



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 2021:

| Date | Nature | Material Communication Items between Chief Internal Auditor | Material Communication Items between the CPAs | Result |
|--|-----------------|---|--|--|
| 2021.02.24 The 15th in the 3rd term | Audit Committee | 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. | The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors. |
| 2021.04.28 The 16th in the 3rd term | Audit Committee | 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. | The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors. |
| 2021.07.29 The 2nd in the 4th term | Audit Committee | Report and communication on audit report of 2021 Q2 | CPAs attended the meeting in person for discussing and communicating with independent directors on 2021 Q2 consolidated financial statement and review report of independent accountants. | The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors. |
| 2021.10.28 The 4th in the 4th term | Audit Committee | Report and communication on audit report of 2021 Q3 | CPAs attended the meeting in person for discussing and communicating with independent directors on 2021 Q3 consolidated financial statement and review report of independent accountants. | The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors. |