

Ticket Number: 2308



Delta Electronics, Inc.

**2026 Annual General Shareholders' Meeting
Handbook
(Translation)**

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

Date of the Meeting: May 28, 2026, at 10:00 a.m.

Type of the Meeting : Physical Shareholders' Meeting

Place of the Meeting: Auditorium, 8F., No.16, Tungyuan Road, Chungli District, Taoyuan City

Handbook for the 2026 Annual General Shareholders' Meeting of Delta Electronics, Inc.

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Note: The Company's 2025 Parent Company Only Financial Statements, 2025 Consolidated Financial Statements and 2026 Annual General Shareholders' Meeting Handbook are available on the "Market Observation Post System" website; please visit <https://mops.twse.com.tw> for details.

I. MEETING PROCEDURES

Procedures of Delta Electronics, Inc. 2026 Annual General Shareholders' Meeting

1. Call meeting to order
2. Chairman takes his place
3. All rise
4. Singing of national anthem
5. Three respectful bows to the national flag and portrait of Dr. Sun Yat-Sen
6. Chairman's address
7. Report items
8. Proposal items
9. Discussion items
 Voting and resolution for each of the proposal and discussion items
10. Extemporary motions
11. Meeting adjourns

II. MEETING AGENDA

1. Report Items

- (1) The Company's 2025 Operation Results
See Appendix 1: Business Report
- (2) The Company's 2025 Financial Results
See Appendix 2: 2025 Parent Company Only Financial Statements and CPA Audit Report and Appendix 3: 2025 Consolidated Financial Statements and CPA Audit Report
- (3) The Company's Audit and Risk Committee's Review Opinions on 2025 Annual Final Accounting Books and Statements
See Appendix 4: Audit and Risk Committee's Review Opinions on 2025 Annual Final Accounting Books and Statements.
- (4) The Company's Report on 2025 Employees' and Directors' Compensation
The Company's annual profit in 2025 is NT\$74,167,801,489, of which 7.7% is allocated as the employees' compensation in cash totaling NT\$5,710,297,920, and of this amount, 4.1% was allocated as compensation to junior employees, amounting to NT\$234,122,214. In addition, it is proposed that 0.14% of the Company's annual profit is allocated as the directors' compensation in cash totaling NT\$104,680,000.
- (5) The Company's Report on Issuance of Domestic Unsecured Ordinary Corporate Bond
 - A. In order to replenish working capital, repay debt and/or support capital expenditures related to business expansion and other medium and long-term funding needs, the Board of Directors of the Company approved the issuance of domestic unsecured ordinary corporate bond and/or sustainable bond on February 26, 2025 and February 25, 2026 respectively. Each aggregate amount does not exceed NT\$30 billion, which may be issued once or in installments within one year from the date of the resolution of the Board of Directors.
 - B. The Company issued the 1st issuance of unsecured ordinary corporate bond in 2025 with totaling amount NT\$10.5 billion that were comprised of 2 Tranches, Tranche A and Tranche B, according to different issuance periods. It has been effective registration on August 14, 2025, upon the letter No. 11400063421 issued by the Taipei Exchange. The amount issued for Tranche A is NT\$5.5 billion and the amount issued for Tranche B is NT\$5.0 billion.
 - C. The status of issuance of the unsecured ordinary corporate bond is as below:

Type of Corporate Bonds		Domestic Unsecured Bond (114-1)	
		Tranche A	Tranche B
Issuance Date		2025/08/22	2025/08/22
Denomination		1,000	
Offering Price		At Par	
Total Amount		5,500,000	5,000,000
Coupon		1.75%	1.82%
Tenure & Maturity Date		2 years Maturity : 2027/08/22	3 years Maturity : 2028/08/22
Guarantor		None	
Trustee		CTBC Bank Co., Ltd.	
Underwriter		KGI Securities Co., Ltd.	
Legal Counsel		True Honesty International Law Offices	
Auditor		PricewaterhouseCoopers, Taiwan	
Repayment		Bullet Repayment	
Outstanding		5,500,000	5,000,000
Redemption or Early Repayment Clause		None	
Covenants		None	
Credit Rating Agency, Rating Date and Rating Result		N/A	
Other Rights of Bondholders	As of March 30, 2025, amount of Converted or Exchanged Common Shares, GDRs or Other Securities as of the Date of Publication of the Annual Report	N/A	
	Conversion Right	None	
Dilution Effect and Other Adverse Effects on Existing Shareholders		None	
Custodian		None	

(6) The Company's Report on the Acquisition of 100% of the Shares of Vivotek Inc. Through Cash-For-Share Exchange

To enhance group-level resource integration and improve overall operational efficiency, the Company and VIVOTEK Inc. ("VIVOTEK") approved a cash-for-share exchange transaction by their respective boards of directors on December 1, 2025, under which the Company is to acquire 100% of VIVOTEK's outstanding shares, and the transaction was also approved by VIVOTEK's extraordinary general shareholders' meeting on January 16, 2026.

The acquisition price is 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. The effective date of the share exchange is set for March 27, 2026.

Upon completion, VIVOTEK has become a wholly-owned subsidiary of the Company, and

will delist from the Taiwan Stock Exchange, ceasing public offering as of the effective date.

2. Proposal Items

- (1) Adoption of the Company's 2025 Annual Business Report and Financial Statements
(Proposed by the Board of Directors)

Explanation:

- a) This Company's 2025 Annual Business Report and Financial Statements including the Parent Company Only Financial Statements and Consolidated Financial Statements (please refer to Appendix 1~3) were resolved by the Board and Directors and reviewed by the Company's Audit and Risk Committee, of which the Parent Company Only Financial Statements and the Consolidated Financial Statements were audited by CPA, Hsiao, Chun-Yuan and CPA, Hsu, Sheng-Chung from PricewaterhouseCoopers, Taiwan. The Company's Audit and Risk Committee found no discrepancies after a thorough review and has made written review opinions.
- b) It is proposed by the Board of Directors to submit the 2025 Annual Business Report and Financial Statements to this Annual General Shareholders' Meeting for adoption.

- (2) Adoption of the Company's 2025 Earnings Distribution
(Proposed by the Board of Directors)

Explanation:

- a) The 2025 Earnings Distribution Table was prepared as follows in accordance with the "Company Act" and the "Articles of Incorporation. It was resolved by the Board of Directors and reviewed by the Company's Audit and Risk Committee. The Audit and Risk Committee found no discrepancies after a thorough review and has made written review opinions.
- b) The Board of Directors proposed to set aside NT\$30,131,502,617 for 2025 cash dividend. 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.
- c) It is proposed by the Board of Directors to submit the 2025 Earnings Distribution to this Annual General Shareholders' Meeting for adoption.

Delta Electronics, Inc.
2025 Earnings Distribution Table

Item	Description	Unit: NT\$ Amount
Net profit after tax for the year 2025		60,108,399,161
Subtract: Setting aside 10% legal reserve		6,024,143,760
Earnings available for distribution by the end of 2025		54,084,255,401
 Add: Retained earnings in the beginning of 2025		 80,155,876,420
Actuarial profit on defined benefit plan in 2025		133,038,435
Earnings available for distribution by the end of the fiscal year (Note 1)		134,373,170,256
 Distribution Items:		
Shareholders' dividend - Cash	NT\$11.60 per share	30,131,502,617
Undistributed earnings by the end of 2025		104,241,667,639

(Note 1) The principle of 2025 earnings distribution: earnings available for distribution by the end of the fiscal year shall be distributed first.

(Note 2) Cash dividends distributed are rounded up to NT\$1. The total amount of fractional cash dividends less than NT\$1 shall be reversed to undistributed earnings.

Chairman: Ping Cheng

President: Simon Chang

Chief Accounting Officer: Beau Yu

3. Discussion Items

Discussion of the Release from Non-competition Restrictions on the Company's Directors
(Proposed by the Board of Directors)

Explanation:

- a) According to Article 209 of the "Company Act", a director who conducts business within the business scope of the Company for himself or others shall explain at the shareholders' meeting the essential contents of such conduct and obtain the shareholders' approval.
- b) As certain directors concurrently hold additional positions in other companies, which may constitute the act restricted under Article 209 of the "Company Act", it is proposed to release the non-competition restrictions on the directors, without prejudice to the interests of the Company.
- c) The proposal is submitted for discussion.

Description of Positions of Directors in Other Companies (Newly added)

Title	Name	Positions in Other Companies (Note)	Business Activity	Whether it is a subsidiary or a related party of the Company	
Chairman	Ping Cheng	TwHealth Nexus Inc.	Director	Information software and data processing service	No
Director	Victor Cheng	Delta Energy Systems (Singapore) PTE. LTD.	Director	Equity investments, trading, management and consultancy	Yes
Independent Director	Audrey Tseng	Rock BioMedical, Inc.	Director	Development of a platform for functional glycosylation optimization and drug design	No
		ASUSTeK Computer Incorporation	Compensation Committee Member and Corporate Sustainability Committee Member	Design, R&D and sales of 3C products (including PCs, main boards, other boards and cards, smart phones and other handheld devices, etc.)	No
		Onward Therapeutics, Inc.	Director	Development of anticancer drugs	No
Independent Director	Shyue-Ching Lu	MiTAC Holdings Corporation	Director	Investment, design, manufacture and sell products related to computers and its peripherals and communications	No

Title	Name	Positions in Other Companies (Note)	Business Activity	Whether it is a subsidiary or a related party of the Company	
Independent Director	Jack J. T. Huang	WPG Holdings Limited	Chairman and Convener of Nominating Committee	The WPG group is mainly engaged in the distribution and sales of electronic/electrical components, sales of computer software and electrical products, sales of electronic / electrical components and information service.	No
Independent Director	Rose Tsou	Sercomm Corporation	Chairman and Convener of Audit Committee	Research and development, manufacturing and sales of networking communication software and equipment	No
Independent Director	Doris Hsu	Sustainable Sunrise Co., Ltd.	Chairman	Battery manufacturing industry	No
		Susen Green Energy Co., Ltd.	Director	Electricity activities	No
		Advanced Wireless Semiconductor Company	Chairman	Manufacturing and trading of GaAs Wafers	No
		Hung Jie Technology Corporation	Chairman	Cleaning, maintenance, and refurbishment of semiconductor equipment and components	No

Note: Excluding subsidiaries wholly owned by the Company.

Voting and Resolution for the Proposal

4. Extemporaneous Motions

Meeting Adjourn.

III. APPENDICES

Appendix 1

Business Report

Business Overview

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.

Future Development Strategy of the Company

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.

Chairman

Ping Cheng

President

Simon Chang

Chief Accounting Officer

Beau Yu

Appendix 2

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Delta Electronics, Inc.

Opinion

We have audited the accompanying parent company only balance sheets of Delta Electronics, Inc. (the “Company”) as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the Other matter section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the audit reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in

forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matter for the Company's 2025 parent company only financial statements is stated as follows:

Intangible assets (including subsidiaries) - Impairment assessment of goodwill

Refer to Note 4(21) for the accounting policies on impairment of non-financial assets, and Notes 5(2) and 6(10) for the impairment assessment of goodwill including critical accounting estimates.

As at December 31, 2025, the balance of goodwill arising from the acquisitions by the Company and its subsidiaries is material, and the recoverable amount of goodwill, measured using the value-in-use method, amounted to NT\$20,864,376 thousand. As the balance of goodwill is material, and the impairment assessment of goodwill is complex, has a high level of estimation uncertainty, and involves various assumptions which relies on management's subjective judgment, the assessment of goodwill impairment has been identified as a key audit matter.

How our audit addressed the matter

We performed the following procedures for the above key audit matter:

- A. Understood the process of goodwill impairment assessment, obtained the assessment form provided by management, and assessed whether the valuation models adopted by management are reasonable for the industry, environment, and the valued assets of the Company.
- B. Assessed the reasonableness of material assumptions, such as future cash flows, expected growth rates, operating margin, and discount rates, by:
 - (a) Checking the setting of parameters of valuation models and calculation formulas;
 - (b) Confirming whether the expected future cash flows are in agreement with the budget provided by the business units;
 - (c) Comparing the expected growth rate and operating margin with historical data, economic and industrial forecast documents; and
 - (d) Comparing the discount rate with cost of capital assumptions of cash generating units and rates of return of similar assets.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method and information on investees disclosed in Note 13. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT\$62,034,498 thousand and NT\$49,145,952 thousand, constituting 14.75% and 13.73% of total assets as at December 31, 2025 and 2024, respectively, and the comprehensive income recognised from associates and joint ventures accounted for under the equity method amounted to NT\$17,814,729 thousand and NT\$10,737,793 thousand, constituting 31.71% and 22.77% of the total comprehensive income for the years then ended, respectively.

Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern;

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The parent company only financial statements of Delta Electronics, Inc. as at and for the year ended December 31, 2025 expressed in US dollars are presented solely for the convenience of the reader and were translated from the financial statements expressed in New Taiwan dollars using the exchange rate of \$31.430 to US\$1.00 at December 31, 2025. This basis of translation is not in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Hsiao, Chun-Yuan Hsu, Sheng-Chung
for and on behalf of PricewaterhouseCoopers, Taiwan
February 25, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, PricewaterhouseCoopers, Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

Assets	Notes	US Dollars	New Taiwan Dollars	
		December 31, 2025	December 31, 2025	December 31, 2024
Current assets				
Cash and cash equivalents	6(1)	\$ 283,122	\$ 8,898,536	\$ 3,332,125
Financial assets at fair value through profit or loss - current	6(2)	42,987	1,351,085	1,857,988
Financial assets at amortised cost – current	8	4,142	130,196	62,309
Contract assets - current	6(20)	187,284	5,886,343	5,150,799
Notes receivable, net	6(4)	1,922	60,391	30,679
Accounts receivable, net	6(4)	365,844	11,498,467	7,187,901
Accounts receivable - related parties, net	7	912,203	28,670,543	12,288,145
Other receivables		27,998	879,960	248,170
Other receivables - related parties	7	18,962	595,984	304,547
Inventories	6(5)	478,489	15,038,905	9,491,488
Prepayments		46,236	1,453,192	1,181,811
Other current assets		57	1,793	1,815
Total current assets		<u>2,369,246</u>	<u>74,465,395</u>	<u>41,137,777</u>
Non-current assets				
Financial assets at fair value through profit or loss - non-current	6(2)	1,388	43,638	33,356
Financial assets at fair value through other comprehensive income - non-current	6(3)	26,921	846,137	1,077,026
Contract assets - non-current	6(20)	7,813	245,571	412,265
Investments accounted for under the equity method	6(6)	9,308,998	292,581,806	272,713,311
Property, plant and equipment	6(7)	1,444,740	45,408,162	33,178,052
Right-of-use assets	6(8)	9,474	297,759	381,046
Investment property, net	6(9)	68,775	2,161,585	4,704,918
Intangible assets	6(10)	81,518	2,562,112	2,491,841
Deferred income tax assets	6(27)	33,971	1,067,722	1,178,567
Other non-current assets	6(4)(11) and 8	32,796	1,030,769	659,510
Total non-current assets		<u>11,016,394</u>	<u>346,245,261</u>	<u>316,829,892</u>
Total assets		<u>\$ 13,385,640</u>	<u>\$ 420,710,656</u>	<u>\$ 357,967,669</u>

(Continued)

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

Liabilities and Equity	Notes	US Dollars	New Taiwan Dollars	
		December 31, 2025	December 31, 2025	December 31, 2024
Current liabilities				
Contract liabilities - current	6(20)	\$ 42,749	\$ 1,343,601	\$ 2,358,762
Accounts payable		461,400	14,501,799	6,220,234
Accounts payable - related parties	7	560,722	17,623,480	7,956,713
Other payables	6(13)	930,245	29,237,595	22,358,432
Other payables - related parties	7	16,995	534,161	222,494
Current income tax liabilities		181,105	5,692,139	1,494,379
Long-term liabilities, current portion	6(14)(15)	463,437	14,565,833	5,970,000
Other current liabilities		45,508	1,430,305	1,069,179
Total current liabilities		<u>2,702,161</u>	<u>84,928,913</u>	<u>47,650,193</u>
Non-current liabilities				
Bonds payable	6(14)	655,425	20,600,000	24,100,000
Long-term borrowings	6(15)	579,033	18,199,020	29,525,067
Deferred income tax liabilities	6(27)	742,615	23,340,381	21,660,730
Lease liabilities - non-current		9,039	284,103	323,272
Other non-current liabilities	6(16)	168,637	5,300,263	4,621,121
Total non-current liabilities		<u>2,154,749</u>	<u>67,723,767</u>	<u>80,230,190</u>
Total liabilities		<u>4,856,910</u>	<u>152,652,680</u>	<u>127,880,383</u>
Equity				
Share capital	6(17)			
Common stock		826,454	25,975,433	25,975,433
Capital surplus	6(18)			
Capital surplus		1,752,214	55,072,097	55,097,489
Retained earnings	6(19)			
Legal reserve		1,355,443	42,601,564	39,039,276
Special reserve		16,785	527,557	3,995,738
Unappropriated retained earnings		4,466,984	140,397,314	98,432,786
Other equity interest				
Other equity interest		110,850	3,484,011	7,546,564
Total equity		<u>8,528,730</u>	<u>268,057,976</u>	<u>230,087,286</u>
Significant contingent liabilities and unrecorded contract commitments	9			
Significant events after the balance sheet date	11			
Total liabilities and equity		<u>\$ 13,385,640</u>	<u>\$ 420,710,656</u>	<u>\$ 357,967,669</u>

The accompanying notes are an integral part of these parent company only financial statements. Please refer to the accompanying notes in the parent company only financial statements and report of independent accountants.

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	US Dollars		New Taiwan Dollars	
		2025	2025	2025	2024
Operating revenue	6(20) and 7	\$ 4,875,436	\$ 153,234,961	\$ 91,960,194	
Operating costs	6(5)(25) (26) and 7	(2,887,792)	(90,763,317)	(56,474,122)	
Gross profit		1,987,644	62,471,644	35,486,072	
Operating expenses	6(25)(26)				
Selling expenses		(92,866)	(2,918,778)	(1,830,804)	
General and administrative expenses		(165,638)	(5,205,996)	(3,806,256)	
Research and development expenses		(779,960)	(24,514,136)	(20,683,613)	
Expected credit impairment loss	12(2)	(5,723)	(179,878)	(195,720)	
Total operating expenses		(1,044,187)	(32,818,788)	(26,516,393)	
Operating profit		943,457	29,652,856	8,969,679	
Non-operating income and expenses					
Interest income	6(21)	4,198	131,953	95,440	
Other income	6(22)	83,439	2,622,473	1,556,281	
Other gains and losses	6(23)	334	10,483	(1,176,563)	
Finance costs	6(24)	(42,441)	(1,333,932)	(1,241,985)	
Share of profit of subsidiaries, associates and joint ventures accounted for under the equity method	6(6)	1,185,681	37,265,970	31,263,016	
Total non-operating income and expenses		1,231,211	38,696,947	30,496,189	
Profit before income tax		2,174,668	68,349,803	39,465,868	
Income tax expense	6(27)	(262,215)	(8,241,404)	(4,237,291)	
Profit for the year		\$ 1,912,453	\$ 60,108,399	\$ 35,228,577	
Other comprehensive income (loss)					
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
Gain on remeasurements of defined benefit plans	6(16)	\$ 3,370	\$ 105,924	\$ 299,186	
Unrealised loss on valuation of equity investment at fair value through other comprehensive income	6(3)	(7,346)	(230,889)	(275,159)	
Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under the equity method that will not be reclassified to profit or loss		1,531	48,121	148,535	
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(27)	(674)	(21,185)	(59,837)	
Other comprehensive income (loss) that will not be reclassified to profit or loss		(3,119)	(98,029)	(112,725)	
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
Financial statements translation differences of foreign operations		(273,299)	(8,589,797)	(13,593,485)	
Share of other comprehensive gain (loss) of subsidiaries, associates and joint ventures accounted for under the equity method that will be reclassified to profit or loss		148,736	4,674,781	(1,045,919)	
Income tax relating to the components of other comprehensive income that will be reclassified to profit or loss	6(27)	2,658	83,531	(723,687)	
Other comprehensive income (loss) that will be reclassified to profit or loss		(121,905)	(3,831,485)	(11,823,879)	
Other comprehensive income (loss) for the year		\$ 125,024	\$ 3,929,514	\$ 11,936,604	
Total comprehensive income for the year		\$ 1,787,429	\$ 56,178,885	\$ 47,165,181	
Earnings per share					
Basic earnings per share	6(28)	\$ 0.74	\$ 23.14	\$ 13.56	
Diluted earnings per share	6(28)	\$ 0.73	\$ 23.08	\$ 13.51	

The accompanying notes are an integral part of these parent company only financial statements. Please refer to the accompanying notes in the parent company only financial statements and report of independent accountants.

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	Retained Earnings				Other Equity Interest				Total equity
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	
<u>2024 New Taiwan Dollars</u>										
Balance at January 1, 2024		\$ 25,975,433	\$ 54,636,991	\$ 35,674,625	\$ 2,968,678	\$ 83,903,789	(\$ 3,445,612)	(\$ 680,043)	\$ 129,917	\$ 199,163,778
Profit for the year		-	-	-	-	35,228,577	-	-	-	35,228,577
Other comprehensive (loss) income for the year		-	-	-	-	393,243	11,823,879	(280,518)	-	11,936,604
Total comprehensive income (loss) for the year		-	-	-	-	35,621,820	11,823,879	(280,518)	-	47,165,181
Distribution of 2023 earnings	6(19)									
Legal reserve appropriated		-	-	3,364,651	-	(3,364,651)	-	-	-	-
Special reserve appropriated		-	-	-	1,027,060	(1,027,060)	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(16,702,171)	-	-	-	(16,702,171)
Changes in ownership interests in subsidiaries		-	437,337	-	-	-	-	-	-	437,337
Disposal of financial assets at fair value through other comprehensive income by subsidiaries		-	-	-	-	1,059	-	(1,059)	-	-
Unclaimed dividends by shareholders		-	23,161	-	-	-	-	-	-	23,161
Balance at December 31, 2024		\$ 25,975,433	\$ 55,097,489	\$ 39,039,276	\$ 3,995,738	\$ 98,432,786	\$ 8,378,267	(\$ 961,620)	\$ 129,917	\$ 230,087,286
<u>2025 New Taiwan Dollars</u>										
Balance at January 1, 2025		\$ 25,975,433	\$ 55,097,489	\$ 39,039,276	\$ 3,995,738	\$ 98,432,786	\$ 8,378,267	(\$ 961,620)	\$ 129,917	\$ 230,087,286
Profit for the year		-	-	-	-	60,108,399	-	-	-	60,108,399
Other comprehensive income (loss) for the year		-	-	-	-	133,039	(3,831,977)	(231,068)	492	(3,929,514)
Total comprehensive income (loss) for the year		-	-	-	-	60,241,438	(3,831,977)	(231,068)	492	56,178,885
Distribution of 2024 earnings	6(19)									
Legal reserve appropriated		-	-	3,562,288	-	(3,562,288)	-	-	-	-
Special reserve reversed		-	-	-	(3,468,181)	3,468,181	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(18,182,803)	-	-	-	(18,182,803)
Changes in ownership interests in subsidiaries		-	(7,510)	-	-	-	-	-	-	(7,510)
Difference between consideration and carrying amount of subsidiaries acquired or disposed		-	(21,417)	-	-	-	-	-	-	(21,417)
Net amount of dividends unclaimed or claimed by shareholders after the due date		-	12	-	-	-	-	-	-	12
Others		-	3,523	-	-	-	-	-	-	3,523
Balance at December 31, 2025		\$ 25,975,433	\$ 55,072,097	\$ 42,601,564	\$ 527,557	\$ 140,397,314	\$ 4,546,290	(\$ 1,192,688)	\$ 130,409	\$ 268,057,976

(Continued)

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	Retained Earnings				Other Equity Interest				Total equity
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	
<u>2025 US Dollars</u>										
Balance at January 1, 2025		\$ 826,454	\$ 1,753,022	\$ 1,242,103	\$ 127,131	\$ 3,131,809	\$ 266,569	(\$ 30,595)	\$ 4,133	\$ 7,320,626
Profit for the year		-	-	-	-	1,912,453	-	-	-	1,912,453
Other comprehensive income (loss) for the year		-	-	-	-	4,233	(121,921)	(7,352)	16	(125,024)
Total comprehensive income (loss) for the year		-	-	-	-	1,916,686	(121,921)	(7,352)	16	1,787,429
Distribution of 2024 earnings	6(19)									
Legal reserve appropriated		-	-	113,340	-	(113,340)	-	-	-	-
Special reserve reversed		-	-	-	(110,346)	110,346	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(578,517)	-	-	-	(578,517)
Changes in ownership interests in subsidiaries		-	(239)	-	-	-	-	-	-	(239)
Difference between consideration and carrying amount of subsidiaries acquired or disposed		-	(681)	-	-	-	-	-	-	(681)
Net amount of dividends unclaimed or claimed by shareholders after the due date		-	-	-	-	-	-	-	-	-
Others		-	112	-	-	-	-	-	-	112
Balance at December 31, 2025		\$ 826,454	\$ 1,752,214	\$ 1,355,443	\$ 16,785	\$ 4,466,984	\$ 144,648	(\$ 37,947)	\$ 4,149	\$ 8,528,730

The accompanying notes are an integral part of these parent company only financial statements. Please refer to the accompanying notes in the parent company only financial statements and report of independent accountants.

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	US Dollars	New Taiwan Dollars	
		2025	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax for the year		\$ 2,174,668	\$ 68,349,803	\$ 39,465,868
Adjustments				
Income and expenses having no effect on cash flows				
Depreciation	6(7)(8)(9)(25)	106,849	3,358,280	2,895,403
Amortization	6(10)(25)	21,904	688,430	525,748
Expected credit impairment loss	12(2)	5,723	179,878	195,720
Interest expense	6(24)	42,441	1,333,932	1,241,985
Interest income	6(21)	(4,198)	(131,953)	(95,440)
Dividend income	6(22)	(5,047)	(158,638)	(149,003)
Share of profit of subsidiaries, associates and joint ventures accounted for under the equity method	6(6)	(1,185,681)	(37,265,970)	(31,263,016)
Net loss on financial assets at fair value through profit or loss	6(2)(23)	15,801	496,621	367,548
Loss on disposal of property, plant and equipment	6(23)	311	9,777	85,620
Gain on disposal of investments	6(23)		-	(1,054)
Gain on disposal of intangible assets		(589)	(18,496)	-
Impairment loss on non-financial assets	6(6)(7)(23)	294	9,231	574,677
Changes in assets/liabilities relating to operating activities				
Net changes in assets relating to operating activities				
Contract assets		(18,099)	(568,850)	(540,439)
Notes receivable, net		(945)	(29,712)	(5,866)
Accounts receivable		(142,871)	(4,490,444)	(967,997)
Accounts receivable - related parties		(521,234)	(16,382,398)	(3,478,095)
Other receivables		(20,062)	(630,532)	(20,642)
Other receivables - related parties		(9,273)	(291,437)	(94,583)
Inventories		(176,501)	(5,547,417)	(1,489,414)
Prepayments		(8,634)	(271,381)	(95,856)
Other current assets		1	22	(305)
Other non-current assets		(1418)	(44,552)	(4,399)
Net changes in liabilities relating to operating activities				
Contract liabilities		(59,691)	(1,876,091)	(588,323)
Accounts payable		263,492	8,281,565	2,211,388
Accounts payable - related parties		307,565	9,666,767	135,182
Other payables		219,798	6,908,266	2,142,880
Other payables - related parties		9,916	311,667	37,465
Other current liabilities		12,919	406,040	429,733
Other non-current liabilities		127,258	3,999,722	842,274
Cash inflow generated from operations		1,154,697	36,292,130	13,764,155
Interest received		4,158	130,695	94,356
Dividends received		474,464	14,912,407	12,997,445
Interest paid		(43,323)	(1,361,626)	(1,169,342)
Income taxes paid		(69,690)	(2,190,371)	(2,801,232)
Net cash flows from operating activities		1,520,306	47,783,235	22,885,382

(Continued)

DELTA ELECTRONICS, INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	<u>Notes</u>	<u>US Dollars</u> <u>2025</u>	<u>New Taiwan Dollars</u> <u>2025</u>	<u>2024</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
(Increase) decrease in financial assets at amortised cost		(\$ 2,614)	(\$ 82,163)	\$ 4,593
Acquisition of investments accounted for under the equity method		(106,734)	(3,354,662)	(213,261)
Proceeds from disposal of investments accounted for under the equity method		-	-	5,109
Acquisition of property, plant and equipment		(400,623)	(12,591,573)	(5,690,722)
Proceeds from disposal of property, plant and equipment		2,478	77,891	15,062
Acquisition of intangible assets		(40,490)	(1,272,605)	(1,469,374)
Proceeds from disposal of intangible assets		588	18,496	-
Acquisition of investment property	6(9)	-	-	(4,738,692)
(Increase) decrease in other non-current assets		(9,940)	(312,431)	21,931
Net cash flows used in investing activities		<u>(557,335)</u>	<u>(17,517,047)</u>	<u>(12,065,354)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>				
Repayment of bonds payable	6(29)	(159,084)	(5,000,000)	-
Proceeds from long-term borrowings	6(29)	2,649,148	83,262,706	80,115,894
Repayment of long-term borrowings	6(29)	(3,022,365)	(94,992,920)	(74,008,275)
Lease principal repayment		(1,990)	(62,538)	(88,693)
Cash dividends paid	6(19)	(578,517)	(18,182,803)	(16,702,171)
Issuance of bonds payable	6(29)	334,076	10,500,000	-
(Decrease) increase in refundable deposits	6(29)	(7,134)	(224,222)	1,009,266
Net cash flows used in financing activities		<u>(785,866)</u>	<u>(24,699,777)</u>	<u>(9,673,979)</u>
Net increase in cash and cash equivalents		177,105	5,566,411	1,146,049
Cash and cash equivalents at beginning of year		<u>106,017</u>	<u>3,332,125</u>	<u>2,186,076</u>
Cash and cash equivalents at end of year		<u>\$ 283,122</u>	<u>\$ 8,898,536</u>	<u>\$ 3,332,125</u>

The accompanying notes are an integral part of these parent company only financial statements. Please refer to the accompanying notes in the parent company only financial statements and report of independent accountants.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of Delta Electronics, Inc.

Opinion

We have audited the accompanying consolidated balance sheets of Delta Electronics, Inc. and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the audit reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matter for the Group's 2025 consolidated financial statements is stated as follows:

Intangible assets - Impairment assessment of goodwill

Description

Refer to Note 4(21) for the accounting policies on impairment of non-financial assets, and Notes 5(2) and 6(10) for the impairment assessment of goodwill including critical accounting estimates.

As of December 31, 2025, the balance of goodwill arising from the Group's acquisitions is material, and the recoverable amount of goodwill, measured using the value-in-use method, amounted to NT\$20,864,376 thousand, constituting 3.26% of the consolidated total assets. As the balance of goodwill is material, and the impairment assessment of goodwill is complex, has a high level of estimation uncertainty, and involves various assumptions which relies on management's subjective judgment, the assessment of goodwill impairment has been identified as a key audit matter.

How our audit addressed the matter

We performed the following procedures for the above key audit matter:

- A. Understood the process of goodwill impairment assessment, obtained the assessment form provided by management and assessed whether the valuation models adopted by management are reasonable for the industry, environment and the valued assets of the Company.
- B. Assessed the reasonableness of material assumptions, such as expected future cash flows, expected growth rates, operating margin and discount rates, by:
 - (a) Checking the setting of parameters of valuation models and calculation formulas;
 - (b) Confirming whether the expected future cash flows are in agreement with the budget provided by the business units;
 - (c) Comparing the expected growth rate and operating margin with historical data, economic and industrial forecast documents; and

- (d) Comparing the discount rate with cost of capital assumptions of cash generating units and rates of return of similar assets.

Other matter – Reference to the audits of other auditors

We did not audit the consolidated financial statements of certain subsidiaries which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries, is based solely on the reports of the other auditors. Total assets of these subsidiaries and the balances of these investments accounted for under the equity method amounted to NT\$129,641,253 thousand and NT\$99,927,801 thousand, constituting 20.27% and 18.79% of the consolidated total assets as at December 31, 2025 and 2024, respectively, and the operating revenue amounted to NT\$123,840,131 thousand and NT\$104,480,748 thousand, constituting 22.32% and 24.81% of the consolidated total operating revenue for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion with other matter section on the parent company only financial statements of Delta Electronics, Inc. as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern.
- E. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- F. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The consolidated financial statements of Delta Electronics, Inc. and subsidiaries as at and for the year ended December 31, 2025 expressed in US dollars are presented solely for the convenience of the reader and were translated from the financial statements expressed in New Taiwan dollars using the exchange rate of \$31.430 to US\$1.00 at December 31, 2025. This basis of translation is not in accordance with International Financial Reporting Standards, International Accounting Standards, and relevant interpretations and interpretative bulletins that are ratified by the FSC.

Hsiao, Chun-Yuan Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

February 25, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

Assets	Notes	US Dollars	New Taiwan Dollars	
		December 31, 2025	December 31, 2025	December 31, 2024
Current assets				
Cash and cash equivalents	6(1)	\$ 4,809,805	\$ 151,172,175	\$ 117,459,250
Financial assets at fair value through profit or loss - current	6(2)	118,499	3,724,428	4,180,276
Financial assets at amortised cost - current	8	6,881	216,270	153,016
Contract assets - current		214,103	6,729,264	5,849,578
Notes receivable, net	6(5)	78,990	2,482,652	2,428,199
Accounts receivable, net	6(5) and 8	3,793,351	119,225,016	87,480,791
Accounts receivable - related parties, net	7	283	8,896	11,511
Other receivables	7	105,110	3,303,595	2,259,790
Current income tax assets		49,127	1,544,048	1,954,568
Inventories	6(6)	3,228,708	101,478,308	83,856,341
Prepayments		176,533	5,548,428	5,184,675
Non-current assets held for sale	6(7)	6,137	192,877	-
Other current assets		4,926	154,830	106,853
Total current assets		<u>12,592,453</u>	<u>395,780,787</u>	<u>310,924,848</u>
Non-current assets				
Financial assets at fair value through profit or loss - non-current	6(2)	51,450	1,617,073	1,461,913
Financial assets at fair value through other comprehensive income - non-current	6(3)	61,276	1,925,901	2,088,104
Contract assets - non-current		10,304	323,861	723,739
Investments accounted for under the equity method		12,099	380,269	233,811
Property, plant and equipment	6(7) and 8	4,519,244	142,039,843	115,710,424
Right-of-use assets	6(8)	145,058	4,559,183	4,511,414
Investment property, net	6(9)	69,222	2,175,655	4,718,988
Intangible assets	6(10)	2,396,636	75,326,273	78,782,813
Deferred income tax assets	6(28)	309,368	9,723,433	9,206,364
Other non-current assets	6(5)(11) and 8	183,466	5,766,322	3,535,299
Total non-current assets		<u>7,758,123</u>	<u>243,837,813</u>	<u>220,972,869</u>
Total assets		<u>\$ 20,350,576</u>	<u>\$ 639,618,600</u>	<u>\$ 531,897,717</u>

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

Liabilities and Equity	Notes	US Dollars		New Taiwan Dollars	
		December 31, 2025	December 31, 2025	December 31, 2025	December 31, 2024
Current liabilities					
Short-term borrowings	6(12)	\$ 75,218	\$ 2,364,109	\$ 1,917,874	
Financial liabilities at fair value	6(2)				
through profit or loss - current		3,223	101,290	288,931	
Contract liabilities - current	6(21)	340,010	10,686,522	10,771,046	
Notes payable		55	1,724	3,068	
Accounts payable		3,003,843	94,410,785	69,188,388	
Accounts payable - related parties	7	1,241	38,998	31,795	
Other payables	6(13) and 7	2,048,077	64,371,070	51,467,315	
Current income tax liabilities		492,133	15,467,726	6,130,382	
Long-term liabilities, current portion	6(14)				
	(15)	476,007	14,960,903	6,203,089	
Other current liabilities		231,049	7,261,862	6,281,238	
Total current liabilities		<u>6,670,856</u>	<u>209,664,989</u>	<u>152,283,126</u>	
Non-current liabilities					
Bonds payable	6(14)	1,131,424	35,560,655	24,100,000	
Long-term borrowings	6(15)	672,689	21,142,618	32,208,906	
Deferred income tax liabilities	6(28)	916,927	28,819,022	27,353,051	
Lease liabilities - non-current		79,414	2,495,985	2,217,571	
Other non-current liabilities	6(16)	526,450	16,546,328	14,169,727	
Total non-current liabilities		<u>3,326,904</u>	<u>104,564,608</u>	<u>100,049,255</u>	
Total liabilities		<u>9,997,760</u>	<u>314,229,597</u>	<u>252,332,381</u>	
Equity					
Share capital	6(17)				
Common stock		826,454	25,975,433	25,975,433	
Capital surplus	6(18)				
Capital surplus		1,752,214	55,072,097	55,097,489	
Retained earnings	6(19)				
Legal reserve		1,355,443	42,601,564	39,039,276	
Special reserve		16,785	527,557	3,995,738	
Unappropriated retained earnings		4,466,984	140,397,314	98,432,786	
Other equity interest					
Other equity interest		110,850	3,484,011	7,546,564	
Equity attributable to owners of the parent		<u>8,528,730</u>	<u>268,057,976</u>	<u>230,087,286</u>	
Non-controlling interest	4(3) and 6(20)	<u>1,824,086</u>	<u>57,331,027</u>	<u>49,478,050</u>	
Total equity		<u>10,352,816</u>	<u>325,389,003</u>	<u>279,565,336</u>	
Significant contingent liabilities and unrecorded contract commitments	9				
Significant events after the balance sheet date	11				
Total liabilities and equity		<u>\$ 20,350,576</u>	<u>\$ 639,618,600</u>	<u>\$ 531,897,717</u>	

The accompanying notes are an integral part of these consolidated financial statements. Please refer to the accompanying notes in the consolidated financial statements and report of independent accountants.

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEAR ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	US Dollars		New Taiwan Dollars	
		2025	2025	2025	2024
Operating revenue	6(21) and 7	\$ 17,654,635	\$ 554,885,168	\$ 421,147,557	
Operating costs	6(6)(26)(27) and 7	11,604,474 ()	(364,728,610)	(284,567,383)	
Gross profit		<u>6,050,161</u>	<u>190,156,558</u>	<u>136,580,174</u>	
Operating expenses	6(26)(27)				
Selling expenses		(1,104,884)	(34,726,493)	(27,828,065)	
General and administrative expenses		(710,671)	(22,336,401)	(19,392,387)	
Research and development expenses		(1,550,834)	(48,742,709)	(41,574,772)	
Expected credit impairment loss	12(2)	(13,327)	(418,881)	(133,182)	
Total operating expenses		<u>(3,379,716)</u>	<u>(106,224,484)</u>	<u>(88,928,406)</u>	
Operating profit		<u>2,670,445</u>	<u>83,932,074</u>	<u>47,651,768</u>	
Non-operating income and expenses					
Interest income	6(22)	118,249	3,716,575	3,406,797	
Other income	6(23)	175,375	5,512,038	4,756,442	
Other gains and losses	6(24)	(98,102)	(3,083,349)	(2,879,167)	
Finance costs	6(25)	(70,506)	(2,216,008)	(1,547,313)	
Share of profit (loss) of associates and joint ventures accounted for under the equity method		149	4,666	(72,899)	
Total non-operating income and expenses		<u>125,165</u>	<u>3,933,922</u>	<u>3,663,860</u>	
Profit before income tax		2,795,610	87,865,996	51,315,628	
Income tax expense	6(28)	(634,098)	(19,929,688)	(10,924,528)	
Profit for the year		<u>\$ 2,161,512</u>	<u>\$ 67,936,308</u>	<u>\$ 40,391,100</u>	

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	US Dollars	New Taiwan Dollars	
		2025	2025	2024
Other comprehensive income (loss)				
Components of other comprehensive income (loss) that will not be reclassified to profit or loss				
Gain on remeasurements of defined benefit plans		\$ 4,282	\$ 134,583	\$ 462,628
Unrealised loss on valuation of equity investment at fair value through other comprehensive income	6(3)	(7,356)	(231,215)	(281,757)
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(28)	(753)	(23,658)	(65,718)
Other comprehensive (loss) income that will not be reclassified to profit or loss		(3,827)	(120,290)	115,153
Components of other comprehensive income (loss) that will be reclassified to profit or loss				
Financial statements translation differences of foreign operations		(124,992)	(3,928,501)	15,491,455
Share of other comprehensive loss of associates and joint ventures accounted for under the equity method that will be reclassified to profit or loss		(510)	(16,007)	(4,100)
Income tax relating to the components of other comprehensive income that will be reclassified to profit or loss	6(28)	7,488	235,340	(952,057)
Other comprehensive (loss) income that will be reclassified to profit or loss		(118,014)	(3,709,168)	14,535,298
Other comprehensive (loss) income for the year		<u>(\$ 121,841)</u>	<u>(\$ 3,829,458)</u>	<u>\$ 14,650,451</u>
Total comprehensive income for the year		<u>\$ 2,039,671</u>	<u>\$ 64,106,850</u>	<u>\$ 55,041,551</u>
Profit attributable to:				
Owners of the parent		\$ 1,912,453	\$ 60,108,399	\$ 35,228,577
Non-controlling interest		\$ 249,059	\$ 7,827,909	\$ 5,162,523
Comprehensive income attributable to:				
Owners of the parent		\$ 1,787,429	\$ 56,178,885	\$ 47,165,181
Non-controlling interest		\$ 252,242	\$ 7,927,965	\$ 7,876,370
Earnings per share (in dollars)				
Basic earnings per share	6(29)	\$ 0.74	\$ 23.14	\$ 13.56
Diluted earnings per share	6(29)	\$ 0.73	\$ 23.08	\$ 13.51

The accompanying notes are an integral part of these consolidated financial statements. Please refer to the accompanying notes in the consolidated financial statements and report of independent accountants.

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	Equity attributable to owners of the parent										
		Retained Earnings					Other Equity Interest					
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gain (loss) on financial assets measured at fair value through other comprehensive income	Gain (loss) on hedging instruments	Total	Non-controlling interest	Total equity
<u>2024 New Taiwan Dollars</u>												
Balance at January 1, 2024		\$ 25,975,433	\$ 54,636,991	\$ 35,674,625	\$ 2,968,678	\$ 83,903,789	(\$ 3,445,612)	(\$ 680,043)	\$ 129,917	\$ 199,163,778	\$ 43,571,715	\$ 242,735,493
Profit for the year		-	-	-	-	35,228,577	-	-	-	35,228,577	5,162,523	40,391,100
Other comprehensive income (loss) for the year		-	-	-	-	393,243	11,823,879	(280,518)	-	11,936,604	2,713,847	14,650,451
Total comprehensive income (loss) for the year		-	-	-	-	35,621,820	11,823,879	(280,518)	-	47,165,181	7,876,370	55,041,551
Distribution of 2023 earnings	6(19)											
Legal reserve appropriated		-	-	3,364,651	-	(3,364,651)	-	-	-	-	-	-
Special reserve appropriated		-	-	-	1,027,060	(1,027,060)	-	-	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(16,702,171)	-	-	(16,702,171)	-	(16,702,171)	-
Changes in ownership interests in subsidiaries		-	437,337	-	-	-	-	-	-	437,337	-	437,337
Disposal of investments in equity instruments designated at fair value through other comprehensive income		-	-	-	-	1,059	(1,059)	-	-	-	-	-
Unclaimed dividends by shareholders		-	23,161	-	-	-	-	-	-	23,161	-	23,161
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(1,970,035)	(1,970,035)
Balance at December 31, 2024		\$ 25,975,433	\$ 55,097,489	\$ 39,039,276	\$ 3,995,738	\$ 98,432,786	\$ 8,378,267	(\$ 961,620)	\$ 129,917	\$ 230,087,286	\$ 49,478,050	\$ 279,565,336
<u>2025 New Taiwan Dollars</u>												
Balance at January 1, 2025		\$ 25,975,433	\$ 55,097,489	\$ 39,039,276	\$ 3,995,738	\$ 98,432,786	\$ 8,378,267	(\$ 961,620)	\$ 129,917	\$ 230,087,286	\$ 49,478,050	\$ 279,565,336
Profit for the year		-	-	-	-	60,108,399	-	-	-	60,108,399	7,827,909	67,936,308
Other comprehensive income (loss) for the year		-	-	-	-	133,039	(3,831,977)	(231,068)	492	(3,929,514)	100,056	(3,829,458)
Total comprehensive income (loss) for the year		-	-	-	-	60,241,438	(3,831,977)	(231,068)	492	56,178,885	7,927,965	64,106,850
Distribution of 2024 earnings	6(19)											
Legal reserve appropriated		-	-	3,562,288	-	(3,562,288)	-	-	-	-	-	-
Special reserve reversed		-	-	-	(3,468,181)	3,468,181	-	-	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(18,182,803)	-	-	(18,182,803)	-	(18,182,803)	-
Changes in ownership interests in subsidiaries		-	(7,510)	-	-	-	-	-	(7,510)	-	(7,510)	-
Difference between consideration and carrying amount of subsidiaries acquired or disposed		-	(21,417)	-	-	-	-	-	(21,417)	(74,824)	(96,241)	-
Net of unclaimed and claimed dividends by shareholders		-	12	-	-	-	-	-	-	12	-	12
Changes in non-controlling interests		-	-	-	-	-	-	-	-	(164)	(164)	-
Others		-	3,523	-	-	-	-	-	-	3,523	-	3,523
Balance at December 31, 2025		\$ 25,975,433	\$ 55,072,097	\$ 42,601,564	\$ 527,557	\$ 140,397,314	\$ 4,546,290	(\$ 1,192,688)	\$ 130,409	\$ 268,057,976	\$ 57,331,027	\$ 325,389,003

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

Items	Notes	Equity attributable to owners of the parent										Non-controlling interest	Total equity
		Retained Earnings					Other Equity Interest						
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gain (loss) on financial assets measured at fair value through other comprehensive income	Gain (loss) on hedging instruments	Total			
<u>2025 US Dollars</u>													
Balance at January 1, 2025		\$ 826,454	\$ 1,753,022	\$ 1,242,103	\$ 127,131	\$ 3,131,809	\$ 266,569	(\$ 30,595)	\$ 4,133	\$ 7,320,626	\$ 1,574,230	\$ 8,894,856	
Profit for the year		-	-	-	-	1,912,453	-	-	-	1,912,453	249,059	2,161,512	
Other comprehensive income (loss) for the year		-	-	-	-	4,233	(121,921)	(7,352)	16	(125,024)	3,183	(121,841)	
Total comprehensive income (loss) for the year		-	-	-	-	1,916,686	(121,921)	(7,352)	16	1,787,429	252,242	2,039,671	
Distribution of 2024 earnings	6(19)												
Legal reversed appropriated		-	-	113,340	-	(113,340)	-	-	-	-	-	-	
Special reserve reversed		-	-	-	(110,346)	110,346	-	-	-	-	-	-	
Cash dividends of ordinary share		-	-	-	-	(578,517)	-	-	-	(578,517)	-	(578,517)	
Changes in ownership interests in subsidiaries		-	(239)	-	-	-	-	-	-	(239)	-	(239)	
Difference between consideration and carrying amount of subsidiaries acquired or disposed		-	(681)	-	-	-	-	-	-	(681)	(2,381)	(3,062)	
Net of unclaimed and claimed dividends by shareholders		-	-	-	-	-	-	-	-	-	-	-	
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(5)	(5)	
Others		-	112	-	-	-	-	-	-	112	-	112	
Balance at December 31, 2025		\$ 826,454	\$ 1,752,214	\$ 1,355,443	\$ 16,785	\$ 4,466,984	\$ 144,648	(\$ 37,947)	\$ 4,149	\$ 8,528,730	\$ 1,824,086	\$ 10,352,816	

The accompanying notes are an integral part of these consolidated financial statements. Please refer to the accompanying notes in the consolidated financial statements and report of independent accountants.

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	US Dollars		New Taiwan Dollars	
		2025	2025	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES					
Consolidated profit before tax for the year		\$ 2,795,610	\$ 87,865,996	\$ 51,315,628	
Adjustments					
Income and expenses having no effect on cash flows					
Depreciation	6(7)(8)				
	(9)(26)	764,312	24,022,324	21,094,536	
Amortization	6(10)(26)	121,436	3,816,737	3,921,636	
Expected credit impairment loss	12(2)	13,327	418,881	133,182	
Net loss on financial assets or liabilities at fair value through profit or loss	6(2)(24)	12,505	393,041	748,489	
Interest expense	6(25)	70,506	2,216,008	1,547,313	
Interest income	6(22)	(118,249)	(3,716,575)	(3,406,797)	
Dividend income	6(23)	(15,262)	(479,672)	(437,793)	
Share-based payments	6(30)	466	14,633	23,805	
Share of (profit) loss of associates accounted for under the equity method		(149)	(4,666)	72,899	
Loss on disposal of property, plant and equipment	6(24)	6,358	199,831	162,080	
Gain on disposals of intangible assets		(685)	(21,521)	-	
Loss (gain) on disposal of investments	6(24)	4,525	142,224	(1,054)	
Impairment loss on non-financial assets	6(7)(10)				
	(24)	55,807	1,754,008	2,687,117	
Changes in assets/liabilities relating to operating activities					
Net changes in assets relating to operating activities					
Financial assets mandatorily measured at fair value through profit or loss		(6,679)	(209,924)	(204,675)	
Contract assets		(14,348)	(450,964)	(335,928)	
Notes receivable		(1,732)	(54,453)	(182,260)	
Accounts receivable		(1,017,892)	(31,992,341)	(10,404,087)	
Accounts receivable - related parties		83	2,615	(5,710)	
Other receivables		(31,524)	(990,813)	256,220	
Other receivables - related parties		-	-	3,122	
Inventories		(557,103)	(17,509,757)	(7,629,779)	
Prepayments		(18,652)	(586,248)	(2,187,913)	
Other current assets		(1,473)	(46,298)	(31,868)	
Other non-current assets		(3,889)	(122,222)	50,668	
Net changes in liabilities relating to operating activities					
Contract liabilities		(25,901)	(814,078)	2,257,457	
Notes payable		(43)	(1,344)	(1,470)	
Accounts payable		801,782	25,200,018	15,692,167	
Accounts payable - related parties		229	7,203	(6,390)	
Other payables		383,554	12,055,110	4,861,311	
Other current liabilities		29,809	936,910	(1,169,261)	
Other non-current liabilities		88,016	2,766,331	727,891	
Cash inflow generated from operations		3,334,744	104,810,994	79,550,536	
Interest received		117,121	3,681,115	3,214,041	
Dividends received		15,264	479,758	437,644	
Interest paid		(48,202)	(1,514,990)	(1,471,457)	
Income taxes paid		(285,797)	(8,982,596)	(8,835,807)	
Net cash flows from operating activities		3,133,130	98,474,281	72,894,957	

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	US Dollars	New Taiwan Dollars	
		2025	2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Acquisition of financial assets at fair value through other comprehensive income		(\$ 3,378)	(\$ 106,189)	(\$ 335,263)
Proceeds from disposal of financial assets at fair value through other comprehensive income		-	-	1,232
Net cash flow from acquisition of subsidiaries (net of cash acquired)	6(31)	(67,056)	(2,107,562)	-
Increase in financial assets at amortised cost		(14,635)	(459,997)	(90,934)
Acquisition of investments accounted for using equity method		(5,067)	(159,267)	(213,147)
Proceeds from disposal of subsidiaries (net of cash disposed)		776	24,401	-
Acquisition of operating assets	6(31)	(69,019)	(2,169,278)	-
Acquisition of property, plant and equipment		(1,454,730)	(45,722,154)	(33,429,953)
Proceeds from government grants - property, plant and equipment		5,344	167,965	39,584
Proceeds from disposal of property, plant and equipment		4,510	141,760	50,167
Increase in prepayments for land and building		(11,746)	(369,172)	(54,900)
Acquisition of investment property	6(9)	-	-	(4,738,692)
Acquisition of intangible assets		(45,518)	(1,430,633)	(1,644,428)
Proceeds from disposal of intangible assets		685	21,521	-
(Increase) decrease in other non-current assets		(33,268)	(1,045,601)	56,311
Net cash flows used in investing activities		(1,693,102)	(53,214,206)	(40,360,023)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>				
Increase (decrease) in short-term borrowings	6(33)	14,198	446,235	(1,417,014)
Issuance of bonds payable	6(33)	877,855	27,590,987	-
Repayment of bonds payable	6(33)	(159,084)	(5,000,000)	-
Proceeds from long-term debt	6(33)	2,672,389	83,993,196	82,608,465
Repayment of long-term debt	6(33)	(3,032,188)	(95,301,670)	(74,056,570)
Lease principal repayment		(28,086)	(882,728)	(623,183)
Increase in guarantee deposits received		5,140	161,541	1,066,730
Cash dividends paid	6(19)	(578,517)	(18,182,803)	(16,702,171)
Cash dividends paid to minority share interests	6(20)	(67,767)	(2,129,914)	(1,993,839)
Acquisition of ownership interests in subsidiaries	6(32)	(3,062)	(96,241)	-
Net cash flows used in financing activities		(299,122)	(9,401,397)	(11,117,582)
Effects due to changes in exchange rate		(68,271)	(2,145,753)	8,585,982
Increase in cash and cash equivalents		1,072,635	33,712,925	30,003,334
Cash and cash equivalents at beginning of year		3,737,170	117,459,250	87,455,916
Cash and cash equivalents at end of year		<u>\$ 4,809,805</u>	<u>\$ 151,172,175</u>	<u>\$ 117,459,250</u>

The accompanying notes are an integral part of these consolidated financial statements. Please refer to the accompanying notes in the consolidated financial statements and report of independent accountants.

Appendix 4

Audit and Risk Committee's Review Report

Attention: 2026 Annual General Shareholders' Meeting of Delta Electronics, Inc.

We, the Audit and Risk Committee of the Company, have reviewed the business report, parent company only financial statements, consolidated financial statements and proposal for earnings distribution of the Company for the year 2025 in accordance with applicable laws and regulations and found the same have been complied with. We hereby report to the shareholders as described above in accordance with Article 14-4 of the "Securities and Exchange Act" and Article 219 of the "Company Act".

The Audit and Risk Committee of Delta Electronics, Inc.

Convenor of the Audit and Risk Committee: Audrey Tseng

Date: February 25, 2026

Appendix 5

Delta Electronics, Inc. (the “Company”)
Articles of Incorporation
(Translation)

Section I General Provisions

Article 1 The Company is incorporated as a company limited by shares under the Company Act of the Republic of China, and its name is “台達電子工業股份有限公司” in the Chinese language, and “Delta Electronics, Inc.” in the English language.

Article 2 The Company is engaged in the following businesses:

1. A101020 Growing of crops;
2. C801010 Basic chemical industry business;
3. C801990 Other chemical material manufacturing business;
4. C802120 Industrial catalyst manufacturing;
5. CA02990 Other fabricated metal products manufacturing not elsewhere classified;
6. CA04010 Metal surface treating;
7. CB01010 Machinery equipment manufacturing business;
8. CB01071 Frozen and air-conditioning manufacturing business;
9. CB01990 Other machinery manufacturing business;
10. CC01010 Electronic power generating, electric transmission and power distributing machinery manufacturing business;
11. CC01030 Electric appliance and audiovisual electric products manufacturing business;
12. CC01040 Lighting equipment manufacturing business;
13. CC01060 Wire communication equipment and apparatus manufacturing business;
14. CC01070 Wireless communication devices and equipment manufacturing business;
15. CC01080 Electronic parts and components manufacturing business;
16. CC01090 Batteries manufacturing business;
17. CC01100 Restrained telecommunication radio frequency equipment and materials manufacturing;
18. CC01110 Computers and its peripheral equipment manufacturing business;
19. CC01120 Data storage media manufacturing and duplicating;
20. CC01990 Other electrical and electronic machinery and materials manufacturing business;

21. CD01010 Ship and parts manufacturing business;
22. CD01020 Tramway cars manufacturing business;
23. CD01030 Automobiles and auto-parts manufacturing business;
24. CD01040 Motorcycles and motorcycle parts manufacturing business;
25. CD01050 Bicycles and bicycle parts manufacturing business;
26. CD01060 Aircraft and parts manufacturing business;
27. CD01990 Other transportation equipment and parts manufacturing business;
28. CE01010 General equipment and instruments manufacturing business;
29. CE01021 measuring instruments manufacturing business;
30. CE01030 Photographic and optical equipment manufacturing business;
31. CE01040 Clocks and watches manufacturing business;
32. CE01990 Other photographic and optical equipment manufacturing business;
33. CF01011 Medical appliances and equipment business;
34. CQ01010 Die manufacturing;
35. E599010 Pipe lines construction business;
36. E601010 Electric appliance installation business;
37. E601020 Electric appliance construction business;
38. E602011 Frozen and air-conditioning engineering;
39. E603010 Cables construction;
40. E603040 Fire safety equipment installation business;
41. E603050 Automation control equipment manufacturing business;
42. E603090 Lighting equipment installation business;
43. E604010 Machinery installation business;
44. E605010 Computer equipment installation business;
45. E701010 Telecommunications construction;
46. E701030 Restricted telecommunication radio frequency equipment and materials
installation business;
47. EZ05010 Apparatus installation and construction business;
48. EZ14010 Sport venue equipment engineering;
49. F101130 Wholesale of vegetable and fruits;
50. F106030 Wholesale of die;
51. F106040 Water containers wholesale business;
52. F108031 Drugs and medical goods wholesale business;
53. F113010 Machinery wholesale business;

54. F113020 Electrical appliances wholesale business;
55. F113030 Wholesale of precision instruments;
56. F113050 Computer and office appliances and equipment wholesale business;
57. F113060 Wholesale of metrological instruments;
58. F113070 Telecommunication equipment wholesale business;
59. F113110 Wholesale of batteries;
60. F118010 Computer software wholesale business;
61. F119010 Electronic components and materials wholesale business;
62. F199990 Other wholesale business;
63. F201010 Retail sale of agricultural products;
64. F206030 Retail sale of die;
65. F208031 Medical equipment retail business;
66. F213010 Electrical appliances retail business;
67. F213030 Computer and office appliances and equipment retail business;
68. F213050 Retail sale of metrological instruments;
69. F213060 Telecommunication equipment retail business;
70. F213110 Retail sale of batteries;
71. F217010 Retail sale of fire safety equipment;
72. F218010 Computer software retail business;
73. F219010 Electronic components and materials retail business;
74. F399040 Non-store retail business;
75. F401010 International trade business;
76. F401181 Measuring instrument importing business;
77. F601010 Intellectual property business;
78. G202010 Parking area operators;
79. G801010 Warehousing and storage business;
80. I101061 Professional engineering consulting;
81. I103060 Management consulting services business;
82. I199990 Other consulting services;
83. I301010 Software design and service business;
84. I301020 Data processing services business;
85. I301030 Digital information supply services business;
86. I501010 Product external appearance designing business;
87. I599990 Other design business;

- 88. IG02010 Research development service business;
- 89. IG03010 Energy technical services business;
- 90. IZ13010 Network authentication service business;
- 91. IZ99990 Other industry and commerce services not elsewhere classified;
- 92. JE01010 Rental and leasing business;
- 93. ZZ99999 All businesses that are not prohibited or restricted by laws and regulations other than those requiring special permits.

Article 3 The Company shall have its head office in Taoyuan City, and may set up branch offices at various locations that the Board of Directors may deem necessary by resolution.

Article 4 The method to make public announcements of the Company shall be subject to Article 28 of the Company Law and regulations stipulated by the competent securities administration authority.

Article 4-1 When necessary for its operations, the Company may provide endorsement and guarantee in accordance with the "Operational Procedures for Providing Endorsement and Guarantee" of the Company.

Section II Capital Stock

Article 5 The total capital stock of the Company shall be in the amount of NT\$40,000,000,000, divided into 4,000,000,000 shares, at a par value of Ten New Taiwan Dollars (NT\$10) each, and may be issued in installments subject to the resolution of the Board of Directors. Within the aforementioned capital, NT\$1,000,000,000 divided into 100,000,000 shares shall be reserved for issuing warrants, preferred shares with warrants or corporate bonds with warrants.

In the event that the Company intends to issue employee warrants whose exercise price is lower than the closing price of the Company stocks as of the issue date, a resolution at a shareholders' meeting shall be adopted if voted in favor by two-thirds of the votes at a shareholders' meeting at which shareholders of more than one-half of the total issued and outstanding shares are present.

In the event that the Company intends to transfer to employees the bought-back shares at the price lower than the actual average buying-back price, a resolution at a shareholders' meeting shall be adopted prior to such transfer if voted in favor by two-thirds of the votes

at a shareholders' meeting at which shareholders of more than one-half of the total issued and outstanding shares are present.

Article 5-1 The aggregate amount of the Company's investment in other entities is not subject to the restriction stipulated in Article 13 of the Company Law.

Article 5-2 Deleted

Article 6 The shares of the Company may be made without physical certificates. Nevertheless, the stock of the Company shall be registered with the securities centralized depository institution.

Article 6-1 Deleted

Article 7 Unless otherwise provided for in applicable laws, regulations and rulings stipulated by the competent securities authority, the Company shall handle its stock affairs for shareholders in accordance with the Company Law and the Regulations Governing Handling of Stock Affairs by Public Companies.

Article 8 Deleted

Article 9 Deleted

Article 10 Deleted

Article 11 Registration for stock transfer shall be suspended for sixty days before any general shareholders' meeting, thirty days before any special shareholders' meeting, and five days before a record date on which dividends, bonuses or any other interests are scheduled for distribution by the Company.

Section III Stockholders' Meeting

Article 12 Shareholders' meetings shall be of two types: general meetings and special meetings. General shareholders' meetings shall be convened within six months after the end of each fiscal year. Special meetings shall be convened according to laws when necessary.

Article 12-1 The shareholders' meeting of the Company may be held by means of visual communication network or other methods promulgated by the central competent authority.

Article 13 In case a shareholder is unable to attend a shareholders' meeting, the shareholder may issue a proxy form to appoint a proxy on his/her behalf to attend such meeting in accordance with Article 177 of the Company Law.

Article 13-1 Where the Company convenes the shareholders' meeting, the shareholders could exercise their voting right in writing or by way of electronic transmission. A shareholder who exercises his voting right in writing or by way of electronic transmission shall be deemed to have attended the shareholders' meeting in person, but shall be deemed to have waived his voting right in respect of any extemporary motions and amendments to the original proposals at the shareholders' meeting. The declaration of intention by a shareholder shall be handled according to Article 177-2 of the Company Law.

Article 14 A shareholders' meeting shall be presided over by the Chairman of the Board of Directors. In case of his absence, the Chairman of the Board of Directors shall designate one director to act on his/her behalf. In the absence of such designation, the directors shall elect one from among themselves as the chairman of the meeting.

Article 15 A shareholder shall be entitled to one vote for each share held by him/her; except those shares for which the voting rights are restricted or excluded as stipulated in Article 179 of the Company Law.

Article 16 Unless otherwise provided for in the Company Law, any resolution at a shareholders' meeting shall be adopted if voted in favor by the majority of votes at a shareholders' meeting at which shareholders of more than one-half of the total issued and outstanding shares are present.

Article 17 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes and signed or sealed by the chairman of the meeting, which shall be distributed to each shareholder within twenty (20) days after the meeting. The minutes shall record the key contents and the results of the meeting. The minutes, the sign-in book of attending shareholders and proxy forms shall be kept in the Company. The distribution of meeting minutes may be affected by means of a public announcement.

The preservation period for the minutes, sign-in book of attending shareholders, and proxy forms shall be subject to the Company Law.

Section IV Directors

Article 18 The Company shall have at least five but no more than thirteen directors to be elected at the shareholders' meeting by the shareholders from any person with legal capacity in accordance with the Company Law. The term of office for directors shall be three years. All of the directors are eligible for re-election.

To conform to the Securities and Exchange Act, the Company shall have, among the aforementioned directors, at least three independent directors, and the number of independent directors shall be no less than one-fifth of the total number of the directors. The directors (including independent directors) shall be elected from among the nominees listed in the roster of director candidates pursuant to the candidates nomination system in Article 192-1 of the Company Law. Compliance matters with respect to independent directors shall be subject to the regulations prescribed by the Company Law and the securities authority.

The aggregate number of the registered shares held by all directors shall be subject to the regulations, if any stipulated by the competent securities authority.

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. Remuneration for independent directors may be different from non-independent directors.

The Company may purchase liability insurance for its directors.

Article 18-1 The Company shall establish an Audit and Risk Committee according to Article 14-4 of the Securities and Exchange Act and the Audit and Risk Committee shall have such powers and duties of supervisors as provided in the Company Law, the Securities and Exchange Act, and other laws and regulations.

Article 19 When one-third of the directors have vacated their offices, a shareholders' meeting shall be convened by the Board of Directors within sixty days to elect new directors to fill the vacancies. The term of office of the newly elected director shall be the same as the remaining term of the predecessor.

Article 20 Deleted

Article 21 The Board of Directors shall be formed by directors. The directors shall elect from among themselves the Chairman of the Board of Directors by a majority of votes cast by the directors present at the meeting attended by at least two-thirds of the directors, and such method may apply to the election of Vice Chairman. The Chairman and Vice Chairman shall conduct the business of the Company in accordance with applicable laws and regulations, these Articles of Incorporation of the Company, the resolutions adopted at shareholders' meetings and the resolutions adopted by the Board of Directors.

Article 21-1 The Company may set up various functional committees under the Board of Directors. Each functional committee shall stipulate the operating rules for its functioning and such operating rules shall only take effect after the approval of the Board of Directors.

Article 22 Business policy of the Company and other important matters shall be decided by resolutions adopted by the Board of Directors. Any meeting of Board of Directors shall be convened by the Chairman of the Board of Directors who shall also be the chairman of the meeting, provided that the first meeting of each term of the Board of Directors shall be convened in accordance with Article 203 of the Company Law. In case the Chairman of the Board of Directors is on leave or cannot exercise his powers, he may designate a proxy in accordance with Article 208 of the Company Law.

Article 22-1 The notice of meeting of Board of Directors shall be made in accordance with Article 204 of the Company Act, and may be made in writing, or by email, facsimile, etc.

Article 23 Unless otherwise provided in the Company Law, a meeting of the Board of Directors at which a resolution is adopted shall be attended by a majority of the directors and a majority of those present shall vote in favor of such a resolution. If a director cannot attend a meeting of Board of Directors, he shall appoint another director as proxy to attend the meeting and shall execute a power of attorney for the proxy. The power of attorney shall specify the scope and limitation of authority or powers in respect to the business to be transacted at the meeting. The proxy may accept the appointment of one director only. If a meeting of the Board of Directors is held by way of a videoconference, the director who attends the meeting in such manner shall be deemed as present in person.

Article 24 Resolutions adopted at the meeting of the Board of Directors shall be recorded in the minutes and signed or sealed by the chairman of the meeting and the recorder. The minutes shall be distributed to each director within twenty (20) days after the meeting.

The minutes shall be classified as important files of this Company and shall be well preserved during the existence of the Company. The required items of the minutes shall be subject to the Company Law and the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.

The production and distribution of the meeting minutes may be made in the electronic form.

Article 25 Deleted

Section V Officers and Staffers

Article 26 The Company may appoint officers. The appointment and discharge of the officers shall be approved by a majority in a meeting of the Board of Directors attended by a majority of the directors.

Article 27 Deleted

Article 28 Deleted

Section VI Finalization of Accounts

Article 29 The fiscal year of the Company shall be from January 1 to December 31 of each year. After the end of each fiscal year, the following reports shall be prepared by the Board of Directors, which deliver the same to the Audit and Risk Committee for audit thirty days before the convention of the general shareholders' meeting, and such documents, as well as the audit report made by the Audit and Risk Committee, shall be submitted to the general shareholders' meeting for acceptance:

1. Business Report;
2. Financial Statements; and
3. Proposal concerning allocation of earnings or making up losses.

Article 30 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.

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 paid-in 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' dividends.

The Company is at a stage of stable growth, and the benefits of shareholders, stability of financial condition and business development shall be considered when it comes to dividend distribution. In view of its future capital expenditure and reinvestment plans, the amount of dividends 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 dividends distributed to shareholders.

Section VII Supplementary Provisions

Article 31 The internal organizational rules and regulations of the Company shall be separately stipulated by the Board of Directors.

Article 32 In regards to all matters not provided for in these Articles of Incorporation, the Company Law and other laws and regulations shall govern.

Article 33 These Articles of Incorporation were enacted on July 28, 1975;

The first amendment was made on September 25, 1976;

The second amendment was made on January 10, 1977;

The third amendment was made on May 31, 1977;

The fourth amendment was made on May 29, 1978;

The fifth amendment was made on March 31, 1979;
The sixth amendment was made on May 28, 1979;
The seventh amendment was made on September 20, 1980;
The eighth amendment was made on September 9, 1982;
The ninth amendment was made on April 20, 1983;
The tenth amendment was made on June 25, 1984;
The eleventh amendment was made on June 10, 1985;
The twelfth amendment was made on June 20, 1985;
The thirteenth amendment was made on July 12, 1985;
The fourteenth amendment was made on April 18, 1987;
The fifteenth amendment was made on May 12, 1987;
The sixteenth amendment was made on November 17, 1987;
The seventeenth amendment was made on December 11, 1987;
The eighteenth amendment was made on March 19, 1988;
The nineteenth amendment was made on May 12, 1988;
The twentieth amendment was made on July 24, 1988;
The twenty-first amendment was made on November 25, 1988;
The twenty-second amendment was made on May 22, 1989;
The twenty-third amendment was made on May 9, 1990;
The twenty-fourth amendment was made on May 8, 1991;
The twenty-fifth amendment was made on May 8, 1992;
The twenty-sixth amendment was made on May 8, 1993;
The twenty-seventh amendment was made on May 9, 1994;
The twenty-eighth amendment was made on May 10, 1995;
The twenty-ninth amendment was made on June 6, 1996;
The thirtieth amendment was made on June 3, 1997;
The thirty-first amendment was made on May 15, 1998;
The thirty-second amendment was made on May 12, 1999;
The thirty-third amendment was made on May 18, 2000;
The thirty-fourth amendment was made on May 16, 2001;
The thirty-fifth amendment was made on May 16, 2002;
The thirty-sixth amendment was made on May 6, 2003;
The thirty-seventh amendment was made on May 18, 2004;
The thirty-eighth amendment was made on May 19, 2005;

The thirty-ninth amendment was made on May 18, 2006;
The fortieth amendment was made on June 8, 2007;
The forty-first amendment was made on June 13, 2008;
The forty-second amendment was made on June 10, 2009;
The forty-third amendment was made on June 15, 2010;
The forty-fourth amendment was made on June 24, 2011;
The forty-five amendment was made on June 19, 2012;
The forty-Six amendment was made on June 7, 2013;
The forty-seventh amendment was made on June 10, 2014;
The forty-eighth amendment was made on June 10, 2015;
The forty-night amendment was made on June 8, 2016;
The fiftieth amendment was made on June 11, 2018;
The fifty-first amendment was made on June 14, 2022;
The fifty-second amendment was made on June 13, 2023;
The fifty-third amendment was made on May 30, 2024.
The fifty-fourth amendment was made on May 29, 2025.

Appendix 6

Delta Electronics, Inc. (the "Company") Shareholders' Meeting Rules and Procedures (Translation)

Passed by general shareholders' meeting on March 19, 1988

Amendment passed by general shareholders' meeting on May 15, 1998

Amendment passed by general shareholders' meeting on May 16, 2002

Amendment passed by general shareholders' meeting on May 19, 2005

Amendment passed by general shareholders' meeting on May 18, 2006

Amendment passed by general shareholders' meeting on June 19, 2012

Amendment passed by general shareholders' meeting on June 7, 2013

Amendment passed by general shareholders' meeting on June 10, 2020

Amendment passed by general shareholders' meeting on June 14, 2022

Amendment passed by general shareholders' meeting on June 13, 2023

Article 1

These Rules and Procedures have been stipulated in accordance with the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies in order to establish effective governance of the shareholders' meeting, implement sound supervisory functions, and strengthen managerial functions.

Article 2

Unless otherwise provided for in applicable laws and regulation or this Company's Articles of Incorporation, the Company's Shareholders' Meeting Rules and Procedures shall comply with the following articles.

Article 3

The Company's shareholders' meeting shall be convened by the Board of Directors unless applicable laws and regulations provide otherwise.

The Company shall, pursuant to a resolution adopted by a majority vote of a meeting of the board of directors attended by two-thirds or more of all the directors, convene a virtual-only shareholders' meeting.

Changes to how the Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice.

The Company shall prepare the electronic files of the notification of the shareholders' meeting, the proxy instrument, agenda and materials relating to proposals for acknowledgment and discussion and election or discharge of directors (including independent directors), and upload the same to the Market Observation Post System Website 30 days in advance of an annual general shareholders' meeting or 15 days in advance of an extraordinary shareholders' meeting. The Company shall also prepare the electronic files of the shareholders' meeting agenda and supplemental materials and upload the same to the Market Observation Post System Website 21 days in advance of an annual general shareholders' meeting or 15 days in advance of an extraordinary shareholders' meeting. The Company shall make the shareholders' meeting agenda and supplemental materials available for shareholders to review at any time 15 days in advance of the shareholders' meeting and these documents shall be displayed at the Company and professional stock affairs agency appointed by the Company.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

Notification and announcements shall state the reasons for the meeting. The notification may be given by means of electronic transmission after obtaining prior consent from the recipient(s) thereof. The election or discharge of directors (including independent directors), the amendment of this Company's Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of the release from non-competition restrictions on directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or spin-off of the Company, or the matters specified in Article 185, Paragraph 1 of the Company Law shall be listed among the reasons for the meeting and the essential contents shall be explained in the notice to convene a meeting of shareholders, and may not be proposed as extemporary motions; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the Company , and such website shall be indicated in the said notice.

When a subject of election of directors (including independent directors) and the date on which the elected person assumed office be listed and described in the notice to convene a meeting of shareholder, the date on which the elected person assumed office cannot be changed either by the

way of extemporary motions or by any other method in the said meeting after the election in the meeting of shareholders.

Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares may propose to the Company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Prior to the date on which share transfer registration is suspended before the convention of a regular shareholders' meeting, the Company shall give a public notice announcing acceptance of proposal in writing or by way of electronic transmission, the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall not be less than ten (10) days.

The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the shareholders' meeting. The shareholder who has submitted a proposal shall attend, in person or by a proxy, the regular shareholders' meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.

The Company shall, prior to preparing and delivering the shareholders' meeting notice, inform, by a notice, all the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders' meeting notice the proposals conforming to the requirements set out in this Article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

Article 4

Before any shareholders' meeting, shareholders may submit proxy forms issued by the Company bearing the scope of authorization, name of proxy, and shareholders' meeting to be attended.

Each shareholder may submit one proxy form, and may appoint only one person to serve as a proxy.

Proxy forms must be delivered to the Company at least five days before each shareholder's meeting. If multiple proxy letters are delivered, the first shall take precedence; however, if the shareholder has made a statement to cancel a prior proxy appointment, the preceding sentence shall not apply.

After the proxy form is served to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his voting right in writing or by way of electronic transmission, such shareholder shall file a written notice of proxy rescission with the Company 2 days in advance of the shareholders' meeting. In the event the shareholder fails to rescind the proxy prior to the aforesaid time limit, the voting right exercised by the authorized proxy at the meeting shall prevail.

Article 4-1

When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence when voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder who exercised his voting right in writing or by way of electronic transmission shall be deemed to have attended the shareholders' meeting in person but shall be deemed to have waived his voting right in respect of any extemporaneous motions and amendments to the original proposals at the shareholders' meeting. It is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

Article 4-2

If a shareholder exercises his voting right in writing or by way of electronic transmission, his declaration of intention shall be served to the Company 2 days in advance of the shareholders' meeting; if two or more declarations of the same intention are served to the Company, the declaration of such intention firstly received shall prevail; unless an explicit statement to revoke the previous declaration is made in the declaration which comes later.

After a shareholder exercises his voting right in writing or by way of electronic transmission, in case the shareholder decides to attend the shareholders' meeting in person, such shareholder shall, 2 days in advance of the shareholders' meeting, revoke his declaration of intention by the same method which the shareholder had previously used to exercise his voting right. In the event the shareholder fails to revoke such declaration prior to the aforesaid time limit, the voting right exercised in writing or by way of electronic transmission shall prevail.

If a shareholder exercises his voting right in writing or by way of electronic transmission and appoint a proxy to attend a shareholders' meeting on his behalf by issuing a proxy form, the voting right exercised by the proxy shall prevail.

Article 5

Shareholders' meetings shall be held at the Company's premises or at another place that is convenient for shareholders to attend and suitable for such a meeting. The meeting shall not start earlier than 9:00 AM or later than 3:00 PM.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article 6

The Company shall, in the notification of the shareholders' meeting, specify attending shareholders' check-in time and place for such meeting and other important matters.

The check-in time for attending shareholders shall commence from at least thirty minutes before the meeting. There shall be clear signs and sufficient and adequate staffs in the check-in place. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform thirty (30) minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Attending shareholders or their appointed proxies (hereafter referred to as "shareholders") shall be admitted to the shareholders' meeting on the basis of attendance passes, attendance cards, or other attendance documents; those persons soliciting proxy forms shall be required to present identification documents for checking identities.

The Company shall provide a sign-in book allowing attending shareholders to sign in or require attending shareholders to submit attendance cards in lieu of signing in.

The Company shall provide meeting agenda, annual reports, attendance passes, speech notes, ballots, and other meeting materials to shareholders attending the shareholders' meeting; ballots shall be given to attending shareholders when the election of directors (including independent directors) is to be held.

When the government or a legal entity is a shareholder, more than one representative may attend the shareholders' meeting. However, a legal entity serving as proxy to attend a shareholders' meeting may appoint only one representative to attend the meeting.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda, annual report and other meeting materials to the virtual meeting platform at least thirty (30) minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 7

If a shareholders' meeting is convened by the Board of Directors, the chairman of the Board of Directors shall be the chairman presiding at the meeting. If the chairman of the Board of Directors is on leave or cannot perform his duties for some reason, a proxy may be designated in accordance with Article 208 of the Company Act.

In the event that a director presides at a shareholders' meeting on the chairman's behalf pursuant to the above paragraph, such director shall have held office for at least six months and shall be familiar with the financial and business condition of the Company. The same requirements shall apply when a representative of a juristic-person director presides at a shareholders' meeting.

More than one-half of the directors should attend the shareholders' meeting and the chairman of the board should chair the meeting in person and at least one member of each functional committee(s) attend the meeting on behalf of the committee(s) if that meeting has been convened by the Board of Directors. The attendance shall be recorded in the meeting minutes.

If the shareholders' meeting is convened by any person entitled to convene the meeting other than the Board of Directors, such person shall be the meeting's chairman. If there is more than one such person entitled to convene the meeting, those persons shall nominate amongst themselves to be the meeting's chairman.

This Company may appoint designated legal counsel, CPA, or relevant persons to attend the shareholders' meeting.

Article 8

From the moment that the Company accepts check-in for the meeting, the attending shareholders' check-in process, the proceeding of the meeting, and the voting and counting process shall be continuously audio recorded and videotaped in its entirety without any interruption.

These audio and video files shall be preserved for at least one year. However, the said files shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Article 9

Attendance at shareholders' meeting shall be determined based on the number of shares. The number of attending shares shall be calculated based on the sign-in book or attendance cards

submitted by shareholders, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairman shall call the meeting to order at the time scheduled for the meeting. If the number of shares represented by the attending shareholders has not yet constituted more than one-half of all issued and outstanding shares at the time scheduled for the meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at the most and the meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements the number of shares represented by the attending shareholders has not yet constituted more than one-third of all issued and outstanding shares, the chairman shall announce the termination of the meeting. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If after two postponements the number of attending shares represented by the attending shareholders has not yet constituted more than one-half of all issued and outstanding shares but the attending shareholders at the meeting represent more than one-third of all issued and outstanding shares, provisional resolutions may be made in accordance with Article 175, Paragraph 1 of the Company Law, and shareholders shall be notified to attend another shareholders' meeting to approve the said provisional resolutions within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company.

If the attending shareholders have constituted more than one-half of all issued and outstanding shares by the end of the meeting, the chairman may submit the foregoing provisional resolutions to the meeting for approval in accordance with Article 174 of the Company Law.

Article 10

The agenda of the meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. For each proposal (including extemporary motions and amendments to original proposals), it should be followed by a poll of the shareholders. Unless otherwise resolved at the meeting, the meeting shall proceed in accordance with the agenda.

The above provision applies *mutatis mutandis* to cases where the meeting is convened by any person, other than the Board of Directors, entitled to convene such meeting.

Unless otherwise resolved at the meeting, the chairman cannot announce adjournment of the meeting before all the items (including extemporary motions) listed in the agenda are completed. If the chairman announces the adjournment of the meeting in violation of these Rules and Procedures, other members of the Board of Directors shall promptly assist the attending shareholders to elect,

by a majority of votes represented by attending shareholders in the meeting, another person to serve as chairman and continue the meeting in accordance with due procedures.

The chairman must provide sufficient time for the explanation and discussion of all items on the agenda and amendments and extemporary motions submitted by shareholders; the chairman may announce an end of discussion and submit an item for a vote if the chairman deems that the agenda item is ready for voting and the chairman should designate sufficient time for a vote.

Article 11

When a shareholder attending the meeting wishes to speak, a speech note should be filled out with summary of the speech, the shareholder's account number (or the number of attendance card) and the account name of the shareholder. The chairman shall determine the sequence of shareholders' speeches.

If any attending shareholder at the meeting submits a speech note but does not speak, no speech should be deemed to have been made by the shareholder.

Shareholders attending the meeting may raise questions in the section of report items in the agenda only after the chairman or the designated personnel has completed the presentation. The same shareholder may not speak more than twice concerning the same item without the chairman's consent, and each speech time may not exceed three minutes.

The same shareholder may not speak more than twice concerning the same item without the chairman's consent, and each speech time may not exceed three minutes, when shareholders raise questions in the section of proposal items and discussion items in the agenda and items proposed in the section of extemporary motions.

The same shareholder may not speak more than twice concerning the same item without the chairman's consent, and each speech time may not exceed three minutes when shareholders raise enquiries and opinion expressions in the section of extemporary motions.

The chairman may stop the speech of any shareholder who violates the above provision or exceeds the scope of the agenda item or make the meeting out of order.

Unless otherwise permitted by the chairman and the speaking shareholder, no shareholder shall interrupt the speech of the speaking shareholder, otherwise the chairman shall stop such interruption. When a legal-entity shareholder has appointed two or more representatives to attend the meeting, only one representative can speak for each agenda item.

The chairman may respond himself/herself or designate another person to respond after the speech of attending shareholder.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 7 do not apply.

Article 12

Voting at a shareholders' meeting shall be based on number of shares. The shares of shareholders with no voting rights shall not be included in the total number of issued and outstanding shares when voting on resolutions.

If there is concern that a shareholder's interest may conflict with and adversely affect the Company's interests with regard to any matters discussed at the meeting, that shareholder may not participate in voting, and may not represent another shareholder to exercise his or her voting rights.

The number of shares of those persons not permitted to exercise their voting rights in the foregoing paragraph shall not be included in counting the total number of voting shares for attending shareholders.

Except in the case of a trust enterprise or securities proxy organization approved by the securities competent authority, the proxy voting rights of a person serving as a proxy for two or more shareholders may not exceed 3% of total issued and outstanding shares voting rights; if it does exceed 3%, the excess portion shall not be counted.

Article 13

Each shareholder is entitled to one vote for each share held except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

Except otherwise specified in the Company Law or the Company's Articles of Incorporation, a resolution shall be adopted by a majority of the votes represented by the attending shareholders. At the time of a vote, for each proposal, the chairman or a person designated by the chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the

results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the Market Observation Post System.

If there is amendment to or substitute for an agenda item, the chairman shall decide the sequence of voting for such original agenda item, the amendment, and the substitute. If any one of them has been approved, the others shall be deemed vetoed and no further voting will be necessary.

The chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be shareholders.

The ballots for voting or election matters shall be publicly counted at the meeting venue and once the counting is done, the result of voting including the number of votes casted shall be announced at the meeting and placed on record.

Article 14

If the election of directors (including independent directors) is conducted at a shareholders' meeting, such an election shall be performed in accordance with the Company's Director Election Regulations, and the results including the list of elected directors (including independent directors) and the number of votes casted must be announced at the meeting.

The ballots cast in the election in the foregoing paragraph shall be sealed with the signatures of the monitoring personnel and must be given proper safekeeping and kept for at least one year. If a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, ballots shall be kept until the end of the lawsuit.

Article 15

Resolutions made at a shareholders' meeting shall be compiled in the form of minutes. The chairman shall affix his signature or seal to the minutes, which shall be issued to shareholders within 20 days after the end of the meeting.

With regard to the issue of minutes in the foregoing paragraph, the minutes may be distributed in the form of an announcement on the Market Observation Post System Website.

The minutes must faithfully record the meeting's date (year, month, day), place, chairman's name, resolution method, summary of proceedings, and results of the resolution and voting (including the statistical tallies of the numbers of votes). When there is a proposal of election of directors (including independent directors), the voting results to each candidate shall be disclosed. The minutes of shareholders' meeting shall be preserved for as long as the Company exists.

Article 16

The Company shall, on the day of the meeting, compile the number of shares obtained by solicitors and the number of shares represented by proxies in statistical tables in the specified format, and shall post such tables in prominent locations within the meeting place.

If any resolutions made by a shareholders' meeting are material information pursuant to applicable laws and regulations or the Taiwan Stock Exchange Corporation's regulations, the Company shall transmit the content of such resolutions to the Market Observation Post System Website within the specified period of time.

Article 17

Persons handling affairs of the meeting shall wear identification cards or arm badges. The chairman may order disciplinary officers or security guards to assist in keeping order in the meeting place. Such disciplinary officers or security guards shall wear arm badges or identification cards marked "Disciplinary Personnel" when assisting in maintaining order in the meeting place.

If the meeting place is equipped with loudspeaker equipment, the chairman shall stop any shareholders using equipment not installed by the Company from speaking.

The chairman shall order disciplinary officers or security guard to escort any shareholders who violate these Rules and Procedures and fail to heed the chairman's correction, or disrupt the proceeding of the meeting and fail to desist, to leave the meeting place.

Article 18

During the meeting, the chairman may, at his discretion, set time for intermission. In case of incident of force majeure, the chairman may decide to temporarily suspend the meeting and announce, depending on the situation, when the meeting will resume.

Before the agenda set for the shareholders' meeting are completed, if the meeting place cannot continue to be used for the meeting, then, by resolution of the shareholders, another place may be sought to resume the meeting.

The shareholders may resolve to postpone or resume the meeting within five days in accordance with Article 182 of the Company Law.

Article 19

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according

to the regulations, and this disclosure shall continue at least fifteen (15) minutes after the chair has announced the meeting adjourned.

Article 20

In the event of a virtual shareholders' meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chairman has announced the meeting adjourned, and the obstruction continues for more than thirty (30) minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in the first paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the first paragraph is required.

Article 21

These Rules and Procedure shall be effective from the date they are approved by the shareholders' meeting. The same applies in the case of amendments.

Appendix 7

Effect of Issuance of Bonus Shares to be Resolved at this Annual General Shareholders' Meeting on Operating Performance and Earnings per Share

No bonus share distribution is proposed at this Annual General Shareholders' Meeting, and the Company is not required to disclose 2026 financial forecasts according to relevant laws and regulations. Hence, the Company is not required to disclose yearly forecast information.

Appendix 8

Shareholdings of All Directors of the Company

1. In accordance with Article 26 of “Securities and Exchange Act” and “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”, the minimum number of shares held by all directors other than independent directors of the Company shall be 62,341,039.
2. As of the book closure date, the shareholdings of directors recorded in the shareholder register is as follows:

Title	Name	Current shareholdings (Note 1)	
		Shares	Percentage
Chairman	Ping Cheng	55,640,093	2.14%
Vice-Chairman	Mark Ko	807,630	0.03%
Director	Bruce CH Cheng	81,878,039	3.15%
Director	Yancey Hai	500,000	0.02%
Director	Simon Chang	903,811	0.03%
Director	Victor Cheng	50,344,764	1.94%
Director	Shan-Shan Guo	20,360	0.00%
Independent Director	Audrey Tseng	0	0.00%
Independent Director	Jack J. T. Huang	0	0.00%
Independent Director	Shyue-Ching Lu	0	0.00%
Independent Director	Rose Tsou	0	0.00%
Independent Director	Doris Hsu	0	0.00%
Shareholdings of all directors		190,094,697	7.31%

Note 1: The current shareholdings recorded in the shareholders' register as of the book closure date (March 30, 2026) for 2026 Annual General Shareholders' Meeting are based on shares traded up to March 25, 2026.

Note 2: As of the book closure date, the number of issued shares of the Company is 2,597,543,329.

Note 3: The Company has established an Audit and Risk Committee, so the provisions on the minimum percentage requirements for the shareholdings of supervisors shall not apply.

Appendix 9

Relevant Information on Proposals Made by Shareholders Who Hold 1% or More of the Total Issued Shares of the Company

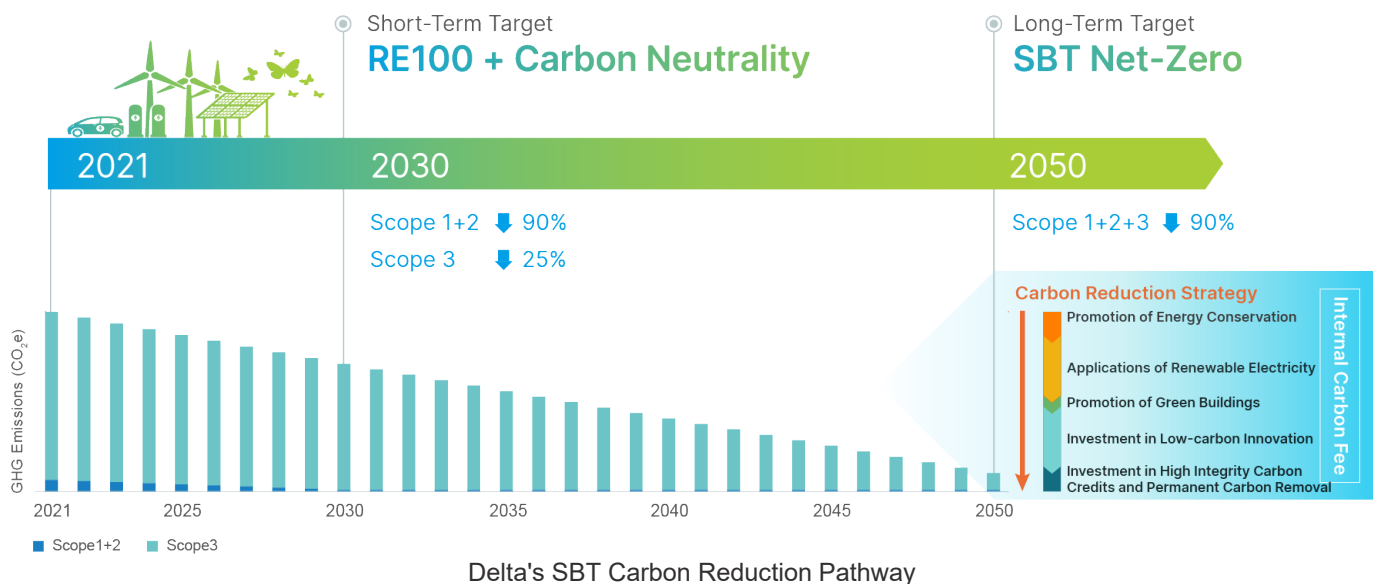
1. In accordance with Article 172-1 of the “Company Act”, the proposal accepting period of 2026 Annual General Shareholders’ Meeting was from March 13, 2026, to March 23, 2026.
2. In the abovementioned period, no proposal was submitted by shareholders holding 1% or more of the total number of issued shares of the Company.



SBT NET-ZERO

Delta is committed to
climate transition toward
an SBT Net-Zero goal by 2050

Founded in 1971, Delta Electronics, with "To provide innovative, clean and energy-efficient solutions for a better tomorrow" as our business mission, provides innovative, clean, and efficient products and solutions worldwide. Continuously improving energy-saving technologies for over half a century, Delta is helping the world reduce greenhouse gas emissions and create a better tomorrow.



Joining international initiatives and implementing a greenhouse gas emissions reduction action plan

Delta Electronics signed the We Mean Business commitment in 2015, and in 2017 set a science-based target (SBT) to reduce greenhouse gas emissions (GHG) intensity by 56.6% by 2025 with 2014 as the base year aligned with the 2°C pathway and passed the review by the Science Based Targets initiative (SBTi). We continue to move toward our goal through energy conservation and GHG reduction endeavors and self-generation of renewable electricity or purchase of qualified renewable electricity. By 2021, Delta's major operation sites achieved a 71% reduction in carbon intensity, reaching the SBT 2°C target four years ahead of schedule.

Building on our experience in implementing SBT 2°C target, Delta is further committed to achieving its RE100 goal and carbon neutrality by 2030. Guided by the global 1.5°C pathway, Delta has set a long-term strategy and target of achieving SBT Net-Zero at all our sites around the world by 2050. Delta officially passed the SBTi's Net-Zero validation in November 2022 as the first company in the high-tech hardware and equipment industry in Asia and the 125th company in the world to pass the review. When formulating Delta's climate transition plan, we simultaneously considered the key points of the UN's Integrity Matters report, technological innovation development, market trends, and the evolution of international dynamics, responding to stakeholders' expectations.

According to our SBT Net-Zero goal, Delta must reduce scope 1, 2, and 3 GHG emissions by 90% by 2050 from the base year level of 2021. Our new short-term targets based on the 1.5°C pathway include reducing scopes 1 and 2 emissions by 90% and scope 3 emissions by 25% by 2030 from the base year level of 2021. In 2025, direct emissions and indirect greenhouse gas emissions of Delta's global operation sites were 70,688 metric tons

CO₂e (market-based), which was a 30% reduction compared to the previous year and a 67.4% reduction compared to the baseline year of 2021. Meanwhile, renewable electricity accounted for 90.7% of global operation sites, exceeding the original RE80 target for 2025.

Top-down approaches to climate change governance and core energy-saving technologies increase low-carbon business opportunities

Delta's complete climate governance structure and strategies enable us to operate our business stably when facing climate challenges, proactively implement GHG reduction measures to achieve our goals, and seize green business opportunities. We continue promoting energy-saving solutions, adopting renewable electricity, promoting green buildings, investing in low-carbon innovation, and carbon offsetting and permanent carbon removal. Delta actively achieves carbon reduction goals and expands green business opportunities even when crises occur.

Delta's board members possess climate-related knowledge. The Delta Global ESG Committee is a board-level committee and the highest-level climate oversight body. It regularly monitors the implementation and performance of various sustainability goals. Delta has established an ESG Executive Committee at the operational level to drive the climate-related initiatives from the top down. This includes facilitating the operation of subcommittees, covering areas such as energy management, RE100, carbon management, product stewardship, supply chain ESG management, and scope 3 emissions. Relevant climate-related functions also form cross-functional project teams to develop action plans, leveraging Delta's core competencies to support the Sustainable Development Goals. Sustainability indicators are also incorporated into senior executives' compensation metrics to align with our long-term goals.

Seizing climate risks and opportunities, proactively planning for climate transition

Delta has adopted the International Financial Reporting Standards (IFRS) and an internal carbon pricing (ICP) mechanism. We continue to facilitate low-carbon innovation, explore business opportunities from technologies, and regularly disclose climate-related management results and performance. We identify and assess climate-related risks and opportunities, manage from the three aspects of 'mitigation,' 'adaptation,' and 'innovation,' actively plan green business opportunities, including electric vehicle components and energy storage systems, aligning with the transition strategy in advance. Delta also integrates physical risks with transition risks, conducting scenario analysis to simulate the impact of climate change on hydropower and green business opportunities. Since 2021, Delta has adopted the Internal Carbon Fee mechanism at US\$300 per metric ton of CO₂e to achieve the RE100 goal and SBT Net-Zero. Delta contributed a total of 18 MUSD through the internal carbon pricing mechanism fund, including 6MUSD for operating expenses and 12 MUSD for capital expenditures in 2025. This goes toward promoting investment in renewable energy and energy technology development, energy and resources management, and low-carbon innovation and initiatives, and also sets the goal of the annual budget implementation rate.

To effectively manage scope 3 emissions, Delta established subcommittees for Category 1 (Purchased Goods and Services) and Category 11 (Use of Sold Products) in 2024, involving all business units to develop management strategies and regularly report to the management team. Delta integrates data across all business units to comprehensively assess the energy consumption of purchased raw materials and sold products.

In 2025, Delta focused on the two key scope 3 categories, C1 and C11, by leveraging annual supplier ESG questionnaires and tiered management to assess upstream carbon emissions and reduction capabilities. Key Tier-1 suppliers are required to complete carbon reduction commitment letters by 2030. Meanwhile, Delta combines key strategies such as product energy efficiency improvement, low-carbon material design, and engagement with customers and supply chain partners to extend carbon reduction actions from the procurement stage to the full product life cycle and use phase, thereby continuously advancing scope 3 emissions reduction.

Participation in climate policy to drive impact and collaboration with partners

Delta has long focused on the development of various international sustainability initiatives, supporting policies aligned with the Paris Agreement that positively impact industry and social development, environmental and ecological protection, climate change, and energy-saving carbon reduction. Delta participates in related associations, and provides policy recommendations and shares sustainability practices through multiple channels.

With the long-term goal of achieving net-zero emissions by 2050, Delta actively engages with upstream and downstream value chain partners. As a key participant in the industry, Delta recognizes the urgency of advancing a sustainable value chain, with suppliers serving as critical strategic partners in Delta's climate transition plan. In 2025, Delta completed on-site audits of 21 suppliers. Based on the audit results, Delta continuously tracks improvement progress and provides guidance and support resources to assist suppliers in strengthening their climate resilience capabilities.

