

Promotion of sustainable development and deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
1. Has the Company established a governance structure to promote sustainable development and set up an exclusively (or concurrently) dedicated unit to promote sustainable development, and has the Board of Directors authorized senior management to deal with and supervised the promotion of sustainable development?	√		<p>Delta's Global ESG Committee serves as a functional committee at the board level and is its highest-level sustainability management organization. Since the CSR committee was founded in 2007, it has continuously evolved with sustainability development trends. Delta established the role of Chief Sustainability Officer (CSO) in 2019. In 2021, the committee was renamed the ESG Committee. In 2025, it became a functional committee at the board level to promote and intensify Delta's development.</p> <p>-Board Oversight</p> <p>The Global ESG Committee is overseen by six board members as representatives and is responsible for supervising Delta's sustainability strategy management and performance. The committee is chaired by the Chairman and the Chief Executive Officer, Mr. Ping Cheng, with the other five main members including the Vice-Chairman, Mr. Mark Ko, the Chief Operating Officer, Mr. Simon Chang, the Chief Brand Officer, Ms. Shan-Shan Guo, as well as a Non-Executive Director, Mr. Yancey Hai, and an Independent Director, Ms. Doris Hsu.</p> <p>-Management Role</p> <p>The Global ESG Committee is convened by the Chief Sustainability Officer Mr. Jesse Chou and consists of Regional Operations Heads, Function Heads, Business Group Heads, regional ESG committees, various project teams, and the secretariat. Delta Electronics Foundation also attends meetings. The “Corporate Sustainability Division” serves as the secretariat which is responsible for analyzing international trends in sustainable development and understanding stakeholders' expectations to identify material topics. It carries out project management and promotion to address the possible impacts of material topics such as environment, social, and governance on operations and jointly develops application strategies and implementation plans with various function subcommittees. An annual ESG Report is prepared and submitted for the Board of Directors' approval.</p> <p>10 project teams are responsible for formulating Delta's project plans, development tools, and procedures. They implement sustainability strategies and achieves annual goals through regular meetings.</p> <p>The CSO reports the implementation results and future work plans for sustainable development to all members of the Board of Directors each quarter. In 2024, the CSO reported to the Board of Directors on February 29, April 30, July 31, and October 29, with the agenda including: (1) sustainable development topics and project status; (2) analysis of important international ratings; (3) stakeholders and material issues; (4) progress of international initiatives.</p>	Compliant with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

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2. Has the Company conducted risk assessments on environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulated relevant risk management policies or strategies?	√		<p>Delta and our subsidiaries communicate with internal and external stakeholders by multiple means and have established the three major steps of: identification, analysis, and confirmation. These steps are in accordance with the principles of GRI Standards 2021, to identify and analyze Delta and our subsidiaries' material issues, while taking corresponding and necessary measures to enhance information disclosures.</p> <p>The Company's Board of Directors has adopted the "Delta Corporate Social Responsibility Best Practice Principles", which have clearly defined the four main principles of: implementing corporate governance, developing a sustainable environment, maintaining social welfare, and enhancing corporate sustainability information disclosures. The scope of the material ESG issue analysis refers to the subsidiaries included in the consolidated financial statements for which owing operational control. As per the results of the analysis, if there are issues related to Delta's risks, they will be included in Delta's risk management process for risk assessment. The procedures of Delta's risk management include risk identification, risk analysis, risk assessment, risk response, oversight and examination, apply to each risk factor and the formulation of action plans towards appropriate risk management. For the environmental aspect, Delta strives to promote environmental protection and energy conservation based on its business mission of "To provide innovative, clean, and energy-efficient solutions for a better tomorrow." The Company's Corporate Sustainability Development has identified possible risks and impacts of climate change on business operations, opportunities, and developed adaptation and mitigation strategies as well as an execution plan, which include SBTs, reduction of greenhouse gas emissions, energy conservation, water conservation, and waste reduction. For the social aspect, Delta values the balanced development of employees and is committed to providing a safe and healthy work environment. We identify potential risks in daily operating activities of all departments and continuously enhance prevention mechanisms, such as engineering control and operations management. We also conduct risk control by regularly identifying hazards and performing risk assessments to ensure safe operating procedures. In addition, we are committed to developing and manufacturing products in compliance with international environmental protection regulations. We have established a product-related substance management system and management regulations. We also engage in discussions with employees from different departments regarding materials, quality, and procurement, and regularly conduct evaluation of our supply chain management (environmental, social, and governance) as well as ESG sustainability assessment to identify suppliers with high risk, while auditing and providing guidance to them. For the governance aspect, the Company's Board of Directors</p>	Compliant with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

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			approved the "Delta Group Risk Management Policy" in 2020. Between 2023 and 2025, the policy has been revised several times to reflect international trends. In addition, the establishment of the Risk Committee was in 2023, which was composed of all independent directors and combined with the Audit Committee to the Audit and Risk Committee. The Company further established the "Risk Management Implementation Committee" in 2024 to enhance the implementation and execution of the risk management framework. The Committee reports to the Audit and Risk Committee and the Board of Directors. We also have a corporate governance officer in place to assist our directors with compliance with laws and regulations. Please refer to Chapter 3 and Chapter 6 of the 2024 Annual Report for more details.	
3. Environmental issues				Compliant with the Sustainable Development Best Practice Principles for TWSE/ TPEX Listed Companies
(1) Has the Company established environment management systems based on its industrial characteristics?	√		Overall production plants have passed third-party certification of the ISO 14001 environmental management system, and parts of the plants have also promoted the ISO 50001 energy management system. In terms of energy management, Delta has set up the Delta Energy Online (EnOL) management system to provide real-time energy consumption and load analysis through methods such as optimizing equipment operations, and to enhance power consumption efficiency as the basis for evaluating energy-saving improvements. Additionally, we have established a cross functional energy management committee, under which a dedicated Energy-Saving Technology Team was formed. We continuously promote various energy-saving projects at Delta.	
(2) Is the Company committed to improving the utilization efficiency of various resources and using recycled materials with low environmental impacts?	√		We continue to implement energy management and renewable energy applications as well as recycle electricity, heat, water, and packaging materials. We also improve the energy resource use efficiency through energy conservation, water conservation, waste reduction, and green design. Meanwhile, we adopt green packaging materials, including corrugated fiberboard/cardboard, paper boxes, and wooden boxes for transportation, and recycle and reuse discarded packaging materials. In 2011, Delta established a cross functional energy management committee, and an Energy-Saving Technology Team was further organized within the committee. Over the years, the team has implemented various energy conservation and improvement measures for public facilities. In 2024, a total of 55,277 thousand kWh of electricity was saved. Delta announced in 2021 that it had joined the global renewable electricity initiative RE100 as a Gold Member, and pledged to achieve the goal of 100% renewable electricity by 2030 for all of Delta's global operation sites. In 2024, the use of renewable electricity at global business locations reached 84%. Total electricity consumption was around 820 million kWh, including around 690 million kWh of renewable electricity.	

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(3) Has the Company assessed the present and future potential risks and opportunities of climate change for the entity, and taken measures to respond to climate-related issues?	√		<p>We identify climate change risks and opportunities in accordance with the TCFD framework announced by the Financial Stability Board and IFRS International Financial Reporting Standard S2 "Climate-related Disclosures", as well as conduct a complete assessment again every three years, and update them per year.</p> <p>The Company completed the latest climate risk assessment in 2023. We compiled each business group and each functional group's experiences, analyzed material climate risks from 22 climate risks, and examined the paths, examples, impacts, and likelihood of such impacts, as well as the impact on our finances. To reduce such risks, we identified feasible opportunities and management approaches at the same time. The main results are summarized in the implementation of relevant climate actions under the section 3.4.6 "Climate Related Information for Listed and OTC companies" of the 2024 Annual Report and the 2024 Delta ESG Report.</p>	
(4) Has the Company calculated its GHG emissions, water consumption and total waste weight in the past two years, and formulated policies for energy conservation, carbon reduction, GHG and water consumption or other waste management?	√		<p>The Company has long been practicing its mission of "To provide innovative, clean, and energy-efficient solutions for a better tomorrow." We continue to implement energy conservation and carbon reduction measures within the organization and improve the performance of energy and resource efficiency, waste reduction, and pollution prevention. Details are disclosed in the 2024 Delta ESG Report.</p> <p>Greenhouse Gas Management</p> <p>Since 2010, Delta has been participating in the CDP and disclosing its greenhouse gas emissions. Since 2017, overall production plants have been verified annually according to ISO 14064-1 standards. Additionally, since 2022, global operation sites have undergone annual verification according to ISO 14064-1 standards.</p> <p>In 2021, Delta achieved its science-based target set in the year 2017, four years ahead of schedule. Furthermore, in the year 2022, we set a net-zero science-based target in accordance with the 1.5°C trajectory, based on the net-zero standard. Using the year 2021 as the base year, by the year 2030, absolute emissions from Scopes 1 and 2 across global operation sites will be reduced by 90%, and emissions from Scope 3 will be reduced by 25%. By the year 2050, we aim to achieve net-zero emissions. Our carbon reduction strategies include promotion of energy conservation projects, application of renewable electricity, promotion of green buildings, investment in low-carbon innovations, investment in high integrity carbon credits and permanent carbon removal, and implementation of Internal Carbon Fee Mechanism. Delta introduced the Internal Carbon Fee Mechanism starting from 2021, charging a carbon fee of US\$300 per metric ton to its business groups. The fees are included in Delta's carbon fee fund. The carbon fee charged through the Internal Carbon Fee Mechanism is reflected in the monthly management reports, and linked to the performance evaluation of the top executives</p>	

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			<p>of each business group. The three key application areas of the internal carbon fee include supporting the development of renewable electricity and renewable energy technologies, energy and resource management, and low-carbon innovation and initiatives. This mechanism encourages business groups to explore low-carbon technologies and opportunities while integrating the concept of carbon fee into decision-making and managing carbon costs.</p> <p>In 2024, the Scope 1 and 2 greenhouse gas emissions (market-based) across global operation sites amounted to 100,681 metric tons of carbon dioxide equivalent*, representing a reduction of 53.6%* compared to the base year's emissions of 216,891 metric tons of carbon dioxide equivalent. Additionally, the Scope 3 greenhouse gas emissions amounted to 22,454 thousand metric tons of carbon dioxide equivalent*, reflecting an increase of 28.4%* compared to the base year's emissions of 17,485 thousand metric tons of carbon dioxide equivalent.</p> <p>Water Management</p> <p>Delta has participated in the CDP Water Security Questionnaire since the year 2017, disclosing our water security management practices. These practices encompass measures such as clean water consumption, efficiency improvements, smart monitoring, and pollution reduction.</p> <p>Using the year 2020 as the base year, Delta has established targets to reduce the Water Productivity Intensity for overall production plants and the Water Consumption Intensity of buildings by 10% by the year 2025. In 2024, the Water Productivity Intensity of production plants is 322 metric tons per million USD, representing a reduction of 30.7% compared to the base year. Similarly, the Water Consumption Intensity of buildings is 16.1 metric tons per number of people, reflecting a decrease of 26.9% compared to the base year's water consumption intensity of 22 metric tons per number of people.</p> <p>Waste Management</p> <p>The Company began implementing UL 2799 Zero Landfill Waste Management in 2019. In 2024, the overall production plants in Taiwan, China and Thailand obtained UL 2799 Certification. We also commit to achieving a 100% waste diversion rate for all production facilities by the year 2025. The overall waste diversion rate for all production facilities in the year 2024 was 99%.</p>	

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			<div><div>Delta's Global Operation Sites Environmental Data</div><table><tr><th>Category</th><th>2023</th><th>2024</th></tr><tr><td>Scope 1 Greenhouse Gas Emissions (metric tons CO₂e)</td><td>26,283</td><td>27,278</td></tr><tr><td>Scope 2 Greenhouse Gas Emissions (metric tons CO₂e) – Location-based</td><td>464,191</td><td>488,545</td></tr><tr><td>Scope 2 Greenhouse Gas Emissions (metric tons CO₂e) – Market-based</td><td>105,992</td><td>73,403</td></tr><tr><td>Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO₂e) – Location-based</td><td>490,474</td><td>515,823</td></tr><tr><td>Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO₂e) – Market-based</td><td>132,275</td><td>100,681</td></tr><tr><td>Carbon Intensity (metric tons CO₂e/ production value in MUSD) – Market-based</td><td>11.3</td><td>8.2</td></tr><tr><td>Carbon Intensity (metric tons CO₂e/ Revenue in Million NTD) – Market-based</td><td>0.33</td><td>0.24</td></tr><tr><td>Volume of Water Withdrawn (excluding rainwater) (cubic meters)</td><td>4,195,100</td><td>4,067,200</td></tr><tr><td>Water Intensity (cubic meters/ production value in MUSD)</td><td>359</td><td>331</td></tr><tr><td>Water Intensity (cubic meters/ revenue in million NTD)</td><td>10.46</td><td>9.66</td></tr><tr><td>Total Weight of Waste (tons)</td><td>49,304.4</td><td>57,969</td></tr><tr><td>Waste Intensity (metric tons/ production value in MUSD)</td><td>4.2</td><td>4.7</td></tr><tr><td>Waste Intensity (metric tons/ revenue in million NTD)</td><td>0.12</td><td>0.14</td></tr></table><p>*The greenhouse gas emissions data from Delta's global operation sites for the year 2024 are currently undergoing assurance, please refer to the 2024 Delta ESG Report for assured data.</p><table><tr><th>Category of Scope 3</th><th>2024 (thousand mtCO₂e)</th></tr><tr><td>Purchased Goods and Services</td><td>4,694</td></tr><tr><td>Capital Goods</td><td>436</td></tr><tr><td>Fuel- and Energy-Related Activities</td><td>28</td></tr><tr><td>Upstream Transportation and Distribution</td><td>129</td></tr><tr><td>Waste Generated in Operations</td><td>14</td></tr><tr><td>Business Travel</td><td>14</td></tr><tr><td>Employee Commuting</td><td>54</td></tr><tr><td>Upstream Leased Assets</td><td>-</td></tr></table></div>	Category	2023	2024	Scope 1 Greenhouse Gas Emissions (metric tons CO ₂ e)	26,283	27,278	Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	464,191	488,545	Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	105,992	73,403	Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	490,474	515,823	Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	132,275	100,681	Carbon Intensity (metric tons CO ₂ e/ production value in MUSD) – Market-based	11.3	8.2	Carbon Intensity (metric tons CO ₂ e/ Revenue in Million NTD) – Market-based	0.33	0.24	Volume of Water Withdrawn (excluding rainwater) (cubic meters)	4,195,100	4,067,200	Water Intensity (cubic meters/ production value in MUSD)	359	331	Water Intensity (cubic meters/ revenue in million NTD)	10.46	9.66	Total Weight of Waste (tons)	49,304.4	57,969	Waste Intensity (metric tons/ production value in MUSD)	4.2	4.7	Waste Intensity (metric tons/ revenue in million NTD)	0.12	0.14	Category of Scope 3	2024 (thousand mtCO ₂ e)	Purchased Goods and Services	4,694	Capital Goods	436	Fuel- and Energy-Related Activities	28	Upstream Transportation and Distribution	129	Waste Generated in Operations	14	Business Travel	14	Employee Commuting	54	Upstream Leased Assets	-	
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4. Social issues				Compliant with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies																		
(1) Has the Company formulated appropriate management policies and procedures according to relevant regulations and the International Labor and Human Rights?	√		The Company complies with relevant labor laws and regulations. We have formulated company policies and relevant management rules based on international labor and human rights standards, including the RBA Code of Conduct, Universal Declaration of Human Rights, International Labor Office Tripartite Declaration of Principles, and OECD Guidelines for Multinational Enterprises. We have implemented a fair employment system, and conduct a human rights due diligence survey of employees at least once every three years. The updated content of the “Delta Group Human Rights and Employee Policy” for 2024 has been placed in the Corporate Governance section of Delta’s official website, and the results will be disclosed in the annual Delta ESG Report, Human Rights Due Diligence Report and Modern Slavery Statement. Please refer to the corporate sustainability section on Delta’s official website.																			
(2) Has the Company formulated and executed reasonable employee benefits measures (including remuneration, leaves, and other benefits), and had the operating performance or results properly reflected in employee compensation?	√		The overall remuneration at our Company exceeds industry standards in the technology sector. We attract and retain talent through a competitive remuneration structure, with a strong focus on aligning company performance with employee salaries in a rational and equitable way. In 2024, we continued to be listed on the High Pay 100 Index. To enhance birth rates and alleviate parental stress in the workplace, starting from October 2022, Taiwan began providing a monthly child care subsidy. Each eligible birth receives a maximum subsidy of US\$12,300. As of the end of 2024, a total of 3,228 Delta babies have benefited from this program, amounting to approximately US\$5.04 million in total expenditure. In addition, we have implemented a flexible working hours system and offer remote work options for employees with specific needs, allowing them to better manage a work-life balance with greater flexibility. Furthermore, Delta provides a vacation policy that exceeds legal requirements, including annual leave for travel and a subsidy of NT\$10,000 for travel expenses. thus ensuring the well-being of our																			

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(3) Has the Company provided employees with a safe and healthy work environment as well as offered classes on safety and health to employees on a regular basis?	√		<p>employees and promoting a balanced lifestyle.</p> <p>In 2024, Delta provided annual salary adjustments ranging from 3% to 5% for all employees. In addition to their fixed monthly salary, Taiwanese employees also receive three types of bonuses: year-end bonuses, performance bonuses, and profit-sharing bonuses. Through comprehensive performance management, we closely align the Company's overall objectives, departmental goals, individual targets, and talent development. To grasp cutting-edge technologies and accelerate the advancement of smart manufacturing, Delta continues to expand its technological investments and deploy strategies to strengthen its global R&D capabilities. In terms of R&D talent, Delta consistently adapts to market conditions in various regions, providing location-specific retention measures for key R&D personnel worldwide, offering competitive starting salaries for key talent, providing compensation guarantees for employees in new product business groups, and attracting qualified individuals to achieve our operational goals. Furthermore, Delta upholds a policy of diverse employment as part of its sustainability efforts, actively promoting gender equality and environmental awareness. We track and enhance the implementation of these initiatives annually, aiming to increase workforce diversity. In 2024, female employees accounted for 44.4% of the total workforce, with female management comprising 32.2%. Please refer to the 2024 Delta ESG Report.</p> <p><u>Occupational Health and Safety Policy</u></p> <p>The Company is dedicated to establishing and maintaining a safe, healthy, and conducive work environment by formulating an Environmental, Health, and Safety (EHS) policy. This policy encompasses seven key management aspects, demonstrating Delta's commitment and determination, summarized as follows: compliance with legal regulations, implementation of environmental protection and energy conservation measures, promotion of safety and health, management of occupational health and safety (OHS) risks, fulfillment of product responsibilities, enhancing overall awareness, and strengthening internal and external communication. For the complete policy details, please refer to the Company's official website.</p> <p><u>Occupational Incident Statistics</u></p> <p>In the year 2024, Delta's employees in Taiwan worked over 25 million hours. The number of deaths caused by occupational injuries and diseases was 0. The lost-time injury frequency rate (LTIFR) was 0.39, achieving the target of 0.48 for the year 2024. The number of lost-time injury was 10, affecting 10 employees, which accounted for 0.08% of the total workforce at the end of 2024. Additionally, there were no casualties or injuries resulting from fire incidents.</p>	

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			<p>Note: Lost-time Injury Frequency Rate (LTIFR) (Disabling Injury Frequency Rate) = Number of lost-time injuries / Number of hours worked * 1,000,000</p> <p>Each occupational incident event should be investigated according to regulations, and improvement and preventive measures should be implemented based on the causes of the incident. These include strengthening personnel training, qualification reviews, and using facial recognition systems for high-risk work areas; installing safety interlock devices; using remote control for high-risk testing regions; revising operating standard procedures; and enhancing safety awareness campaigns.</p> <p><u>Employee Workplace Monitoring</u></p> <p>Delta adheres to regulatory requirements by regularly commissioning accredited occupational environmental monitoring organizations to conduct work environment monitoring. Based on the monitoring results, engineering controls and administrative measures are implemented to reduce the incidence of occupational diseases.</p> <p><u>Occupational Health and Safety Internal Inspections</u></p> <p>Delta has implemented protocols for managing occupational health and safety inspections. Our occupational health and safety management team conducts both routine and spontaneous inspections of factory facilities. Moreover, we schedule annual cross-industry health and safety audits to foster mutual learning and observation opportunities. These audits facilitate improved communication and interaction among factory personnel regarding health and safety management practices.</p> <p><u>Facility and Equipment Health and Safety Management</u></p> <p>In addition to regular inspections and maintenance, Delta ensures the health and safety of its facilities and equipment by implementing procurement and change management processes for new installations or modifications. Before procurement or changes are made, safety assessments and control measures are conducted to guarantee a safe working environment and employee health.</p> <p><u>Occupational Health and Safety Education and Training</u></p> <p>To enhance employees' knowledge and preparedness in occupational health and safety, we have not only started mandatory safety training courses in compliance with regulations and operational requirements but also utilize various methods such as email communication, posting posters on bulletin boards, and organizing safety knowledge quizzes. These initiatives aim to increase employees' awareness of workplace hazards, improve their understanding of health and safety concepts necessary for disaster prevention, and ultimately mitigate the occurrence of occupational incident.</p>	

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(4) Has the Company established effective career development and training plans?	√		<p><u>Delta Taiwan's Occupational Health and Safety Education and Training over the Past Three Years</u></p> <table><tr><th>Year</th><th>Number of Training Participants</th><th>Total Training Hours</th></tr><tr><td>2024</td><td>15,597</td><td>35,434</td></tr><tr><td>2023</td><td>13,003</td><td>32,485</td></tr><tr><td>2022</td><td>7,486</td><td>17,489</td></tr></table> <p><u>Emergency Response</u></p> <p>Delta holds multiple scheduled and unscheduled emergency response and evacuation drills each year at each of its facilities. In addition to fire emergency response and evacuation drills, comprehensive accident emergency response drills are also conducted.</p> <p><u>ISO45001 Verification Status</u></p> <p>The overall production facilities in Taiwan have successfully passed the ISO 45001 Occupational Health and Safety Management System verification, remaining within the certification validity period in 2025. For detailed information, please refer to the 2024 Delta ESG Report.</p> <p>In response to the continued globalization of business activities and the goal of expanding the international perspective of high-potential employees while fostering international leadership, Delta has been progressively implementing policies to promote global talent mobility. In January 2023, the “Global Rotation & Expatriation Acceleration Policy, ERA” was officially announced and implemented. This policy is accompanied by flexible assignment measures in various locations and the adoption of flexible benefits for international transfers, aimed at enhancing the attractiveness of assignments. Additionally, it encourages employees to cultivate cross-functional experience to become well-rounded talents. In terms of skill enhancement and career support, Delta’s Global Training Program drives the improvement of professional skills across various job families. By 2024, 12 Global Training Committees have been established, and in response to a recent demand from employees and companies for enhanced capabilities related to AI, leadership, and the Solution Business, an AI Program has been launched. Additionally, through key talent and new business talent development programs, we aim to accelerate the growth of personnel at all levels and offer employees more opportunities for internal transfers. Please refer to the 2024 Delta ESG Report.</p>	Year	Number of Training Participants	Total Training Hours	2024	15,597	35,434	2023	13,003	32,485	2022	7,486	17,489	
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(5) Does the Company comply with relevant regulations and international standards in terms of customer health and safety, customer privacy, and	√		<p>All the Company’s products are in compliance with international safety or environmental standards. We also label relevant information, such as compliance, on products or packaging in accordance with environmental regulations at the destination of the shipment. In addition, we indicate information related to conformity with environmental marks or labels.</p>													

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
marketing and labeling of products and services and formulate relevant consumer protection policies and complaint procedures?			<p>such as the US Energy Star or 80 PLUS, on product labels in line with clients' requirements for green product marketing. We also have product contact points and customer service emails in place and have formulated a product safety and warranty policy to protect clients' and consumers' rights and interests.</p> <p>The customer service website: https://www.deltaww.com/zh-TW/customerService is available on the Company's official website.</p> <p>Delta, in accordance with international standards such as ISO 27001, ISO 27701, the Personal Data Protection Act, and local data protection laws, has established the "Delta Group Information Security and Personal Data Protection Policy" along with related guidelines. We are dedicated to protecting the personal information collected from our clients and ensuring transparency regarding how their data is used. Additionally, we value and uphold the rights of individuals for exercising their legal rights on personal information. A dedicated portal is available on our website to manage any complaints or incidents of data breaches. In such cases, we follow our "Personal Data Protection and Incident Response Management Regulation" to report, address, and implement corrective actions.</p>	
(6) Has the Company formulated supplier management policies that require suppliers to follow relevant regulations on issues, such as environmental protection, occupational safety and health, or labor rights, and the implementation results?	√		<p>We have formulated the Delta Supplier Code of Conduct in alignment with international supply chain management development trends, clients' requirements, and local laws and regulations, and it is based on our years of experience in promoting corporate sustainability. It regulates suppliers' compliance with local regulatory requirements and internationally applicable codes of conduct (such as the Responsible Business Alliance (RBA) Code of Conduct) in the aspects of climate change, labor rights, health and safety, environment, ethics, and management systems. We support suppliers in implementing the improvement measures according to the results of the due diligence research. For detailed implementation results, please refer to the 2024 Delta ESG Report.</p>	
5. Has the Company referred to the internationally accepted report preparation standards or guidelines for its preparation of ESG or other reports which disclose the Company's non-financial information? Has the aforementioned reports obtained a third-party assurance or verification statement?	√		<p>The Company's ESG Report has been verified and assured by a third party. The third-party verification statement and assurance report are expected to be received before July, 2025.</p> <p>Verification: The Company appointed SGS Taiwan to verify the report in accordance with the core options of GRI Standards and high-level assurance of AA1000 AS v3 Type II. In addition, Delta obtained SGS's assurance according to the Sustainability Accounting Standards Board (SASB) standard in 2025.</p> <p>Assurance: The Company appointed PwC Taiwan to conduct a limited assurance engagement on specific key performance information in accordance with ISAE3000.</p>	Compliant with the Sustainable Development Best Practice Principles for TWSE/ TPEX Listed Companies

Promoted Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reason(s)
	Yes	No	Summary	
6. If the Company has stipulated its own sustainable development principles according to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe the implementation by the Company and deviations from the prescribed best practices: The Company has formulated the “Delta Corporate Social Responsibility Best Practice Principles”, which is implemented in day-to-day operations in terms of corporate governance, sustainable environment, social welfare, and ESG information disclosure. Please see Chapter 2 “Corporate Governance Report” of the 2024 Annual Report for the information on corporate governance. Please see Chapter 3 “Corporate Sustainability” of the 2024 Annual Report for the information on sustainable environment, social welfare, and ESG information disclosure.				
7. Other material information that can help to understand how sustainable development is promoted in the Company: Please see Chapter 3 “Corporate Sustainability” of the 2024 Annual Report for more information.				

Climate Related Information for Listed and OTC Companies

Climate-related actions

Project	Implementation
1. Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	<p>Board of Directors Oversight:</p> <p>The members of Delta's Board of Directors pay close attention to the cutting-edge developments in international climate change. Climate change-related expertise is deeply integrated into the professional capabilities of the Board, overseeing issues including climate strategies, climate transition plans, greenhouse gas inventory and reduction, Internal Carbon Fee Mechanism, as well as related budgeting and implementation outcomes. In 2025, Delta Global ESG Committee was upgraded as a board-level committee and the highest-level climate risk and opportunity oversight body within Delta. It supervises Delta's climate change risk and opportunity management.</p> <p>Management Responsibilities:</p> <p>Delta Global ESG Committee is convened by the Chief Sustainability Officer, Mr. Jesse Chou. The subcommittees promote climate-related risks and opportunities. Examples include the Carbon Management project incorporating SBT (Science-Based Targets), RE100, and EV100, among others. The Energy Conservation, Water Conservation, and Waste Reduction Committee supervises energy, water conservation and waste reduction initiatives in plants, buildings, data centers, and more. The Supply Chain ESG Committee coordinates and promotes greenhouse gas inventory and climate change response throughout the supply chain.</p> <p>The Chief Sustainability Officer reports to the Board of Directors on a quarterly basis, providing updates on climate change-related trends, as well as management progress on Delta's climate-related management. These reports include important trends, key data, greenhouse gas reduction management, results of external ratings, and the overall effectiveness of energy and carbon management budget execution.</p>
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	<p>Short-term risk:</p> <p>In terms of risk groups, the current risks related to policies and regulations are mostly short-term risks, such as domestic and foreign greenhouse gas reduction requirements, carbon tax collection and related regulations, changes in customers' supplier selection criteria, greenhouse gas reduction requirements for suppliers, the increasing severity of extreme weather events, and regulations concerning renewable energy. Delta currently has very few imports and exports products impacted by</p>

Project	Implementation
	<p>the carbon border adjustment mechanism. If regulatory scopes were to expand, it may lead to increased operating costs, increased administrative expenses, changes in renewable energy strategy, or lack of policy transparency, thereby failing to respond in time and to even being fined.</p> <p>Medium-term risk:</p> <p>The medium-term risks include: voluntary norms, uncertainties in regulations and policies, mandatory regulations for products and services, replacement of products and services by other low-carbon products and services, the cost of transitioning to low-carbon technologies, changes in product specifications by customers, increased raw material costs, consumers switching to low-carbon products, changes in rainfall patterns, drastic changes in weather patterns, and increased average temperatures span technical risks, market risks, some physical risks, and some policy and regulatory domains. The global transition to a low-carbon economy will create business opportunities. However, identifying technology demands driven by climate change and assessing their feasibility cannot rely on past experience, which may result in a certain degree of deviation. In addition, the technical aspects require a certain amount of time and capital investment, which may cause risks such as misjudging industry trends and drawn-out payback.</p> <p>Long-term risks:</p> <p>The long-term risks include: renewable energy regulations, encountering litigation, failure to invest in new technologies, lack of climate change contribution by companies, ESG ratings affecting investors and banks' willingness to invest, industry stigma, negative climate change news affecting the Company's image, and the rise of average sea level, may result in ineffective strategies with long-term investment costs already sunk in, or increased risk severity due to lack of adaptation measures.</p>
<p>3. Describe the financial impact of extreme weather events and transformative actions.</p>	<p>Physical risks may lead to material or cargo transportation interruption, an impact on employee commuting, reduction of employee productivity due to high temperatures, suspension of production lines due to flooding or water outages, as well as an increase in the air-conditioning cost of chillers in the plants, the cost of flood control measures, building maintenance frequency, and maintenance costs. Self-generation of solar energy for self-use is one of Delta's renewable energy strategies, while weather pattern changes may affect the amount of sunshine, or extreme temperatures may lead to wildfires, increasing air pollutants and affecting solar panel performance. This could affect the amount of renewable electricity generated.</p> <p>Transition actions will lead to an increase in expenditures or liabilities or a decrease in capital, cause an impact on or have assets scrapped, or result in financing setbacks due to the adoption of adjustment and mitigation measures or investment in low-carbon business development. However, a successful transition can also create long-term profits and lead to sustainable business development.</p> <p>Delta contributed a total of US\$21 million through the Internal Carbon Fee Mechanism fund, including US\$6 million for operating expenses and US\$15 million for capital expenditures in 2024 to promote investment in renewable energy and energy technology development, energy and resources management, and low-carbon innovation and initiatives. In addition, Delta took climate change factors into account. Scenario analyses performed in recent years including transition risks for business opportunities for Delta's ventilator and air quality solutions, as well as business opportunities for Delta's energy storage solutions. The physical risks include the impact of external renewable power generation purchased by Delta, the impact of water shortages on production plants in Taiwan and impacts of floods, droughts, and heatwave on Delta's operation sites and key suppliers. Also, in the areas of uninterruptible power systems (UPS) and electric vehicle components (Auto Power), we analyze possible climate-related financial impacts. For a detailed analysis of climate risks and financial impacts, please refer to the 2024 Delta ESG Report and 2023 Delta TCFD & TNFD Report.</p>
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk</p>	<p>Climate change is one of the official issues of risk management for Delta Group Risk Management Policy. It is integrated into overall risk management through regular risk identification, assessment, control, supervision and communication and other management procedures. Due to the unique nature of climate change, the Board of Directors has also appointed the Global ESG Committee to be</p>

Project	Implementation
management system.	responsible for identifying and managing climate risk opportunities under the TCFD framework and driving relevant response measures and solutions.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Delta selects important topics for scenario analysis and management each year and discloses the monetary amounts of all impacts in the CDP questionnaire. For the scenarios, parameters, assumptions, analysis factors and major financial impacts used, please refer to the ESG Reports from previous years.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Delta actively implementing carbon reduction goals through promoting energy conservation, water conservation, and waste reduction programs, introducing renewable electricity, promoting green buildings, investing in carbon reduction and permanent carbon removal, implementing Internal Carbon Fee Mechanism to levy carbon fees, and investing in low-carbon innovations, and others. Delta has established a climate-related product classification based on product characteristics, customer application methods, and reference to the EU Taxonomy. In addition to quantifying low-carbon revenue and costs for the current year, Delta has also set annual expenditure targets for investment-driven renewable energy and energy technology development, energy resource management, and low-carbon innovation and initiatives. Delta's management indicators include internal carbon fund implementation efficiency, energy conservation, water conservation, and waste reduction benefits, RE100 achievement rate, and SBT achievement status.
7. If internal carbon price is used as a planning tool, the basis for setting the price should be stated.	<p>Since 2021, Delta has officially introduced an Internal Carbon Fee Mechanism. The internal carbon price is set at US\$300 per metric ton based on the internal and external carbon costs of global manufacturing plants, including regulatory penalties, emission trading prices, international enterprise benchmark cases, as well as the Company's investment in renewable energy solutions and purchase costs of renewable electricity. This fee is consistent with the expected carbon fee of 1.5°C by 2030 as stated in the IPCC Sixth Assessment Report and it has been implemented and announced under the supervision of Delta Global ESG Committee.</p> <p>Delta's internal carbon fees initiative support five key decarbonization strategies towards achieving net-zero emissions: promoting energy conservation, water conservation, and waste reduction programs; adopting renewable energy; advocating for green buildings; investing in low-carbon innovation; and investing in carbon offsetting and permanent carbon removal. The three main application areas of internal carbon fees include supporting the development of renewable energy and energy technologies, resource management, and low-carbon innovation and initiative. These efforts aim to uncover opportunities within technology, provide decision-making support for business units, and integrate carbon cost management.</p>
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	<p>In 2022, Delta established net-zero science-based targets aligned with a 1.5°C reduction pathway. Using the year 2021 as the base year, our targets aim for a 90% reduction in absolute emissions for Scopes 1 and 2 by the year 2030, and a 25% reduction for Scope 3 emissions. By 2050, we aim to achieve net-zero emissions. In the year 2024, the global emissions of greenhouse gases (market-based) for Scopes 1 and 2 amounted to 100,681 metric tons of carbon dioxide equivalent*, representing a reduction of 53.6%* compared to the base year. The primary reduction strategies include the installation of on-site solar power generation facilities, entering into long-term agreements for direct purchase of renewable energy, purchasing green electricity products, and acquiring 204,612 MWh of unbundled energy attribute certificates. The emissions of greenhouse gases in Scope 3 were 22,454 thousand metric tons of carbon dioxide equivalent*, an increase of 28.4%* compared to the base year. Please refer to the 2024 Delta ESG Report for detailed progress on each indicator.</p>

Project	Implementation
9. Greenhouse Gas Inventory and Verification Status and Reduction Targets, Strategies, and Specific Action Plans (fill in 1-1 and 1-2 additionally).	Since 2017, Delta's overall production plants have been verified annually according to ISO 14064-1. Since 2022, all global operation sites have been verified annually according to ISO 14064-1. For greenhouse gas inventory data, please refer to the 2024 Delta ESG Report.

*The greenhouse gas emissions data from Delta's global operation sites for the year 2024 are currently undergoing assurance, please refer to the 2024 Delta ESG Report for assured data.

1-1 Recent Two-Year GHG Inventory and Assurance Efforts

1-1-1 Greenhouse Gas Inventory

Specify the emissions (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage for the greenhouse gases in the past two years.

The greenhouse gas emissions information of our company is shown in the following table:

Category	2023	2024
The Company and Subsidiaries		
Scope 1 Greenhouse Gas Emissions (metric tons CO ₂ e)	26,283	27,278
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	464,191	488,545
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	105,992	73,403
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Location-based	490,474	515,823
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Market-based	132,275	100,681
Carbon Intensity (metric tons CO ₂ e/Production value US\$ million) - by Market-based	11.3	8.2
Carbon Intensity (metric tons CO ₂ e/Revenue NT\$ million) - by Market-based	0.33	0.24
The Company		
Scope 1 Greenhouse Gas Emissions (metric tons CO ₂ e)	5,685	6,713
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Location-based	47,866	49,481
Scope 2 Greenhouse Gas Emissions (metric tons CO ₂ e) – Market-based	8,529	3,240
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Location-based	53,551	56,194
Scope 1 and 2 Greenhouse Gas Emissions (metric tons CO ₂ e) - by Market-based	14,214	9,953
Carbon Intensity (metric tons CO ₂ e/Revenue NT\$ million) - by Market-based	0.16	0.11

1-1-2 Greenhouse Gas Assurance Efforts

Explanation of the assured situation for the two most recent fiscal years as of the date of publication of the 2024 annual report, including the scope of assurance, assurance institutions, assurance criteria, and assurance opinions.

The greenhouse gas emissions in Scope 1 and Scope 2 of the Company in 2023 and 2024 were 100% verified by SGS. The details are as follows:

Scope of Assurance: The Company

Assurance Institutions: SGS Taiwan Ltd.

Assurance Criteria: ISO 14064-3

Assurance Opinion: Level of Reasonable Assurance

The greenhouse gas emissions of the Company's global operation sites in 2023 and 2024 were 100% verified by SGS. The details are as follows (currently undergoing assurance):

Scope of Assurance: Global operation sites including the Company and subsidiaries.

Assurance Institutions: SGS Taiwan Ltd.

Assurance Criteria: ISO 14064-3

Assurance Opinion: Level of Limited Assurance

1-2 Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Provide information on the base year and data, reduction targets, strategies, specific action plans, and the achievement of reduction targets for greenhouse gas emissions.

GHG Reduction Targets: In 2022, the Company established a net-zero science-based target aligned with a 1.5°C reduction pathway. Using the year 2021 as the base year, our targets aim for a 90% reduction in absolute emissions for Scopes 1 and 2 by the year 2030, and a 25% reduction for Scope 3. By 2050, we aim to achieve net-zero emissions.

Strategy and Action Plan: The Company actively aligns with international initiatives. Since 2015, we have been implementing the We Mean Business approach, which includes “Adopt a Science-Based Target”, “Report Climate Change Information in Mainstream Reports as a Fiduciary Duty”, “Responsible Corporate Engagement in Climate Policy”, and the transition to electric vehicles and expansion of charging facilities. In 2021, we also pledged to “use 100% renewable electricity” and joined the “Business Ambition for 1.5°C” campaign to actively respond to the United Nations’ Race to Zero initiative. By continuously promoting energy-saving solutions, adopting renewable electricity, promoting green buildings, implementing Internal Carbon Fee Mechanism, investing in low-carbon innovation, carbon offset, and permanent carbon removal and other strategies, we are committed to limiting global temperature rise to 1.5°C above pre-industrial levels and achieving net-zero emissions by 2050.

Achievement of Targets: In 2024, the global operation sites’ greenhouse gases emissions (market-based) in Scope 1 and 2 were 100,681 metric tons of carbon dioxide equivalent*, a reduction of 53.6%* compared to the base year’s emissions of 216,891 metric tons of carbon equivalent. The emissions of greenhouse gases in Scope 3 were 22,454 thousand metric tons of carbon dioxide equivalent*, an increase of 28.4%* compared to the base year’s emissions of 17,485 thousand metric tons of carbon dioxide equivalent.

*The greenhouse gas emissions data from Delta’s global operation sites for the year 2024 are currently undergoing assurance, please refer to the 2024 Delta ESG Report for assured data.