



## 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 2022:

Date	Nature	Material Communication Items between Chief Internal Auditor	Material Communication Items between the CPAs	Result
2022.02.24 The 4th in the 6th term	Audit Committee	Report and communication on audit report of 2021 Q4	CPAs attended the meeting in person for discussing and communicating with independent directors on 2021 consolidated and parent company only financial statement and audited report of independent accountants.	The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors.
2022.04.28 The 4th in the 7th term	Audit Committee	Report and communication on audit report of 2022 Q1	CPAs attended the meeting in person for discussing and communicating with independent directors on 2022 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.
2022.07.28 The 4th in the 8th term	Audit Committee	Report and communication on audit report of 2022 Q2	CPAs attended the meeting in person for discussing and communicating with independent directors on 2022 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.
2022.10.27 The 4th in the 9th term	Audit Committee	Report and communication on audit report of 2022 Q3. The Committee members suggested that the Company take systematic improvements to strengthen internal control from the root source regarding DLP process control and DET's internal control violations.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2022 Q3 consolidated financial statement and review report of independent accountants as well as annual audit plan. Considering the downturn in the economic environment, independent directors suggested that the review of inventory and accounts receivable should be strengthened and considered as Key Audit Matters.	Independent directors' suggestions have been properly answered and actively conducted. The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors. CPAs replied that they would take into consideration as suggested by the independent directors.