protection, conflict minerals, fair competition and antitrust, etc. b. Hierarchical management of continuously trading suppliers is carried out, and regular supplier ESG questionnaires are conducted to investigate their potential risks in labor, health and safety, environment, integrity and ethics, and management systems, and identify high-risk suppliers for systematic tracking, auditing and requirements for improvement.	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
(2) Does the Company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct	√		To improve the ethical corporate management, the Company established the Ethical Management Committee as a dedicated unit to promote the ethical corporate management of the Company, as approved by resolution of the Board of Directors on October 27, 2022. The Ethical Management Committee shall report to the Board of Directors annually on the Ethical management policy, the unethical behavior prevention scheme, and its implementation status. On February 25, 2026, the Ethical Management Committee reported to the Board of Directors on the implementation of the Company's ethical corporate management policy in year 2025. The report covered the results of integrity risk self- assessments, revisions to relevant	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
regularly (at least once a year) to the Board of Directors while overseeing such operations?			policies and procedures, implementation of the integrity management system, the operation of the whistleblowing system, and the promotion of anti-corruption and anti-bribery policies.	
(3) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	√		● To prevent conflicts of interest, the Company has formulated the "Delta Group Code of Conduct" to identify, monitor and manage the risks of dishonest behaviors that may result from conflicts of interest. The regulations expressly stipulate that Delta members should avoid conflicts of interest related to their positions, and shall not engage in any business, investment or activities that may conflict with the interests of Delta Group. In addition, appropriate channels are provided internally for directors, managers and other stakeholders to voluntarily declare whether they have a potential conflict of interest with the Company. ● Article 15 of the "Rules and Procedures of the Meeting of Board of Directors" and Article 31 of the "Corporate Governance Best Practice Principles" state the regulations of directors' conflicts of interest and the strict prohibition of improper channeling of profits between the Company's stakeholders and shareholders. ● The operations of related party transactions, insider trading and the mechanisms for handling and disclosure of material inside information are regulated respectively in the "Rules Governing Financial and Business Matters Between the Company and its Related Parties", "Policy on Prevention of Insider Trading", the "Delta Group Code of Conduct", and the "Procedures for Handling Material Inside Information." ● To implement the code of conduct to avoid conflict of interest, each new employee is required to complete disclosures regarding conflicts of interest and internal familial relationships, and existing employees are reminded to make the declaration in the annual announcement. 153 employees completed the declaration voluntarily in 2025. If a conflict-of-interest relationship is not reported in accordance with the Company's regulations, the Company will impose penalties in accordance with the "Regulations on Reward and Punishment" depending on the severity of the situation.	
(4) Does the Company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical	√		● The Company has established efficient accounting policies and internal control system. The financial statements of the Company are prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the "International Financial Reporting Standards", "International Accounting Standards", interpretations, and the announcements of the interpretations approved by the Financial Supervisory Commission.	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
conduct risk assessments accordingly to prevent unethical conduct, or hire outside CPAs to perform the audits? (5) Does the Company regularly hold internal and external educational training on ethical corporate management?	√		● The design and effectiveness of implementation of the internal controls of the Company is determined based on the "Regulations Governing Establishment of Internal Control System by Public Companies" and is supported by a self-monitoring mechanism. Internal auditors regularly inspect the compliance with the internal control system, including its adherence to measures preventing unethical conduct. Through self-evaluation procedures, we ensure the effectiveness of our internal control systems, which serves as the basis for issuing the Internal Control System Statement. ● The Company's 2025 audit plan, assessment of the effectiveness of the Company's 2025 internal control system, and Internal Control System Statement were submitted to the Board of Directors for approval on October 29, 2024, and February 25, 2026, respectively. The 2026 audit plan was submitted to the Board of Directors for approval on October 29, 2025. Meanwhile, the assessment of the effectiveness of the internal control systems and the Internal Control System Statement for the fiscal year 2025 will be submitted for approval by the Board of Directors in 2026. The Company's HR Department arranges relevant training to help promote the implementation of ethical corporate management: ● New employees are required to participate in the orientation training for newcomers related to ethical corporate management. All employees return to the ethical corporate management/code of conduct/human rights policy advocacy course through our online education platform every year with a training completion rate of 98.4%. The course topics include explanations on the prohibition of insider trading and internal material information handling procedures, etc. The Company also holds physical courses on topics related to ethical corporate management each year. In 2025, a total of 35,942 people in the Delta Group participated in such training courses related to the topics mentioned above with an aggregate total of 16,369 hours. ● Regularly review and adjust the content of the training courses to strengthen the advocacy of preventing dishonest behavior. Since 2023, the Company, under the scope of Delta Electronics, Inc. in Taiwan (including every functional unit with headquarters functions), has introduced the ISO 37001 standard, optimizing the relevant management mechanisms for anti-corruption and anti-bribery. Therefore, all employees in each unit within the verification scope have completed the ISO 37001 anti-bribery management system operational mechanism education and training to meet the requirement, enhancing understanding of anti-corruption and anti-bribery measures and preventing dishonest behavior. Since 2024, additional anti-corruption and anti-bribery training will be provided to	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)												
	Yes	No	Summary													
			personnel identified as medium to high risk in the job risk assessment to enhance their awareness of corruption and bribery risks at Delta TW headquarter. ● The Company's advocacy efforts related to ethical corporate management operations include listing honesty and integrity as a value and ability assessment item in employee performance evaluation, publishing an annual announcement on the regulations of conflict-of-interest recusal and reminding colleagues to proactively submit conflict-of-interest disclosures, and conducting ethical corporate management risk assessment with each unit every year. ● For suppliers, the Company refers to the Code of Conduct - Responsible Business Alliance (RBA) as the main framework and pushes the suppliers to practice sustainable development in major aspects such as labor, occupational safety and health, environment, ethics and management systems. Adopting the "Delta Supplier Code of Conduct" and "Delta Anti-corruption and Anti-Bribery Policy", as key guidelines for training or promotion materials, and required suppliers to sign the integrity commitment.													
3. Operation of the whistleblowing system of the Company (1) Does the Company establish both a practical reward and whistleblowing systems, integrity hotline and appropriate personnel in charge of the reported object?	√		The "Delta Group Code of Conduct" and the "Delta Group Management Measures of the Whistleblowing System" stipulate the setup of a reporting channel for employees, suppliers, and other external stakeholders. Managed by designated personnel, the reporting system is for reporting matters or violations against human rights, behavior principles, or ethical corporate management principles. In addition to reporting to the head of the unit in which the member belongs to, as well as to the head of the Audit Department, head of the HR Department or head of the Legal/IP Department, a report can also be sent to the handling units as below through the Company's local email address. If any whistleblowing case is confirmed true and has made a significant contribution or resulted in significant financial benefits, the whistleblower will be rewarded appropriately. <table><tr><th colspan="3">Whistleblowing Email and Channels</th></tr><tr><th>Event Type</th><th>Handling Unit</th><th>Email of Handling Unit</th></tr><tr><td>Report management team incidents</td><td>Audit and Risk Committee</td><td>AC885@deltaww.com</td></tr><tr><td>Report incidents of fraud, corruption, and bribery</td><td>Ethical Corporate Management Committee</td><td>885@deltaww.com</td></tr></table>	Whistleblowing Email and Channels			Event Type	Handling Unit	Email of Handling Unit	Report management team incidents	Audit and Risk Committee	AC885@deltaww.com	Report incidents of fraud, corruption, and bribery	Ethical Corporate Management Committee	885@deltaww.com	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
Whistleblowing Email and Channels																
Event Type	Handling Unit	Email of Handling Unit														
Report management team incidents	Audit and Risk Committee	AC885@deltaww.com														
Report incidents of fraud, corruption, and bribery	Ethical Corporate Management Committee	885@deltaww.com														

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies and Reason(s)																					
	Yes	No	Summary																						
(2) Does the Company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	√		<table><tr><th colspan="3">Whistleblowing Email and Channels</th></tr><tr><th>Event Type</th><th>Handling Unit</th><th>Email of Handling Unit</th></tr><tr><td rowspan="7">Other violations of Code of Conduct</td><td>HR/ Taiwan</td><td>HR885@deltaww.com</td></tr><tr><td>HR/ China</td><td>HR885.CN@deltaww.com</td></tr><tr><td>HR/ America</td><td>HR885.DAL@deltaww.com</td></tr><tr><td>HR/ EMEA</td><td>HR885.EMEA@deltaww.com</td></tr><tr><td>HR/ SEA</td><td>HR885.SEA@deltaww.com</td></tr><tr><td>HR/ NEA</td><td>HR885.NEA@deltaww.com</td></tr><tr><td>HR/ India</td><td>HR885.DIN@deltaww.com</td></tr></table> The management team refers to here are defined as the first level in the “Organizational Management Measures”, including Chairman, Vice-Chairman, CEO, and COO of Delta headquarters The “Delta Group Whistleblowing System Management Regulations” stipulates the following procedures: ● The whistleblower or his/her agent shall submit a compliant in writing or verbally with specific fact and sufficient information of the alleged behavior or incidents against human rights, behavior principles or ethical corporate management. Delta members may choose to remain anonymous when reporting a violation of another member, but they should still provide necessary information to facilitate communication and investigation. ● The whistleblowing results shall be replied within three months and if there are special circumstances requiring an extension, prior approval from the appropriate authority is necessary. In the conclusion of the case, the whistleblower shall be replied to through the “Reply Form of Whistleblowing Event”, unless the whistleblower does not provide any contact information, where there is no response to communication attempts, or in cases of anonymous whistleblowing. If the whistleblowers are dissatisfied with the results of their case, they may submit an appeal made in writing using the “Record Form of Whistleblowing Event” within 10 days of receiving the reply and include reasons for the dissatisfaction, along with specific new facts and evidence. The CEO shall assign an appropriate unit, instead of the original investigation unit, to handle the appeal. Only one appeal per case is allowed. ● In cases where whistleblowers’ allegations are verified to be true, the Company will take appropriate actions in accordance with legal requirements or internal disciplinary regulations. If a significant violation is discovered during the investigation or if the Company is at significant risk, the handling unit shall report the case to the Audit and Risk Committee. The parties involved in the case, the whistleblower, and the relevant	Whistleblowing Email and Channels			Event Type	Handling Unit	Email of Handling Unit	Other violations of Code of Conduct	HR/ Taiwan	HR885@deltaww.com	HR/ China	HR885.CN@deltaww.com	HR/ America	HR885.DAL@deltaww.com	HR/ EMEA	HR885.EMEA@deltaww.com	HR/ SEA	HR885.SEA@deltaww.com	HR/ NEA	HR885.NEA@deltaww.com	HR/ India	HR885.DIN@deltaww.com	
Whistleblowing Email and Channels																									
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Other violations of Code of Conduct	HR/ Taiwan	HR885@deltaww.com																							
	HR/ China	HR885.CN@deltaww.com																							
	HR/ America	HR885.DAL@deltaww.com																							
	HR/ EMEA	HR885.EMEA@deltaww.com																							
	HR/ SEA	HR885.SEA@deltaww.com																							
	HR/ NEA	HR885.NEA@deltaww.com																							
	HR/ India	HR885.DIN@deltaww.com																							

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
(3) Does the Company take measures to protect whistleblowers from being mistreated due to whistleblowing?	√		personnel have a duty of confidentiality to prevent the whistleblower from being treated unfairly, retaliated against, or threatened. Violations will be subject to disciplinary measures in accordance with the Company's disciplinary regulations. The "Delta Group Code of Conduct" and the "Delta Group Whistleblowing System Management Regulations" expressly stipulate that the whistleblower may choose to remain anonymous. The handling unit will keep the whistleblower information strictly confidential, and will only disclose it to specific persons to meet investigation needs. Meanwhile, reasonable preventive and protective measures will be applied to protect the whistleblower from revenge or mistreatment.	
4. Strengthening information disclosure Does the Company disclose its ethical corporate management policies and the results of its implementation on the Company's website and MOPS?	√		The "Ethical Corporate Management Best Practice Principles", the "Code of Conduct", the "Corporate Social Responsibility Best Practice Principles" and the "Implementation of Ethical Corporate Management" are disclosed on the Company's website in the Corporate Governance section under Investors. In addition, relevant and reliable information on ethical corporate management is also disclosed in the annual report and the 2025 Delta ESG Report.	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies.
5. If the Company has established its ethical corporate management policies in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: Compliant with Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies.				
6. Other important information to facilitate a better understanding of the Company's ethical corporate management practices: (i.e., the status of the Company's efforts to review and amend the ethical corporate management practices): None.				

2.3.8 Other significant information that will provide a better understanding of the state of the Company's implementation of corporate governance

Delta has established an Investors section on the website, providing easy access for investors to the Chairman's Statement to shareholders, the Company's annual reports, financial statements, internal policies, as well as information on stock prices, dividend details, and investor meetings. Additionally, Delta has included the charters of our various functional committees. Regarding recent tax matters, Delta published its tax policy on the official website, outlining our commitment to compliance with regulatory and corporate governance principles while striving for the most optimal global tax structure. We are dedicated to safeguarding shareholders' interests and contributing to society by paying fair and reasonable taxes.

In addition to hosting quarterly investor meetings to disclose the financial performance and operational overview for the quarter, during which the management team directly engages with juridical person investors and the media to communicate the Company's long-term strategies and future development, Delta also offers bilingual (Chinese and English) live streaming of these sessions on the official website, allowing both domestic and international investors to stay updated in real-time. Considering the relatively high proportion of foreign ownership in Delta, the Company places significant emphasis on communication with foreign investors. Each year, Delta actively participate in various investment forums and make direct visits to foreign juridical person shareholders in Asia, Europe, and the United

States. In addition to providing updates on the Company's operations, the investor relations team actively seeks valuable feedback from all stakeholders on areas such as operations, financial performance, and corporate governance. Furthermore, Delta makes every effort to accommodate domestic and international investor visits and periodically host juridical person investors at our global production facilities or exhibitions.

Delta proactively establishes timely and effective communication channels with investors. In 2025, Delta was invited to participate in 18 external investor meetings. Demonstrating industry leadership, Delta implemented item-by-item voting for all resolutions and discussion agendas presented during our annual general shareholders meeting, enabling minority shareholders to engage in decision-making and exercise their voting rights. Delta promptly discloses voting outcomes and results to ensure transparency. Additionally, Delta diligently addresses shareholder suggestions raised during the annual general shareholders' meeting, considering them as valuable input for shaping the Company's future strategies.

2.3.9 Internal control system implementation

2.3.9.1. The Company's Internal Control System Statement has been uploaded to the Market Observation Post System (MOPS). For detailed information, please refer to the MOPS website.

Path: MOPS > Single Company > Corporate Governance > Corporate Rules / Internal Control > Disclose for Internal Control System Statement

Website: <https://mopsplus.twse.com.tw/mops/#/web/t06sg20>

2.3.9.2. If CPAs are engaged to review the internal control system, their report shall be disclosed: None.

2.3.10 Major Resolutions of Shareholders' Meeting and Board Meetings for the most recent fiscal year or during the current fiscal year as of the date of publication of the annual report

Major resolutions of Board Meetings		
Date of Board Meetings	Proposal	Resolutions
2025.02.26 The 5th of the 20th term	1. The Company's 2025 corporate business plan	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	2. The recommendation on 2024 Chairman's compensation of the Company	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, and the Director, Mr. Yancey Hai, who shall not participate in discussion or voting and upon the consultation of the Vice-Chairman, Mr. Mark Ko, acting as the deputy Chairman, the rest of attending Directors unanimously approved this motion.
	3. The distribution of 2024 employees' and directors' compensation of the Company	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the directors who are the interested parties and shall not participate in discussion or voting on their own compensation, the rest of directors who could participate in the voting unanimously approved this motion as suggested by the Compensation Committee, upon the consultation of the Chairman of the Board.
	4. The amendments to the Company's "Article of Incorporation"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion as suggested by the Compensation Committee.
	5. The impairment loss on assets	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Major resolutions of Board Meetings		
Date of Board Meetings	Proposal	Resolutions
2025.02.26 The 5th of the 20th term	6. The Company's 2024 annual business report and financial statements	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	7. The distribution of the Company's 2024 earnings	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion as suggested by the Audit and Risk Committee.
	8. The issuance of the Company's domestic unsecured ordinary corporate bond	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	9. The amendments to the "Delta Group Risk Management Policy"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	10. The adjustment to the structure of the Company's Global ESG Committee	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved the appointment of a non-executive Director, Mr. Yancey Hai, and an Independent Director, Ms. Doris Hsu, as the members of Delta Global ESG Committee.
	11. The assessment of the effectiveness of the Company's 2024 internal control system	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	12. The Company's 2024 Internal Control System Statement	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	13. The amendments to the Company's "Rules and Procedures of the Meeting of Board of Directors" and "Audit and Risk Committee Charter"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	14. The evaluation of competency and independence of the CPAs engaged by the Company	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	15. The convening of the Company's 2025 Annual General Shareholders' Meeting	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2025.04.29 The 6th of the 20th term	1. The recommendation on 2025 managers' compensation of the Company	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, the Vice-Chairman, Mr. Mark Ko, and the Director, Mr. Simon Chang, who shall not participate in discussion or voting. The remaining Directors unanimously elected the Director, Mr. Yancey Hai, to act as deputy Chairman of the meeting. Upon the consultation of the deputy Chairman, the rest of attending Directors unanimously approved this motion.
	2. The recommendation on the percentage of distribution as 2025 employees' compensation of the Company	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	3. The Company's 2025 Q1 consolidated financial statements	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Major resolutions of Board Meetings		
Date of Board Meetings	Date of Board Meetings	Date of Board Meetings
2025.05.29 The 7th of the 20th term	1. The intention of acquisition of real estate in Taiwan	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2025.06.18 The 8th of the 20th term	1. The acquisition of shareholdings in ACT Genomics Holdings Company Limited	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, and the Director, Mr. Bruce CH Cheng didn't participate in voting either, the rest of attending Directors unanimously approved this motion, upon the consultation of the Chairman of the Board.
2025.07.30 The 9th of the 20th term	1. The Company's 2025 Q2 consolidated financial statements	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	2. Delta Group's risk appetite (risk tolerance)	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	3. The open of a securities account of the Company with DBS Bank India Limited	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	4. The Company's 2024 ESG Report	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	5. The amendments to the "Delta Group Information Security and Personal Information Protection Policy"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	6. The amendments to the group's "Anti-Corruption and Anti-Bribery Policy"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	7. The release from non-competition restrictions on Directors in the Company's Annual General Shareholders' Meeting	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2025.10.29 The 10th of the 20th term	1. The establishment to the Company's "Policy on Prevention of Insider Trading"	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	2. The recommendation on 2025 directors' compensation of the Company	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Directors who are the interested parties and shall not participate in discussion or voting on their own compensation, the rest of Directors who could participate in the voting unanimously approved this motion, upon the consultation of the Chairman of the Board.
	3. The amendments to parts of the Company's internal control procedures and internal control auditing	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	4. The Company's 2025 Q3 consolidated financial statements	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Major resolutions of Board Meetings		
Date of Board Meetings	Date of Board Meetings	Date of Board Meetings
2025.10.29 The 10th of the 20th term	5. The group's shareholding restructuring	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	6. The amendments to the "Delta Group Biodiversity Policy"	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	7. The Company's 2026 internal audit plan	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	8. The extension of the Company's voluntary suspension of operations for the "Professional Engineering Consulting" business	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	9. Delta Electronics (Netherlands) B.V., a subsidiary of the Company, proposed an acquisition of Noda RF Technologies Co., Ltd and its subsidiaries	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	10. The release from non-competition restrictions on manager	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman, Mr. Ping Cheng, who shall not participate in discussion or voting, nor act as the deputy for any other director to exercise his voting rights. Upon the consultation of the deputy Chairman, Vice-Chairman, Mr. Mark Ko, the rest of attending Directors unanimously approved on the premise that there would be no prejudice to the interests of the Company to release from the non-competition restrictions on Mr. Ping Cheng serving as the Chairman in ACT Genomics Co., Ltd.
	11. The release from non-competition restrictions on directors in the Company's Annual General Shareholders' Meeting	The Chairman, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2025.12.01 The 11th of the 20th term	1. The acquisition of 100% of the shares of Vivotek Inc. through cash-for-share exchange	The Director, Mr. Simon Chang, designated as the representative of the Company and elected as a director of Vivotek Inc., pursuant to Article 5 and Paragraph 7, Article 29, thereof, mutatis mutandis applying Paragraph 6, Article 18 of the Business Mergers and Acquisitions Act, is eligible to participate in the discussion and voting of this motion. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Major resolutions of Board Meetings		
Date of Board Meetings	Date of Board Meetings	Date of Board Meetings
2026.01.07 The 12th of the 20th term	1. The disposal of the shares of Delta Electronics (Thailand) Public Company Limited	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Director, Mr. Simon Chang, who shall not participate in discussion or voting and upon the consultation of the Chairman of the Board, the rest of attending Directors unanimously approved this motion.
2026.02.25 The 13th of the 20th term	1. The Company's 2026 corporate business plan	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	2. The recommendation on 2025 Chairman's compensation of the Company	Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the Chairman of the Board, Mr. Ping Cheng, who shall not participate in discussion or voting, and the Directors, Mr. Victor Cheng and Ms. Shan-Shan Guo were temporarily absent, and upon the consultation of the Vice-Chairman, Mr. Mark Ko, acting as the deputy Chairman, the rest of attending Directors unanimously approved this motion.
	3. The distribution of 2025 employees' and directors' compensation of the Company	Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the directors who are the interested parties and shall not participate in discussion or voting on their own compensation, upon the consultation of the Chairman of the Board, the rest of directors who could participate in the voting unanimously approved this motion.
	4. The appointment of the Company's manager	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	5. The impairment loss on assets	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	6. The Company's 2025 annual business report and financial statements	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	7. The distribution of the Company's 2025 earnings	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion as suggested by the Audit and Risk Committee.
	8. The issuance of the Company's domestic unsecured ordinary corporate bond	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	9. The establishment to the Company's "Internal Control Procedures for IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-Related Disclosures" and "Internal Auditing for IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-Related Disclosures"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	10. The establishment to the "Delta Group Compliance Management Policy"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	11. The establishment to the Company's "ESG Committee Charter"	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	12. The assessment of the effectiveness of the Company's 2025 internal control system	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Major resolutions of Board Meetings		
Date of Board Meetings	Date of Board Meetings	Date of Board Meetings
	13. The Company's 2025 Internal Control System Statement	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	14. The appointment of 2026 CPAs and evaluation of competency and independence of the CPAs engaged by the Company	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	15. The release from non-competition restrictions on managers	Pursuant to Article 206 of the Company Act and Article 15 of the Company's Rules and Procedures of the Meeting of Board of Directors, except for the Chairman, Mr. Ping Cheng, who shall not participate in discussion or voting. Upon the consultation of the deputy Chairman, Vice-Chairman, Mr. Mark Ko, the rest of attending Directors unanimously approved on the premise that there would be no prejudice to the interests of the Company to release from the non-competition restrictions on Mr. Ping Cheng serving as the Director in TwHealth Nexus INC., and the Manager, Mr. Rock Huang, serving as the Directors in Delta Electronics (Dongguan) Co., Ltd. and Delta Electronics (Chongqing) Ltd.
	16. The release from non-competition restrictions on directors in the Company's Annual General Shareholders' Meeting	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
	17. The convening of the Company's 2026 Annual General Shareholders' Meeting	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Major resolutions of Shareholders' Meetings		
Date of Shareholders' Meetings	Proposal	Resolutions
May 29, 2025 Annual General Shareholders' Meeting	1. Adoption of the Company's 2024 Annual Business Report and Financial Statements	There is no question raised by the shareholders. Approved and acknowledged as proposed by the Board of Directors by voting a total of 2,349,369,950 shares with voting rights were present when votes were cast; the number of voting rights for approval was 2,175,726,941 (among which 1,455,653,691 was exercised by electronic transmission); the number of voting rights for rejection was 1,590,486 (among which 1,590,486 was exercised by electronic transmission); the number of invalid votes was 0; the number of voting rights for abstention was 172,052,523 (among which 172,045,250 was exercised by electronic transmission); and 92.60% of the total voting rights voted for approval when votes were cast.
	2. Adoption of the Company's 2024 Earnings Distribution	There is no question raised by the shareholders. Approved and acknowledged as proposed by the Board of Directors by voting a total of 2,349,369,950 shares with voting rights were present when votes were cast; the number of voting rights for approval was 2,179,084,731 (among which 1,459,011,481 was exercised by electronic transmission); the number of voting rights for rejection was 131,661 (among which 131,661 was exercised by electronic transmission); the number of invalid votes was 0; the number of voting rights for abstention was

Major resolutions of Shareholders' Meetings		
Date of Shareholders' Meetings	Proposal	Resolutions
May 29, 2025 Annual General Shareholders' Meeting		170,153,558 (among which 170,146,285 was exercised by electronic transmission); and 92.75% of the total voting rights voted for approval when votes were cast.
	3. Discussion of the Amendments to the Company's "Articles of Incorporation"	There is no question raised by the shareholders. Approved and acknowledged as proposed by the Board of Directors by voting a total of 2,349,369,950 shares with voting rights were present when votes were cast; the number of voting rights for approval was 2,155,704,550 (among which 1,435,631,300 was exercised by electronic transmission); the number of voting rights for rejection was 2,055,102 (among which 2,055,102 was exercised by electronic transmission); the number of invalid votes was 0, the number of voting rights for abstention is 191,610,298 (among which 191,603,025 was exercised by electronic transmission); and 91.75% of the total voting rights voted for approval when votes were cast.
	4. Discussion of the Release from Non-competition Restrictions on the Company's Directors	There is no question raised by the shareholders. Approved and acknowledged as proposed by the Board of Directors by voting a total of 2,349,369,950 shares with voting rights were present when votes were cast; the number of voting rights for approval was 1,973,423,538 (among which 1,253,350,288 was exercised by electronic transmission); the number of voting rights for rejection was 5,624,288 (among which 5,624,288 was exercised by electronic transmission); the number of invalid votes was 0, the number of voting rights for abstention is 370,322,124 (among which 370,314,851 was exercised by electronic transmission); and 83.99% of the total voting rights voted for approval when votes were cast.

Implementation for the resolutions in 2025 Annual General Shareholders' Meeting:

- Adoption of the Company's 2024 Annual Business Report and Financial Statements
Resolution: Approved.
- Adoption of the Company's 2024 earnings distribution
Resolution: Approved. The cash dividends for the 2024 earnings distribution amounted to NT\$18,182,803,303 and were distributed to the shareholders. According to the number of shares issued and entitled to the distribution totaling 2,597,543,329, the cash dividends of approximately NT\$7.00 per share shall be distributed. The Board of Director authorized the Chairman to set the record date as June 23, 2025, and the cash dividend distribution date as July 23, 2025.
- Approval of the amendments to the Company's "Articles of Incorporation"
Resolution: Approved and disclosed on the Company website and Market Observation Post System (MOPS) as well as implemented per the shareholders' amended articles.
- Approval of the release from non-competition restriction on directors
Resolution: Approved the release from non-competition restrictions on the following directors holding important positions in other companies by a resolution of the Annual General Shareholders' Meeting.

Name of Independent Director	Positions in Other Companies	Positions
Audrey Tseng	St. Shine Optical Co., Ltd.	Director
Jack J.T. Huang	Taiwan Consulting Group	Chairman
Rose Tsou	Giant Manufacturing Co., Ltd.	Independent Director, Audit Committee Member, Compensation Committee Member,
Doris Hsu	GlobalWafers Capital Co., Ltd.	Chairman

2.3.11 Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director expressed a dissenting opinion with respect to a material resolution passed by the Board of Directors, and said dissenting opinion was recorded or prepared as a written declaration, disclose the principal content thereof: None.

► 2.4 Information on CPA professional fees

2.4.1. Audit fees and non-audit fees paid to the certified public accountants, to the accounting firm of the certified public accountants, and/or to any affiliated enterprise of such accounting firm and details of non-audit services

Unit: NT\$ thousands

Name of CPA firm	Name of CPA		Audit periods	Audit fees	Non-audit fees	Total	Remarks
Pricewaterhouse Coopers	Hsiao, Chun-Yuan	Hsu, Sheng-Chung	2025.01.01~ 2025.12.31	19,710 (Note)	21,839	41,549	Other non-audit fees include consultations on pre-money evaluation, taxes and compliance audit, ESG Report consultations, report on transfer pricing, master file and country-by-country report services, etc.

Note : Inclusive of the fees for the review of financial statements of invested companies.

2.4.2. When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.

2.4.3. When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

► **2.5 Information on replacement of certified public accountant:**

2.5.1 Regarding the former certified public accountant

Date of replacement	February 25, 2026		
Reason for replacement	The change of the Company's certified public accountant in the first quarter of 2026 was mainly due to the internal organizational adjustment of the accounting firm.		
Specifying whether it was the certified public accountant that voluntarily ended the engagement or declined further engagement, or the Company that terminated or discontinued the engagement	Parties	Certified Public Accountant	The Company
	Situation		
	voluntarily ended the engagement	N/A	N/A
	terminated or discontinued the engagement	N/A	N/A
If the former certified public accountant issued an audit report expressing other than an unqualified opinion during the 2 most recent years, furnish the opinion and reason	NA		
Indicate whether there was any disagreement between the Company and the former certified public accountant	Yes	-	accounting principles or practices
		-	financial report disclosure
		-	auditing scope or procedure
		-	others
	No	V	
	Describe in detail:		-
Other information for disclosure (pursuant to subitem 4 and subitem 7 of item 1 of subparagraph 6 of article 10 of the "Regulations Governing Information to be Published in Annual Reports of Public Companies")	None		

2.5.2 Regarding the successor certified public accountant

Name of the accounting firm	PricewaterhouseCoopers Taiwan
Name of the certified public accountants	Liang, Yi-Chang and Hsu, Sheng-Chung
Date of engagement	February 25, 2026
If prior to the formal engagement of the successor certified public accountant, the Company consulted the newly engaged accountant regarding the accounting treatment of or application of accounting principles to a specified transaction, or the type of audit opinion that might be rendered on the Company's financial report, the Company shall state and identify the subjects discussed during those consultations and the consultation results	NA
Written views from the successor certified public accountant on different opinions previously issued by the former certified public accountant	NA

2.5.3 The content of the reply letter from the former certified public accountant pursuant to item 1, and subitem 5-3 of item 2 of subparagraph 6 of article 10 of the regulations: None.

► **2.6 Where the Company's chairperson, presidents, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held: None.**

► **2.7 Any transfer of equity interests and/or pledge of or change in equity interests by a director, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report**

2.7.1 Change in Shareholdings Holding by Directors, Management and Shareholders with 10% Shareholdings or More

March 30, 2026

Title	Name	2025		Current year as of March 30	
		Holding increase (decrease)	Pledged holding increase (decrease)	Holding increase (decrease) (Note 1)	Pledged holding increase (decrease)
Chairman/ CEO and Vice-Chairman, Strategic Steering Committee	Ping Cheng	0	0	0	0
Vice-Chairman/ Chairman, Strategic Steering Committee	Mark Ko	0	0	0	0
Director	Bruce CH Cheng	0	0	0	0
Director	Yancey Hai	(464,067)	0	(20,000)	0
Director/ President, COO and Branch Manager	Simon Chang	0	0	0	0
Director	Victor Cheng	0	0	0	0
Director	Shan-Shan Guo	0	0	0	0
Independent Director	Audrey Tseng	0	0	0	0
Independent Director	Shyue-Ching Lu	0	0	0	0
Independent Director	Jack J. T. Huang	0	0	0	0
Independent Director	Rose Tsou	0	0	0	0
Independent Director	Doris Hsu	0	0	0	0
Executive Vice-President of Global Business Operations	Jimmy Yiin	0	0	0	0
Executive Vice-President of Mobility Business Category	James Tang	0	0	0	0
Executive Vice-President of Infrastructure Business Category	Johnson Lee	0	0	0	0
Executive Vice-President of Power Electronics Business Category	Ted Shyy	0	0	0	0
Executive Vice-President of Global Manufacturing (Note 2)	Rock Huang	N/A	N/A	0	0
Corporate CFO	Beau Yu	0	0	0	0

Title	Name	2025		Current year up to March 30, 2026	
		Holding increase (decrease)	Pledged holding increase (decrease)	Holding increase (decrease) (Note 1)	Pledged holding increase (decrease)
Chief Corporate Governance Officer	Shalin Chen	0	0	0	0
Shareholder holding more than ten percent of the total shares	DEICO INTERNATIONAL LTD.	0	0	0	0

Note 1: The number of shares held as of the date of publication of the annual report, March 30, 2026.

Note 2: Appointed on March 1, 2026.

2.7.2 Stock transfers to related parties: None.

2.7.3 Pledge of stock rights to related parties: None.

► **2.8 Relationship information, if any one among the Company's 10 largest shareholders is a related party or a relative within the second degree of kinship of another**

March 30, 2026

Name (Note 1)	Shareholding (Note 4)		Spouse's / Minor's Shareholding (Note 2,4)		Shareholding by Nominee Arrangement (Note 2,4)		Specify the Names and Relations of the Top 10 Shareholders Who Are Related Parties or Spouse or Kindred Within the 2nd Degree of Kinship (Note 3)		Remark
	Shares	%	Shares	%	Shares	%	Title (or Name)	Relation	
DEICO INTERNATIONAL LTD.	267,556,280	10.30%	0	0	0	0	None	None	None
Representative: Joyce Fan	0	0	0	0	0	0	None	None	None
DELTRON HOLDING LTD.	218,211,168	8.40%	0	0	0	0	None	None	None
Representative: Li-Hue Mao	0	0	0	0	0	0	None	None	None
New Labor Retirement Pension Fund	97,447,382	3.75%	0	0	0	0	None	None	None
Chung-Hua Cheng (Also known as Bruce CH Cheng)	81,878,039	3.15%	24,097,633	0.93%	0	0	Ping Cheng, Victor Cheng	Father and sons	None
Government of Singapore-GOS-EFM C	59,142,919	2.28%	0	0	0	0	None	None	None
Ping Cheng	55,640,093	2.14%	0	0	0	0	Bruce CH Cheng, Victor Cheng	Father and son, brothers	None
An Cheng (Also known as Victor Cheng)	50,344,764	1.94%	1,023,482	0.04%	0	0	Bruce CH Cheng, Ping Cheng	Father and son, brothers	None
Yuanta/P-shares Taiwan Top 50 ETF	37,174,590	1.43%	0	0	0	0	None	None	None
Labor Retirement Reserve Fund (The Old Fund)	36,758,152	1.42%	0	0	0	0	None	None	None
Labor Insurance Fund	34,310,484	1.32%	0	0	0	0	None	None	None

Note 1: Top ten shareholders are listed and the names along with the names of their representatives are also listed for institutional shareholders.

Note 2: The shareholding ratio should be calculated based on all the shares under one's name, spouse, minor children or those purchased under the name of others on his/her behalf.

Note 3: The relationship between all shareholders listed, including juridical and natural persons is disclosed according to the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Note 4: The current shareholdings recorded in the shareholders' register as of the book closure date for 2026 Annual General Shareholders' Meeting.

► **2.9 The total number of shares and total equity stake held in any single enterprise by the Company, its directors and managers, and any companies controlled either directly or indirectly by the Company**

December 31, 2025; Unit: shares, %

Affiliated Company (Note 1)	Shareholding by the Company		Shareholding of Directors, Supervisors, Managers or Enterprises under Their Direct or Indirect Control		Total Shareholding	
	Shares	%	Shares	%	Shares	%
Delta Electronics (Netherlands) B.V.	128,492,272	100.00%	0	0.00%	128,492,272	100.00%
Cyntec Co., Ltd.	2,341,204,333	100.00%	0	0.00%	2,341,204,333	100.00%
DelBio Inc.	11,288,557	100.00%	0	0.00%	11,288,557	100.00%
Delta Electronics Capital Company	449,786,729	100.00%	0	0.00%	449,786,729	100.00%
Delta Electronics Int'l (Singapore) Pte. Ltd.	45,234,240	100.00%	0	0.00%	45,234,240	100.00%
Delta International Holding Limited B.V.	67,680,000	100.00%	0	0.00%	67,680,000	100.00%
Delta Electronics (Thailand) Public Company Limited	691,281,400	5.54%	7,177,310,560 (Note 2)	57.54%	7,868,591,960	63.08%
Delta America Ltd.	2,100,000	10.26%	18,374,182	89.74%	20,474,182	100.00%
Vivotek Inc.	49,239,058	56.88%	20	0.00%	49,239,078	56.88%
Chunghwa SEA Holdings	880,000	44.00%	0	0.00%	880,000	44.00%
Delmind Inc.	30,000,000	100.00%	0	0.00%	30,000,000	100.00%
Ancora Semiconductors Inc.	47,486,038	68.33%	5,035,065	7.25%	52,521,103	75.58%
Atrust Computer Corporation	28,825,000	55.02%	0	0.00%	28,825,000	55.02%
Delta Energy Inc.	57,500,000	100.00%	0	0.00%	57,500,000	100.00%
Power Forest Technology Corporation	12,870,215	37.96%	15,432,000	45.52%	28,302,215	83.48%
Delta Holding INC.	100,000	100.00%	0	0.00%	100,000	100.00%
MUSASHI DELTA E-AXLE INDIA PRIVATE LIMITED	54,400,000	34.00%	0	0.00%	54,400,000	34.00%
ACT Genomics Holdings Company Limited	75,000,000	100.00%	0	0.00%	75,000,000	100.00%
TwHealth Nexus Inc.	6,000,000	20.00%	0	0.00%	6,000,000	20.00%

Note 1: Long-term Investment accounted based on equity-method.

Note 2: Inclusive of the transfer of 62,000 thousand shares held by Delta International Holding Limited B.V. ("DIH") to the underwriting institutions. This transfer did not lead to DIH losing the risks and rewards associated with its equity investment in Delta Electronics (Thailand) Public Company Limited.

3. Corporate Sustainability

▶ 3.1 Sustainable management

3.1.1 ESG policy and mission

Guided by the corporate mission, “To provide innovative, clean and energy-efficient solutions for a better tomorrow,” Delta has transferred this commitment into concrete ESG policies and a strategic roadmap. The Company has long been dedicated to providing innovative energy-saving solutions to promote economic, environmental, and social sustainability development. By strengthening corporate governance and prioritizing environmental issues, we actively play our role as an international corporate citizen based on our core competencies. Delta remains committed to developing innovative technologies to achieve our Net-Zero vision and advance as an ESG brand. For more details on Delta’s philosophy and policy development, please refer to the 2025 Delta ESG Report and the “Sustainability” section of Delta’s official website.

3.1.2 Sustainable promotion of organizations

Delta has established a highly systematic, top-down sustainability framework, integrating sustainable development into the core of Delta’s corporate operations. The Company founded its CSR Committee in 2007. In response to evolving sustainability development trends, Delta established the role of Chief Sustainability Officer (CSO) in 2019. The committee, which was renamed the ESG Committee in 2021 and subsequently the Global ESG Committee in 2025, was adjusted to become a functional committee under the board. Currently, the sustainability strategic management and performance of the Global ESG Committee is overseen by six directors, while the CSO serves as the management representative. The 10 ESG projects which were supervised by the CSO are responsible for formulating Delta’s project plans, development tools, and procedures. The committee implements sustainability strategies and achieves annual goals through regular meetings.

3.1.3 International sustainability initiatives

Delta proactively aligns with international benchmarks. In addition to aligning with the United Nations Sustainable Development Goals (SDGs), the Company actively participates in various international sustainability initiatives. To demonstrate Delta’s commitment to internalizing international initiatives into our corporate governance framework, Delta participates in important international initiatives, including the “We Mean Business” coalition, committing to adopt a science-based carbon emissions reduction target, reporting climate change information in mainstream reports as a fiduciary duty, engaging in a responsible corporate climate policy, conversion to electric vehicles and expansion of charging facilities, promoting 100% renewable electricity, and committing to report nature and biodiversity information in mainstream reports as a fiduciary duty. Delta also became a TNFD Early Adopter in the year 2024.

3.1.4 Stakeholder communication platform and issues of concern

Delta has defined six major stakeholders pursuant to the AA1000 Stakeholder Engagement Standard (AA1000 SES). These include employees, investors, media, customers, suppliers, and communities. The stakeholder communication platform and issues of concern are structured as follows:

Communication Target	Issues of Concern	Communication Platform
Employees	• Talent Development • Talent Attraction and Retention • Human Rights and Labor Relations • Occupational Safety and Health • Energy Management	• Labor management meetings (quarterly) • Employee Welfare Committee (quarterly) • Occupational safety and health committee (quarterly) • Occupational safety and health consultation meetings (annually) • Employee engagement survey (every two years) • Delta corporate website (intermittently)

Communication Target	Communication Platform	Issues of Concern
		- Employee feedback mailbox (intermittently) - Communication and work meetings of units and departments (intermittently)
Investors	- Talent Attraction and Retention - Talent Development - Human Rights and Labor Relations - Innovative Products and Services - Corporate Governance	- Delta ESG website & ESG Report (annually) - Delta website & financial report (quarterly) - Investor forum (intermittently) - Annual shareholder meeting (annually) - Institutional investor visits (intermittently) - Investor services mailbox (intermittently) - Meetings with institutional investors (intermittently) - Institutional investors' conference (quarterly)
Media	- Occupational Safety and Health - Human Rights and Labor Relations - Corporate Governance - Brand Management - Talent Attraction and Retention - Talent Development - Just Transition and Impact Management	- Press releases (intermittently) - Press conferences (intermittently) - Media interviews (intermittently) - Delta PR contact (intermittently) - Major activity participation (intermittently) - Social media (intermittently)
Customers	- Talent Development - Talent Attraction and Retention - Innovative Products and Services - Customer Management - Brand Management	- Delta ESG website & ESG Report (annually) - Regular customer review meetings (annually) - Channel partner meetings and business platform (annually) - Customer Satisfaction Survey (annually) - Brand News (every two months) - Customer audits (intermittently) - Delta website (intermittently) - In-depth customer engagement meetings (intermittently)
Suppliers	- Green Products - Human Rights and Labor Relations - Occupational Safety and Health - Talent Development - Talent Attraction and Retention	- Delta ESG website & ESG Report (annually) - Supplier Training (annually) - Supplier e-commerce system (monthly) - Environmental Hazardous Substances Management Platform (monthly) - Initiatives and concerted actions in response to climate change (intermittently) - Supplier ESG Communication Conference (intermittently)
Communities	- Net-Zero Commitment and Carbon Management - Social Engagement - Supplier Sustainability Management - Talent Development - Just Transition and Impact Management	- Delta ESG website & ESG Report (annually) - Website of Delta Electronics Foundation (intermittently) - Energy volunteers and climate salons (intermittently) - Low Carbon Life Blog and IC Broadcasting (regularly) - Facebook and PeoPo social media (intermittently) - Online training courses for Green Collar Architects and energy management personnel (regularly) - Podcast "Green Technology Charging Station" (intermittently)

3.1.5 Supplier sustainability management

Delta established the "Supply Chain ESG Committee," identifying suppliers as strategic partners toward a Net-Zero transition. The Company also established the Delta Group Supplier Code of Conduct based on the Responsible Business Alliance (RBA) Code of Conduct, where suppliers are required to make relevant commitments when signing procurement contracts, thereby internalizing international sustainability standards as fundamental requirements for supplier collaboration. In terms of goal setting, Delta collaborates with partners to establish metrics for energy conservation and carbon reduction, sustainable procurement, and waste reduction, driving the supply chain toward low-carbon and circular economy transitions. For new suppliers, strict capability assessments are implemented; for existing suppliers, a risk monitoring mechanism is enforced through periodic questionnaire surveys, on-site audits,

counseling and process improvement. Through systematic management, Delta has gradually reduced the proportion of high-risk suppliers each year and systematically enhanced the sustainability performance and operational resilience of the overall value chain. For more details, please refer to the 2025 Delta ESG Report.

► 3.2 Devoted to environmental protection and energy savings

3.2.1 Climate and Nature

The Global ESG Committee is responsible for Delta's policies on climate mitigation and adaptation, and nature and biodiversity. These policies are implemented through regional ESG committees, various function subcommittees and project teams. For more details, please refer to the 2025 Delta ESG Report.

1. Climate mitigation and adaptation: In response to climate mitigation, Scope 1 and 2 emissions from Delta's global operation sites attained SBT 1.5°C net-zero with individual stages for four consecutive years, significantly surpassing the original reduction goal of 40%, which demonstrates Delta's strong commitment to realizing its SBT as well as its long-term dedication to climate action. Delta continues to collaborate closely with partners across the value chain to advance low-carbon economic growth. In response to climate adaptation, Delta also established a corporate-level climate adaptation strategic framework for climate physical risk adaptation, which encompasses risk assessment, business continuity planning (BCP), and R&D strategies to comprehensively strengthen the climate resilience of Delta's operation. We empower our customers and suppliers to strengthen their adaptive capacity through innovative solutions to jointly building a resilient sustainable ecosystem
2. Nature and biodiversity: Delta's Board of Directors passed the Delta Group Biodiversity Policy for the first time in 2022 to implement avoidance, minimization, restoration, offset and additional actions within the scope of corporate actions. Delta also works with its upstream value chain and partners to achieve No Net Loss (NNL). We aim to achieve the ultimate goal of Net Positive Impact (NPI) as well as the no deforestation by 2050.

3.2.2 Energy management

To implement energy management, Delta has established a cross functional energy management committee and Delta Global RE100 Committee to promote Delta's policy on voluntary energy conservation, use of renewable electricity, and green building energy conservation. For more details, please refer to the 2025 Delta ESG Report.

1. Energy management: Part of Delta's production plants are certified by third parties according to the ISO 50001 Energy Management System standard. Delta started implementing the internal carbon pricing mechanism in 2021 and encouraged global operation sites to apply for investment, as well as implementing energy-saving and carbon reduction projects, while investing in innovative energy conservation and carbon reduction technologies.
2. Renewable electricity: Delta announced in 2021 that it had joined the global renewable electricity initiative RE100 as a Gold Member, and pledged to achieve the goal of 100% renewable electricity by 2030 for Delta's global operation sites. The Company strategically promotes renewable electricity by setting procurement priorities, self-generated and consumed renewable electricity is our highest priority; the second category is direct purchase of renewable electricity, while unbundled energy attribute certificates (unbundled EACs) being the last category. Additionally, in full compliance with the RE100 technical manual, Delta has developed other categories of innovation to encourage innovative measures for increasing the percentage of renewable electricity use.
3. Green buildings: Delta continues to expand products and energy-efficient solutions in green buildings and has received certification from the US Green Building Council (LEED), the UK Building Research Establishment (BREEAM), the Ecology, Energy-Saving, Waste Reduction, and Health (EEWH) system in Taiwan, and the Green Building Evaluation Standards in Mainland China. Delta calculated the energy savings of our plants, offices and green buildings donated to academic institutions by comparing the electricity usage intensity (EUI, kWh/m2) based on the locally established standards. These calculations are conducted in accordance with ISAE 3000 Assurance.

3.2.3 Water resource management

Delta's Board of Directors passed the Water Resource Policy in 2024 to enhance Delta's capacity for flexible adjustments in face of severe pressure on water resources in the future. Delta will also continue to conduct water risk identification and adaptation management for global operation sites and Tier 1 suppliers, while developing innovative energy-saving and water-saving products and solutions. In terms of management goals, Delta established the next-phase goals for Water Productivity Index (WPI) and Water Consumption Index (WCI) across overall production plants in 2025. With 2025 as the base year and introducing Science Based Targets for Nature (SBTN), Delta pledges to a 10% decrease in both the WPI and WCI by 2030 and evaluates site-specific water quantity targets, balancing corporate water demand with the needs of natural water resources. For more details, please refer to the 2025 Delta ESG Report.

3.2.4 Resources management

In 2016, Delta established its "Water Conservation and Waste Reduction Management Committee" in response of promoting sustainable use of resources and ensuring proper handling of waste. Delta introduced UL 2799 Zero Waste to Landfill Validation in 2019, and our overall production plants, which were also the target plants, have obtained UL 2799 certification in 2025. Delta will continue to improve the diversion rate of waste through reduction, reuse, and recycling methods.

In terms of a circular economy, Delta provides internal training programs, and has established our four major circular strategies and conducted inventories of 17 circular indications across all business units. Simultaneously, Delta has implemented net-zero Scope 3 projects to comprehensively review procured raw materials, promote circular procurement and manufacturing models, while further setting a goal for the use of recycled materials by 2030. Through Delta's proactive efforts, we achieved the world's first ISO 59004 Circular Economy Certification within the global ICT industry. For more details, please refer to the 2025 Delta ESG Report.

3.2.5 Green products

1. Green design: In order to reduce the impact of products on the environment, Delta has conducted full-scale LCA and Screening LCA on the environmental impact of respective products according to the international standards ISO 14040 and ISO 14044 in each phase, and has introduced green design. Delta released the "Delta Group's Product Carbon Footprint Strategies" in 2022 and launched our internally developed "DelZer0" product carbon footprint platform in 2025 to accelerate our product carbon footprint (PCF) inventory process.
2. Energy saving benefits and the avoided emissions of products: Delta continues to develop innovative energy-saving products and solutions to provide efficient and reliable energy-saving integrated solutions and services. In 2015, Delta was the first in the industry to introduce product energy-saving calculations into ISAE 3000 assurance. In 2023, Delta became the first in Taiwan to calculate avoided emissions and obtain ISAE 3000 assurance.
3. EU Taxonomy: Delta follows the EU Taxonomy Regulation to identify green economic activities systematically and quantify the share of revenue. Through technical screening and "Does Not Significantly Harm" (DNSH) assessments, Delta has confirmed that 16 activities, including data centers and low-carbon transportation, comply with the regulations.

3.2.6 Environmental management

Delta has published our Environmental, Health, and Safety Policy. Delta's ISO system implementation team employs a Plan-Do-Check-Act model, while top management regularly reports on the implementation to the Board of Directors. Delta's overall production plants have passed third party certification of the ISO 14001 Environment Management System and promote environmentally-friendly performance management. For more details, please refer to the 2025 Delta ESG Report.

► 3.3 Employee relations and social engagement

3.3.1 Human rights protection

Delta is committed to upholding internationally recognized human rights conventions and complying with applicable local laws and regulations across all operating locations. The Company has established the Delta Human Rights and Employment Policy, which was updated in 2025 to formally incorporate provisions related to living wages. In addition, 27 internal management policies and procedures were revised to further safeguard equality, dignity, and safety for all relevant stakeholders. Delta implements appropriate preventive, corrective, and disciplinary measures where necessary, while ensuring the protection of the rights and privacy of the individuals concerned. For further details regarding Delta's human rights management practices and performance, please refer to the 2025 Delta ESG Report.

3.3.2 Talent attraction and retention (including compensation, development, benefits, and retirement)

Delta regards talent as the cornerstone of its competitiveness. The Company offers an overall compensation package that exceeds the industry average within the technology sector, while providing diverse professional and technical training programs to support employees' career development. In addition, Delta provides benefits that go beyond statutory requirements, including enhanced leave entitlements, comprehensive Employee Assistance Programs (EAP), and robust statutory retirement plans and health insurance coverage. These measures ensure long-term financial security and well-being for employees after retirement. For further details, please refer to the 2025 Delta ESG Report.

3.3.3 Building a sustainable workplace

Delta is dedicated to fostering an inclusive workplace that respects the rights of individuals regardless of gender, age, nationality, religion, or disability status. In 2025, Delta Taiwan strengthened the Delta Care employee well-being initiative, adopting a four-pronged approach to prevent workplace misconduct and unlawful infringement. Through internal and external collaboration as well as cross-functional partnerships, Delta continues to cultivate a safer and more supportive working environment. Delta also actively promotes flexible working arrangements and family-friendly facilities to support employees at different life stages, enabling them to fully realize their potential. Detailed information regarding workforce composition and diversity performance can be found in the 2025 Delta ESG Report.

3.3.4 Occupational health and safety

To enhance the consistency of occupational health and safety (OHS) management across its global operations, Delta has established a Global Occupational Health and Safety Management Office to oversee and coordinate worldwide safety and health initiatives. Each manufacturing site has also set up dedicated safety and health management units or appointed qualified OHS personnel responsible for on-site safety and health management. Delta continuously reduces workplace incident rates by strengthening engineering controls for machinery and equipment, optimizing operational procedures, and conducting regular monitoring and follow-up reviews. In 2025, Delta proactively engaged external experts to conduct operational safety assessments. In addition, selected sites introduced diversified intelligent safety management tools. Through real-time monitoring systems, abnormalities can be promptly identified, triggering immediate power shut-off mechanisms for machinery and equipment. This effectively reduces personnel exposure to high-risk conditions and enhances workplace safety protection. Among overall production plants, 100% have passed the ISO 45001 Occupational Health and Safety Management Systems. In Taiwan, the Pingjhen Plant, Yangmei Plant, and Tainan Plant 1 have also passed CNS 45001 certification and obtained the Taiwan Occupational Health and Safety Management System (TOSHMS) certification. In Mainland China, in addition to obtaining ISO 45001 certification, all plants have also implemented safety production standardization in accordance with local laws and regulations; 100% of plants have completed the self-assessments, passed on-site assessments by the competent authorities, and obtained good assessment results. For further details, please refer to the 2025 Delta ESG Report.

3.3.5 Social engagement

Guided by the corporate mission, “To provide innovative, clean and energy-efficient solutions for a better tomorrow,” Delta remains dedicated to environmental education and energy transition. Through the Delta Electronics Foundation, the Company continues to promote coral restoration, green building education, and climate change advocacy. Delta also actively sponsors academic research and promotes science education. Through long-term social impact investments, the Company aims to build a resilient ecosystem, demonstrating its corporate responsibility to achieve social inclusion and shared prosperity. For more details, please refer to the 2025 Delta ESG Report.

4. Capital and Shares

► 4.1 Capital and shares

4.1.1 Source of capital

March 30, 2026 / Unit: Shares, NT\$

Year. Month	Par Value	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Date of Approval and Document Number	
1971.04	10	30,000	300,000	30,000	300,000	Incorporation	-	
1972.04	10	100,000	1,000,000	100,000	1,000,000	capital increase by cash	700,000	-
1973.07	10	300,000	3,000,000	300,000	3,000,000	capital increase by cash	2,000,000	-
1975.08	10	500,000	5,000,000	500,000	5,000,000	capital increase by cash	2,000,000	-
1977.08	10	1,000,000	10,000,000	1,000,000	10,000,000	capital increase by cash	5,000,000	-
1978.11	10	2,000,000	20,000,000	2,000,000	20,000,000	capital increase by cash	10,000,000	-
1979.08	10	4,000,000	40,000,000	4,000,000	40,000,000	capital increase by cash	16,100,000	-
						capitalization of retained earnings	3,900,000	-
1982.08	10	8,000,000	80,000,000	8,000,000	80,000,000	capital increase by cash	34,000,000	-
						capitalization of retained earnings	6,000,000	-
1984.11	10	16,000,000	160,000,000	16,000,000	160,000,000	capital increase by cash	60,000,000	-
						capitalization of retained earnings	20,000,000	-
1985.11	10	19,500,000	195,000,000	19,500,000	195,000,000	capital increase by cash	3,000,000	-
						capitalization of retained earnings	32,000,000	-
1987.11	10	52,000,000	520,000,000	52,000,000	520,000,000	capital increase by cash	130,000,000	1987.10.19(76) Tai-Tsai-Tzeng
						capitalization of retained earnings	195,000,000	(1) No.01044
1988.07	10	78,500,000	785,000,000	78,500,000	785,000,000	capitalization of retained earnings	265,000,000	1988.07.14(77) Tai-Tsai-Tzeng
								(1) No.08647
1988.11	10	100,000,000	1,000,000,000	100,000,000	1,000,000,000	capital increase by cash	215,000,000	1988.10.27(77) Tai-Tsai-Tzeng
								(1) No.09250
1989.09	10	125,000,000	1,250,000,000	125,000,000	1,250,000,000	capitalization of retained earnings	250,000,000	1989.07.31(78) Tai-Tsai-Tzeng
								(1) No.01541
1990.09	10	179,000,000	1,790,000,000	138,600,000	1,386,000,000	capitalization of retained earnings	136,000,000	1990.07.28(79) Tai-Tsai-Tzeng
								(1) No.01755
1991.12	10	179,000,000	1,790,000,000	152,460,000	1,524,600,000	capitalization of retained earnings	138,600,000	1991.10.02(80) Tai-Tsai-Tzeng
								(1) No.02842

Year. Month	Par Value	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Date of Approval and Document Number	
1992.08	10	229,000,000	2,290,000,000	167,706,000	1,677,060,000	capitalization of retained earnings	152,460,000	1992.07.14(81) Tai-Tsai-Tzeng (1) No.01583
1992.12	10	229,000,000	2,290,000,000	170,620,786	1,706,207,860	exercise of warrants for common stocks	29,147,860	1993.01.08(82) Tai-Tsai-Tzeng (1) No.84152
1993.08	10	268,000,000	2,680,000,000	191,800,000	1,918,000,000	capitalization of retained earnings	211,792,140	1993.07.13(82) Tai-Tsai-Tzeng (1) No.29964
1993.12	10	268,000,000	2,680,000,000	203,301,496	2,033,014,960	exercise of warrants for common stocks	115,014,960	1994.01.10(83) Tai-Tsai-Tzeng (1) No.50111
1994.08	10	320,000,000	3,200,000,000	245,600,000	2,456,000,000	capitalization of retained earnings	422,985,040	1994.07.22(83) Tai-Tsai-Tzeng (1) No.32166
1994.12	10	320,000,000	3,200,000,000	246,360,671	2,463,606,710	exercise of warrants for common stocks	7,606,710	1995.01.05(84) Tai-Tsai-Tzeng (1) No.55114
1995.07	10	360,000,000	3,600,000,000	297,800,000	2,978,000,000	capitalization of retained earnings	514,393,290	1995.06.17(84) Tai-Tsai-Tzeng (1) No.36040
1995.12	10	360,000,000	3,600,000,000	298,010,250	2,980,102,500	exercise of warrants for common stocks	2,102,500	1996.01.03(85) Tai-Tsai-Tzeng (1) No.67056
1996.07	10	500,000,000	5,000,000,000	362,000,000	3,620,000,000	capitalization of retained earnings	639,897,500	1996.07.01(85) Tai-Tsai-Tzeng (1) No.40315
1996.12	10	500,000,000	5,000,000,000	362,522,704	3,625,227,040	exercise of warrants for common stocks	5,227,040	1997.01.04(86) Tai-Tsai-Tzeng (1) No.76507
1997.07	10	500,000,000	5,000,000,000	446,702,490	4,467,024,900	capitalization of retained earnings	784,772,960	1997.06.25(86) Tai-Tsai-Tzeng (1) No.50062
						exercise of warrants for common stocks	57,024,900	1997.07.24(86) Tai-Tsai-Tzeng (1) No.59606
1998.01	10	500,000,000	5,000,000,000	457,457,125	4,574,571,250	exercise of warrants for common stocks	107,546,350	1998.01.05(87) Tai-Tsai-Tzeng (1) No.96405
1998.07	10	900,000,000	9,000,000,000	560,685,771	5,606,857,710	capitalization of retained earnings	1,005,428,750	1998.06.12(87) Tai-Tsai-Tzeng (1) No.51669
						exercise of warrants for common stocks	26,857,710	-
1998.12	10	900,000,000	9,000,000,000	561,908,458	5,619,084,580	exercise of warrants for common stocks	12,226,870	-
1999.07	10	900,000,000	9,000,000,000	734,534,144	7,345,341,440	capitalization of retained earnings	1,233,915,420	1999.06.11(88) Tai-Tsai-Tzeng (1) No.54830
						exercise of warrants for common stocks	492,341,440	-
1999.12	10	900,000,000	9,000,000,000	747,599,319	7,475,993,190	exercise of warrants for common stocks	130,651,750	-

Year. Month	Par Value	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of Capital	Date of Approval and Document Number	
2000.02	10	900,000,000	9,000,000,000	748,424,552	7,484,245,520	exercise of warrants for common stocks	8,252,330	-
2000.07	10	1,400,000,000	14,000,000,000	954,446,384	9,544,463,840	capitalization of retained earnings	2,045,754,480	2000.06.05(89) Tai-Tsai-Tzeng (1) No.48759
						exercise of warrants for common stocks	14,463,840	-
2000.12	10	1,400,000,000	14,000,000,000	954,615,430	9,546,154,300	exercise of warrants for common stocks	1,690,460	-
2001.07	10	1,400,000,000	14,000,000,000	1,189,460,000	11,894,600,000	capitalization of retained earnings	2,348,445,700	2001.06.05(90) Tai-Tsai-Tzeng (1) No.135239
2002.07	10	1,680,000,000	16,800,000,000	1,387,879,000	13,878,790,000	capitalization of retained earnings	1,984,190,000	2002.06.06 Tai- Tsai-Tzeng (1) No.09100130199
2003.06	10	1,680,000,000	16,800,000,000	1,480,273,000	14,802,730,000	capitalization of retained earnings	923,940,000	2003.05.21 Tai- Tsai-Tzeng (1) No.0920122376
2004.07	10	2,000,000,000	20,000,000,000	1,585,560,000	15,855,600,000	capitalization of retained earnings	1,052,870,000	2004.06.01 Tai- Tsai-Tzeng (1) No.0930124290
2004.12	10	2,000,000,000	20,000,000,000	1,585,971,952	15,859,719,520	conversion of convertible bonds to shares	4,119,520	2005.01.25 Ching Shou Shang Tzu No.09401008870
2005.03	10	2,000,000,000	20,000,000,000	1,607,386,628	16,073,866,280	conversion of convertible bonds to shares	214,146,760	2005.04.19 Ching Shou Shang Tzu No.09401065160
2005.06	10	2,000,000,000	20,000,000,000	1,778,516,162	17,785,161,620	conversion of convertible bonds to shares	586,826,570	2005.07.12 Ching Shou Shang Tzu No.09401128700
						capitalization of retained earnings	1,124,468,770	-
2005.09	10	2,000,000,000	20,000,000,000	1,822,749,878	18,227,498,780	conversion of convertible bonds to shares	442,337,160	2005.10.17 Ching Shou Shang Tzu No.09401204370
2005.12	10	2,000,000,000	20,000,000,000	1,830,381,534	18,303,815,340	conversion of convertible bonds to shares	76,316,560	2006.01.16 Ching Shou Shang Tzu No.09501008160
2006.02	10	2,000,000,000	20,000,000,000	1,840,422,412	18,404,224,120	conversion of convertible bonds to shares	100,408,780	2006.03.08 Ching Shou Shang Tzu No.09501040200
2006.06	10	2,300,000,000	23,000,000,000	1,969,445,000	19,694,450,000	capitalization of retained earnings	1,290,225,880	2006.07.06 Ching Shou Shang Tzu No.09501138590
2007.07	10	2,300,000,000	23,000,000,000	2,106,417,250	21,064,172,500	capitalization of retained earnings and capital reserves	1,369,722,500	2007.07.31 Ching Shou Shang Tzu No.09601182190
2008.07	10	2,500,000,000	25,000,000,000	2,185,045,600	21,850,456,000	capitalization of retained earnings and capital reserves	786,283,500	2008.08.04 Ching Shou Shang Tzu No.09701193390
2009.07	10	2,500,000,000	25,000,000,000	2,253,523,956	22,535,239,560	capitalization of retained earnings and capital reserves	684,783,560	2009.07.30 Ching Shou Shang Tzu No.09801167570

Year. Month	Par Value	Authorized Capital		Paid-in Capital		Remarks	
		Shares	Amount	Shares	Amount	Sources of Capital	Date of Approval and Document Number
2010.03	10	2,500,000,000	25,000,000,000	2,257,309,043	22,573,090,430	conversion of warrants to shares	37,850,870 2010.03.25 Ching Shou Shang Tzu No.09901056170
2010.05	10	2,700,000,000	27,000,000,000	2,383,486,207	23,834,862,070	shares conversion conversion of warrants to shares	1,231,926,960 29,844,680 2010.05.11 Ching Shou Shang Tzu No.09901092450
2010.09	10	2,700,000,000	27,000,000,000	2,384,547,770	23,845,477,700	conversion of warrants to shares	10,615,630 2010.09.02 Ching Shou Shang Tzu No.09901197530
2010.10	10	2,700,000,000	27,000,000,000	2,390,056,623	23,900,566,230	conversion of warrants to shares	55,088,530 2010.10.18 Ching Shou Shang Tzu No.09901234240
2011.01	10	2,700,000,000	27,000,000,000	2,395,076,043	23,950,760,430	conversion of warrants to shares	50,194,200 2011.01.20 Ching Shou Shang Tzu No.10001010690
2011.04	10	2,700,000,000	27,000,000,000	2,401,054,458	24,010,544,580	conversion of warrants to shares	59,784,150 2011.04.15 Ching Shou Shang Tzu No.10001075110
2011.07	10	2,700,000,000	27,000,000,000	2,402,028,048	24,020,280,480	conversion of warrants to shares	9,735,900 2011.07.19 Ching Shou Shang Tzu No.10001162540
2011.10	10	2,700,000,000	27,000,000,000	2,403,193,369	24,031,933,690	conversion of warrants to shares	11,653,210 2011.10.14 Ching Shou Shang Tzu No.10001238570
2012.01	10	2,700,000,000	27,000,000,000	2,403,405,806	24,034,058,060	conversion of warrants to shares	2,124,370 2012.01.16 Ching Shou Shang Tzu No.10101010510
2012.04	10	2,700,000,000	27,000,000,000	2,406,173,262	24,061,732,620	conversion of warrants to shares	27,674,560 2012.04.18 Ching Shou Shang Tzu No.10101068730
2012.07	10	2,700,000,000	27,000,000,000	2,408,757,282	24,087,572,820	conversion of warrants to shares	25,840,200 2012.07.24 Ching Shou Shang Tzu No.10101145400
2012.10	10	2,700,000,000	27,000,000,000	2,417,141,304	24,171,413,040	conversion of warrants to shares	83,840,220 2012.10.19 Ching Shou Shang Tzu No.10101216820
2013.01	10	2,700,000,000	27,000,000,000	2,421,199,989	24,211,999,890	conversion of warrants to shares	40,586,850 2013.01.21 Ching Shou Shang Tzu No.10201014220
2013.04	10	2,700,000,000	27,000,000,000	2,426,016,226	24,260,162,260	conversion of warrants to shares	48,162,370 2013.04.19 Ching Shou Shang Tzu No.10201070540
2013.07	10	2,700,000,000	27,000,000,000	2,427,364,489	24,273,644,890	conversion of warrants to shares	13,482,630 2013.07.17 Ching Shou Shang Tzu No.10201144080
2013.10	10	2,700,000,000	27,000,000,000	2,430,399,411	24,303,994,110	conversion of warrants to shares	30,349,220 2013.10.18 Ching Shou Shang Tzu No.10201214470
2014.01	10	2,700,000,000	27,000,000,000	2,437,543,329	24,375,433,290	conversion of warrants to shares	71,439,180 2014.01.23 Ching Shou Shang Tzu No.10301012580
2016.01	10	2,700,000,000	27,000,000,000	2,597,543,329	25,975,433,290	capital increase by cash	1,600,000,000 2016.01.19 Ching Shou Shang Tzu No.10501008930

Year. Month	Par Value	Authorized Capital		Paid-in Capital		Remarks	
		Shares	Amount	Shares	Amount	Sources of Capital	Date of Approval and Document Number
2019.04	10	4,000,000,000	40,000,000,000	2,597,543,329	25,975,433,290	-	2019.04.26 Ching - Shou Shang Tzu No.10801045020

Note: There is no capital increased by assets other than cash.

March 30, 2026

Types of Shares	Authorized Capital			Remarks
	Issued Shares	Unissued Shares	Total	
Common Shares	2,597,543,329 shares (Note 2)	1,402,456,671 shares	4,000,000,000 shares (Note 1)	Listed company's shares

Note 1: The Company's authorized capital is 4,000,000,000 shares, whereby, 100,000,000 shares reserved for issuing warrants, preferred shares with warrants or corporate bonds with warrants.

Note 2: As of the book closure date for the most recent Annual General Shareholders' Meeting, the issued shares are 2,597,543,329 common shares at par value of NT\$ 10 per share.

Information for Shelf Registration: None.

4.1.2 List of major shareholders (Name, number of shares held and shareholding percentage of Top-10 Shareholders)

March 30, 2026

Name of Major Shareholders	Shares Number of Shares Held (Note)	Shareholding Percentage
DEICO INTERNATIONAL LTD.	267,556,280	10.30%
DELTRON HOLDING LTD.	218,211,168	8.40%
New Labor Retirement Pension Fund	97,447,382	3.75%
Chung-Hua Cheng (Also known as Bruce CH Cheng)	81,878,039	3.15%
Government of Singapore-GOS-EFM C	59,142,919	2.28%
Ping Cheng	55,640,093	2.14%
An Cheng (Also known as Victor Cheng)	50,344,764	1.94%
Yuanta/P-shares Taiwan Top 50 ETF	37,174,590	1.43%
Labor Retirement Reserve Fund (The Old Fund)	36,758,152	1.42%
Labor Insurance Fund	34,310,484	1.32%

Note: The current shareholdings recorded in the shareholders' register as of the book closure date for the most recent Annual General Shareholders' Meeting.

4.1.3 Company's dividend policy and implementation thereof

4.1.3.1 Dividend policy provided in the Articles of Incorporation

The Company shall allocate the earnings for each fiscal year in the following order:

1. Paying tax;
2. Making up losses for preceding years;
3. Setting aside a legal reserve at 10% of the earnings unless the accumulated amount of the legal reserve has reached the total authorized capital of the Company;
4. Setting aside or reversing a special reserve according to relevant regulations when necessary;
5. The balance together with the retained earnings as of the beginning of the fiscal year concerned shall be the shareholders' dividend. The proposed of earnings distribution shall be set by the Board of Directors and submitted to shareholders' meetings for resolving.

As the Company is at a stage of stable growth, and considering the benefits of shareholders, stability of financial condition and business development, the amount of dividend distributed to shareholders should not be less than

50% of its net profit after tax of the year, of which cash should account for more than 15% of the dividend distributed to shareholders.

4.1.3.2 The dividend distributions proposed at the most recent shareholders' meeting

The cash dividend for the year 2025 is NT\$30,131,502,617 to be distributed to shareholders. According to the number of shares issued and entitled to distribution totaling 2,597,543,329, the cash dividend of NT\$11.60 per share will be distributed. The Board of Directors authorized the Chairman subject to the approval of Annual General Shareholders' Meeting to set an ex-dividend record date on which the proposed cash dividend would be distributed according to the shareholding ratio of shareholders appeared in the register of shareholders on the designated record date. In the event that the proposed payout ratio is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a change in common shares (such as, buyback of shares for transfer or cancellation, domestic capital increase by cash, and exercise of employee stock options), the Chairman was authorized to adjust the ratio accordingly.

4.1.3.3 If a material change in dividend policy is expected, provide an explanation: None.

4.1.4 Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting

The shareholders' meeting did not approve distribution of stock dividend, and the Company does not need to disclose financial forecast for 2026 according to regulations, so this is not applicable.

4.1.5 Compensation of employees and directors

4.1.5.1 Information relating to compensation of employees and directors, as set forth in the Company's Articles of Incorporation

If the Company makes profits for the current year, the Board of Directors shall resolve on the allocation of at least 3% as the employee compensation and no more than 1% as the compensation for directors. If the Company has cumulative losses, the amount equivalent to such losses shall be reserved prior to the allocation and reported in the shareholders' meeting. Qualification requirements of employees, including the employees of subsidiaries of the Company meeting certain specific requirements, entitled to receive the abovementioned compensation, may be specified by the authorized Board of Directors or the person authorized by the Board of Directors.

The employee compensation mentioned in the preceding paragraph includes no less than 4% for junior employees.

As referred to the "Regulations for Tax Preferences Provided to Small and Medium Enterprise on Wage Payment Raising", the definition for the range of junior employees mentioned above is the personnel whose salary is lower than junior employees.

4.1.5.2 The basis for estimating the amount of employee and director compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period.

1. The estimated amount of compensation for employees and directors for the current period is based on the profitability for the current year. The relative estimate shall be made in accordance within the rate range specified in the Articles of Incorporation, among which the recommendation on the percentage of distribution as employees' compensation has been approved by the Board of Directors.
2. Basis of calculating the number of shares allotted for stock dividend: N/A
3. When there is a difference between the actual allotment amount and the estimated amount, it is classified as the profit and loss of the following year.

4.1.5.3 Distribution of compensation of employees and directors approved in the Board of Directors meetings

1. The Board of Directors has passed the resolution on February 25, 2026, that the earnings in 2025 will be distributed as follows:

According to the Company's "Articles of Incorporation", if the Company makes profits for the current year, the Board of Directors shall resolve on the allocation of at least 3% as the employee compensation and no more than 1% as the compensation for directors. The employee compensation includes no less than 4% for junior employees.

Proposed cash compensation for employees: NT\$5,710,297,920, of which 4.1% (NT\$234,122,214) was allocated to junior employees.

Proposed directors' compensation: NT\$104,680,000

The discrepancy for the employees and directors' compensation in cash between the amount that the Board of Directors approved and the estimated figure for the fiscal year to be recognized was NT\$3,020,000, because the directors' compensation was calculated upon the actual results of KPI criteria. The discrepancy will be adjusted to the year 2026 profit and loss.

2. The amount of any employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports for the current period and total employee compensation: N/A

4.1.5.4 The actual distribution of compensation for employees and directors in the previous fiscal year

1. According to the resolution of the Board of Directors on February 26, 2025, for the annual earnings of 2024, NT\$3,346,714,857 of the profit was allocated to employees as cash compensation and NT\$177,542,178 to directors as compensation.
2. The discrepancy for the employees and directors' compensation in cash between the amount that the actual distribution and the estimated figure for the fiscal year were recognized as NT\$8,239,573, because directors' compensation is calculated upon the actual results of KPI criteria. The discrepancy will be adjusted to the year 2025 profit and loss.

4.1.6 Status of the Company repurchasing its own shares: None.

► 4.2 Status of issuance of corporate bonds

Unit: NT\$1,000

Type of Corporate Bonds		Domestic Unsecured Bond (111-1)		Domestic Unsecured Bond (112-2)	
		Tranche A	Tranche B	Tranche A	Tranche B
Issuance Date		2022/04/07	2022/04/07	2023/04/27	2023/04/27
Denomination		1,000		1,000	
Offering Price		At Par		At Par	
Total Amount		5,900,000	700,000	3,000,000	3,500,000
Coupon		0.85%	0.90%	1.43%	1.53%
Tenure & Maturity Date		5 years Maturity: 2027/04/07	7 years Maturity: 2029/04/07	3 years Maturity: 2026/04/27	5 years Maturity: 2028/04/27
Guarantor		None		None	
Trustee		CTBC Bank Co., Ltd.		CTBC Bank Co., Ltd.	
Underwriter		CTBC Bank Co., Ltd.		Yuanta Securities Co., Ltd.	
Legal Counsel		True Honesty International Law Offices		True Honesty International Law Offices	
Auditor		PricewaterhouseCoopers, Taiwan		PricewaterhouseCoopers, Taiwan	
Repayment		Bullet Repayment		Bullet Repayment	
Outstanding		5,900,000	700,000	3,000,000	3,500,000
Redemption or Early Repayment Clause		None		None	
Covenants		None		None	
Credit Rating Agency, Rating Date and Rating Result		N/A		N/A	
Other Rights of Bondholders	Amount of Converted or Exchanged Common Shares, GDRs or Other Securities as of the Date of Publication of the Annual Report	N/A		N/A	
	Conversion Right	None		None	
Dilution Effect and Other Adverse Effects on Existing Shareholders		None		None	
Custodian		None		None	

Type of Corporate Bonds		Domestic Unsecured Bond (112-3)	Domestic Unsecured Bond (114-1)	
			Tranche A	Tranche B
Issuance Date		2023/06/05	2025/08/22	2025/08/22
Denomination		1,000	1,000	
Offering Price		At Par	At Par	
Total Amount		6,000,000	5,500,000	5,000,000
Coupon		1.49%	1.75%	1.82%
Tenure & Maturity Date		3 years Maturity : 2026/06/05	2 years Maturity : 2027/08/22	3 years Maturity : 2028/08/22
Guarantor		None	None	
Trustee		CTBC Bank Co., Ltd.	CTBC Bank Co., Ltd.	
Underwriter		KGI Securities Co., Ltd.	KGI Securities Co., Ltd.	
Legal Counsel		True Honesty International Law Offices	True Honesty International Law Offices	
Auditor		PricewaterhouseCoopers, Taiwan	PricewaterhouseCoopers, Taiwan	
Repayment		Bullet Repayment	Bullet Repayment	
Outstanding		6,000,000	5,500,000	5,000,000
Redemption or Early Repayment Clause		None	None	
Covenants		None	None	
Credit Rating Agency, Rating Date and Rating Result		N/A	N/A	
Other Rights of Bondholders	Amount of Converted or Exchanged Common Shares, GDRs or Other Securities as of the Date of Publication of the Annual Report	N/A	N/A	
	Conversion Right	None	None	
Dilution Effect and Other Adverse Effects on Existing Shareholders		None	None	
Custodian		None	None	

► **4.3 Status of preferred shares:** None.

► 4.4 Status of issuance of global depository receipts

Date of Issuance			March 29, 2005
Items			
Date of issuance			March 29, 2005
Place of issuance and trading			Place of issuance: Luxembourg Trading: Luxembourg Stock Exchange
Total amount			Approximately US\$134,666 thousand
Unit offering price			US\$8.4166
Units issued			16,000,000 units
Source of securities represented			Shares held by shareholders Bruce CH Cheng and Yi-Ying Hsieh
Amount of securities represented			80,000,000 shares
Rights and obligations of GDR holders			Same as shareholders holding common stocks
Trustee			N/A
Depository Bank			Citibank, N.A. (BNY Mellon, the former depository bank, provided services until March 22, 2026)
Custodian Bank			Citibank Taiwan Limited (Mega International Commercial Bank, the former custodian bank, provided services until March 22, 2026)
Outstanding balance (Note 1)			191,307.4 units
Distribution of expenses incurred from issuance and the outstanding period of the GDRs			All expenses incurred during the GDR issuance are included in the underwriting fees and borne by the international lead underwriter. Related costs of information disclosure and other expenses are borne by the shareholders.
Important stipulations on the depository contract and custodial agreement			The underwriting and depository contracts for the issuance of GDRs shall be governed by the laws of the UK and the State of New York (USA). However, the approval of GDR issuance is subject to the regulations and legal restrictions set forth by the Republic of China.
Market price per unit (Note 2)	2025	Highest	US\$176
		Lowest	US\$41.843
		Average	US\$97.19
	Current year to March 30, 2026	Highest	US\$242
		Lowest	US\$158
		Average	US\$199.06

Note 1: Issuance of 16,000,000 units of global depository receipts on March 29, 2005; plus 353,370.4 units of stock dividends issued on August 8, 2005, 254,559.0 units of stock dividends issued on July 19, 2006, 156,112.2 units of stock dividends issued on August 15, 2007, 20,564.2 units of stock dividends issued on August 15, 2008 and 157,244.6 units of stock dividends issued on August 14, 2009, totaling 16,941,850.4 units. As of March 15, 2026, investors had redeemed a total of 39,606,738 units and requested for reissuance of 22,856,195 units; therefore, there are 191,307.4 units remaining in the market.

Note 2: Source: Luxembourg Stock Exchange

► 4.5 Status of employee share subscription warrants

4.5.1 Unexpired employee subscription warrants issued by the Company in existence as of the date of publication of the annual report: None.

4.5.2 Names of top-level company executives and top ten employees holding employee share subscription warrants and the cumulative number of such warrants exercised by said executives and employees as of the date of publication of the annual report: None.

► 4.6 Status of new restricted employee shares: None.

► **4.7 Status of issuance of new shares in connection with mergers or acquisitions:** None.

► **4.8 Implementation of the capital allocation plans**

4.8.1 For the period as of the quarter preceding the date of publication e of the annual report, with respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the most recent 3 years but have not yet fully yielded the planned benefits, the annual report shall provide a detailed description of the plan for each such public issue and private placement: None.

4.8.2 Plans for the funds usage under the plans referred to in the preceding subparagraph have been realized and the benefits have yielded for the period as of the quarter preceding the date of publication of the annual report.

5. Overview of Business Operations

► 5.1 A description of the business

5.1.1 Scope of business

Delta upholds a core business philosophy, namely, “To provide innovative, clean, and energy-efficient solutions for a better tomorrow.” As a world-class provider of power management solutions worldwide, Delta has maintained its position as a market leader in switched-mode power supplies and thermal solutions. Since its establishment, Delta has been serving customers globally by offering professional design and extensive manufacturing experience as well as high power conversion efficiency and complete power management systems. Its key business solutions for information, communication, commercial, industrial, medical, energy-saving and renewable energy applications have been recognized and widely adopted by market leaders. Since 2010, Delta has been engaged in system integration as a component supplier, while capitalizing on its excellent capability in technology and integration. It has also provided customers with efficient solutions to promote resource integration and services and improve productivity for its customers, while reducing environmental impact. In recent years, Delta has gradually focused on key areas such as AI data centers, microgrids, smart manufacturing, intelligent buildings, and green transportation, providing customers with comprehensive solutions. Total revenue in 2025 amounted to NT\$ 554,885 million, with the four major business categories, “Power Electronics”, “Mobility”, “Automation” and “Infrastructure”, and the revenue proportions were 50%, 7%, 10% and 33% respectively in 2025. Delta’s four major business categories are: Manufacturing and selling “Power Electronics” including components, power supplies and systems, fan & thermal management; “Mobility” covering EV powertrain systems product and solution; “Automation” including industrial automation and building automation; “Infrastructure” including ICT infrastructure, energy infrastructure etc.

Delta announced 2010 as the first year of a new era for Delta’s brand, and applied innovation and a grander perspective to create an outstanding brand image, and actively implement the brand slogan “Smarter. Greener. Together.” for more sustainable corporate development. In 2023, we continuously expand from an industrial brand also into a commercial brand, our new brand value proposition, “Realizing an Intelligent, Sustainable and Connecting World”, aspiring to drive sustainable transformation through technology, providing customers with intelligent, energy-efficient products and services, connecting industry ecosystems to create value together. Since 2011, Delta was selected as one of the “Best Taiwan Global Brands” for the 15th consecutive year. In 2025, our brand value increased significantly by 30%, marking the highest growth in recent years and propelling us into the top five brands in Taiwan for the first time.

New products planned for development

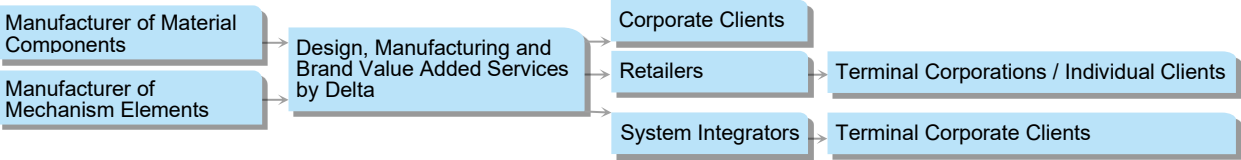
In recent years, Delta has been actively promoting comprehensive corporate transformation from information technology and consumer electronics to industrial products, from OEM to own brand and from components and parts to system solutions. Delta consistently allocates approximately 6-9% of our revenue for research and development every year for the continuous development of new products and new technologies. We hope to accelerate the speed of the Company’s transformation and strengthen our long-term competitiveness in future markets through enhancing corporate innovation capabilities continuously. For details, please refer to “Research and development work to be carried out in the future, and further expenditures expected for research and development work” in this annual report.

5.1.2 Industry overview

- 5.1.2.1 The current status and development of the industry, the various development trends for products and competition
- In 2025, global inflation moderated as major central banks eased monetary policy through successive interest rate cuts. In April, the United States announced adjustments to tariff policies, resulting in short-term volatility in

global trade dynamics and market sentiment, which prompted a more cautious approach to corporate decision-making. In Taiwan, the global economic cycle and international trade environment continued to shape the country's overall economic performance. Nevertheless, the technology sector, fueled by continued advancements in artificial intelligence-related applications, provided strong momentum for exports and investment, emerging as the primary structural driver of economic growth in 2025.

5.1.2.2 The links between the upstream, midstream, and downstream segments of the industry supply chain



5.1.3 An overview of the Company’s technologies and its research and development work

Delta has accumulated over 50 years of expertise in power electronics technology, continues to invest in research and development of innovative technologies every year, and has always maintained an outstanding leadership position in the fields of power management and thermal management. At the same time, Delta’s products and solutions span across various application fields around the world, including data centers, information and communications, electric vehicles, industrial, medical, buildings, aerospace, energy storage, etc.

5.1.3.1 A listing of technologies and/or products successfully developed during the most recent fiscal year or during the current fiscal year as of the date of publication of the annual report:

Power Electronics:

Delta continues to lead advanced technology, and has developed a variety of high efficient, high power density, compact size and low noise AC/DC and DC/DC switching power supplies, power adapters, DC/DC converters and battery chargers which are widely used in various applications including data centers, 5G communications, networking systems, AI and enterprise server computers, cloud computing, edge computing, workstation computers, desktop computers, portable computers, office equipment, consumer appliances, smart home devices, video gaming, power tools , medical, industrial , aerospace , power backup equipment and more fields. Delta is also dedicated to the research and development of power systems and electronic components, having successfully engineered a diverse portfolio of power inductors, power modules, and current sensors characterized by high efficiency, high power density, and superior precision. In the cloud computing application, to address the escalating computational power and doubling energy demands of processors, Delta has introduced Trans-Inductor Voltage Regulator (TLVR) power inductors and highly integrated power modules. These innovations effectively meet the critical requirements for faster transient response and increased power density. This product series has been successfully adopted by global ASIC/GPU leaders, AI server manufacturers, and hyperscale cloud service providers, serving as a pivotal component in driving next-generation High-Performance Computing (HPC) platforms. Furthermore, Delta has developed a core liquid-cooled busbar specifically designed for next-generation data centers. Compliant with the MGX rack standard, it supports a current capacity exceeding 5000A at 50VDC, providing a robust power distribution solution for liquid-cooled architectures. Regarding automotive electronics, Delta has developed a current sensing module that achieves the ASIL-C functional safety rating. The module supports steady-state and peak current measurements of up to 1000A and incorporates high-precision sensing with redundant design architecture. This ensures maximum functional safety and reliability for modern electric vehicle systems.

The fan and thermal products have developed high-efficiency and highly reliable solutions, covering air-cooling fans, thermal devices and modules, liquid cooling solutions, and automotive thermal management. Thermal solutions include heat pipes, vapor chambers, and liquid-cooling modules. By connecting the vapor chamber and

heat pipe cavities, a vapor-liquid phase (two phase flow) change cycle is achieved, enabling efficient heat dissipation through integrated cooling fins. These solutions are ideal for AI GPU/ASIC chip cooling as well as power racks and power modules, meeting the rapidly increasing thermal demands driven by the surge in AI computing and power density. The liquid cooling system features low resistance and high-performance products, suitable for AI computing chips (GPU), high TDP CPUs, and communication ASICs. It also includes an efficient coolant distribution unit (CDU) designed for high-power-density AI liquid-cooled IT racks. The automotive thermal solution offers active cooling fans and thermal products solutions for automotive applications including air conditioning systems (HVAC), LED headlamp, intelligent cockpit, climate seats, and battery thermal management system (BTMS), advanced driving assistant system (ADAS), etc.

Mobility:

In the field of Electric Vehicle Power Electronics, the currently developing products or projects include on-board charging modules, electric distribution boxes to provide three-in-one power electronics integrated design, Bi-directional on-board charging module, AC mains conversion DC to charge high-voltage batteries, DC/DC converter module. In terms of traction inverter, there are EV traction inverter, on-board power converter, 3 in 1 power electronics integrated module, and 4 in 1 power electronics integrated module, EV integrated traction inverter module, 48V mild hybrid EV integrated traction inverter module. The electric motor includes high torque density traction motor for hybrid drive system, high speed traction motor for BEV drive system, rare earth-free traction motor and 800V high power traction motor. Another side, in On-board charger, except use 1200V SiC Mosfet to develop 800V, also started to develop 6kW/L high density power module with 1200V GaN device. In recent years, the charging handling capability of on-board charging modules becomes larger. Three phase AC input and charging 800V battery are important requirements of on-going products. 800V DC/DC modules are developed as well. Regarding to traction inverters, the dual traction inverter and 800V inverter is on-going developing.

Automation:

In the field of building automation, a smart building energy and infrastructure management platform has been developed. This integrated system combines advanced sensing technology, Internet of Things (IoT), cloud computing, and artificial intelligence (AI) analytics to enable intelligent monitoring, optimization management, and efficiency enhancement of building energy consumption and infrastructure operations. Delta's subsidiary, LOYTEC, has developed the LROC-800 Bluetooth mesh room controller, which features wireless BLE SIG Mesh connectivity. It is ideal for environments where major modifications are not feasible but new automation control features are required to improve energy efficiency and comfort. It can also integrate directly with existing systems using wired standard communication protocols. The next-generation slim UNO air quality sensor is primarily used for real-time monitoring and management of indoor air quality in smart buildings and healthy buildings. The smart office space management system using data from access control system databases integrates with energy monitoring systems and works with Delta's O3 smart sensors and room devices to enable the quantifiable management of shared space usage. The smart networked lighting control solution integrates advanced technologies into a lighting management system that connects lighting devices via a network for centralized control, remote management, and automated operation. Regarding lighting solutions, a development has been completed for a lighting and building control LED power platform. This includes next-generation BLE mesh wireless, and DALI-2 wired communication and control, allowing lights to adjust color temperature and brightness simultaneously to provide healthy building lighting. The dimming feature adopts dynamic dimming, with a range of 0.1% to 100%, enhancing user comfort. In terms of energy consumption management, the system has $\pm 3\%$ accuracy in power consumption detection.

In the field of building automation, official launched includes VS3000 7.5~15kW/460V General Purpose Standard AC Motor Drive; MX300 (STO Version) Compact Multi-Drive AC Motor Drive; ASD-A3-ET 200V 11/15kW servo

drive; ASD-A3-ET 400V 11/15kW servo drive; ASD-A3 400V 6.5kW servo drive; ASD-B3 400V 4kW/8kW servo drive; ASD-B3A 400V 4kW / 8kW servo drive; ASD-D3 48V 50W/200W servo drive; ASD-E3C 200V 1KW~1.5KW servo drive; ASD-E3C 200V 400W with regenerative resistor servo drive; ASD-E3C 200V 400W~1.5kW with STO servo drive; ASD-E3C 400V 1kW~3kW(with STO) servo drive; ASD-H3 400V 750W~20kW dual-axis servo drive module; ASD-H3 400V 4.5kW~85kW single-axis servo drive module; ECM-B3 200V/400V EU Shaft Servo Motor; ECM-B3H 400V 400W/750W Servo Motor; ECM-E3 400V 400W~3kW Servo Motor; ECM-D3 48V 200W Servo Motor; High performance smart controller - AX-8 series Gen.2; Functional safety controller solution - AX-5 series; Standard networked human-machine interface - DOP-107L series/DOP-110L series; R3-C series remote IO module; The 3rd generation small PLC - DVP-EX3 series / DVP-SV3 series/DVP-SX3 series; Six-axis, 900mm arm length, 7kg payload, articulated modular robot; Six-axis, 800-1800mm arm length, 6-30kg payload, collaborative robot; Medium-torque intelligent screw driving system, torque 2.4-25Nm; Low-torque intelligent screw driving system, torque 0.24-7.5Nm, 4.3-inch human-machine controller; DTX500 Tiny Meter Type Temperature Controller; DTC3000 Slim Type Modular Temperature Controller; Six-axis, 900mm arm length, 7kg payload, articulated modular robot; Six-axis, 800-1800mm arm length, 6-30kg payload, collaborative robot; Medium-torque intelligent screw driving system, torque 2.4-25Nm; Low-torque intelligent screw driving system, torque 0.24-7.5Nm, 4.3-inch human-machine controller; DMV-C 2.5G Gige Industrial Camera; DMV-TM RGB-D ToF Camera; DIAVISION Machine Vision Software Platform V1.6; VGR+ Vision Guided Robot Solution Pack; DTMS Wave Soldering Profiling Solution Pack; DPM-C530EM/DPM-C532M MID Certified Panel Mount Digital Power Meter; Press-Fit Machine - In line type; PCBA X-Ray Inspection (IXB-180F); Wafer edge profile machine (Edge roughness integration); Solution of AI Computer Vision in Smart Manufacturing (ACME); Manufacturing Execution System – DIAMES 3.0

Infrastructure:

In the field of Infrastructure, inclusive of High efficiency 4kW single-phase charger; High efficiency 4.35kW single-phase charger (Global Version); Super high efficiency 4.35kW non-isolation PV charger; High efficiency 3kVA/2.4kW single-phase inverter (Global Version). High-efficiency 97.5% 2500/2100/1800 kVA, 480V UPS systems designed for large-scale data centers; high-density 97.5% modular UPS systems; AI intelligent power regulation system; All-in-One highly integrated UPS specifically engineered for liquid-cooled equipment. 40/80/144 kW Liquid-to-Air coolant distribution unit (CDU); 500 kW modular liquid-to-air CDU; 50 kW energy-efficient rear door heat exchanger (RDHx); 1.5 MW Liquid-to-Liquid CDU. In-Row High-Voltage Direct Current (HVDC) power system, including 800 kW and 900 kW (+/-400 Vdc), and 1 MW (800 Vdc); 72 kW Battery Backup Unit (BBU). Modular Containerized Data Center: Integrated power and protection (PTU) and IT and cooling (CDC) containers, each equipped with safety and fire protection, with optional piping modules for liquid-cooling expansion. Wi-Fi 7 tri-band / dual-band wireless routers and enterprise access points (supporting 10G Ethernet, PoE, WPA3, and 6 GHz GNSS); 10G/25G/100G enterprise aggregation switches; x86-based network security and SD-WAN appliances; 5G Open RAN CU/DU; 800G CPO AI data center switches.

Delta's comprehensive EV charging portfolio includes portable, AC and DC chargers. Designed for commercial fleets, our Megawatt DC fast charging solution enabling rapid energy replenishment for electric trucks and electric buses within a short period of time, thereby enhancing overall fleet operational efficiency and scheduling flexibility. As the deployment of renewable energy accelerates and demand for energy storage increases, we advance the development of PV inverter and energy storage power conditioning systems, offering products ranging from hundreds of kilowatts to MW scale, supporting both centralized and string architectures. The new-generation DELTerra C+ Series, an all-in-one energy storage solution with a capacity of 125 kW/279 kWh, can be directly connected to 225 kW of solar panels with DC Coupling architecture, minimizing energy loss from power conversion. An optional PV combiner box also provides arc-fault protection for seamless solar integration. In the industrial equipment segment, our medium-voltage variable frequency drives are suitable for a wide range of

motor types. These solutions support multiple medium-voltage levels and meet the requirements of major industrial applications, with power ratings ranging from 250 kW to 3,550 kW. By improving motor efficiency and power utilization, these products effectively reduce industrial and commercial electricity costs while enhancing overall energy efficiency.

- 5.1.3.2 Research and development expenses during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

Research and development expenses in 2025: NT\$48,742,709 thousand

5.1.4 The Company's long- and short-term business development plans

For short-term plans, we will continue to develop new products, implement vertical integration and development and application of system solutions, while continuously enhancing product quality and cost control, improving on automated production, ensuring compliance with advanced eco-friendly regulations, reducing product design time, reducing order-to-delivery lead time, and expanding the flexibility for global delivery.

In the long-term, we will devote our time and resources into enhancing research and development efficiency, strengthening the registration and effectiveness of patents, expanding product applications and reducing production costs. In addition, we will also exert great efforts in our fields of endeavor including automotive electronics, medical electronics, industrial automation, building automation, infrastructure for information and communications, as well as infrastructure for energy, etc.

► 5.2 An analysis of the market as well as the production and marketing situation

5.2.1 Market analysis

The main clients of Delta are all international vendors. Product sales and business development are distributed all over the world. Currently, the main business of Delta is divided into four categories: Power Electronics, Mobility, Automation and Infrastructure. An overview analysis of each of these business categories is given below:

5.2.1.1 Power Electronics

Throughout 2025, Delta closely monitored developments in artificial intelligence-related technologies and applications, while maintaining collaborations with leading AI chip suppliers and cloud service customers (CSCs). The Company invested in the research and development of power supply and thermal management solutions for AI applications. Beyond supporting the upgrade and expansion of existing data centers, its product portfolio also addressed the evolving requirements of next-generation high-performance computing architectures, progressively strengthening Delta's capabilities in delivering comprehensive system-level solutions.

As demand for AI computing continues to rise, the rapidly increasing computational density of graphics processing units (GPUs) and application-specific integrated circuits (ASICs) has driven a significant surge in power consumption per IT rack, creating challenges for data centers' power delivery and space planning. These challenges include efficiency constraints in existing power architectures under high-current operating conditions, as well as insufficient rack space to accommodate both computing equipment and power modules. In response to these trends, the market has increasingly adopted high voltage direct current power (HVDC) architectures, such as 800VDC (volts direct current) or ± 400 VDC, to enhance efficiency in power delivery while reducing system loading and thermal management requirements.

In response to these requirements, Delta has developed integrated solutions encompassing high-voltage DC power conversion, power distribution modules, energy storage and backup design, as well as corresponding thermal management systems. A key offering is the 19-inch 90kW DC/DC server power shelf, which steps down 800VDC supplied from copper busbars to 50VDC or 48VDC. Delta has also introduced a rack mount power conversion system (PCS) incorporating supercapacitors. This system enables rapid charging and discharging in response to dynamic GPU workloads and provides approximately 10 seconds of backup power during grid

disturbances. Regarding power solutions for AI chips, Delta has designed DC/DC power distribution boards (PDBs) capable of directly stepping down 800VDC to 50VDC or 12VDC, achieving a peak overall conversion efficiency of up to 98.5%.

Furthermore, as GPU equipment occupies a larger share of rack space, power configurations within conventional IT racks have become increasingly constrained. To address the needs of high-power computing environments, Delta introduced the 1.1MW-scale In-row Power Rack. By installing a dedicated power rack alongside IT racks, multiple 19-inch 106kW AC/DC rack mount power distribution units -- each containing four 26.5kW power modules, are centrally deployed to convert 400-480VAC input into 800VDC output. This solution supports the high-power requirements of single or multiple AI compute racks, while providing flexibility in space planning and ensuring stable power delivery.

In the field of thermal management, the rapid increase in AI computational density has driven the cooling requirements to evolve from component-level solutions toward holistic design considerations at the rack and system levels. In response to the rising power density of AI GPUs and CPUs, liquid cooling has become a critical configuration for high-performance computing environments. Delta offers liquid cooling solutions that extend from board-level cold plate modules to system-level cooling architectures. By combining advanced microchannel cold plate designs with integrated DC pumps and high-performance cooling distribution units (CDUs), these solutions maintain stable and balanced coolant flow under high computational loads, effectively meeting the thermal management demands of high-power AI chips. As liquid cooling applications transition from single-point deployment to large-scale implementation, Delta continues to strengthen its end-to-end integration capabilities from the board level to the rack level, enhancing the performance and operational stability of liquid cooled racks in real-world environments. In line with the growing market demand for AI servers and high-density racks, Delta's liquid cooling products are being increasingly deployed and shipped across data center applications.

In the field of passive components, as demand for cloud computing capacity continues to grow, computing performance and power consumption in chips have increased severalfold. This trend is driving the development of inductors toward higher power conversion efficiency and greater power density. Delta has developed multiphase trans-inductor voltage regulators (TLVRs). These components incorporate advanced coil inductance structure designs together with proprietary magnetic powder materials, ensuring a fast dynamic response and stable power delivery under rapidly fluctuating load conditions. This design not only enhances overall power conversion efficiency, but also utilizes a multiphase architecture to effectively reduce the space requirement for power system design. The TLVR product series has been successfully adopted by leading international AI chip manufacturers, server vendors, and cloud data center service providers, becoming one of the key passive components supporting next-generation high-performance computing platforms.

5.2.1.2 Mobility

In 2025, the global electric vehicle (EV) market entered a phase of structural adjustment. While the market maintained moderate growth, expansion momentum became increasingly differentiated. Against a backdrop of intensified price competition and gradual withdrawal of government subsidies in certain countries, consumer behavior has shifted toward a more rigorous evaluation of product price, driving range, and ease of use. In response to these market changes, major automakers have pivoted toward platform sharing, cost efficiency, and diversified powertrain options. This strategy allows them to advance electrification initiatives through region-specific roadmaps.

Delta is currently collaborating with several major automakers to actively develop powertrain products for plug-in hybrid electric vehicles (PHEVs), aiming to help accelerate their time-to-market. While the Company's transportation business remains primarily focused on powertrain products for various xEVs, three new business units were established in 2025. These units are dedicated to developing products related to high performance computing (HPC) for L3+ Autonomous systems, Battery Management System (BMS), and braking systems

(Actuator). These initiatives not only enable Delta to offer more diversified solutions to existing automotive customers but also support the pursuit of applications and customers in other transportation sectors. These products are expected to gradually enter mass production over the next few years, becoming a significant revenue source for Delta's Mobility Business category.

5.2.1.3 Automation

In the field of industrial automation, and in response to the global trend toward localized production with centralized management, Delta officially inaugurated the Smart Manufacturing Innovation Center and Cyber-Physical Integration Classroom at its Zhongli Plant 6 in July. Covering approximately 150 tsubos, the center provides the electronics manufacturing and semiconductor industries with one-stop services encompassing hands-on training, testing, and certification. Its application scope spans from standalone equipment and production lines to full factory cyber-physical integration architectures, enabling customers to conduct solution validation, pilot production, and factory acceptance testing in real-world operating environments. This approach helps shorten system commissioning timelines and accelerate production ramp-up. By integrating advanced equipment, software platforms, and professional instructors, the center delivers structured, tiered training programs and workshops that support industry talent in bridging practical requirements in production line design and mass production. To date, Delta's cyber-physical integration solutions have been successfully adopted by semiconductor equipment manufacturers and testing solution providers, demonstrating their effectiveness in real-world industrial applications.

To further strengthen the breadth and depth of its semiconductor and electronics assembly solutions, Delta introduced a range of advanced packaging and assembly equipment. Among these innovations, the high-performance FuzionSC Multi-Die Advanced Packaging Platform, equipped with the UHA™ placement head, achieves positioning accuracy of up to ± 2 micrometers. Designed for the manufacturing processes of flagship AI servers such as the CoWoS-S/L, the platform enables both System on a Chip (SoC) and High Bandwidth Memory (HBM) placement on a single system, thereby enhancing overall production capacity and operational efficiency. Delta also launched the new EPIQx Platform high-precision Surface-mount Technology (SMT) equipment for high performance computing (HPC) AI server applications. In addition to delivering high-speed, high-accuracy placement performance, the platform leverages Micro Module capabilities to enable comprehensive process data collection. When integrated with Delta's intelligent management systems, this approach strengthens manufacturing visibility and provides enhanced support for operational monitoring and decision-making.

In parallel, Delta continues to expand its building automation business across a broad spectrum of application scenarios. Building on its extensive experience in developing, implementing, and operating smart campuses and public infrastructure, Delta further extended its building automation and energy management technologies into the healthcare sector in 2025. The Company successfully supported the implementation of an energy management system at the National Taiwan University Hospital, demonstrating its cross-domain system integration capabilities and technical expertise.

Simultaneously, to expand its strategic footprint in smart buildings and cloud-based security services, the acquisition of 100% shareholdings in Vivotek Inc. (Vivotek) have been approved by the boards of directors of Delta and Vivotek respectively and also obtained the approval from Vivotek's extraordinary shareholders' meeting. The transaction was finalized in accordance with the terms and conditions set forth in the relevant agreements. By integrating Vivotek's product portfolio and cloud service capabilities with Delta's existing sales channels and operating platforms, the acquisition is expected to drive efficiencies in market expansion, manufacturing deployment, and resource sharing, thereby maximizing operational synergies. Delta will also continue to deepen the integration of its cloud-based VORTEX surveillance solution, leveraging Video Surveillance as a Service (VSaaS) in combination with AI-powered video analytics and a Software as a Service (SaaS) subscription-based business model. This strategic approach advances security solutions toward a video

data services model and further supports the strategic transformation of Delta's building automation business group.

5.2.1.4 Infrastructure

In the field of ICT infrastructure, Delta continues to strengthen its comprehensive AI data center solutions with system integration at its core. These integrated products and services are designed for seamless, direct deployment at customer sites. In power systems, the new-generation high-voltage DC power solutions support 800 VDC and ± 400 VDC architectures, suitable for high-density, megawatt-scale AI data center applications. Large-scale AC Uninterruptible Power Supply (UPS) systems ensure stable and reliable power delivery under high-load operating conditions. To address the high-speed, low-latency transmission requirements of GPU systems, Delta also introduced the new-generation 800G Ethernet Switches to support high-performance computing architectures.

Driven by the growing demand for liquid cooling systems in data centers, Delta's liquid cooling business became a key growth driver in 2025. Delta offers comprehensive liquid cooling solutions delivered as complete systems, encompassing architecture design, system integration, and on-site deployment support to ensure stable operations and scalable expansion in high-density computing environments. In addition, Delta provides AI Containerized Data Center Solutions that utilize highly modular system designs to consolidate AI computing power into container-sized units comparable to a parking space. These solutions achieve a power usage effectiveness (PUE) of 1.19, enabling customers to rapidly deploy AI computing capacity while maintaining flexible scalability.

In the field of power and energy solutions, Delta continues to advance its global initiatives in grid resilience and low-carbon applications. In collaboration with Taiwan Power Company, Delta established the first solid oxide fuel cell (SOFC) demonstration site and integrated energy storage solutions to enable microgrid technology applications. Delta also assisted Innolux Corporation in the deployment of a 40 MW energy storage system, supporting the development of new business models and integrating backup power for the facility. In electric vehicle charging solutions, Delta focuses on high-power fast charging and heavy-duty vehicle applications. Together with its partners, Delta deployed the Electric Vehicle Charger UFC 500 in Sweden and Norway to support truck charging networks, and collaborated with TeraWatt Infrastructure to establish ultra-fast charging stations in California, USA. Delta also supported the Tainan City Government in implementing EV charging infrastructure, thereby accelerating the adoption of green transportation and further strengthening its global energy and grid infrastructure footprint.

5.2.2 Usage of the Company's main products

Main Product	Usage
Power Electronics - Power and System	1. Switching Power Supply: Product provides DIN rail power supply of 2Φ input, a wide input voltage range of 180-600Vac, and support for DC input. It has built-in 2.0X peak power and current sharing function. The features are miniaturization, lightweight and high efficiency. 2. Power Adapter: Provides a lithium battery charger for outdoor equipment. The high-power charger reduces charging time, while the high waterproof rating and excellent reliability make it suitable for use in harsh environmental systems. 3. DC Converter Module: High-power LED lighting power supply with dual-channel output for sports field illumination, featuring a wide input voltage range of 180-528Vac and a wide output voltage range of 150V-550V. Each channel delivers a maximum output of 3A at 900W, incorporating dual-functionality for DALI and DMX lighting communication protocols. Achieving up to 98% efficiency, it offers compact dimensions, lightweight construction, and high performance. Applications include outdoor stadium lighting and various high-mast lighting fixtures. 4. External high-power, wide-temperature PSU: We provide a stable, high-power, miniaturized three-phase AC input power module for low-Earth orbit satellite ground station antennas and power cabinets, with wide-temperature operation and programmable output voltage adjustable according to system requirements.

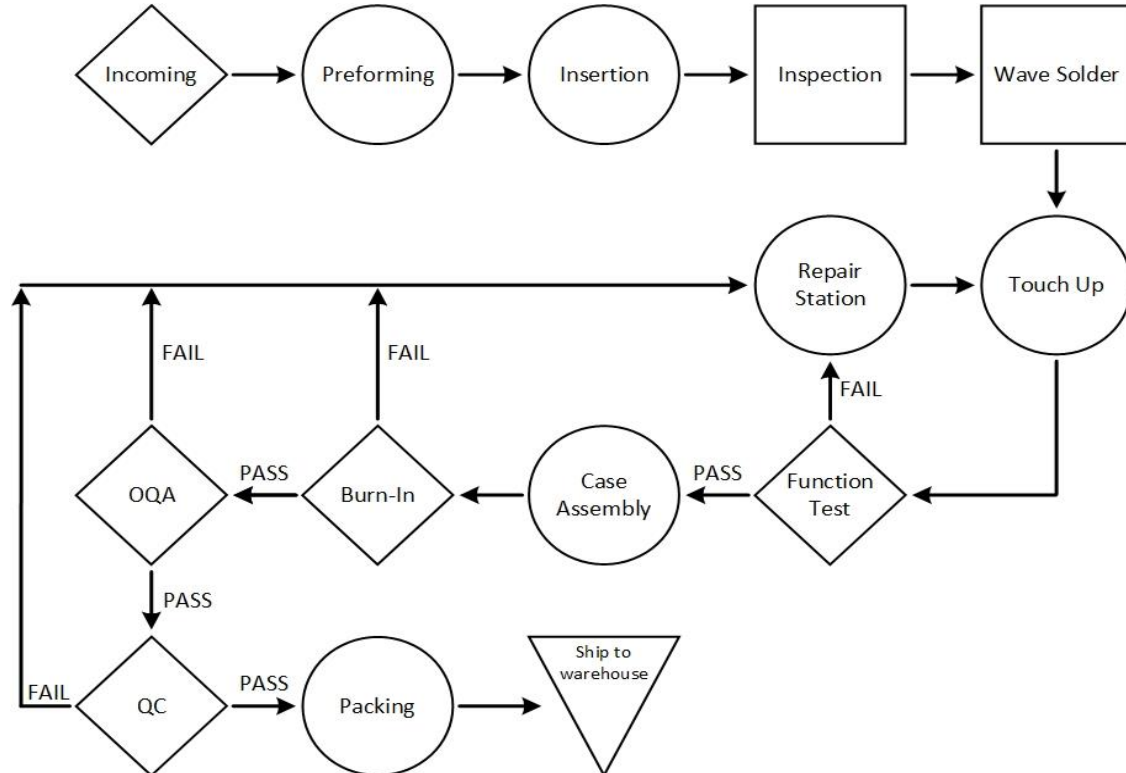
Main Product	Usage
Power Electronics – Components	1. Power Choke: High Saturation, Low DCR, and highly efficient Power Chokes in Client, Cloud and Automotive market. 2. High Power Magnetic Component: AC-DC power supply transformers, DC-DC converter transformers, planar transformers, power chokes, filter chokes, and reactors for base station, datacenter, server, industrial, and automotive applications. 3. Chip Resistors Current Sensing Resistors: With anticipating slim and light trend for handheld devices, CPBG has developed a series of current sensing resistors characterized with miniaturization, high precision, and low TCR. 4. Shunt sensor and shunt modules: Shunt sensors and shunt modules are mainly applied in the battery disconnect unit (BDU) of electric vehicles and plug-in hybrid vehicles. Shunt sensor can offer high accuracy and also over-current measurement. 5. Power Module: It offers high power-density DC-DC modules by integrating active and passive components for the on-board applications covering consumer, cloud, and automotive segments. 6. Core-shell liquid cooled busbar: Core-shell liquid cooled busbar is precisely engineered for next generation datacenter. Compliant with MGX cabinet, it can support over 5,000A current capacity at 50VDC.
Power Electronics - Fans & Thermal	1. Thermal solution for Server and Data Center Cooling Fan: Delta provides fan products that meet the current needs of air-cooled/liquid-cooled AI servers and continues to develop fan products, and continues to provide high-performance, power-saving, and low-noise cooling solutions. In addition to servers, Delta also provides high-efficiency fan products with hot-swap functions for IT racks cooling solution. 2. Thermal solution for Server and Data Center Cooling Systems: For high-performance AI servers and fast computing data center solutions catering to Intel, AMD, and NVIDIA CPUs, as well as NVIDIA, AMD, and Intel GPUs, we are committed to aligning with the Open Compute Project (OCP) standards for cloud data centers. Our diverse range of cooling solutions aims to meet the demands of high-efficiency AI servers and rapid computing data centers. Currently, our CPU chips support power consumption up to 650 watts, while GPU chips can handle power consumption exceeding 1 kilowatt. Simultaneously, we are actively developing advanced cooling solutions specifically designed for power consumption surpassing 1 kilowatt. This ensures not only stable system operation but also optimal performance in high-power scenarios. 3. Thermal solution for Telecommunication and Networking Cooling Systems: Delta offers comprehensive cooling solutions and technical services that can provide the optimal cooling solution for base station equipment systems. Delta's communication products can be customized to match various cooling components and chips, offering a comprehensive and efficient cooling solution that enhances overall communication efficiency. 4. Automotive Battery cooling Fan: Provide high-performance cooling and heat dissipation fans for battery management in hybrid vehicles to meet the requirements of low energy consumption, high efficiency, and long lifespan for hybrid and battery products. 5. Liquid cooling solution: Comprehensive liquid cooling solution, including CDU, manifold, plumbing and cold plate, can be widely applied in AI computing machine, cloud, server, communication and industrial machine. 6. Slim and miniature Fan: It emphasizes high heat dissipation performance, high sound quality and high efficiency solutions and applies in the portable products such as personal devices (laptops, smartphones, and XRs). 7. Commercial Fridge Fans and Motors: High-efficiency EC fans and motors play a key role in commercial refrigerators. The optimized blade design can provide uniform cold air circulation, ensure stable temperature inside the refrigerator, and reduce energy waste. 8. Energy Storage System Fan: High-performance, high-protection fans play a critical role in battery energy storage systems. With high airflow and strong static pressure, they efficiently dissipate heat generated during charging and discharging, ensuring uniform and stable temperature distribution across the system. In addition, robust protection features—such as resistance to dust, water, and high temperatures—enable reliable long-term operation in outdoor and harsh environments. 9. Fan and Thermal - Indoor Air Quality: Smart, energy saving ventilation fan, multi-function fan heater, high efficiency ceiling fan, whole house fresh air system in building space application.

Main Product	Usage
Mobility-Electric Vehicle Solutions	1. EV on board charging module: Input range: 110~240VAC, Convert AC to DC to charge HV battery for PHEV and BEV, Nominal output power: ~22kW, Efficiency: above 94%, CAN communication is supported. (Controller Area Network) 2. EV auxiliary inverter: Invert 12VDC to 110/220VAC for electrical appliances, Nominal output power: 150W~400W, Efficiency: above 90%, LIN communication is supported. (Local Interconnected Network) 3. DC/DC modules: Adopted in EV, HEV, Convert HVDC to 12VDC while HV battery discharging for power system, Nominal output power: 2.5KW, Efficiency: above 94%, Support CAN (Controller Area Network) 4. EV integrated on board charging module (Combo): Combined OBCM and DCDC Converter module, including the functions of converting AC to DC to charge HV battery on EV and supplying 12VDC by converting HVDC. This integrated module is led to reduce space requirements and the weight, also increase the competitiveness of cost. 5. EV traction inverter: This module is the motor drive adopted in EV and HEV. It converts HVDC of the battery into a variable frequency and variable voltage source to drive the motor according to requirements. Its power flow is high-efficiency, high-power-density and bidirectional. 6. Electric Vehicle Charging Controller (EVCC): This module is adopted in EV and HEV. It converts HVDC of the battery into a variable frequency voltage source to supply traction inverter according to its requirements. Its power flow is high-efficiency and high-power-density. 7. EV traction motor: The traction motor is responsible for converting electrical energy to mechanical energy for PHEV and BEV which the vehicle is propelled to overcome aerodynamic drag, rolling resistance drag, and kinetic resistance. Besides it is responsible for electrical energy recycling to battery. 8. Mild hybrid EV integrated traction inverter module system: This module is adopted to assist the stop and start function of ICE vehicle. At the same time, it could provide assistant power during acceleration or drive the vehicle in a short range by 48V battery.
Automation - Building Management Platform	enteliWEB supports remote building management, centralized control, and real-time energy monitoring. Its customizable dashboards are suitable for managing anything from a single building to a global portfolio of assets, enabling seamless cross-system integration, real-time alerts, and comprehensive audit logs to ensure information transparency and enhance operational decision-making quality. Advanced analytics capabilities help optimize energy efficiency and track key performance indicators (KPIs). With an intuitive and highly customizable management interface, enteliWEB empowers facility managers to monitor and control operations effectively, delivering a smart, efficient, and sustainable end-to-end solution for modern building management. The cloud-based version of the platform is enteliCLOUD.
Automation - Building Automation	1. iCMS Smart Campus Management System: The iCMS Smart Campus Management System is an integrated management platform specifically designed for government agencies and enterprise-operated campuses. It combines multiple applications, including energy management, security surveillance, smart lighting, and building control. The platform enables cross-system data integration and analysis, enhancing system interoperability and providing visualized management information for efficient campus oversight. 2. Red5 BACnet Controller: Red5 is the next-generation native (Native) BACnet controller, featuring high security and scalable IoT connectivity. The Red5 product line will succeed the existing DSC and DAC-E series, significantly enhancing processing speed and configuration flexibility through upgraded memory and modular I/O design. 3. Smart Conference Room Environment Control: This IoT-based architecture integrates various conference and IoT devices such as air conditioning, lighting, projectors, projection screens, electric curtains, and indoor air quality sensors. It allows for one-touch scenario switching, providing a fully automated conference room experience while ensuring scalability for future expansion. 4. Indoor Air Quality Management: Delta's UNO series multi-in-one indoor air quality sensors come with control functionality, directly integrating various air improvement systems such as fresh air units, heat recovery ventilators, and air purifiers. This provides a complete automated air quality monitoring solution. 5. Video Surveillance Management System: The system supports streaming from network cameras that comply with the ONVIF (Open Network Video Interface Forum) format, providing real-time video monitoring, AI-powered image analysis, video playback and download, electronic maps, event alerts, event search, access control, and device management. It can be integrated with video walls to automatically cycle through images on large screens. This solution is suitable for video surveillance in a wide range of environments, including buildings, factories, stations, streets, and more. 6. Access Control System: Using RFID sensing and facial recognition, this system offers precise and tailored access control for people and vehicles at various entry and exit points.

Main Product	Usage
Automation - Smart Security Cloud	Cloud-based Security Services: AI-powered cloud security services enable easy management of all cameras deployed globally on Delta's cloud service platform. From local to cross-regional branch offices, there is no need for additional servers, allowing for rapid scalability and centralized management. Enjoy seamless real-time system health alerts, effortlessly achieve remote backup, and benefit from OTA (Over-the-Air) automatic software updates. With innovative AI features, advanced image analysis and real-time alerts are enabled, achieving the perfect integration of edge AI and the cloud, significantly enhancing operational efficiency. The system supports third-party devices that meet ONVIF Profile S standards, enabling seamless integration with Delta's cloud platform via NVRs.
Automation - Lighting Solutions	1. LED High-Bay Lights (Supermarket Application): These high-wattage lighting fixtures are installed on the ceilings of supermarkets. The product achieves sustainability, energy savings, and carbon reduction through enhanced energy efficiency, optical design, and the incorporation of circular economy principles. 2. LED Luminaire BLE-DALI Power Platform: This power platform is developed for building LED lighting solutions, primarily designed for applications in flat-panel and recessed lights. It incorporates multiple functions: power supply, communication, control, and energy consumption detection. In addition to providing lighting, the luminaire can also serve as a node for building control systems.
Automation - Industrial Automation	Delta industrial automation solutions offer automation products and integrated systems that are adopted in the machines and equipment in the manufacturing processes, various commercial and industrial settings, public facilities, and communities in the factories for production automation and control. 1. Temperature Controller: The main applications include maintaining stable temperature, improving product quality, energy saving and emission reduction, and protecting equipment. 2. Machine Vision: The main applications include quality inspection in manufacturing/electronics industry, automation in production, such as robot guidance and assembly inspection, identification and tracking, and measurement and calibration 3. Digital Power Meter: The main applications include cost management (Container: Sub-billing/Tenant Metering), grid monitoring and management, power quality analysis and load management and event alarming. 4. Solution of AI Computer Vision in Smart Manufacturing (ACME): With AI computer vision technology as the core, we provide integrated hardware and software solutions for human-factor operations in the manufacturing industry. This involves automated monitoring and data collection to reduce inefficiencies and losses caused by non-compliance in personnel operations during the production process. Our solutions help clients improve production efficiency, product quality yield, and reduce costs.
Infrastructure - ICT Infrastructure	We provide comprehensive solutions in both telecom infrastructure and data center infrastructure. For telecom infrastructure, this includes telecom power systems, controllers, cabinets, heat exchangers, network equipment and remote monitors and control systems. For data center infrastructure, this includes complete AC/DC/HVDC power solutions, liquid and air solutions, power distribution systems, data center switches and DCIM software. By integrating our complete ICT solutions portfolio, we also provide containerized data center solutions that fulfill rapid deployment and are easily scalable.
Infrastructure - Energy Infrastructure and Industrial Solutions	1. EV Charging Stations: Delta EV charging solutions convert grid power into vehicle-compatible energy. Our charging stations integrate power conversion modules that dynamically adjust output current and voltage to meet various battery requirements. Equipped with communication interfaces, they seamlessly connect to backend management systems for real-time charging status monitoring and data transmission. Our Vehicle-to-Grid (V2G) chargers enable bidirectional power flow, supporting load balancing and demand response to enhance grid stability. 2. Solar inverters: A full range of solar inverters suitable for residential, commercial, industrial, and utility-scale solar power plants, supporting grid-tied configurations to meet various PV generation demands. For Utility-scale solar inverters feature high-efficiency heat management designs, enabling continuous full-load operation at ambient temperatures of up to 40°C without derating, thereby ensuring long-term stable output for large-scale power plants. The products incorporate MPPT real-time I-V curve scanning and power optimization control mechanisms, allowing effective output adjustment under shading or rapidly changing environmental conditions and improving overall system energy yield. Furthermore, grid anomaly event recording and traceability functions are provided to comprehensively capture operational data, strengthening power plant operation and maintenance management efficiency as well as overall system reliability. For commercial and residential applications, Delta develops high-efficiency inverters and integrated inverter-plus-storage systems, offering various power options. With a modular design, these solutions enhance scalability, allowing for flexible expansion and adaptation to different installation environments.

Main Product	Usage
Infrastructure - Energy Infrastructure and Industrial Solutions	3. Energy Storage: Delta offers one-stop energy storage services, including project consulting, energy storage solutions, and operations & maintenance (O&M) services. Our integrated energy storage solutions encompass Power Conditioning Systems (PCS), Battery Energy Storage Systems (BESS), switchgear, control systems, and Energy Management Software (EMS), ensuring seamless deployment and efficient operation across commercial & industrial (C&I) sectors and transmission & distribution (T&D). 4. Medium and High Voltage Drives: Delta's medium and high voltage drives enhance motor speed control using variable frequency technology, reducing grid losses, minimizing inrush current impact, and decreasing wear on motors and mechanical equipment. This results in lower maintenance costs and extended equipment lifespan. Designed to maximize energy efficiency and optimize system performance, Delta's drives help enterprises reduce power consumption and improve operational productivity, supporting sustainable and cost-effective industrial applications. 5. Electronic Testing Solutions for Industrial Power Grids: To meet industrial testing and inspection demands, Delta has developed electronic measurement instruments and factory automation testing systems under its own brand, offering one-stop solutions for manufacturing quality assurance. Powered by Delta's proprietary testing software platform, the system integrates test equipment and energy recovery systems, ensuring precise, real-time, and easily interpretable test data while simplifying factory inspection processes. With high efficiency and adaptability, the system automatically adjusts to various operational conditions, supporting industrial process monitoring and quality management for optimized productivity and reliability.
Infrastructure - Display Solutions	1. Projection Solutions: To fulfill a wide range of professional applications, such as multimedia interaction, large-scale auto blending projection and 3D projection mapping. 2. Video Wall Solutions: For control rooms and public information display systems, Delta offers innovative laser-light source DLP slim cubes video wall and LED display solutions integrated with DVCS (Distributive Vision Control Systems) for large area video walls.

5.2.3 Manufacturing processes for the Company's main products



5.2.4 Supply situation for the Company's major raw materials

The main materials in Delta's products come from semiconductor components, passive components, and partly mechanism elements. Delta has entered into annual procurement contracts with major suppliers for all elements, which allow its purchase costs to remain stable and the suppliers to plan for and maintain inventory level to meet production needs in 3 months and have several weeks of supply ready so as to ensure sufficient supply.

5.2.5 Information on major clients/suppliers who have accounted for at least 10% of sales/procurement in either of the past two years

5.2.5.1 The list of suppliers that provided more than 10% of total materials purchased for the Company in either of the two most recent fiscal years.

The business operation and products of Delta vary greatly, so a wide array of raw materials and suppliers are required. During the year 2024 and 2025, no supplier provided more than 10% of total materials Delta purchased.

5.2.5.2 The list of buyers that contributed to more than 10% of the total sales of the Company in either of the two most recent fiscal years.

The business operation of Delta spans across Power Electronics, Mobility, Automation and Infrastructure with numerous products and a diverse clientele. During the year 2024 and 2025, no buyer made purchases that accounted for more than 10% of the total sales of Delta.

► 5.3 The number of employees employed for the 2 most recent fiscal years, and during the current fiscal year as of the date of publication of the annual report

March 30, 2026

Fiscal Year		2024	2025	January 1, 2026 to March 30, 2026 (Note)
Number of Employees	Technical staffs (Engineering)	7,888	8,209	8,310
	Management and sales staff (including marketing staffs)	3,317	3,610	3,698
	Operators (including production line collaboration staffs)	2,021	2,197	2,255
	Total	13,226	14,016	14,263
Average age		37.6	37.6	37.6
Average years of service		8.0	7.7	7.7
Distribution of education (%)	PhD	2.1%	2.0%	2.0%
	Master	47.0%	47.2%	47.4%
	Bachelor's Degree	33.4%	33.1%	32.8%
	Senior High School	12.8%	14.1%	14.4%
	Below Senior High School	4.7%	3.6%	3.4%

Note: Information is provided as of the date of publication of the annual report.

► 5.4 Disbursements for environmental protection

5.4.1 List of any losses suffered by the Company in the most recent fiscal year and as of the date of publication of the annual report due to environmental pollution incidents

The Company has not experienced any loss or imposed a fine by the environmental agencies due to environmental pollution related incidents.

5.4.2 Response measures

In relation to the environmental contributions of Delta, please see the section "Devoted to Environmental Protection and Energy Savings" in Chapter 3.

5.4.3 Environmental-related expenditures for now and in the future

For pollution prevention, energy saving and carbon emission reduction in factory sites, the projected major expenses on environmental protection for the next 3 fiscal years are as follows:

Unit: NT\$ 1,000

Project Items	Estimated Expenses for Environmental Protection	Expected Outcomes
Exhaust gas treatment	2,861	Maintain the operational performance of treatment facilities to properly process exhaust gas and reduce the emission of toxic components from the exhaust gas to achieve environmental protection.
Wastewater treatment	6,061	Maintain the operational performance of the wastewater treatment facilities to monitor water quality of discharged wastewater and satisfy effluent standards.
Waste treatment	26,708	Ensure proper treatment of production waste to reduce its impacts on the Environment.
Energy saving equipment installation	78,001	Lower the use of energy to reduce the emission of greenhouse gas.
Other environmental protection expenses	2,341	Lessen environmental impacts to improve the quality of the environment.

► 5.5 Labor relations

5.5.1 List any employee benefits plans, continuing education, training, retirement systems, and the status of their implementation as well as labor-management agreements, and measures for safeguarding employee rights and interests

5.5.1.1 Implementation of employee benefits plans

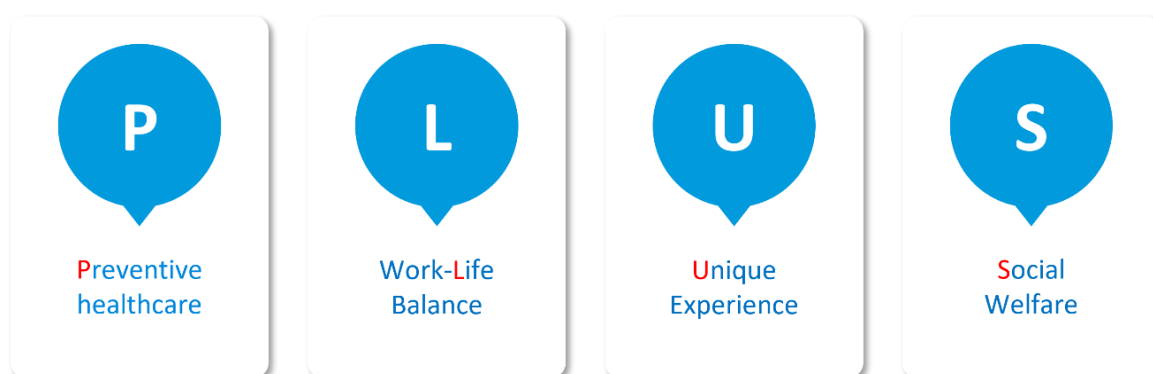
Delta's achievements in human resources innovation and organizational development continued to be recognized through global and regional professional awards, further solidifying our reputation as an outstanding employer. These recognitions not only demonstrate the successful and extensive implementation of our employer branding initiatives, but also reflect our strong commitment across all regions to talent development, innovation-driven practices, and corporate social responsibility:

- (1) Delta was included in TIME magazine's "World's Best Companies of 2025" list, becoming one of only 10 Taiwanese enterprises to be recognized. In 2025, we were also selected for India's "2025 Wow Workplace Award." Furthermore, we received the HRoot Outstanding Employer Award in Greater China for the 4th consecutive year, underscoring our people-centric corporate culture and our success in creating a high-quality work environment.
- (2) In 2025, the Company was honored with the "Talent Development Leadership Award" and the "Human Rights Leadership Award" at the Taiwan Corporate Sustainability Awards (TCSA). These recognitions reflect our proactive efforts to foster a culture of inclusivity and harmony between people and society, and to advance sustainable talent development.
- (3) For second consecutive term, the Company had been honored with the "Parenting-Friendly Workplace Award" in the large enterprise category from CommonWealth Magazine. Through systematic family support policies, we provide comprehensive care for employees' childcare and daily needs. By fostering a fertility-friendly environment, we are dedicated to cultivating a workplace culture that balances both work and family, promoting employee well-being and satisfaction. To encourage fertility rate and help alleviate the childcare burden faced by working parents, a monthly childcare subsidy has been provided in Taiwan since October 2022. Under this initiative, employees receive a subsidy of up to NT\$380,000 per child. As of the end of 2025, a total of 3,241 "Delta babies" have benefited from this program, with total expenditures exceeding NT\$160 million. Beyond financial subsidies, a comprehensive suite of family-friendly initiatives has been implemented to support employees with childcare responsibilities. These include the provision of lactation rooms and legally compliant nursing breaks, designated maternity protection parking spaces, the establishment of a Working Parents Employee Resource Group (ERG), and the organization of educational seminars and parent-child communication workshops. These measures aim to provide a more supportive work environment for working parents, helping them achieve a better work-life balance. Through educational programs and EAP counseling channels, employees are also able to enhance their knowledge of childcare and parenting, fostering a friendly and healthy workplace. In addition, flexible working hours have been implemented, and employees with specific needs may apply for remote work, enabling greater flexibility in managing work-life balance. Delta also provides leave benefits that exceed statutory requirements, including travel leave and a travel subsidy of NT\$10,000, allowing employees to better maintain their personal well-being and family balance.
- (4) Delta regards diversity in employment as a key sustainability principle and actively promotes gender equality and a gender-friendly workplace. The Company tracks implementation progress on an annual basis to enhance workforce diversity. In 2025, female employees accounted for 40.2% of the total workforce, while female managers represented 32.4%. Please also refer to the 2025 Delta ESG Report for further information.
- (5) Committed to employee health and well-being, the Company not only held the second "Power in You" (PIY),

a self-exploration and mindfulness stress-relief program, but also integrated professional counseling services with diverse courses. These programs cover topics such as emotional management and stress coping, non-violent communication, crisis case handling, and physical and mental health, providing comprehensive support for employees' mental and physical well-being and fostering a caring and supportive work environment. In 2025, a total of 16 related courses were conducted, with a total of 7,217 participants. The programs achieved an impressive average satisfaction score of 4.72 out of 5. Through systematic learning and practical exercises, these programs guided employees to deepen self-awareness, strengthen focus and emotional management skills, enhance both work efficiency and mental resilience, and contribute to the creation of a supportive and fulfilling workplace.

- (6) Continuing with the program called “PLUS Strategy Delta + You = Together for Good” launched in 2023, a program combining digital transformation with the continued promotion of inclusion, while creating innovative employee experiences and promoting health initiatives that empower employees to thrive personally and professionally.

【PLUS Strategy Delta + you = Together for Good】



The “PLUS Strategy Delta + You = Together for Good” program includes the following initiatives:

“Preventive Healthcare”: Comprehensive health promotion management, knowledge building and daily habits for a healthier lifestyle

- (1) In response to common domestic health risk trends, the Company promoted “Weight-Loss Initiatives” for the first time in conjunction with a health management system, enabling employees to record and track their weight digitally. This systematic approach allowed employees to independently monitor and compare their personal health data. By combining digital management with diverse incentive mechanisms to boost participation, a total of 1,562 employees joined the program, collectively losing 3,214.9 kilograms, with an average weight reduction of 2 kilograms per person. Additionally, the total fat reduction rate decreased by 1,935.6%, with an average reduction rate of 1.2% body fat per participant.
- (2) Based on health promotion theories, we analyzed historical physical examination data, including high blood pressure, high cholesterol, and elevated Body Mass Index (BMI), to develop a range of nutrition education activities. These included online nutrition seminars, a four-month nutrition newsletter program planned by professional dietitians, and an annual nutrition knowledge assessment station. A total of 2,408 employees participated, continuously strengthening their health awareness and self-management capabilities.

“Work-Life Balance”: Building a friendly work environment and applying the principles of sports entrepreneurship to achieve a healthy work-life balance

- (1) To support the development of domestic culture, Delta allocates resources to Indigenous cultural and creative initiatives. In recognition of Indigenous Peoples’ Day in Taiwan on August 1, we organize a month-

long series of one-day tour activities in August, where Indigenous partners guide Delta employees and their family members and friends on cultural experience journeys in nature. From north to south, participants visited five tribes and learned about three indigenous groups—the Atayal, Bunun, and Tsou. A total of 21 tours were conducted, with nearly 800 employees and their family members participating. In addition to cross-county and cross-site activities, the program also featured cross-national cultural exchanges, with partners from Malaysia, India, and Thailand joining the festivities, demonstrating a spirit of diversity and inclusion.

- (2) We sustain the operation of our “Workplace Parents” Employee Resource Group (ERG), providing a platform for communication and mutual learning, and encouraging community interaction to enhance employees’ sense of belonging.
- (3) Since January 2025, counseling rooms were established at all sites in Taiwan, with on-site psychologists providing services. The promotion of the Employee Assistance Program (EAP) was also strengthened, offering employees psychological support while fostering a positive corporate culture. This initiative helps employees feel cared for and supported, thereby enhancing teamwork and overall workplace atmosphere.

“Unique Experience”: Innovative employee-centered experiences to create a unique Delta identity

- (1) In 2025, the Company organized the “Same, but Different” event from a cultural inclusion perspective. In the first phase, participants—regardless of nationality—explored the cultures of Taiwan, Vietnam, and Thailand through a fun quiz with prizes, with nearly 2,200 attendees taking part in this “Easy Way to Become a Culture Expert” exchange activity.
- (2) The second phase featured a special holiday party for migrant workers, integrating elements from the three countries’ festivals, childhood games, and nostalgic snacks, fostering dialogue, mutual respect, and appreciation for differences while discovering shared emotions and values. In the final phase, these meaningful moments were captured in a dedicated video, preserving and sharing memorable experiences among participants.

“Social Welfare”: Guided by our mission, “To provide innovative, clean and energy-efficient solutions for a better tomorrow”, we emphasize the symbiosis between the Earth and mankind, focus on energy saving and fulfill our corporate social responsibility.

- (1) In 2025, the Company centered its activities around the theme of “Sustainable Green Living,” designing four major zones: Sustainable Lectures, Sustainable Travel, Charity Donations, and Dream Support. Through multiple channels, participants were encouraged to incorporate the “4R” sustainability concept into daily life, taking individual action to protect the planet and care for society. This initiative integrated sustainability principles with social issues while embracing diversity and inclusion, reaching out to a wide range of social welfare organizations. The donated items reached a new record high of 14,146, benefiting 17 social welfare organizations across Taiwan. With an estimated 91,000 recipients, the number of donated items grew by 187% compared to 2024, significantly expanding our positive impact on society.
- (2) For 8 consecutive years, we have been honored with the Ministry of Economic Affairs’ Buying Power – Social Innovation Products and Services Procurement Award. By leveraging corporate resources to address the social issues tackled by social innovation enterprises, the Company has generated synergistic effect that yields outcomes greater than the sum of its parts, achieving mutual benefits and jointly advancing a new vision for sustainability.

5.5.1.2 Continuing education, training and development

Delta expects to see its employees attain professional growth and contribute to the Company’s success. The Company has been investing more resources and strengthening its development mechanism while expanding internal learning channels. We empower employees to choose their career path through our dual-track system,

which allows them to pursue management roles or focus on developing their technical expertise based on the Company's needs, individual aspirations, and skill sets.

Driving Cross-Border Talent Empowerment and Development

Continuing from 2023, the "Global Expatriate Rotation Acceleration Policy" prepares high-potential employees for key management positions by providing them with the necessary exposure through rotational expatriate assignments before promotion. This exposure encompasses three major aspects: cross-functional, cross-organizational, and cross-regional. The said policy will be incorporated into the year-end promotion review criteria. In collaboration with various regions, we map out career paths for key talents to ensure that they acquire the relevant experience and training necessary to take on critical responsibilities. To guide the Technical Committee and Personnel Review Committee in their decisions, we established determination indicators for promotion to professional positions. Driven by multiple initiatives, the completion rate of the Global Expatriate Rotation Acceleration Policy among key position managers exceeded 70% in 2025, and the number of new global assignees has increased for four consecutive years.

Continued Investment in New Learning and Development Initiatives

- (1) The total training expense reached NT\$42.08 million in 2025. Delta actively encouraged more self-run courses to provide continuous and effective learning for employees and continued developing and introducing online course resources in response to corporate transformation and changes in learning patterns brought by the pandemic. Three major strategies in focused training: Delta has classified its company strategies into three learning points: "Leadership", "Professionalism", and "Sales & Marketing Capabilities". Through the Leadership Development Committee (LDC) and the Global Training Committee, we redefined a new training and development framework based on the competencies required at each level.
 - a. Leadership: To respond to the Company's transformation strategy and its new version of Leader Quality, learning and structure were adjusted for all levels in terms of leadership. In 2025, following the resolutions and observations of the LDC, the Company further enhanced its existing leadership competencies. This enhancement focused on refining the competency framework and integrating core values to redefine the leadership profile required for future development, ensuring that leadership behaviors remain aligned with the Company's strategies and overall direction. The optimized leadership competency framework incorporates a new element, "Driving Innovation," and integrates the Company's updated core values into the behavioral indicators to strengthen alignment with business transformation, cross-team collaboration, diversity and inclusion, and sustainable talent development. Additionally, to deepen leadership and coaching capabilities and foster an "Empowerment" culture, the Company implemented "Situational Leadership" and "Coaching Leadership" programs globally. These programs aim to establish a common management language and promote cross-generational understanding and collaboration. Delta headquarters took the lead in implementing these initiatives in Taiwan, reinforcing its critical role in demonstrating and disseminating best practices throughout the organization. A total of 152 participants took part in the programs. In collaboration with global leaders across manufacturing, R&D, sales, administration, and regional HR heads, and also engaged in cross-regional exchange sessions and co-creation workshops to ensure organizational alignment. Furthermore, the senior managers were encouraged to teach at least one physical or online course to share their knowledge in accordance with the "Mentor Administrative Rules", and the achievement rate reached 99% in 2025.
 - b. Professionalism: Delta 12 global core grades (Global Supply Chain, Total Quality Management, IT, HR, Power Electronics, Software & Firmware, Mechanism, Strategic Marketing, Global Manufacturing, Finance, Legal/IP and ESG) focus on defining key competencies and supporting our employees in enhancing their professional expertise. We collaborate with both internal and external experts to provide live webinars, physical or eLearning sessions and resources. Each job category utilizes this network to

integrate resources and achieve greater synergies. A total of 1,970 courses were offered in 2025, and the number of participants increased significantly from 247,164 in 2024 to 399,363 in 2025, representing a 62% year-over-year growth. The total learning hours reached 961 thousand hours.

c. **Sales & Marketing Capabilities:** To strengthen global collaboration and synergy, the Company continues to promote cross-regional knowledge flow and practical exchange, enabling rapid replication of best practices worldwide. Taking the global Sales & Marketing function as an example, 6 Cross-Region Sharing Forums were held in 2025, bringing together colleagues from around the world for discussion and exchange. A total of 1,435 employees participated, representing a 69% increase from the previous year, effectively facilitating the dissemination and sharing of practical experience across regions. Meanwhile, the Global Manufacturing (Global MFG) function further implemented the principle of “Global Resources, Local Empowerment” by assisting 7 seed trainers from Thailand in completing their training in China, thereby promoting the cross-regional dissemination of core skills and experience.

(2) **Improve training quality:** Delta continues to strengthen and integrate training resources to improve both quality and quantity of its training sessions. In 2023, Delta made its best efforts in developing online courses and enriching the courses to improve the learning experience. In 2025, the average hours spent for online tutoring per person increased by approximately 2.8% compared with the previous year.

Year	Number of Training Sessions (internal sessions)	Number of Trained Individuals (internal sessions)	Number of Trained Individuals (external sessions)	Average Training Hours per Person	Total Cost of Training Sessions (NT\$)
2025	2,203	276,798	14,854	22.1	42.08 million
2024	2,135	221,410	11,257	21.5	39.15 million

Provide Diverse Self-Learning Resources

Delta provides physical and online learning resources that are diverse and flexible through its website according to the needs of its employees.

- (1) **Technical seminars:** Local and international scholars were invited for discussions and technology exchanges with employees.
- (2) **Online learning platform:** To continuously optimize the learning experience and enable employees to access the required learning resources more quickly and accurately, the Company collaborated with the Delta Research Center to develop an intelligent course recommendation feature. In 2025, the “Smart Recommendation” function was officially launched. By integrating employees’ job responsibilities, learning history, and individual performance goals, the system leverages AI algorithms to proactively recommend the most relevant learning content, enabling personalized development and significantly reducing the time spent searching for courses. Since its launch, the feature has been continuously optimized through algorithms, achieving a total of 48,185 visits over the year. The average user satisfaction reached 98%, demonstrating that the AI-driven learning mechanism has been widely embraced by employees.
- (3) **External learning resources:** Delta covers all training and course fees for employees, enabling them to undergo external training so as to acquire knowledge from external sources.
- (4) **Delta podcast:** Since 2021, the “Listen to Delta Podcast” has been launched to broaden perspectives and facilitate experiential learning by sharing colleagues’ experiences, condensing learning content into valuable knowledge nuggets. Embracing self-directed and flexible learning approaches, Delta Podcast aids colleagues in effectively absorbing new knowledge amidst their busy lives. In 2024, “Listen to Delta Podcast” continued to release new episodes, with a total of 19 episodes launched, accumulating 5,122 listeners. In addition, we launched the “Delta Workplace Value-Added Hub”, an exclusive external channel featuring selected content released to the public. This initiative provided the external audience with an opportunity to gain insight into Delta from various perspectives. A total of 24 episodes were released throughout the year,

accumulating 8,190 listeners.

- (5) Delta online book club: Colleagues volunteered as lead readers, hosting online live sessions to share insights on the great books, making it easier for colleagues to read a book and fostering a culture of reading excellence. In 2025, the Company continued its “Reading Mentor” succession mechanism and, for the first time, recruited managerial personnel to serve as reading mentors. We explored 10 great books, including 6 live online book sessions, achieving an overall satisfaction rate reached 4.7 out of 5. Additionally, we also produced 4 episodes of Podcasts, with total participation reaching 3,373 audiences, averaging 337 per session, representing a 40% increase compared with 2024. Furthermore, the book summary in DMS has been viewed 11,551 times, providing diverse learning resources to expand the impact of learning while maintaining consistent learning quality.
- (6) Foreign language learning: In response to the global organizational strategy and to promote a culture of foreign language learning among colleagues, Delta provided real-time language exchange platforms/portable learning tools to implement strategic talent training, allowing colleagues to engage in foreign language learning anytime, anywhere, without restrictions on frequency or duration. In 2023, we established the “Foreign Language Learning Program”, which includes the introduction of an online language learning platform offering courses in 17 languages, as well as “1-on-1 real-person language conversation courses” with learning subsidies provided based on conditions. As of 2025, nearly 4,305 students have participated in online learning, with a total of 154,667 hours of learning.

Succession Planning for Key Management Personnel

Key Talent Echelon	Targeted Talent Development	Development Planning
Leadership Development Committee (LDC)	Senior Management (including CEO, COO)	By aligning talent planning and echelon inventory with both business strategy and individual career development, we facilitate talent rotation and assignment to foster readiness for critical leadership roles. We accelerate the development of key personnel through internationally certified leadership assessments, strategic competency enhancement courses, and online training courses. Additionally, we provide them with major assignments and job rotations, increase their experience, and grant them priority in succession planning. Our diversified succession echelon development program provides in-depth assessments and one-on-one feedback sessions with external consultants, and senior management mentoring. CEO, COO, Executive Vice-President and General Manager or managers of the functional unit with outstanding performance will be considered as candidates for succession to the Board of Directors.
Talent Development Committee (TDC)	First-level Supervisor of each Business Unit	To review employee performance and foster talent development as well as discuss promotions and transfers, each business unit and region has its own dedicated Personnel Review Committee.
Section Talent Development Committee (SDC)	Section Manager	To address the rapid expansion of specific business units and the need for succession in key positions, we established the “Section Talent Development Committee” (SDC) at the subsidiary level. Chaired by the subsidiary’s Chairman, COO, and regional General Managers, and working alongside HR, the SDC conducts an annual review to identify high-potential young managerial talent and designs tailored development missions and rotation opportunities to accelerate their professional growth. By implementing the talent cultivation timeline, the Company mitigates the risk of succession gaps caused by rapid business growth and strengthens the organization’s resilience and capacity for sustainable development within a highly volatile environment.

5.5.1.3 Implementation status of specific commitments regarding dispatched workers or outsourced (contracted) labor

Delta strictly adheres to relevant labor regulations and the principles of corporate social responsibility. At present, no dispatched workers are employed, and all workforce needs are fulfilled through direct hiring to safeguard employees' rights and ensure career stability. For necessary outsourced services, the Company has established a rigorous supplier management framework that requires all contracting partners to comply with the Taiwan Labor Standards Act and relevant regulations. This ensures that contracted personnel are provided with reasonable working hours, a safe working environment, and fundamental labor protection.

To ensure that labor contractors comply with applicable labor laws and regulations, prior to engaging a contractor, the Company checks the contractor's record of labor law violations through the Ministry of Labor's inquiry system and incorporates the findings into the evaluation of whether to proceed with the engagement. In addition, the Company periodically reviews the records of contractors already in cooperation to ensure ongoing compliance with labor laws. Based on the review, none of the labor contractors currently engaged by the Company have any record of labor law violations. The Company has also implemented the "Delta Group Supplier Code of Conduct". Annual assessments are conducted for cooperating suppliers, with evaluation criteria covering compliance with labor regulations as well as the implementation of other voluntary standards. Audits are performed based on risk levels, and the identified deficiencies and subsequent improvement outcomes serve as references in determining whether to continue cooperation. The Company also conducts periodic surveys and audits of actual labor conditions to ensure compliance with relevant laws and corporate responsibility standards.

In 2025, the Company conducted labor law compliance training for business units that utilize outsourced labor, with a total of 36 employees completing the program. The training clearly communicated and reinforced the requirement that all business units must engage in outsourced services in accordance with applicable laws and the relevant directives issued by the Ministry of Labor. Furthermore, contracted personnel may report on their work conditions through the Company's anonymous feedback channel and communication platform, ensuring that their concerns are heard and addressed. All outsourcing arrangements undergo contract review and approval in accordance with legal procedures, and the Company continues to refine its management processes to uphold fairness, dignity, and sustainability throughout the workplace.

5.5.1.4 Implementation of the retirement system

- (1) The Company's retirement system is specified in the employee work rules and regulations which has been approved by the local authorities and announced to employees.
- (2) The criteria for retirement application and payment are based on the "Labor Standards Act" and "Labor Pension Act". The Company will deposit 2% of the monthly salaries and wages to the pension reserve/special account of employees who qualify as retirees and seniors under the "Labor Standards Act". The Company will also submit amounts equivalent to 6% of their total salaries and wages based on the "Monthly Contribution and Wages Classification of Labor Pension" to the employees' individual pension accounts. Employees who were hired beginning July 1, 2005, shall be covered under the "Labor Pension Act". Employees who were hired after July 1, 2005, may choose the pension scheme covered by either the "Labor Standards Act" or the "Labor Pension Act" within 5 years. If an employee fails to decide before the deadline, the pension scheme under the Labor Standards Act shall remain effective. As for overseas subsidiaries with the pension scheme as a defined contribution plan, funds will be deposited monthly in the forms of medical, and other social security benefits according to local government regulations.
- (3) The Company has appointed an actuary to provide details regarding the labor pension reserve fund in the actuarial report every year. By the end of each fiscal year, an estimated balance of labor pension reserve fund will be calculated. If the balance is insufficient to pay employees who are expected to retire in the next fiscal year, the Company will compensate for the difference and deposit the amount of difference to the

special trust account in the Bank of Taiwan by the end of March next year.

- **Criteria for retirement application: (The same regulations apply to employees subject to the “Labor Pension Act”)**

(1) Voluntary retirement: a) The employee attains the age of 55 and has worked for 15 years. b) The employee has worked for more than 25 years. c) The employee attains the age of 60 and has worked for 10 years.

(2) Compulsory retirement: a) The employee attains the age of 65. b) The employee is unable to perform his/ her duties due to disability.

- **Criteria for payment of workers’ pension:**

Qualified employees under the “Labor Standards Act”: a) 2 paying periods is given for each full year of service rendered, and 1 base paying period is given for the remainders that are over 15 years for each full year of service rendered. The total number of paying periods shall be no more than 45. The length of service rendered is calculated based on half a year if less than 6 months and 1 year if more than 6 months. b) An additional 20% on top of the amount mentioned in the preceding subparagraph shall be given to workers who are forced to retire due to disability caused by performance of duty. The retirement pension specified in subparagraph 1 of the preceding paragraph shall be equivalent to an employee’s average monthly wage when the retirement is approved.

Qualified employees under the “Labor Pension Act”: The service period for employees covered under the “Labor Standards Act” shall be retained. Until the above criteria for retirement is met based on the total years of service rendered, the pension shall be paid according to the retained service period.

- **Retirement application procedure and pension payment:**

Employees who have met the above criteria for retirement should fill out an application form and obtain approval before undergoing the retirement procedure. The Company shall pay the pension within 30 days from the date of employees’ retirement.

- **One-stop retirement services:**

In consideration of the long-term contributions of retiring employees to the Company, a one-stop retirement consultation service has been established. This service includes the setup of a dedicated retirement services section on the Company’s internal website and the provision of personnel assistance at every location. The personnel are available to aid employees in handling internal and external retirement-related applications, inquiries, and resources (such as insurance, retirement funds, retirement memorabilia). Additionally, the Human Resources Service Desk integrates various retirement-related units and activities, ensuring that employees smoothly complete the final stretch of their careers and transition into a fulfilling retirement life.

5.5.1.5 Working environment and employee safety protection measures

Delta considers the importance of providing a safe and healthy workplace as one of its basic corporate social responsibilities. The Company has formed occupational safety and health management units and personnel, and has established workplace safety and health protocols according to the Occupational Safety and Health Act and operational status of its factories. By implementing construction control and varieties of management, daily checks and cross-checks between factories, training and promotional campaign for workplace safety and health, operational environment monitoring, employee health checks, health management and improvement of information exchange, there have been systematic improvements in workplace safety and health performance. Since 2006 when Delta’s new office buildings and factories were built, safety has been considered the first priority for design. The buildings were also constructed by green building techniques aimed at creating “ecological, energy-saving, waste-reducing and healthy” workplaces. Delta’s major manufacturing plants have passed occupational safety and health standard ISO 45001 certification. For example, the ISO 45001 certification for the

Chungli plant is valid from April 18, 2025, to April 17, 2028. ISO 45001 certificates for other plants are also available for reference on the Company's website.

The Company did not experience any material incidents involving its employees in 2025 and we remains committed to fostering a friendly work environment and will continue to uphold occupational safety and health measures to support employees in performing their duties, while actively safeguarding labor rights.

5.5.1.6 Human rights and employee policy, employee code of conduct

Human Rights Policy

Delta pledges to adhere to international human rights conventions and the regulations of the countries in which its global operations are located and also establishes Human Rights and Employment Policy conveys Delta's commitment to global human rights. Delta's Human Rights and Employee Policy covers all Delta employees, subsidiaries, business partners, suppliers, and contractors. Our Human Rights Principles includes: (1) Diversity; (2) Anti-discrimination/Humane treatment; (3) Work hours, wages, and benefits; (4) Employment freedom/prohibition against forced labor; (5) Young labor; (6) Freedom of association; (7) Workplace health and safety; (8) Ethics; (9) Value chain responsibility.

Underscoring the commitment to fostering a diverse and inclusive work environment, in 2025, we updated the "Delta Group Human Rights and Employment Policy" to emphasize living wages, thereby underscoring Delta's commitment to ensuring living wages for its employees. Additionally, we revised 27 internal management measures in 2025 to ensure the equal treatment, respect, and safety of all employees, while implementing appropriate preventive, corrective, and disciplinary actions to safeguard their rights and privacy.

Delta upholds human rights throughout the operations and joint ventures by conducting relevant annual education and training, and implementing employee due diligence on a regular basis. The severity of risks was determined by scale, scope, and irremediability in order to identify the impact on employee rights, formulate mitigation and remedial measures, prioritize actions to reduce and prevent recurrence of risks. In 2025, an investigation was launched, and the results along with risk response measures were compiled in the "2025 Human Rights Due Diligence Report and Modern Slavery Statement", which will be published on the official website in accordance with the "U.K. Modern Slavery Act".

Employee Code of Conduct

In order to provide better performance and more comprehensive products for our clients, Delta strictly follows legal and moral codes in maintaining company assets, rights and its image to ensure its sustainable operations and development. The "Delta Group Code of Conduct" applied to all members of Delta and subsidiaries including directors, supervisors, managers and employees.

The content of the Delta Group Code of Conduct includes: (1) Scope of Application and Ground Rules; (2) Conflict of Interest; (3) Receiving Gifts and Entertainment; (4) Business Integrity; (5) Business Operation with Integrity; (6) Political Donations, Political Participation, and Charitable Donations; (7) Insider Trading; (8) Fair Competition; (9) Trade Secret, Intellectual Property, and Confidential Information; (10) Respect Personal Privacy; (11) Diversity, Fair Employment Opportunity, and Respect; (12) Discrimination and Harassment Prohibition; (13) Environment, Health, and Safety of Working Premises; (14) Using Company Resources; (15) Compliance with Environmental Protection Rules; (16) Training, Propagating, Discipline and Whistleblower Channels.

Specific implementations:

- In accordance with Responsible Business Alliance (RBA) Human Rights Standards, Delta has established a human rights policy and annual work objectives. Human rights due diligence and mitigation measures are conducted regularly, with related systems being continuously improved each year to strengthen human rights protection. In 2025, the human rights risk assessment coverage reached 100%, encompassing both

the Delta's own operations and joint ventures in which Delta holds stakes above 10%. In our own operations, among 13 human rights issues identified, 1 moderate-risk issue was identified (health and occupational safety), while 12 human rights issues were rated as low risk (freely chosen employment, employment clauses, young workers, working hours, wages and benefits, humane treatment, discrimination and harassment, freedom of association, privacy, ethical standards, management systems, and human trafficking). For joint ventures, one medium-risk topic was identified (working hours). The relevant details and risk mitigation measures are presented in Delta's 2025 Human Rights Due Diligence Report, which will be published on the Company's website.

- In addition to conducting regular compliance reviews of labor laws and implementing human rights due diligence, Delta's global sites carried out a total of 38 internal assessments in 2025 (covering 398 items) and underwent 148 external audits (covering 1,632 items). The overall non-conformance rate identified in human rights standard audits was approximately 1.92%. Based on the results of risk assessments, each site has implemented appropriate mitigation and corrective measures to ensure continued compliance with relevant human rights requirements.
- To make all Delta Group members familiar with "Human Rights and Employee Policies" as well as the "Delta Group Code of Conduct", every onboard employee and incumbent employees who accept repeat trainings every year need to attend education trainings including "Ethical Corporate Management Best Practice Principles", "Human Rights and Employee Policies" and "Code of Conduct", etc. In 2025, a total of 79,980 people in Delta Group globally participated in online training courses related to the topics mentioned above with a training completion rate of 96.3%.
- To ensure compliance with its policies around the world, Delta formulated the Delta Group whistleblowing system and management measures and set up a formal global whistleblowing channel for employees, suppliers, and other external stakeholders to report illegal and violation of "Human Rights and Employee Policies", "Code of Conduct" or "Ethical Corporate Management Best Practice Principles".

5.5.1.7 Personal data protection policy and implementation status

To safeguard the rights of data subjects, Delta has established the "Delta Group Information Security and Personal Information Protection Policy" in accordance with ISO 27701, the Personal Data Protection Act, and other relevant laws and regulations. The scope applies to the Group, which includes board of directors (including independent directors), managers and all employees of the Group (including staffed personnel, contracted personnel, and others), as well as customers, vendors or third-party personnel. At the same time, the Company has established a Personal Data Protection Committee, chaired by the CEO and with the CHRO serving as Executive Secretary, to promote and integrate personal data protection and privacy governance matters, and to formulate the relevant policies and management procedures, including the procedures for personal data management and exercise of data subject rights, personal data protection and incident response management procedures, personal data documentation and records management standards, and guidelines for establishing information security and data protection organizations. These measures collectively form a comprehensive personal data protection management system. The CHRO has designated the HR Compliance and Advance Team to be responsible for promoting personal data protection initiatives and conducting related audits. Through annual internal and external audit, together with review meetings, the Company confirms the results of personal data risk assessments and the corresponding mitigation measures, thereby ensuring the ongoing suitability, adequacy, and effectiveness of the personal data management system.

- To demonstrate its commitment and responsibility for a secure privacy environment, Delta has obtained and continuously maintained the certification of ISO 27701 Privacy Information Management System since 2022, and the validity period of the currently held certificate is from 5 September 2025 to 8 August 2027. Through a systematic approach, potential risks are assessed to ensure the confidentiality, integrity, and

availability of personal data.

- Delta incorporates privacy management into the Group Risk Management Policy. In compliance with the Personal Data Protection Act and other relevant regulations, the Company has established a Privacy Policy and associated operational procedures. Through the design and implementation of management systems, privacy risk assessments, strengthened physical security controls, and internal audits, Delta ensures effective protection of personal data. Additionally, annual internal compliance assessments and internal and external audits are conducted to evaluate the implementation of the personal data protection management system.
- Regular awareness campaigns and training sessions on personal data protection are conducted to enhance employees' understanding of data privacy. As of 2025, a total of 10 personal data protection courses has been held, with over 50,000 participant attendances.
- Delta also emphasizes and facilitates the exercise of data subject rights. A dedicated contact point has been established on the Company's website. In the event of complaints or personal data incidents, the Company follows the Personal Data Breach Response Procedures for reporting, handling, and disciplinary actions. There have been no complaints concerning customer privacy violations in 2025.

5.5.2 List any losses suffered by the Company in the most recent fiscal year and as of the date of publication of the annual report due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

Delta maintains stable labor relations, with positive interactions between both parties, and no material labor disputes have occurred.

The Company prioritizes the maintenance of labor relations and is committed to establishing transparent and effective communication mechanisms to support sustainable corporate development. In addition to complying with the Labor Standards Act and other applicable laws and regulations, the Company has established Labor-Management Meetings in accordance with the law, which are convened on a regular basis. Representatives of both labor and management engage in discussions and consultations on matters such as work rules, working hours arrangements, overtime policies, compensation and benefits, and other employment conditions, with resolutions reached and implemented accordingly.

The Company has strengthened its employee communication and participation mechanisms by establishing diverse channels for feedback, including HR e-newsletters, internal information systems, electronic bulletin boards, and suggestion mailboxes, which serve as platforms for policy communication and two-way dialogue. In addition, an anonymous reporting mechanism and comprehensive confidentiality measures are in place to ensure that employees' views can be fully expressed and appropriately addressed. Furthermore, the Company has established employee grievance and handling procedures to provide timely and appropriate processes for addressing labor-related disputes, thereby reducing the risk of labor conflicts. The Company also continues to enhance its relevant management systems to reinforce corporate governance and the protection of human rights.

► 5.6 Cyber security management

5.6.1 Organizational Chart of Delta Information Security

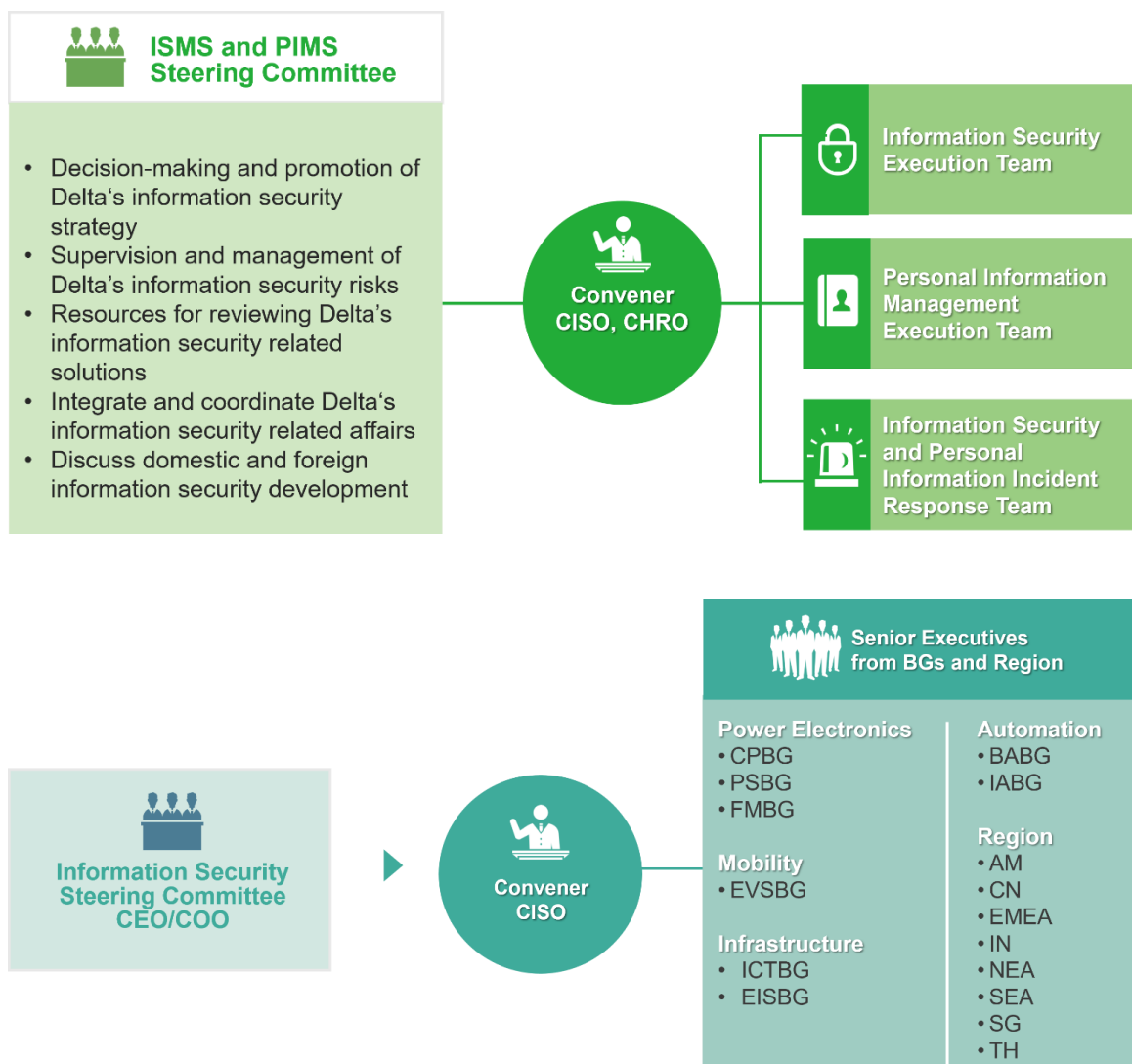
The Delta Group Information Security Policy and significant information security matters are approved by the Board of Directors, while the Audit and Risk Committee is responsible for reviewing these matters, demonstrating management's strong support for and engagement in the information security management framework. Information security issues are also part of the Enterprise Risk Management (ERM) structure under the purview of the Audit and Risk Committee. By reporting key risk indicators (KRIs) related to information security ERM to the Audit and Risk Committee on a quarterly basis, the Company continuously monitors whether information security mechanisms effectively support the overall risk management strategy and strengthen organizational resilience. On July 30, 2025, the proposed amendments to the "Delta Group Information Security and Personal Information Protection Policy" were reviewed and approved by the Audit and Risk Committee and subsequently submitted to the Board of Directors for approval.

To effectively discuss and identify risks related to information security, the Company has set up an Information Security Steering Committee, chaired by the CEO and with its Chief Information Officer as the Chief Information Security Officer and senior executives from all global business groups and regions as Committee members. The Information Security Department has also been established to oversee Delta's information security and physical security planning and related audits, and to facilitate the operation of this Committee. Through quarterly management review meetings, the Information Security Committee reviews the results of information security risk analysis and the corresponding protective measures and policies adopted by the Company to ensure the suitability, appropriateness and effectiveness of the ongoing operation of the information security management system. The Chief Information Security Officer reports at least once a year to the Board of Directors on the effectiveness of information security management and the direction of the information security strategy to ensure that information security policies and controls are implemented in Delta's business units around the world. On February 26, 2024, and February 25, 2025, the Chief Information Security Officer reported to the Board of Directors on the status of information security governance.

5.6.2 Delta Information Security Policy

Delta continues to refine the information security system and enhance the protection capabilities. It promotes overall information security governance, establishes a consistent information security policy, and plans Delta Group's information security management system by forming the Information Security Steering Committee. Delta's Board of Directors is responsible for approving the Group's information security and personal information protection policies, as well as making decisions on major information security-related issues. All information security management regulations comply with domestic and international information security laws and regulations. Delta actively seeks to apply international information security standards and certification to a wider range of areas to integrate information security practices into the daily operations. This policy is reviewed annually in light of changes in government laws and regulations, the environment, and business and technology. Any revisions must be approved by the Board of Directors and announced for implementation. Information security policies and awareness campaigns are conducted annually for the Group's employees to enhance information security awareness.

Organizational Chart of Information Security Steering Committee



5.6.3 Specific management solutions

In order to achieve the information security policy and objectives and to establish comprehensive information security protection, the management issues and specific management plan are as follows:

1. Organizational Control

- Delta has established the "Delta Group Information Security and Personal Information Protection Policy", which serves as a guideline for defining the division of authority and responsibilities within the information security and personal data management organization, promoting staff education and training, as well as managing computer hardware and software, networks, and physical environments.
- Delta's major information systems had been certified with ISO/IEC 27001 since December 3, 2018. To continuously ensure the implementation of information security and the maintenance of certificate validity, we annually conduct control measures, including asset inventory, risk assessment and treatment, critical information system business continuity drills, information security incident drill and internal audits. The external verification firm conducted an assessment on July 12, 2024, and passed the verification based on the ISO/IEC 27001:2022 international standard, and the subsequent surveillance audit was completed on September 5, 2025. The certificate's validity has been extended until August 8, 2027. We will continue to promote and implement the information security system across the Delta Group's global regions and business units to minimize potential security threats and build a secure and reliable information environment

that protects the interests of the Group and its customers.

- To ensure that information security management documents align with the actual operation of the organization and adapt to the ever-changing landscape of information technology, Delta revised a total of 9 procedural documents and added 1 new form in 2025. A total of 86 items were completed including customer information security questionnaires as well as internal and external audits. These initiatives demonstrate Delta's proactive efforts to optimize and strengthen existing processes and to meet the requirements of customers and external audits. By continuously improving its information security management practices, the Company ensures that its information systems and data are properly protected.
- Collaborating with large international information security companies to conduct comprehensive information security inspections, using their professional services so as to enhance advanced information security based on the objective results from third-party verification.
- Delta's cybersecurity service provider supplies cyber threat intelligence to enhance the existing threat detection solutions. Additionally, we have joined to the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC), receiving cyber threat intelligence periodically. This information is analyzed and integrated with existing intelligence to improve defense efficiency and to take appropriate preventive measures to reduce potential risks to the Company.

2. Personal Control

In today's digital and informatization world, information security education and training are highly essential. Employees can better understand the importance of information security and learn how to prevent and respond to various information security threats through adequate information security awareness training. This includes learning how to avoid common human errors and ensuring compliance with relevant regulations and standards. By cultivating a culture of information security awareness, employees can significantly reduce the organization's exposure to security risks as well as increase the protection level of data and system, thus ensuring a safe and secure environment for the Group's business operations.

- In addition to providing information security training to newly hired employees, and technical and management personnel are also required to complete annual information security training and pass the test. In 2025, training was offered in 9 language versions, with a total of 41,689 people completing both online and physical information security training, achieving a completion rate of 99%. The Information Security Department also periodically issues information security newsletters and offers related courses to inform employees about the latest information security risks and things employees should be aware of. In 2025, a total of 7 newsletters were distributed and 12 courses were conducted. Additionally, the Information Security Department has a dedicated email address for reporting cybersecurity issues promptly.
- To strengthen employees' awareness of information security, we also conduct phishing email drills and phishing email recognition awareness training for employees in global, and analyze the results of the drills to improve the effectiveness. The simulated phishing scenarios were tailored to the distribution regions and provided in multiple language versions. Common phishing techniques were selected based on trends, including password expiration notifications, messaging app group invitations, AI tool usage invitations, and interactive attachment-based phishing emails. These simulations were designed to train employees in recognizing and reporting different types of phishing emails and to identify employees who require further cybersecurity awareness improvement. In 2025, a total of 24 phishing email drills were conducted, with 93,659 emails sent out. The social engineering and phishing awareness courses were completed by 6,157 people. A total of 45,555 phishing emails were reported, of which 11,282 were correctly identified as simulated phishing emails.

3. Technical Control

- Maintained and operated antivirus and endpoint protection system, coupled with multi-layered cybersecurity

monitoring mechanisms, to prevent the risk of computer viruses and malicious software intrusions.

- Deployed Security Information and Event Management (SIEM) system and planned to deploy Endpoint Detection and Response tools for enhancing the efficiency of cybersecurity threat detection and response. The average incident detection time is less than 24 hours, and the system is capable of defending against approximately 2 million attack attempts per month.
- Built next-generation firewall to achieve network protection and segmentation to strengthen security control measures for critical infrastructure services.
- Deployed a Secure Email Gateway (SEG) to block phishing emails containing malicious programs or links sent by hackers.
- Monitor outbound data transmissions in real time to identify and manage potential data leakage risks.
- For applications deployed within the Company, vulnerability assessment and management are conducted. In response to digital transformation and cloud security, more automated integration solutions are being promoted to enhance cyber resilience.

5.6.4 Information security management resources invested

Information security has become an important issue in the Company's operation, and the information security management issues and resources invested are as follows:

- Dedicated manpower: We have 1 dedicated information security manager and 15 people in the "Information Security Department", which are responsible for our information security planning, information security system operation, technology introduction and related audits to maintain and continuously strengthen information security.
- Delta has established the "Information Security Steering Committee", chaired by the CEO, the Chief Information Security Officer serving as the convener, the COO and senior executives from various global business group and regions are members of the committee. Regular quarterly meetings are held to discuss information security issues and business requirements faced by different regions, and to decide on necessary resources and implementation plans.
- In 2023, Delta has also established the "Information Security Promotion Committee", with executives assigned by various business group to serve as information security promotion seeds. During regular bimonthly meetings, in addition to discussing information security issues, the committee also promotes information security activities being advocated by the headquarters, aiming to enhance colleagues' awareness of information security.

5.6.5 The impact of historically severe information security incidents and countermeasures

Delta has established clear procedures for reporting and handling information security incidents. Information security incidents are recorded and graded by the information security maintenance management team. The other relevant units are required to resolve information security incidents within the target response time and conduct root cause analysis and corrective actions after the incident is resolved to prevent recurrence. In 2025, the Company had no information security incidents that caused losses to the Company and customers.

In February 2026, certain systems of the Company's overseas subsidiaries were subjected to a cyberattack, posing a potential risk of leakage of certain business-related data and employees' personal information. Upon detection of the anomaly, the IT department promptly notified relevant internal units, activated the cybersecurity incident response mechanism, and concurrently engaged external cybersecurity experts to assist in handling the incident. Response measures included system isolation, activation of defensive controls, and proactive blocking of malicious connections. Following a comprehensive inspection and confirmation that the protection mechanisms of the affected systems were functioning properly, system operations were restored. This incident did not result in any material impact or loss to the Company's overall operations. The Company has also reported the incident to the competent authorities and disclosed material information in accordance with applicable laws and regulations. Looking ahead, Delta will continue

to strengthen its network and information infrastructure, enhance anomaly monitoring and access control, and further improve its overall cybersecurity defenses to address increasingly sophisticated threats and risks, thereby ensuring the security of its information assets.

► 5.7 Important contracts

March 30, 2026

Nature of the Contracts	Contracting Parties	Commencement and Expiration Dates	Major Content	Restrictive Clauses
Construction Contract	Yuan Chou Engineering Ltd. (translation)	Effective May 27, 2025	Delta engaged Yuan Chou Engineering Ltd. to undertake the high- and low-voltage power line works for the Quintain Steel Energy Storage Systems.	None
Construction Contract	Lian Yi Mechanical & Electrical Ltd. (translation)	Effective July 1, 2025	Delta engaged Lian Yi Mechanical & Electrical Ltd. to undertake the low-voltage electrical systems works for the Quintain Steel energy storage system solution.	None
Construction Contract	Data Knit & Co., Ltd.	Effective July 12, 2025	Delta engaged Data Knit & Co., Ltd. to undertake the fiber optic and network cabling works for Tainan Plant 1.	None
Construction Contract	Jile Engineering Ltd. (translation)	Effective August 15, 2025	Delta engaged Jile Engineering Ltd. to undertake the steel structure fabrication and installation works for the LED scoreboard at the Changhua County Stadium.	None
Construction Contract	Hushan Autoparts Inc.	Effective September 1, 2025	Delta undertook the 989.48 kWp solar power project for the new Hushan's Ruifang Plant.	None
Real Estate Sale and Purchase Agreement	Federal Corporation	Effective July 1, 2025	Delta purchased land and buildings located in Guanyin District, Taoyuan City from Federal Corporation.	None
Construction Contract	Toppal Engineering Co., Ltd.	From 12 December, 2024, until 10 days after the completion of the civil works at the Chungli Plant 1.	Delta has awarded the contract for the HVAC (Heating, Ventilation, and Air Conditioning) system installation for the Chungli Plant 1 construction project to Toppal Engineering Co., Ltd.	None

Note: As of the date of publication of the annual report (March 30, 2026).

6. Review and Analysis of Financial Position and Financial Performance, and Risks Assessment

► 6.1 Financial position

Unit: NT\$1,000

Item \ Year	December 31, 2025	December 31, 2024	Difference	%	Comment (Note)
Current assets	\$395,780,787	\$310,924,848	\$84,855,939	27	Comment 1
Property, plant and equipment	142,039,843	115,710,424	26,329,419	23	Comment 2
Intangible assets	75,326,273	78,782,813	(3,456,540)	(4)	NA
Other assets	26,471,697	26,479,632	(7,935)	-	NA
Total assets	639,618,600	531,897,717	107,720,883	20	Comment 3
Current liabilities	209,664,989	152,283,126	57,381,863	38	Comment 4
Non-current liabilities	104,564,608	100,049,255	4,515,353	5	NA
Total liabilities	314,229,597	252,332,381	61,897,216	25	Comment 5
Share capital	25,975,433	25,975,433	0	-	NA
Capital surplus	55,072,097	55,097,489	(25,392)	-	NA
Retained earnings	183,526,435	141,467,800	42,058,635	30	Comment 6
Other equity interest	3,484,011	7,546,564	(4,062,553)	(54)	Comment 7
Non-controlling interest	57,331,027	49,478,050	7,852,977	16	NA
Total equity	325,389,003	279,565,336	45,823,667	16	NA

Note: The detailed analysis is not required when difference in the rate of variance is not more than 20% or the indicated amount is not more than NT\$10 million.

Comment 1: The increase in current assets was mainly due to increase in cash inflows from operating activities, cash and bank deposits, and the increase in revenue leading to a corresponding rise in account receivables and inventories.

Comment 2: The increase in property, plant and equipment was mainly due to increase in unfinished construction and equipment under acceptance, machinery equipment and land.

Comment 3: The increase in total assets was mainly due to increase in cash inflows from operating activities, cash and bank deposits, accounts receivables, inventories, property, plant, and equipment.

Comment 4: The increase in current liabilities was mainly due to increase in accounts payable, other payable, the current portion of long-term liabilities debt, and income tax liabilities because of increased profits across different regions.

Comment 5: The increase in total liabilities was consistent with the explanation provided in Comment 4.

Comment 6: The increase in retained earnings was mainly due to increase in profit leading to the increase in net income for the period.

Comment 7: The decrease in other equity interest was mainly due to decrease in financial statements translation differences of foreign operations.

► 6.2 Financial performance

Unit: NT\$1,000

Item \ Year	2025	2024	Difference	%	Comment (Note)
Operating revenue	\$554,885,168	\$421,147,557	\$133,737,611	32	Comment 1
Operating costs	364,728,610	284,567,383	80,161,227	28	Comment 2
Gross profit	190,156,558	136,580,174	53,576,384	39	Comment 3
Operating expense	106,224,484	88,928,406	17,296,078	19	NA
Operating profit	83,932,074	47,651,768	36,280,306	76	Comment 4
Non-operating income and expenses	3,933,922	3,663,860	270,062	7	NA
Profit from continued operations before income tax	87,865,996	51,315,628	36,550,368	71	Comment 5
Income tax expense	19,929,688	10,924,528	9,005,160	82	Comment 6
Gain (Loss) from discontinued operations	-	-	-	-	NA
Profit for the period	67,936,308	40,391,100	27,545,208	68	Comment 7

Item \ Year	2025	2024	Difference	%	Comment (Note)
Other comprehensive income (loss) for the period	(3,829,458)	14,650,451	(18,479,909)	(126)	Comment 8
Total comprehensive income for the period	64,106,850	55,041,551	9,065,299	16	NA

Note: The detailed analysis is not required when difference in the rate of variance is not more than 20% or the indicated amount is not more than NT\$10 million.

Comment 1: The increase in operating revenue was mainly due to higher revenue from the Power Electronics and Infrastructure Business Categories.

Comment 2: The increase in operating costs was mainly due to increase in operating revenue leading to the increase in operating costs.

Comment 3: The increase in gross profit was mainly due to increase in sales of higher-margin products.

Comment 4: The increase in operating profit was mainly due to increase in gross profit.

Comment 5: The increase in profit from continued operations before income tax was mainly due to increase in operating profit.

Comment 6: The increase in income tax expense was mainly due to increase in profit from continued operations before income tax.

Comment 7: The increase in profit for the period was mainly due to increase in profit from continued operations before income tax.

Comment 8: The decrease in other comprehensive income (loss) for the period was mainly due to decrease in financial statements translation differences of foreign operations.

Sales volume forecast with related assumptions, and possible impact to the Company's financials and operations as well as related response plans:

Delta's product offerings are broadly covered from components to systems and software to complete solutions, and there are significant price differences between its product offerings from less than one to multi-million USD per unit. Therefore, it is not appropriate to apply sales volume as the measurement basis. In recent years, Delta has focused on developing manufacturing automation and intelligent systems to enhance productivity and process yield rate in response to increased sales orders. Moreover, Delta is devoted to promoting energy saving and environmental protection for the mission to protect the earth and will continuously develop more valuable, higher-performing and more environmentally friendly products to fulfill customers' needs.

► 6.3 Cash flow

6.3.1. Cash flow analysis for the past 2 fiscal years

Item \ Year	December 31, 2025	December 31, 2024	Increase (Decrease) Ratio (%) (Note)
Cash flow ratio	46.97%	47.87%	(2)
Cash flow adequacy ratio	98.77%	97.44%	1
Cash reinvestment ratio	16.84%	13.74%	23

Note: The increase in the cash reinvestment ratio was mainly due to increase in cash inflows from operating activities during the current period.

6.3.2. Corrective measure to be taken in response to illiquidity: Not applicable.

6.3.3. Liquidity analysis for the coming year

Unit: NT\$1,000

Estimated Cash and Cash Equivalents at Beginning of Year	Estimated Net Cash Flow from Operating Activities	Estimated Cash Outflow	Estimated Cash Surplus (Deficit)	Estimated Remedy for Cash Deficit	
				Investment Plans	Financial Plans
\$151,172,175	\$93,230,400	\$80,182,800	\$164,219,775	\$ -	\$ -

1. Liquidity analysis for the coming year

(1) Estimated net cash flow from operating activities

In addition to reducing production costs through process improvements and automation, the Company continues to adjust its product portfolio and focus on niche products. While the existing power electronics business category provides stable operational cash inflows, the rapid growth of AI-related industry applications in recent years has created substantial opportunities. As a member of the AI supply chain, the Company has benefited from this favorable market momentum, generating cash inflows with strong growth potential.

(2) Estimated cash outflow is described as follows focusing on investing activities and financing activities:

a. Investing activities

We will continue seeking merger and acquisition targets and engaging in technological research within the smart technology and environmentally friendly industries, as well as allocating capital expenditures and expanding production capacity for our automation equipment. In addition to spread regional risks, we will also establish new factories in Asia, Europe, and the Americas to expand production capacity.

b. Financing activities

The Company is estimated to distribute cash dividends and the repayment of existing borrowings as they fall due.

2. Estimated remedy for cash deficit and liquidity analysis: Not applicable.

► 6.4 Effects upon financial operations of any major capital expenditures during the most recent fiscal year

6.4.1. Major capital expenditures and sources of funds

Unit: NT\$1,000

Project	Actual or Expected Funds Sources	Actual or Expected Capital Expenditures	
		2025	2024
Procurements of self-use machinery and equipment (Note 1)	Own funds	\$25,654,977	\$17,837,720
Investments in domestic companies (Note 2)	Own funds	321,374	-
Investments in foreign companies (Note 2)	Own funds	2,212,099	548,410
Procurements of operating assets (Note 2)	Own funds	2,169,278	-
Procurement (or construction) of factories and office buildings (Note 1)	Own funds	17,828,126	12,977,823

Note 1: Unfinished construction and equipment under acceptance are inclusive.

Note 2: Transactions under financial investment purpose are exclusive.

6.4.2. Estimated benefits

6.4.2.1 The procured machinery and equipment are primarily applied to research, development, manufacturing and testing. These are not only used for the development of new products but also can assist in the improvement of product quality and business operations. Delta dedicates its effort in enhancing energy saving, environmental protection and product development techniques in the hope of keeping environmental integrity while making a progress in technological development.

6.4.2.2 Investments in domestic and foreign companies are applied to obtain high-tech information, reduce labor costs, strengthen the strategic deployment in key product lines and the medical field, and achieve operational diversification. The long-term benefits are generated through the technical collaboration among Delta and its peers and alliances, where enhancement of core technologies of the Company and the development of energy savings and environmental protection products are involved. Such collaboration will also result in mid-term benefit to increase the Company's return on investments.

► 6.5 The Company's reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year

The Company's current investment policy for the year to identify strategic targets in markets complementary to the Group's anticipated development, and to timely handle non-core investment projects. The major factor behind investment income in recent years is economies of scale achieved through production operations of invested companies, solid implementation of a management system, and well-received products in the market; however, losses were primarily influenced by market factors and unfinished construction. The Company will continue to

assist and integrate new and unprofitable subsidiaries, enabling some of them to rapidly reduce losses and reach profitability targets and bring synergies.

► 6.6 Risks during the most recent fiscal year and as they stood on the date of publication of the annual report

6.6.1 Effects upon the Company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future

6.6.1.1 Effects of interest rate fluctuations on the Company's profits (losses) and response measures to be taken in the future

As of the date of publication of the annual report (March 30, 2026), the Company's long- and short-term borrowings are available for revolving use during the contract period in accordance with contractual provisions. On the premise of improving the financial structure, enhancing medium and long-term operating capital and reducing the risk of interest rate fluctuations, the Company will regularly evaluate the capital situation in the market and bank interest rates to carefully determine the method of raising capital in order to obtain more favorable interest rates. As of the date of publication of the annual report, the outstanding balance of the Company's unsecured ordinary corporate bond with a fixed interest rate amounts to NT\$29.6 billion and will continuously adjust the optimum borrowings ratio between fixed rate and floating rate depending on market funding conditions. This will not only ensure the Company's long-term financial stability, but also help mitigate interest rate volatility risks. Additionally, the subsidiary, Delta International Holding Limited B.V., has issued US\$525 million zero coupon exchangeable bonds in 2025. The bondholders could exchange their bonds into shares of the subsidiary, Delta Electronics (Thailand) Public Company Limited, at the agreed exchange price in the future. If the bondholders do not exercise their exchange rights, the redemption price is fixed and will not be affected by fluctuations in market interest rates.

6.6.1.2 Effects of exchange rate fluctuations on the Company's profits (losses) and response measures to be taken in the future

The main currency of the revenue, account receivables and payables of the Company and subsidiaries are quoted in U.S. dollars. The holding of foreign currency evens out the Company's foreign debt to minimize the risk of exchange rate fluctuations, therefore achieving the natural hedge functions. Furthermore, the Company and subsidiaries conducted several derivatives transactions for hedging purposes. The impact of exchange rate fluctuations on their fair value will be offset by the hedging items, so the market risk should not be significant.

6.6.1.3 Effects of changes in inflation rate on the Company's profits (losses) and response measure to be taken in the future

The CPI index for the year 2025 was 109.60 and the annual increase rate was 1.66%, and the risk of inflation was still considered to fall within the acceptable range. In addition, the changes in inflation rate had no significant effects on the industry that the Company belongs to; therefore, the said inflation rate did not cause significant effects on the operations of the Company.

6.6.2 The Company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future

6.6.2.1 High-risk investments and highly leveraged investments

Delta mainly engaged in R&D, manufacturing and sales activities and did not make any high-risk investments or highly leveraged investments.

6.6.2.2 Loans to other parties, endorsements, guarantees

All loans to other parties, endorsements and guarantees are conducted in full accordance with the Company's "Operating Procedures of Fund Lending" and "Operating Procedures of Endorsement and Guarantee". In the meantime, fund loans, endorsements or guarantees are limited to transactions between the Company and its subsidiaries or affiliated companies on the consolidated financial statements, therefore, it will not result in any additional profit or loss.

6.6.2.3 Derivatives transactions

All derivatives transactions were compliant with the Company's "Operating Procedures of Acquisition or Disposal of Asset". The derivatives transactions conducted by Delta were mainly for hedging purposes. The forward exchange agreement (FXA) and swap agreement transactions conducted in 2025 were used to hedge against the impact of the changes in currency exchange on the Company's assets and liabilities. The relative calculations of their fair values were provided based on the assessment done by the banks. Such assumptions were based on the projected amount received or the payment that shall be paid by the Company if the Company is to terminate the contract on the day of the publication of the report, generally including the unrealized profit and loss incurred on outstanding contracts.

6.6.3 Research and development work to be carried out in the future, and further expenditures expected for research and development work

Delta has always been prioritizing the satisfaction of customer needs and keeping abreast of environment-friendly and energy efficient trends in the research and development of its products. Delta succeeded in the research and development of a variety of new technologies and products in recent years and will persist in R&D work on fields involving computers, servers, communication, network, new energy/storages, smart home appliances, consumer electronics, vehicle-based electronics, industrial products, medical devices and instruments, and so on. Delta follows up on the progress of all R&D plans on a regular basis and maintains strict control over them.

The main factors that influence the success of R&D include cultivation of R&D personnel, mastering of core technology, maintaining the stability of human resources, accumulation of experience and technology, and adequate funding for R&D. Delta has consistently provided various types of diverse training to its internal R&D personnel, and through systematic management, it has been able to file and control research and development results in an organized manner.

So far, Delta has thousands of R&D engineers and sufficient research manpower. At least 6~9% of its consolidated revenue has been consistently appropriated as the budget for R&D work every year. Take the year 2025 as an example, Delta has appropriated a budget of about NT\$48.7 billion for R&D work, including bonuses for its employees, accounting for about 9% of consolidated revenue. Delta's R&D centers in the headquarter and overseas sites will continue to operate for enhancing its R&D work in frontier core technology and creating collaboration plan with domestic and overseas research institutions. Hence, Delta is predicted to stay on top of main factors to the success of R&D work and develop new niche-based products constantly.

Summary of 2024 R&D projects and estimated target schedule for mass production :

Business Fields	Project	Estimated Production Schedule
Power Electronics	2Φ High-Efficiency DIN Rail Power Supply with Peak Power	2026
	High power, high waterproof outdoor multi-battery charger	2026
	2 channel output 1.8kW arena sports high power LED driver	2026

Business Fields	Project	Estimated Production Schedule
Power Electronics	External 10kW level high-power miniaturized 3-phase AC input power module for wide-temperature operation	2026
	High Performance Inductor with heat-treated material	2026-2028
	Development of Annealed Alloy TLVR Power Inductor	2026-2027
	High power density choke for HPC power application	2026-2027
	One-piece wide band POC Filter	2026-2027
	Development of ASIL-D compliant current sensing module	2026-2027
	High Power-Density VRM for VPD application	2026-2027
	HVDC Busbar	2027-2028
	High efficiency with high reliability fan series for HVDC facility cooling solution	2026
	High-efficiency, ultra-quiet fan series with high reliability for rack cooling	2026
	High cooling capacity in rack L-A CDU solution	2026
	High efficiency DC energy recovery ventilator	2026
	Development of high protection DC fans for energy storage system	2026
	Ultra-thin 2mm cooling fan, aligning with the design trends of future lightweight and portable devices	2026
	Large aspect ratio fans and 2.5D VC development laptop application fields	2026
	High-performance, low-power, low-noise fan series for AI servers and network switches	2026
	High cooling capacity in rack L-L CDU solution	2026
	High Performance Liquid Cooling Modules thermal solution for AI power rack thermal solution requirement. (Qmax>100kW)	2026
	High Performance remote heat pipe thermal solution. (Qmax>1000W)	2026
	High Power 2D Vapor chamber thermal solution for high power AI switch requirement. (Qmax>1400W)	2026
	High cooling capacity in row L-L CDU solution	2027
Mobility	Development of 800V OBC with 1200-V SiC MOSFET power modules	2025
	Development of 800V traction inverter with 1200-V SiC MOSFET high-power power module	2025
	Developing motor models and its emulator as the electric motor emulator and the loading of traction inverter under test	2025
	Development of 800V high power traction motor	2025
	Development of 6kW/L high-density OBC with 1200 V GaN devices	2026
	Developing rare earth-free traction motor	2026
	Development of 11kW single stage OBC for cost and density improvement	2027
	Development of 800V traction inverter with 1200-V hybrid Si and SiC MOSFET high-power power module	2027
	Development of hardware and software platforms for Product Health Management Systems	2027
	Developing high torque and high-density actuators for mobility applications	2028
Automation	VS3000 18.5~560kW/460V General Purpose Standard AC Motor Drive	2026
	VX3000 (multi-axis)	2026
	ASD-B5 servo drive	2026
	ECM-PG servo motor	2026
	DOP-100 series Gen.2	2026
	Motion Controller AX-3C series	2026
	Collaborative robots	2026
	Second-generation SCARA (4kg-10kg, 300mm-800mm)	2026
	DMV-SVS Smart Vision Sensor	2026
	DMV-C 2.5G-C Industrial Camera	2026
	Press-fit Machine - In line type (Bottom Support)	2026

Business Fields	Project	Estimated Production Schedule
Automation	Double side inserting machine – D30 (High Speed)	2026
	Wafer edge profile machine (Panel wafer)	2026
	Solution of AI Computer Vision in Smart Manufacturing-Pro Version (ACME-Pro)	2026
	Electronic assembly solution pack ver 3.0	2026
	Smart access control integrated with VORTEX cloud video surveillance system	2026
	Employee vehicle access management system	2026
	Environmental AI sensing solution	2026
	O5 smart thermostat	2026
	EV charging management module for Delta Smart Building Management Platform (enteliWEB)	2026
	Personnel and asset tracking module for Delta Smart Building Management Platform (enteliWEB)	2026
	Enhanced features for the iCMS smart campus management platform	2026
	Next-generation interoperable and highly integrated building lighting control platform	2026
Infrastructure	Super high efficiency 4.35kW isolation PV charger	2026
	Ultra-High Power Single Unit 3MW UPS Power Module	2026
	AI-Dedicated Smart Power Regulation System (480V)	2026
	GoCool 300 kW liquid-to-air Cooling Distribution Unit	2026
	GoCool 3 MW liquid-to-liquid Cooling Distribution Unit	2026
	Next generation WiFi8 tri-band router with 10G ethernet	2026
	SD-WAN by AMD x86 / Network Security Appliance by AMD x86 6 generation server grade CPU	2026
	1.25-2.5MW/ 5MWh Utility-Scale Energy Storage System	2026
	11kW AC Compact Charger	2026
	Megawatt Charging System (MCS) Solution	2026
	High-Efficiency Hybrid PV Inverter with Energy Storage Integration	2026
	High-Efficiency Utility-Scale Solar Inverter	2026
	High-Efficiency Commercial and Industrial Solar Inverter	2026
	Hydrogen Solutions with SOFC	2026
	Bi-Directional Solid-State Transformer for High-Efficiency Power Conversion	2027
	350V Programmable AC Power Supply for Automatic Testing System	2026
	8K 37Klm RGB Laser projector	2026

6.6.4 Effects on the Company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response

Delta's operations team pays close attention to relevant domestic and international policies and laws, as well as conduct risk management and corresponding plans through its business units and functional units located worldwide. The European Union officially implemented the Carbon Border Adjustment Mechanism (CBAM) on 1 January 2026. In addition, pursuant to Taiwan's Regulations Governing the Collection of Carbon Fees, carbon fees will be levied based on emissions for the year 2025. Based on the Company's current assessment, the Company is not included in the first phase of entities subject to carbon fee collection. The Company will continue to monitor developments in domestic and international climate-related and carbon management regulations and assess their potential impact on its operations and financial condition. In 2025 and as of the date of publication of the annual report, no significant policy or regulatory changes have had a material impact on the Company's financial condition or business operations.

6.6.5 Effects on the Company's financial operations of development in science and technology (including cyber security risks) as well as industrial change, and measures to be taken in response

In recent years, enterprises have been confronted with multiple risk challenges, including the increasing frequency of natural disasters such as extreme weather events and earthquakes, which may disrupt operations and supply chains. Rapid technological development has led to an increasing demand for cross-disciplinary talent within companies. The complexity of the required skills, coupled with adherence to internal corporate processes, has simultaneously grown, presenting long-term challenges for corporate capability development and management. In addition, as AI-driven and other advanced technologies become more widely adopted, cyberattack methods have grown increasingly diverse, leading to a significant escalation in cybersecurity threats. To mitigate the operational impact of natural disasters, Delta has proactively established a comprehensive business continuity management framework. This includes the development of business continuity plans, preparation of off-site resources, execution of data recovery drills, and planning and implementation of business continuity exercises. Delta has obtained and continues to expand its ISO 22301 Business Continuity Management Systems (BCMS) certification. This framework ensures its ability to rapidly resume operations in the event of major incidents, maintain supply chain stability, and enhance overall corporate resilience. To support the evolving capability requirements brought about by technological development, Delta empowers its workforce to master AI tool applications and emerging technologies through structured cognitive and professional training programs; these initiatives are designed to cultivate multidisciplinary talent with integrated capabilities in digitalization, cybersecurity, and business operations. Furthermore, Delta has established comprehensive cybersecurity policies and governance frameworks to safeguard data privacy and ensure ethical and regulatory compliance, thereby balancing technological innovation with effective security controls. In response to cybersecurity threats, Delta's security team introduced a Security Information and Event Management (SIEM) system to deploy Endpoint Detection and Response tools. In addition, through participation in the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC), the Company integrates cybersecurity intelligence to enhance the efficiency of threat detection and response. Delta also conducts data inventory and classification, set up appropriate control mechanisms, and expanded the protection of data leakage channels according to the level of confidentiality to reduce the risk of sensitive data leakage. We continuously strengthen the protection of critical systems by conducting vulnerability scanning and management for the Company's internal applications and enhance the security control of essential services through network isolation mechanisms. At the same time, promote the implementation of automated integration solutions to support both digital transformation and cloud security, thereby enhancing cybersecurity resilience. In addition, deploy email security gateways to filter out malicious programs or phishing links, reducing the risk of hacker attacks. Furthermore, increase employees' cybersecurity awareness through diversified phishing email drills, regular cybersecurity training, and real-time cybersecurity newsletters.

The rapid advancement of AI technologies continues to reshape investment patterns and competitive dynamics across the manufacturing and infrastructure sectors. Beyond traditional automation, customers are progressively expanding their adoption toward robotics and collaborative automation, AI-powered applications for defect inspection and process monitoring, ergonomics and operational behavior recognition, and industrial Agentic AI solutions that integrate data across multiple systems to support decision-making and execution. This trend is expected to drive sustained demand for smart manufacturing-related software and hardware, system integration services, and long-term operation and maintenance. It is also anticipated to stimulate customer procurement and upgrade requirements for high-reliability power solutions, motion and drive controls, industrial automation, and digitalization solutions, thereby supporting the Company's expansion of market opportunities, enhancement of value-added content, and extension of service-oriented revenue streams. However, given that many of these applications involve cross-system integration and scenario-based deployment, longer validation and

implementation cycles may be required, which could increase execution risks. In addition, customer investment decisions remain sensitive to macroeconomic conditions and adjustments in capital expenditure. Delays in customer deployment schedules, changes in project scope, or modifications to acceptance criteria may affect the timing and pace of the Company's product shipments and revenue recognition, and could lead to higher project delivery costs, after-sales support expenses, or warranty-related costs, thereby adversely impacting revenue and profitability.

Meanwhile, the rapid expansion of AI is driving increased demand for computing infrastructure, leading customers to place higher requirements on power supply, thermal management, energy management, and overall system reliability. Amid the rapid evolution of industry standards and escalating competition, the market has become increasingly stringent with respect to lead times, quality, and cost control. As price competition potentially intensifies, these factors are placing pressure on product mix optimization and gross margins. In addition, to address ongoing technological iteration and evolving customer requirements, the Company may need to increase investments in research and development, testing and validation, and talent recruitment. Should market demand or the pace of product adoption deviate from the Company's strategic assumptions, inventory management pressures may increase. This carries the risk of inventory obsolescence and asset impairment, which could adversely affect expense ratios and profitability. The Company will continue to enhance scalability and delivery efficiency through platform-based and modularized strategies, while strengthening project management, quality control, and supply chain resilience to mitigate delivery uncertainties and cost volatility. At the same time, the Company will prudently evaluate investments and resource allocation, manage the efficiency of R&D and operating expenses, and optimize product mix and pricing strategies to maintain operational and financial stability amid rapid industry changes.

6.6.6 Effects on the Company's crisis management of changes in the Company's corporate image, and measures to be taken in response

Delta continues to strengthen corporate governance by electing independent directors in the Board of Directors and establishing functional committees such as the Compensation Committee and the Audit and Risk committee. This is done to ensure the improvement of compensation structures while setting the rightful performance goals for the Board of Directors and managers. The Company also effectively promotes internal control and risk management to cope with potential corporate challenges. In addition, Delta has consistently and promptly disclosed material information to stakeholders in accordance with regulations to ensure information transparency and fairness.

Delta, as a corporate member of the community, focuses not only on business development, but also carries the weight of investing and implementing corporate social responsibility. Its employees are highly committed to helping create a good corporate image and such effort has been widely recognized. Delta was ranked among the top 5% of listed companies for the eleventh Corporate Governance Evaluation in Taiwan and has been selected as "The Best Taiwan Global Brands" for fifteenth consecutive years. Delta has also been selected for DJSI World for fourteenth consecutive years, demonstrating a strong corporate image.

In 2024, a Risk Management Implementation Committee was established, and the Business Continuity Management (BCM) process has been actively implemented. In emergency incidents or events, Delta immediately implements an emergency contingency plan. The CEO of Delta acts as the emergency contingency team leader and gathers all managers from different departments (i.e., legal, finance, sales, human resources, IT, spokesperson, brand and communications). The contingency team is tasked to perform various functions to swiftly provide impact assessments on the causal factors, the subsequent developments, and the financial implications, in accordance with the crisis management mechanism. In addition, the Company shall prepare and issue related communiqués to potential affected parties, such as government agencies, institutions, customers, dealers, and

employees, etc. to ensure information transparency and timeliness.

6.6.7 Expected benefits and possible risks associated with any merger and acquisitions, and measures to be taken in response

The Company and VIVOTEK Inc. ("VIVOTEK") approved by their respective boards of directors of a proposed cash-for-share exchange transaction on December 1, 2025, under which the Company was to acquire 100% of VIVOTEK's outstanding shares. The acquisition price was set at NT\$100 per share, representing an approximate premium of 16.8% (calculation is based on the average closing price of VIVOTEK over the 5 trading days prior to the board resolution of VIVOTEK), with a total transaction amount of approximately NT\$3,733 million. Upon completion of this share exchange, VIVOTEK has become a wholly owned subsidiary of Delta. Smart buildings represent a core strategic focus for Delta. Since VIVOTEK joined the Delta family, its world-class surveillance technology has become a critical pillar of our building automation solutions business. In response to the challenges and opportunities brought by rapid changes in the global market, closer integration between Delta's Building Automation Business Group and VIVOTEK will accelerate decision-making and further enhance synergies across resources, enabling more flexible utilization of the group's global production, R&D, and market resources. Through cross-domain integration and collaborative innovation, we are committed to jointly realizing a safer and more sustainable future. As the security industry is facing intense global competition, coupled with the rapid evolution of AI and cloud technologies, VIVOTEK must maintain a high level of investment in research and development to proactively respond to industry transformation and enhance the value of its products.

Additionally, the Company also acquired 99.76% shareholdings of ACT Genomics Holdings Company Limited (ACT Genomics) for approximately US\$71.55 million. ACT Genomics is a leading provider of NGS technology with operations in key markets, such as Taiwan, Singapore, Japan, Thailand, and Hong Kong. Its internationally certified genomics clinical testing lab leverages NGS technology and is also the only lab outside the U.S. to achieve clearance from the U.S. Food & Drug Administration (FDA) for its NGS comprehensive tumor profiling panel offering, with advanced technology applied in oncology for early cancer detection, molecular diagnostics, treatment selection, and post-treatment monitoring, supporting a comprehensive approach to precision cancer care. This transaction will help strengthen Delta's presence in the healthcare sector. Following its integration into Delta, ACT Genomics will be able to leverage Delta's global footprint and technical support to accelerate its vision of making precision medicine more widely accessible.

6.6.8 Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken

To mitigate geopolitical risks and pursue growth in revenue and profit, Delta puts in more investment on expanding plants and equipment based on research and expansion requirements to increase production capacity and efficiency, enlarge market share, and explore new markets. The possible risks include the global economic recession, demand mitigation from end users, below-expectation of market demand and postponement of research and development schedule. Delta's strategies for the possible risks are to strive for larger market share and production outsourcing ratio of customers through product innovation, competitive cost, and provision of total solutions, etc. Therefore, even the market demand becomes slow, Delta can still grow steadily by means of market share expansion. As for the speed of new product development, Delta takes systematic approaches to plan, execute, monitor and supervise improvement. Moreover, the possible risks of impact should be avoided by means of Delta's long-standing accumulated technical advantages and the expanded R&D team with great ability of making flexible adjustments.

6.6.9 Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken

Delta and its consolidated subsidiaries have a relatively diversified procurement source and sales base. The purchase from single suppliers did not reach 10% of Delta's consolidated net purchases, and the sales to single customers did not reach 10% of Delta consolidated net sales. Therefore, such risks are considered low.

6.6.10 Effects upon and risks to the Company in the event a major quantity of shares belonging to a director or shareholder holding greater than a 10 percent stake in the Company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken

In 2025 and as of the date of publication of the annual report, no major quantity of shares had been transferred or had changed hands.

6.6.11 Effects upon and risks to the Company associated with any change in governance personnel or top management, and mitigation measures being or to be taken

There was no change in Delta's governance personnel or top management in 2025 and as of the date of publication of the annual report.

6.6.12 Litigious and non-litigious matters

No.	Plaintiff	Defendant	Date of Commencement of Litigation	Offense Charged	Case Summary and Handling
1	SAE Power Incorporated; SAE Power Company	Delta Electronics (Americas) Ltd.	October 2010	Infringement of trade secrets	The plaintiff filed a lawsuit in the U.S. District Court for the District of New Jersey against the defendant for infringement of trade secrets. Pursuant to the stipulation between the parties, the court on January 21, 2026, accepted and acknowledged that all claims in the case were dismissed with prejudice.
2	SAE Power Incorporated; SAE Power Company	Delta Electronics, Inc., etc.	December 2016	Infringement of trade secrets	The plaintiff filed a lawsuit in the U.S. District Court for the Northern District of California against the defendant for infringement of trade secrets. On December 12, 2025, the court ordered that the legal proceedings proceed.
3	Vicor Corporation	Delta Electronics, Inc., etc.	July 2023	Patent infringement Investigations	The plaintiff filed a lawsuit in the U.S. Eastern District Court of Texas against the defendant for infringement of its patent rights. Pursuant to the stipulation between the parties, the court on May 13, 2025, accepted and acknowledged that all claims in the case were dismissed with prejudice.
4	Vicor Corporation	Delta Electronics, Inc., etc.	January 2026	Patent infringement Investigations	The plaintiff filed a lawsuit in the U.S. Eastern District Court of Texas against the defendant for infringement of its patent rights. The case is currently on hold.
5	Vicor Corporation	Delta Electronics, Inc., etc.	February 2026	Patent infringement Investigations	The plaintiff has requested U.S. International Trade Commission (ITC) to investigate the infringement of its patent rights by the defendant. The ITC instituted the investigation on February 11, 2026 (U.S. Eastern Time). The investigation is currently ongoing.

6.6.13 Other important risks, and mitigation measures being or to be taken:

Delta Risk Management

1. Organization of Risk Management



2. Procedure and Scope of Risk Management

The purpose of the Delta Group Risk Management Policy ("Policy") is to reduce various risks to a tolerable and controllable range through identification, analysis, tolerance, evaluation, response, supervision and review, and report of potential risks from the perspective of the Group by qualitative or quantitative management methods, as well as to provide a reference for developing operational strategies. The Policy has been formulated to achieve the Group's strategic goals in a reasonable manner, protect Group's core values, and create opportunities.

To ensure a sound risk management framework and clear accountability, the Company explicitly defines the following risk management responsibilities:

A. The role of the Board of Directors:

- To approve the risk management policy, procedure, and organization;
- To approve the risk appetite (risk tolerance);
- To ensure that the risk management policy is consistent with the operational strategy;
- To ensure that establishment of a proper risk management mechanism and risk management culture;
- To ensure that effective operation of the Group's risk management mechanism;
- To ensure the adequate and appropriate resources is allocated and designated to ensure the effective operations of risk management.

B. The role of the Audit and Risk Committee:

- To review the risk management policy, procedures and frameworks;
- To review the risk appetite (risk tolerance);
- To supervise the alignment of risk management policies with operational strategic directions;
- To supervise the establishment of appropriate risk management mechanisms and risk management culture;

- e. To oversee the effective operation of the overall risk management mechanism.
- C. The role of the CEO and the COO:
 - a. To examine the risk management policy;
 - b. To examine the risk appetite (risk tolerance);
 - c. To examine the alignment of risk management policies with operational strategic directions;
 - d. To guide the establishment of appropriate risk management mechanisms and risk management culture;
 - e. To guide the allocation of resources when there are inadequate resources.
- D. The role of the Risk Management Implementation Committee:
 - a. To devise the risk management policy, procedures, and structure;
 - b. To determine the risk appetite (risk tolerance) and develop qualitative and quantitative metrics;
 - c. To allocate and designate the appropriate and adequate resource to ensure the effective operations of the risk management and report to the CEO and the COO on a regular basis; when there are inadequate resources, the CEO and the COO guide the allocation of resources.
 - d. To ensure the risk management mechanism is able to address adequately risks faced by the Company and incorporate the mechanism in day-to-day operating procedures;
 - e. To determine the priority order and risk level of risk control;
 - f. To examine the enforcement of risk management and propose necessary recommendations for improvement; to report to the CEO, the COO, the Audit and Risk committee and the Board of Directors on a regular basis for the of management of major risk;
 - g. To enforce the risk management policy of the Board of Directors and to deliver the risk management information in a timely and accurate manner;
 - h. To determine the risk levels and suggest response plans according to the changes in the external environment and internal strategies;
 - i. To design risk management related training programs on a regular basis to enhance overall risk awareness and culture;
 - j. To analyze and identify sources and types of the Company risks and review the relevant applicability on a regular basis.
- E. The role of the Operating Units:
 - a. To be responsible for identification, analysis, and assessment of, and response to, risks of the unit to which it belongs, and create the relevant crisis management mechanism where necessary;
 - b. To present risk management information to the Risk Management Implementation Committee on a regular basis;
 - c. To ensure effective enforcement of risk management and relevant control procedures of the unit to which it belongs, to ensure compliance with the risk management policy.

3. Implementation of Risk Management:

In conjunction with the Dow Jones Best-in-Class Indices (DJ-BIC) assessment and with reference to ISO 31000, COSO-ERM, and the “Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange listed Companies” promulgated by Taiwan Stock Exchange, the Group Risk Management Implementation Report and the status of adoption of the International Financial Reporting Standards (IFRSs) Sustainability Disclosure Standards was presented to the Board of Directors of the Company in 2025. The implementation results for the year 2025 are summarized as follows:

- A. February 26 – Board of Directors Meeting: the implementation plan for the IFRSs Sustainability Disclosure Standards was reported and the revisions to the Group Risk Management Policy was approved. The revised policy clearly stipulates the requirement to regularly plan and conduct risk management-related training to enhance overall risk awareness and strengthen the risk management culture.
- B. April 29 – Board of Directors Meeting: the implementation of the risk management policy was reported, including:
 - a. Group Risk Radar / Risk Map: based on the results of risk voting conducted by management, risk identification activities were carried out across business units. Risk control and mitigation actions were implemented across strategic, financial, operational, hazard, and compliance risk dimensions, with a total of 157 new risk control measures planned.
 - b. Major Risk Events: updates were provided on the handling and response to major risk events, including the earthquake incident at the Thailand facility and the U.S. reciprocal tariff policy.
 - c. ISO 22301 Business Continuity Management Implementation: the planned implementation for the current year covers the corporate headquarters and Chungli Plant 5 reports were presented on recovery time objectives, drill activities, and subsequent action plans.
- C. July 30 – Board of Directors Meeting: the implementation of the IFRSs Sustainability Disclosure Standards was reported and the Group's risk appetite (risk tolerance) was approved:
 - a. IFRSs Sustainability Disclosure Standards Implementation: identification of sustainability-related risks and opportunities and their financial impacts, as well as the assessment of material sustainability-related financial information.
 - b. Risk Appetite (Risk Tolerance): the Group's risk appetite was approved. The assessment indicates that the risk appetite falls between a conservative and stable level. Risk tolerance indicators were established for monitoring purposes, and the monitoring results are expected to be reported to the Board on an annual basis.
- D. October 29 – Board of Directors Meeting: the implementation of the IFRSs Sustainability Disclosure Standards was reported and the establishment of functional key risk indicators was approved:
 - a. IFRSs Sustainability Disclosure Standards Implementation: identification and collection of required information in accordance with the four core pillars of TCFD-Governance, Strategy, Risk Management, and Metrics and Targets.
 - b. Company-Level and Function-Level Key Risk Indicators (KRIs): key risk indicator activities were conducted to reduce risks and potential impacts. Mitigation measures will be activated if risks exceed the acceptable tolerance range.

Training and Awareness: Enterprise Risk Management (ERM) education and training programs are held on a regular basis to enhance employees' awareness and understanding of risk management.

► 6.7 Other important matters

The method and assumptions used for estimating the fair value of the Company's financial instruments are as follows:

1. The Group's financial instruments are not measured at fair value. The book value of its cash, cash equivalent, notes receivable, accounts receivable, other receivable, short-term loans, notes payable, accounts payable, and other payable is reasonably close to their fair value. In addition, bonds payable consists of ordinary corporate bonds issued by Delta group, whose fair value is estimated based on the discounted value of expected cash flows at market interest rates. Exchangeable bonds are valued using quotations from financial institutions and considering the discount rate at the time of issuance to estimate their fair value.

2. For the Group's financial instruments that are measured at fair value, they are classified based on the respective natures, characteristics, risks and fair value levels of the assets and liabilities. For information on their fair values, please refer to Note 12 (3) to the 2025 consolidated financial statements.

7. Special Items

▶ 7.1 Affiliates information

The Company's Affiliation Reports have been uploaded to the Market Observation Post System (MOPS). For detailed information, please refer to the MOPS website.

Path: MOPS > Listed Companies > Electronic Books > Section for the Report of Affiliated Companies

Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10

▶ 7.2 Private placement of securities during the most recent fiscal year or during the current fiscal year as of the date of publication of the annual report: None.

▶ 7.3 Other matters that require additional description

The certifications received by finance, accounting and auditing personnel in the Company and its subsidiaries:

7.3.1 Certifications received by financial and accounting personnel

1. Certified Public Accountant-Passed the Senior Qualification Examination: 14 persons
2. US Certified Public Account-Passed the Qualification Examination: 2 persons
3. Certified Public Accountant-Registered in the People's Republic of China: 6 persons
4. Senior-level PRC Certified Public Accountant: 2 persons
5. Intermediate-level PRC Certified Public Accountant: 77 persons
6. Entry-level PRC Certified Public Accountant: 111 persons
7. Certified Public Accountant-Registered in the Scotland Chartered Certified Accountant Association: 1 person
8. Australia Certified Public Accountant: 5 persons
9. US Chartered Financial Analyst: 2 persons
10. US Certified Management Accountant: 1 person
11. Certified Internal Auditor: 5 persons
12. Certified Information Systems Auditor, CISA: 1 person
13. Senior Securities Specialist: 9 persons
14. Futures Specialist: 1 person
15. Securities Specialist: 3 persons
16. Securities Investment Trust and Consulting Professionals: 6 persons
17. Trust Operations Personnel: 9 persons
18. Financial Planning Personnel: 4 persons
19. Level B for ROC Accounting License: 5 persons
20. Level C for ROC Accounting License: 13 persons
21. Japanese Management Practices Specialist: 1 person
22. England & Wales Chartered Certified Accountant Association - Certified Public Accountant: 1 person
23. Thailand Certified Public Accountant: 1 person
24. Austria Certified Public Accountant: 2 persons
25. Turkey Certified Public Accountant: 1 person
26. Egypt Certified Public Accountant: 1 person
27. Peru Certified Public Accountant: 1 person
28. Singapore Certified Public Accountant: 1 person
29. Colombia Certified Public Accountant: 2 persons
30. Chartered Professional Accountants of Nova Scotia Canada: 2 persons

31. Chartered Professional Accountants of Ontario Canada: 2 persons
32. Chartered Professional Accountants of British Columbia Canada: 2 persons

7.3.2 Certifications received by auditing personnel

1. ROC Certified Public Accountant (CPA-ROC): 4 persons
2. US Certified Public Accountant (CPA-US): 1 person
3. India Certified Public Accountant (CPA-INDIA): 3 persons
4. Certified Internal Auditor (CIA): 4 persons
5. Certified Information Systems Auditor (CISA): 1 person
6. Excellent Auditor (19th and 28th) of the Institute of Internal Auditors: 2 persons
7. 6 Sigma Black Belt Certificate issued by Kind Management Consulting, Co.: 1 person
8. 6 Sigma Green Belt Certificate issued by Kind Management Consulting, Co.: 1 person
9. 5S Management Mechanism Certificate from Kind Management Consulting, Co.: 1 person
10. Internal Quality Audit Certificate from Kind Management Consulting, Co.: 1 person
11. Gauge Instrument Calibration Certificate from Kind Management Consulting, Co.: 1 person
12. ISO 9000 Internal Auditor Certificate: 1 person
13. Quality Service Certification (Mystery Shopper) Auditor Lead Course: 1 person
14. ACL Jack Soft Certified CAATs Practitioner (JCCP)/E-Business Application Professional Certification Service, Ministry of Economic Affairs: 1 person
15. ICCP International Certified CAATs Practitioner: 1 person
16. Patent Agent: 1 person
17. Futures Specialist: 1 person
18. Certificate for the Subject Test-Laws and Regulations on Trust Businesses: 1 person
19. Insurance personnel passed through Civil Service Junior Examination: 2 persons
20. VDA 6.3 Process Audit (2016 Edition) Training Certificate of Conformity issued by SGS: 1 person
21. ISO 26262 Certificate of Automotive Functional Safety Professional (AFSP) issued by SGS: 1 person
22. QC080000:2012 Certificate of Internal Auditor issued by Guangzhou Yukey Management Counseling Co., Ltd.: 1 person
23. ISO50001:2018 Certificate of Internal Auditor issued by Guangzhou Ceprei Certification Body Services Co., Ltd.: 1 person
24. VDA 6.5 : 2020 Certificate of Product Audit issued by Shenzhen Hongru Enterprise Management Consultation Limited Company: 1 person
25. VDA 6.3 : 2023 Certificate of Process Audit issued by Shenzhen Hongru Enterprise Management Consultation Limited Company: 1 person
26. VDA Product Safety issued by Shenzhen Hongru Enterprise Management Consultation Limited Company: 1 person
27. CQI 18-Poka Yoke issued by Shenzhen Hongru Enterprise Management Consultation Limited Company: 1 person
28. IATF16949 : 2016 Certificate issued by Shenzhen Hongru Enterprise Management Consultation Limited Company: 1 person
29. Intermediate Level Certificate of Certified ESG Consultant issued by All-China federation of industry & commerce talent exchange and service center: 1 person
30. Advanced Level Certificate of Certified ESG Consultant issued by All-China federation of industry & commerce talent exchange and service center: 1 person
31. Certificate of PIMS Lead Auditor training issued by SGS: 1 person
32. USA Certified Management Auditor (CMA): 1 person

33. The Chinese Certified Tax Agent (Tax Auditor-CN): 1 person
34. Qualification Exam for Senior Securities Specialist: 3 persons
35. MOEA Certified Information Security Engineer-Specialist Level: 1 person
36. ISO 27001:2013 Lead Auditor: 1 person
37. ISO 27001:2022 Lead Auditor: 1 person

► **7.4 Situations listed in the Article 36, Paragraph 3, Subparagraph 2 of the “Securities and Exchange Act”, which might materially affect shareholders’ equity or the price of the Company’s securities, has occurred:**

The situations listed in the Article 36, Paragraph 3, Subparagraph 2 of the “Securities and Exchange Act” of the Company has taken place.

1. On January 6, 2025, the Company’s subsidiaries, Delta Electronics (Japan), Inc. and Delta Electronics (Korea), Inc., acquired power inductor and powder materials business and assets, including production and R&D equipment, patents and intellectual property from ALPS ALPINE CO., LTD. and its subsidiary, ALPS ELECTRIC KOREA CO., LTD., for approximately US\$68.5 million, to support future business development.
2. On October 1, 2025, the Company’s subsidiary, ACT Holdings Company Limited, acquired 99.76% shareholdings of ACT Genomics Holdings Company Limited for approximately US\$71.55 million, to enhance the Company’s position in the biomedical field.
3. On February 12, 2026, the Company’s subsidiary, Delta International Holdings Limited B.V, acquired 100% shareholdings of Delta Controls Germany GmbH for approximately EUR 18 million with the adjustment mechanism written in the share purchase agreement, to strengthen building automation capabilities.
4. To enhance the overall operational efficiency through intra-group resource integration, the Company approved by the Boards of Directors on December 1, 2025, for the acquisition of remaining outstanding shares of VIVOTEK Inc. (“VIVOTEK”), a subsidiary in which the Company currently holds 56.88% of the issued shares. The consideration will be NT\$100 in cash per share of VIVOTEK. Such consideration will be paid in full in cash within 7 business days after the effective date of the share exchange, March 27, 2026.



Delta Electronics, INC.



Chairman Ping Cheng



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