



Delta Electronics, Inc.

Communications between the independent directors, the Company's chief internal auditor and CPAs

- (1) The independent directors review the results of internal audit department on a monthly basis, and the chief internal auditor reports to the Audit Committee and directors on major findings in meetings of Audit Committee and meetings of Board of Directors. The chief internal auditor individually holds discussions with the Audit Committee about recent findings on a quarterly basis and communicates issues addressed by the Audit Committee after monthly audit report is released. If necessary, relevant supervisors are invited to attend meetings to get their statements regarding important issues and conclusions as well as their suggestions that would be consolidated and reported by the chief internal auditor in the meetings of Audit Committee and Board of Directors. The instructions of the Audit Committee and Board of Directors would be the guideline for implementation.
- (2) According to Auditing Standards, No. 62, a CPA should audit or quarterly review the Company's consolidated financial statements (including parent company only financial statement annually) during the planning and completion stages as well as collect and organize all information to be given individually to the Audit Committees orally.

Communications between the independent directors and the Company's chief internal auditor and CPAs in 2020 and until the publication of the annual report:

Date of the Audit Committee's Meetings	Material Communication Items between chief internal auditor	Material Communication Items between the CPAs
2020.03.10 The 10th in the 3rd term	Report and communication on audit report of 2019 Q4	CPAs attended the meeting in person for discussing and communicating with independent directors on 2019 consolidated and parent company only financial statement and audited report of independent accountants as well as annual audit plan.
2020.04.29 The 11th in the 3rd term	<p>Report and communication on audit report of 2020 Q1</p> <p>Advice from Audit Committee: enhance the CCTV's recognition capabilities and consider introducing facial recognition technology. The Audit Committee also recommends enhancing the DET HR Payroll system password setting rules and modify it regularly. It is recommended that Delta's standard regulations are applied to other management systems accordingly.</p> <p>Execution result: Improvements have been assessed and those are accomplished by gradually.</p>	CPAs attended the meeting in person for discussing and communicating with independent directors on 2020Q1 consolidated financial statement and review report of independent accountants.
2020.07.29 The 13th in the 3rd term	Report and communication on audit report of 2020 Q2	CPAs attended the meeting in person for discussing and communicating with independent directors on 2020 Q2 consolidated financial statement and review report of independent accountants.

Date of the Audit Committee's Meetings	Material Communication Items between chief internal auditor	Material Communication Items between the CPAs
2020.10.28 The 14th in the 3rd term	Report and communication on audit report of 2020 Q3 The Company's 2021 internal audit plan	CPAs attended the meeting in person for discussing and communicating with independent directors on 2020 Q3 consolidated financial statement and review report of independent accountants.
2021.02.24 The 15th in the 3rd term	Report and communication on audit report of 2020 Q4	CPAs attended the meeting in person for discussing and communicating with independent directors on 2020 consolidated and parent company only financial statement and audited report of independent accountants as well as annual audit plan.
2021.04.28 The 16th in the 3rd term	Report and communication on audit report of 2021 Q1	CPAs attended the meeting in person for discussing and communicating with independent directors on 2021 Q1 consolidated financial statement and review report of independent accountants.
Executive result: The matters mention above have been reviewed or approved by the Audit Committee and no objection from the independent directors.		