



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 Audit and Risk Committee is responsible for supervising the fair presentation of the Company's financial statements, the selection and termination of the independent auditor and its 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 results of internal audit department monthly, and the chief internal auditor reports to the Audit and Risk Committee and directors on major findings in meetings of Audit and Risk Committee and meetings of Board of Directors. Furthermore, the Audit Committee individually communicates with chief internal auditor at least once a quarter about major audit findings, and individually communicates with CPA about their auditing and reviewing the Company's consolidated financial statements (including parent company only financial statement annually). The relevant information including material items and results is disclosed on the Company's website "Communication between Independent Directors, the Chief Internal Auditors and CPAs."

Convener	Ji-Ren Lee
Selected Education	Ph.D. in Strategic Management, University of Illinois at Urbana- Champaign
Selected Experience	Former Associate Dean in the Center for Teaching and Learning Development, National Taiwan University

	<p>Former Associate Dean in the Department of Management and Executive Director in EMBA Program, National Taiwan University</p> <p>Former Director in the Creativity and Entrepreneurship Program, National Taiwan University</p>
Honors	Professor Emeritus of International Business, National Taiwan University
Expertise	Mr. Ji-Ren Lee has expertise in business strategy and risk management. In 1982, Mr. Ji-Ren Lee served as Assistant Manager in Yulon Motor Co., Ltd., which is deemed as work experience related to the same Industrials Sector in the first level of the Global Industry Classification Standard (GICS) as the Company.
Positions in Other Companies	<p>Director, CommonWealth Education Media and Publishing Co., Ltd.</p> <p>Director, Social Enterprise Insights</p> <p>Chairman, B Current Impact Investment Fund 3</p> <p>Director, Commonwealth Magazine Co., Ltd.</p> <p>Director, Advantech Co., Ltd.</p> <p>Director (Corporate Shareholder's Representative), AXR Entrepreneurship and Business Consulting Co., Ltd.</p> <p>Director (Corporate Shareholder's Representative), Long-chen Paper & Packaging Co., Ltd.</p> <p>Director (Corporate Shareholder's Representative), Primax Electronics Ltd.</p> <p>Independent Director, Audit Committee Member and Compensation Committee Member, Airoha Technology Corp.</p> <p>Compensation Committee Member, MediaTek Inc.</p>
Member	Shyue-Ching Lu
Education	Ph.D. in Electric Engineering, University of Hawaii
Experience	<p>Former Chairman and CEO, Chunghwa Telecom Co., Ltd.</p> <p>Former Director General, Department of Posts and Telecommunications, Ministry of Transportation and Communications Republic of China</p>

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	Director, CTCI Advanced Systems Inc. Director, XRSPACE Co., Ltd. Director, Alpha Ring Asia Inc. Independent Director, Audit Committee Member and Compensation Committee Member, Radium Life Tech Co., Ltd. Independent Director, Convener and Chairman of Audit Committee and Compensation Committee Member, MiTAC Holdings Corporation
Member	Jack J. T. Huang
Education	S.J.D., Harvard University
Experience	Attorney-at-Law, Jones Day Taipei Office Taiwan M&A and Private Equity Council
Honors	Honor Chairman of Taiwan M&A and Private Equity Council
Expertise	Mr. Jack J.T. Huang has years of practical experience in law and necessary work experience for the business of the Company. Since January 2020, Mr. Jack J.T. Huang has served as Special Advisor of the CEO in Yulon Group, which is deemed as work experience related to the same Industrials Sector in the first level of the Global Industry Classification Standard (GICS) as the Company.
Positions in Other Companies	Director (Corporate Shareholder's Representative), Yulon Motor Co., Ltd. Special Advisor of the CEO, Yulon Group Director (Corporate Shareholder's Representative), Taiwan Capital Buffalo Fund Co., Ltd. Director (Corporate Shareholder's Representative), Taiwan Capital Biotechnology Corporation Independent Director, Audit Committee Member and Chairman

	and Convener of Compensation Committee, WPG Holding Limited
Member	Rose Tsou
Education	MBA, 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	Chairman, FNCapital Co., Ltd. Director, HK Television Entertainment Company Limited Director (Corporate Shareholder's Representative), EASYCARD Corporation Director (Corporate Shareholder's Representative), FundRich Securities Co., Ltd. Independent Director, Audit Committee Member and Convener and Chairman of Compensation Committee, Sercomm Corp.
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 of PricewaterhouseCoopers Greater China (CaTSH) Former Chairman of Alumni Association for Accounting Department of National Chengchi University
Expertise	Ms. Audrey Tseng specializes in multinational finance, tax planning, mergers, divisions, corporate governance, industrial development and business strategies, and has extensive

	practical experience in financial risk assessment and management.
Positions in Other Companies	<p>Director, T-E Pharma Holding (Cayman)</p> <p>Director, BRIM Biotechnology, Inc.</p> <p>Director, HanchorBio Inc. (Cayman)</p> <p>Director (Corporate Shareholder's Representative), HanchorBio Inc.</p> <p>Director (Corporate Shareholder's Representative), AP Biosciences Inc.</p> <p>Director (Corporate Shareholder's Representative), Bonraybio Co., Ltd.</p> <p>Director (Corporate Shareholder's Representative), H2U Corporation</p> <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>Supervisor, Buffalo Machinery Co., LTD.</p> <p>Independent Director, Onward Therapeutics SA (Switzerland)</p>

Operation of the Audit and Risk Committee

A total of 6 (A) meeting of the Audit and Risk Committee was held in 2023. The attendance of Independent Directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Convener	Ji-Ren Lee	6	0	100%	Note
Member	Shyue-Ching Lu	6	0	100%	Note
Member	Jack J. T. Huang	5	1	83%	Note
Member	Rose Tsou	6	0	100%	Note
Member	Audrey Tseng	6	0	100%	Note

Note: Independent Director has not served more than three consecutive terms.