



Delta Electronics, Inc.

Introduction of the 4th term of the Audit and Risk Committee

The Company established an Audit Committee that is composed of the entire number of independent directors pursuant to the acts. The Audit Committee shall convene at least once quarterly and may call a meeting at its discretion whenever necessary. On October 31, 2023, the Audit Committee and the Board of Directors of the Company approved to establish the Risk Committee that is composed of the entire number of independent directors and combine the Risk Committee with the Audit Committee into the Audit and Risk Committee.

The annual work priorities of the Audit and Risk Committee include supervising the fair presentation of the Company's financial statements, the selection and termination of CPAs and their independence and performance, the effectiveness of the Company's internal control, the Company's compliance with relevant laws and regulations and the Company's existing or potential risks. 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 and Risk Committee and the meetings of the Board of Directors. Furthermore, the independent directors individually communicate with the chief internal auditor at least once every quarter about major audit findings, and individually communicates with the CPAs about governance issues discovered during their audit and review on the Company's consolidated financial statements (including parent company only financial statement on an annually basis). Relevant information on the communication including methods for the communication, items and results has been disclosed on the Company's website under the section of "Communication between Independent Directors, Internal Auditors and CPAs."

Date: April 9, 2024

Convener	Ji-Ren Lee
Selected Education	Ph.D. Strategic Management, University of Illinois at Urbana-Champaign
Selected Experience	Former Associate Dean in Center for Teaching and Learning Development at College of Management, National Taiwan University Former Associate Dean in College of Management and former Executive Director in EMBA Program, National Taiwan University Former Director in Creativity and Entrepreneurship Program, National Taiwan University Former Director in Taidah Entrepreneurship Center, National Taiwan University

Expertise	Mr. Ji-Ren Lee has expertise and experience in business strategical, risk management and finance.
Positions in Other Companies	Independent Director, Audit Committee Member and Chairman and Convener of Compensation Committee, Airoha Technology Corp. Director, Longchen Paper & Packaging Co., Ltd. Director, Primax Electronics Ltd. Director, Advantech Co., Ltd. Compensation Committee Member, MediaTek Inc. Chairman, B Current Impact Investment Fund 3 Director, CommonWealth Education Media and Publishing Co., Ltd. Director, Social Enterprise Insights Director, Commonwealth Magazine Co., Ltd. Director, AXR Entrepreneurship and Business Consulting Co., Ltd.
Member	Shyue-Ching Lu
Education	Ph.D. in Electric Engineering, University of Hawaii
Experience	Former Chairman & CEO, Chunghwa Telecom Co., Ltd. Former Director General, Department of Posts and Telecommunications, Ministry of Transportation and Communications Republic of China
Honors	Professor Emeritus, National Yang Ming Chiao Tung University
Expertise	Mr. Shyue-Ching Lu has a professional background and rich experience in the information and communication industry and the field of information security.
Positions in Other Companies	Independent Director, Chairman and Convener of Audit Committee and Compensation Committee Member, MiTAC Holdings Corporation Independent Director, Audit Committee Member and Compensation Committee Member, Radium Life Tech Co., Ltd. Director, CTCI Advanced Systems Inc. Director, XRSPACE Co., Ltd. Director, Alpha Ring Asia Inc.
Member	Jack J. T. Huang
Education	S.J.D., Harvard University
Experience	Former Attorney-at-Law, Jones Day Taipei Office Former Taiwan M&A and Private Equity Council
Honors	Honorary Chairman, Taiwan M&A and Private Equity Council
Professional Qualification	Attorney's License

Expertise	Mr. Jack J.T. Huang was the Attorney-at-Law with areas of expertise including various cross-border investments, corporate mergers and acquisitions, joint ventures and collaborations, securities and finance, venture capital funds, technology-related matters, technology licensing, major infrastructure projects, and other business transactions.
Positions in Other Companies	Independent Director, Audit Committee Member, Chairman and Convener of Compensation Committee, WPG Holdings Limited Director, Yulon Motor Co., Ltd. Special Advisor of the CEO, Yulon Group Director, Taiwania Capital Buffalo Fund Co., Ltd. Founder and Chairman, Taiwan Renaissance Platform
Member	Rose Tsou
Education	MBA of J.L. Kellogg Graduate School of Management, Northwestern University MS in Mass Communication, Boston University
Experience	Former Head of International, Verizon Media Former Managing Director, Yahoo Asia Pacific Former General Manager, Yahoo Taiwan Former Chairman, World Vision Taiwan
Expertise	Ms. Rose Tsou specializes in media content, digital advertising and e-commerce businesses.
Positions in Other Companies	Independent Director, Audit Committee Member, Chairman and Convener of Compensation Committee, Sercomm Corp. Chairman, FNCapital Co., Ltd. Director, EASYCARD Corporation Director, FundRich Securities Co., Ltd. Independent Director, HK Television Entertainment Company Limited
Member	Audrey Tseng
Education	Master of Business Management, National Taiwan University and Fudan University Master of Commerce in Department of Accounting, National Chengchi University
Experience	Former Deputy Chairman, Assurance Leader and Markets Leader, PricewaterhouseCoopers Taiwan Former Synergies Leader, PricewaterhouseCoopers Greater China (CaTSH)

	Former Chairman of Alumni Association for Accounting Department, National Chengchi University
Professional Qualification	CPA Certificate
Expertise	Ms. Audrey Tseng specializes in multinational finance, tax planning, mergers, divisions, corporate governance, industrial development, business strategies and has extensive practical experience in financial risk assessment and management.
Positions in Other Companies	<p>Independent Director and Audit Committee Member, ASUSTeK Computer Incorporation</p> <p>Independent Director, Audit Committee Member, Compensation Committee Member and Nomination Committee Member, Coretronic Corporation</p> <p>Independent Director, Audit Committee Member and Compensation Committee Member, Bionime Corporation</p> <p>Independent Director, Onward Therapeutics SA (Switzerland)</p> <p>Director, BRIM Biotechnology, Inc.</p> <p>Director, HanchorBio (Cayman)</p> <p>Director, AP Biosciences Inc.</p> <p>Director, Bonraybio Co., Ltd.</p> <p>Director, H2U Corporation</p> <p>Director, T-E Pharma Holding (Cayman)</p> <p>Supervisor, Taiwan Bio-Manufacturing Corporation</p>

Operation of the Audit and Risk Committee in 2023

1. A total of 6 meetings of the Audit and Risk Committee were held in 2023. The attendance of the Independent Directors was as follows:

Title	Name	Number of Meetings Should Attend (A)	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A) (Note 1, 2)	Remarks
Independent Director (Convener and Chairman)	Ji-Ren Lee	6	6	0	100%	Not served more than 3 consecutive terms
Independent Director (Member)	Shyue-Ching Lu	6	6	0	100%	Not served more than 3 consecutive terms
Independent Director (Member)	Jack J. T. Huang	6	5	1	83%	Not served more than 3 consecutive terms
Independent Director (Member)	Rose Tsou	6	6	0	100%	Not served more than 3 consecutive terms
Independent Director (Member)	Audrey Tseng	6	6	0	100%	Not served more than 3 consecutive terms

Note 1: Should any independent director leave office before the end of the fiscal year, the date on which he/she leaves office shall be indicated in the remarks, and their attendance rate (%) shall be calculated based on the number of Audit and Risk Committee meetings and the actual attendance during their term of office.

Note 2: Should there be any re-elections of independent director before the end of the fiscal year, both of the new and the former independent directors shall be disclosed and the remarks column shall indicate that the independent director is new, former, or re-elected with the re-election date. Their attendance rate (%) shall be calculated based on the number of Audit and Risk Committee meetings and the actual attendance during their term of office.

Note3: On October 31, the Audit Committee and the Board of Directors of the Company approved the establishment of Risk Committee and approved the combination of the Audit Committee and the Risk Committee to be the Audit and Risk Committee.

2. If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, independent directors' objections, reservations or major advice suggestions, resolutions of the Audit and Risk Committee and the Company's response to the Audit and Risk Committee's opinions should be specified:

- (1) Matters referred to Article 14-5 of the Securities and Exchange Act:

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
The 11th of the 4th term Audit Committee Meeting (2023.02.22)			
1. The Company's 2022 annual business report and financial statements	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
		Board of Directors for approval.	
2. The distribution of the Company's 2022 earnings	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
3. The group's investment structuring	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
4. The group's shareholding restructuring	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
5. The increase of investment in Delta Electronics India Pvt. Ltd. from Delta Electronics (Thailand) Public Company Limited	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
6. The evaluation of competency and independence of the CPAs engaged by the Company	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
7. The amendments to the Company's "Corporate Governance Best Practice Principles"	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
8. The assessment of the effectiveness of the Company's 2022 internal control system	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
9. The Company's 2022	None	After the chair consulted all the	Upon the consultation of the

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
Internal Control System Statement		attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Chairman of the Board, all attending Directors unanimously approved this motion.
The 12th of the 4th term Audit Committee Meeting (2023.04.27)			
1. The Company's 2023 Q1 consolidated financial statements	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	The Chairman of the Board Yancey Hai left temporarily, and, upon the consultation of the Vice-Chairman Mark Ko acting as Chairman, the rest of attending Directors unanimously approved this motion.
2. The amendments to the Company's "Information Security Policy"	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
3. The amendments to the Company's "Shareholders Meeting Rules and Procedures"	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
4. The amendments to the Company's "Director Election Regulations"	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 13th of the 4th term Audit Committee Meeting (2023.06.15)			
1. Delta International Holding Limited B.V., a subsidiary of the Company, proposed an acquisition of 100% shareholdings in HY&T Investments Holding B.V. and its subsidiaries	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Except for Independent Director Mr. Jack J. T. Huang, who left temporarily, and, upon the consultation of the Chairman of the Board, the rest of attending Directors unanimously approved this motion.
The 14th of the 4th term Audit Committee Meeting (2023.07.31)			
1. The Company's 2023 Q2 consolidated financial statements	None	After the chair consulted all the attending committee members, all committee members discussed	Upon the consultation of the Chairman of the Board, all attending Directors unanimously

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
		and unanimously passed this motion and submitted it to the Board of Directors for approval.	approved this motion.
2. The reconstruction of Chungli Plant 1 in Chungli District, Taoyuan City	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 15th of the 4th term Audit Committee Meeting (2023.09.28)			
1. The disposal of shares in Delta Electronics (Thailand) Public Company Limited	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act, except for the Directors, Mr. Simon Chang, who shall not participate in discussion or voting, the rest of attending Directors unanimously approved this motion, upon the consultation of the Chairman of the Board.
The 16th of the 4th term Audit and Risk Committee Meeting (2023.10.31)			
1. Pre-approval of non-assurance services to the Company and its subsidiaries provided by CPAs, PwC, its associates or its alliances	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Implemented in accordance with this motion approved by the Audit and Risk Committee.
2. The establishment of the Company's "Anti-Bribery and Anti-Corruption Policy"	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
3. The Company's 2023 Q3 consolidated financial statements	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
4. The amendments to the Company's "Corporate Governance Best Practice Principles" and "Internal Control	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
of Management of Transaction with Related Parties”			
5. The amendments to the Company's “Audit Committee Charter” and “Delta Risk Management Policy”	None	After the suggested amendments by the member, the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Except for Independent Director Mr. Shyue-Ching Lu, who left temporarily, the rest of attending Directors unanimously approved this motion as revised by the Audit and Risk Committee, upon the consultation of the Chairman of the Board.
6. The Company's 2024 internal audit plan	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.

- (2) Other agenda items which were not approved by the Audit and Risk Committee but were approved by two-thirds or more of all directors: None.