



Delta Electronics, Inc.

Introduction of the 5th 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	Audrey Tseng
Selected Education	Master of Business Management, National Taiwan University and Fudan University Master of Commerce in Department of Accounting, National Chengchi University
Selected Experience	Former Deputy Chairman, Assurance Leader and Markets Leader, PricewaterhouseCoopers Taiwan

	<p>Former Synergies Leader, PricewaterhouseCoopers Greater China (CaTSH)</p> <p>Former Chairman of Alumni Association for Accounting Department, National Chengchi University</p>
Expertise	<p>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.</p>
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>
Member	Shyue-Ching Lu
Education	<p>Ph.D. in Electric Engineering, University of Hawaii</p>
Experience	<p>Former Chairman & 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	<p>Professor Emeritus, National Yang Ming Chiao Tung University</p>
Expertise	<p>Mr. Shyue-Ching Lu has a professional background and rich experience in the information and communication industry and the field of information security.</p>

Positions in Other Companies	<p>Independent Director, Chairman and Convener of Audit Committee and Compensation Committee Member, MiTAC Holdings Corporation</p> <p>Independent Director, Audit Committee Member and Compensation Committee Member, Radium Life Tech Co., Ltd.</p> <p>Director, CTCL Advanced Systems Inc.</p> <p>Director, XRSPACE Co., Ltd.</p> <p>Director, Alpha Ring Asia Inc.</p>
Member	Jack J. T. Huang
Education	S.J.D., Harvard University
Experience	<p>Former Attorney-at-Law, Jones Day Taipei Office</p> <p>Former Taiwan M&A and Private Equity Council</p>
Honors	Honorary Chairman, Taiwan M&A and Private Equity Council
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	<p>Independent Director, Audit Committee Member, Chairman and Convener of Compensation Committee, WPG Holdings Limited</p> <p>Director, Yulon Motor Co., Ltd.</p> <p>Special Advisor of the CEO, Yulon Group</p> <p>Director, Taiwania Capital Buffalo Fund Co., Ltd.</p> <p>Founder and Chairman, Taiwan Renaissance Platform</p>
Member	Rose Tsou
Education	<p>MBA of J.L. Kellogg Graduate School of Management, Northwestern University</p> <p>MS in Mass Communication, Boston University</p>
Experience	<p>Former Head of International, Verizon Media</p> <p>Former Managing Director, Yahoo Asia Pacific</p> <p>Former General Manager, Yahoo Taiwan</p>

	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	Doris Hsu
Education	Master of Computer Science, University of Illinois
Experience	Former President, Sino-American Silicon Products Inc.
Expertise	Ms. Doris Hsu has been deeply involved in the semiconductor industry for thirty years, possessing comprehensive expertise and extensive industry knowledge.
Positions in Other Companies	Chairman and CEO, Sino-American Silicon Products Inc. Chairman and CEO, GlobalWafers Co., Ltd. Chairman and CEO, GlobiTech Incorporated Chairman, Taiwan Speciality Chemicals Corporation Chairman, Crystalwise Technology Inc. Chairman, Sunrise PV Three Co., Ltd. Chairman, Sunrise PV Four Co., Ltd. Chairman, SAS Capital Co., Ltd. Chairman, GWC Capital Co., Ltd. Chairman, Sustainable Energy Solution Co., Ltd. Chairman, GlobalWafers Capital Co., Ltd. Chairman, GlobalWafers Japan Co., Ltd. Chairman, MEMC Japan Ltd. Chairman, Topsil GlobalWafers A/S Chairman, GlobalWafers America, LLC Vice-Chairman, Kunshan Sino Silicon Technology Co., Ltd. Director, Actron Technology Corporation Director, Advanced Wireless Semiconductor Company Director, SAS Sunrise Inc.

	Director, GlobalSemiconductor Inc Director, GlobalWafers Singapore Pte. Ltd. Director, GlobalWafers B.V Director, MEMC Korea Company Director, Crystalwise Technology (HK) Limited
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Operation of the Audit and Risk Committee

As of now, a total of 1 (A) meeting of the Audit and Risk Committee were held in 2024. The attendance of the Independent Directors was as follows:

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

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