

## Delta Electronics, Inc.

### Communications between the independent directors, the Company's Chief Internal Auditor and CPAs

- (1) The independent directors review the internal audit reports submitted by the auditing department on a monthly basis, and the Chief Internal Auditor reports major findings in meetings of the Audit Committee and meetings of the Board of Directors. The Chief Auditor holds discussions solely with the Audit Committee about recent findings on a quarterly basis and communicates issues addressed by the Audit Committee members after the audit reports are submitted every month. If necessary, relevant executives would be invited to attend meetings. Their conclusions and suggestions would be compiled and reported by the Chief Internal Auditor in meetings of the Audit Committee and meetings of the Board of Directors. The instructions of the Audit Committee and the Board of Directors would serve as the guidelines for implementation.
- (2) According to Auditing Standards Bulletin No.39 "Communications with Those Charged with Governance" and Letter No.0930105373 issued by the Securities and Futures Commission on March 11, 2004, a CPA should compile information relevant to governance items in his/her auditing or reviewing of the Company's consolidated financial statements (including parent company financial statement annually) every quarter during the planning and completion stages and communicates the matters solely with the Audit Committee either in writing or in person.

Communications between the independent directors and the Company's Chief Internal Auditor and CPAs in 2023:

Date	Nature	Material Communication Items between Chief Internal Auditor	Material Communication Items between the CPAs	Result
2023.02.22 The 11th in the 4th term	Audit Committee	Report and communication on audit report of 2022 Q4. The Audit Committee recommended strengthening the management of the Thai factory and advises that responsible executives should present the project report at an Audit Committee meeting when necessary.	The CPAs explained to the Audit Committee members the result of their audit on the 2022 consolidated and parent only financial statements and communicated with the Audit Committee.	The matters have been reviewed or approved by the Audit Committee without any objection from the Audit Committee members. Internal Auditors: Audit Committee members' suggestions have been properly responded and actively handled. CPA: Per comprehensive consideration, there is no need to include the inventory and account receivable as key audit matters.
2023.04.27 The 12th in the 4th term	Audit Committee	Report and communication on audit report of 2023 Q1	The CPAs explained to the Audit Committee members the result of their audit on the 2023 Q1 consolidated financial statements and communicated with the Audit Committee.	The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors.

Date	Nature	Material Communication Items between Chief Internal Auditor	Material Communication Items between the CPAs	Result
2023.07.31 The 14th in the 4th term	Audit Committee	Report and communication on audit report of 2023 Q2	The CPAs explained to the Audit Committee members the result of their audit on the 2023 Q2 consolidated financial statements and communicated with the Audit Committee.	The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors.
2023.10.31 The 16th in the 4th term	Audit Committee	Report and communication on audit report of 2023 Q3	The CPAs explained to the Audit Committee members the result of their audit on the 2023 Q3 consolidated financial statements and annual audit plan and communicated with the Audit Committee.	The matters have been reviewed or approved by the Audit Committee and no objection from the independent directors.

Note: On October 31, 2023, the Audit Committee and the Board of Directors of the Company approved the combination of the Audit Committee and the Risk Committee to be the Audit and Risk Committee.