



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 and Risk Committee and directors on major findings in meetings of Audit and Risk Committee and meetings of Board of Directors. The Chief Internal Auditor individually holds discussions with the Audit and Risk Committee about recent findings on a quarterly basis and communicates issues addressed by the Audit and Risk Committee members 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 and Risk Committee and Board of Directors. The instructions of the Audit and Risk Committee and Board of Directors would be the guideline for implementation.
- (2) According to Standards on Auditing, No. 260 “Communications with Those Charged with Governance” and Letter No.0930105313 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 only financial statement annually) during the planning and completion stages and communicates the matters solely with the Audit and Risk Committees either writing or in person.

Communications between the independent directors and the Company’s Chief Internal Auditor and CPAs in 2024:

Date	Nature	Material Communication Items between Chief Internal Auditor	Material Communication Items between the CPAs	Result
2024.02.29 The 18th in the 4th term	Audit and Risk Committee	Report and communication on audit report of 2023 Q4	CPAs attended the meeting in person for discussing and communicating with independent directors on 2023 consolidated and parent company only financial statement and audited report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.
2024.04.30 The 19th in the 4th term	Audit and Risk Committee	Report and communication on audit report of 2024 Q1	CPAs attended the meeting in person for discussing and communicating with independent directors on 2024 Q1 consolidated financial statement and review report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.
2024.07.31 The 2nd in the 5th term	Audit and Risk Committee	Report and communication on audit report of 2024 Q2	CPAs attended the meeting in person for discussing and communicating with independent directors on 2024 Q2 consolidated financial statement and review report of independent accountants.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.
2024.10.29 The 4th in the 5th term	Audit and Risk Committee	Report and communication on audit report of 2024 Q3.	CPAs attended the meeting in person for discussing and communicating with independent directors on 2024 Q3 consolidated financial statement and review report of independent accountants as well as annual audit plan.	The matters have been reviewed or approved by the Audit and Risk Committee and no objection from the independent directors.