



Delta Electronics, Inc.

Introduction of the 5th term of the Audit and Risk Committee

On October 31, 2023, the Audit Committee and the Board of Directors of the Company approved the establishment of the Risk Committee that is composed of all its independent directors and approved the combination of the Audit Committee and the Risk Committee to be the Audit and Risk Committee. The Audit and Risk Committee shall convene at least once every quarter, and may call a meeting at its discretion whenever necessary.

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 control of the Company's existing or potential risks, which include reviewing the risk management policy, procedures and frameworks; reviewing the risk appetite (risk tolerance); supervising the alignment of risk management policies with operational strategic directions; supervising the establishment of appropriate risk management mechanisms and risk management culture and overseeing the effective operation of the overall risk management mechanism. The independent directors review the internal audit reports submitted by the Internal Audit Department on a monthly basis, and the Chief Internal Auditor reports major findings in meetings of Audit and Risk Committee and meetings of Board of Directors. Furthermore, the Audit and Risk Committee individually communicates with the Chief Internal Auditor at least once a quarter about major 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."

As of May 31, 2025

Convener	Audrey Tseng
Selected Education	Master Degree of Business Management, National Taiwan University and Fudan University Master Degree of Commerce in Department of Accounting, National Chengchi University
Selected 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 and acquisitions, corporate governance, industrial development, and business strategy and is also highly experienced in financial risk evaluation and management.
Positions in Other Companies	Independent Director, Audit Committee Member and Business Continuity Management Committee Member, ASUSTeK Computer Incorporation Independent Director, Audit Committee Member, Compensation Committee Member and Nomination Committee Member, Coretronic Corporation Independent Director, Audit Committee Member and Compensation Committee Member, Bionime Corporation Independent Director, Onward Therapeutics SA (Switzerland) Director, St. Shine Optical Co., Ltd. Director, BRIM Biotechnology, Inc. Director, H2U Corporation Supervisor, Taiwan Bio-Manufacturing Corporation
Member	Shyue-Ching Lu
Education	Ph. D. in Electrical Engineering, University of Hawaii
Experience	Former Chairman and President, Chunghwa Telecom Co., Ltd. Former Deputy Director General of Directorate General of Telecommunications, Ministry of Transportation and Communications Republic of China 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 wealth of experience in the information and communication industry, as well as in information security.
Positions in Other Companies	Director, 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 Chairman, Taiwan M&A and Private Equity Council
Honors	Honorary Chairman, Taiwan M&A and Private Equity Council

	Honored with 2024 Global Views Leader Forum “Lifetime Achievement Award”
Professional Qualification	Attorney’s License
Expertise	Mr. Jack J.T. Huang served as the Attorney-at-Law and specializes in cross-border investments, corporate mergers and acquisitions, joint ventures and collaborations, securities finance, venture capital funds, technology industry-related matters, technology licensing, major infrastructure projects and other business transactions, etc.
Positions in Other Companies	Independent Director, Audit Committee Member, Chairman and Convener of Compensation Committee, WPG Holdings Limited Founder and Chairman, Taiwan Renaissance Platform Chairman, Taiwan Consulting Group Special Advisor of the CEO, Yulon Group Director, Taiwan Capital Buffalo Fund Co., Ltd.
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
Honors	Honorary Director, Taiwan Women on Boards Association
Expertise	Ms. Rose Tsou has over 20 years of experience in marketing management, mass communication and digital media.
Positions in Other Companies	Independent Director, Audit Committee Member, Chairman and Convener of Compensation Committee, Sercomm Corp. Independent Director, Audit Committee Member, Compensation Committee Member, Giant Manufacturing Co., Ltd. Chairman, FNCapital Co., Ltd. Director, EASYCARD Corporation 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.
Honors	2024 Commander of the Order of the Italian Star 2024 ERSO Award, Pan Wen Yuan Foundation 2024 ITRI Laureate

	2024 K.T. Lee Administration Medal
Expertise	Ms. Doris Hsu has over three decades of experience in the semiconductor industry and possesses comprehensive expertise and extensive industry knowledge.
Positions in Other Companies	<p>Chairperson and CEO, Sino-American Silicon Products Inc.</p> <p>Chairperson and CEO, GlobalWafers Co., Ltd.</p> <p>Chairperson and CEO, GlobiTech Incorporated</p> <p>Chairperson, Taiwan Speciality Chemicals Corp.</p> <p>Chairperson, Crystalwise Technology Inc.</p> <p>Chairperson, Sunrise PV Three Co., Ltd.</p> <p>Chairperson, Sunrise PV Four Co., Ltd.</p> <p>Chairperson, SAS Capital Co., Ltd.</p> <p>Chairperson, GWC Capital Co., Ltd.</p> <p>Chairperson, Sustainable Energy Solution Co., Ltd.</p> <p>Chairperson, GlobalWafers Capital Co., Ltd.</p> <p>Chairperson, GlobalWafers Japan Co., Ltd.</p> <p>Chairperson, MEMC Japan Ltd.</p> <p>Chairperson, Topsil GlobalWafers A/S</p> <p>Chairperson, GlobalWafers America, LLC</p> <p>Vice-Chairperson, Kunshan Sino Silicon Technology Co., Ltd.</p> <p>Director, Actron Technology Corporation</p> <p>Director, Advanced Wireless Semiconductor Company</p> <p>Director, SAS Sunrise Inc.</p> <p>Director, GlobalSemiconductor Inc.</p> <p>Director, GlobalWafers Singapore Pte. Ltd.</p> <p>Director, GlobalWafers B.V.</p> <p>Director, MEMC Korea Company</p> <p>Director, Crystalwise Technology (HK) Limited</p>

Title of positions: directors, supervisors, independent directors, other functional committees' members.

Operation of the Audit and Risk Committee in 2024

1. A total of 7 meetings of the Audit and Risk Committee were held in 2024. 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 (Former Convener and Chairman)	Ji-Ren Lee	3	3	0	100%	Former Independent Director Removed on 30 May, 2024
Independent Director (Convener and Chairman)	Audrey Tseng	7	7	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Shyue-Ching Lu	7	7	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Jack J. T. Huang	7	7	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Rose Tsou	7	7	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Doris Hsu	4	3	1	75%	New Independent Director Elected on 30 May, 2024

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.

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 17th of the 4th term Audit and Risk Committee Meeting (2024.01.17)			
1. The acquisition of technology transferring, development	None	After the chair consulted all the attending committee members, all committee members discussed and unanimously	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
licensing of hydrogen stack and equipment		passed this motion and submitted it to the Board of Directors for approval.	motion.
2. The intention of acquisition of real estate in Taiwan	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 18th of the 4th term Audit and Risk Committee Meeting (2024.02.29)			
1. The Company's 2023 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 Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2. The distribution of the Company's 2023 earnings	None	After the chair consulted all the attending committee members, all committee members suggested increasing the dividend payout ratio and submitted both the original proposal and suggested proposal to the Board of Directors for approval.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved the original proposal on this motion.
3. The amendments to the Company's "Corporate Governance Best Practice Principles", "Rules of Performance Evaluation of the Board of Directors", "Rules and Procedures of the Meeting of Board of Directors", "Operating Procedures of Acquisition or Disposal of Assets", "Operating Procedures of Fund Lending" and	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
"Operating Procedures of Endorsement and Guarantee"			
4. The appointment of 2024 CPAs and 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.
5. The establishment of the Company's "Internal Control Procedures for Preparation and Validation of the ESG Report" and "Audit Procedures for Preparation and Validation of the ESG Report"	None	After amendments according to the suggestions made by the committee members, 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 assessment of the effectiveness of the Company's 2023 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.
7. The Company's 2023 Internal Control System Statement	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 19th of the 4th term Audit and Risk Committee Meeting (2024.04.30)			
1. The Company's 2024 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.	Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
2. The increase of investment in Delta Electronics India	None	After the chair consulted all the attending committee members, all committee members	Upon the consultation of the Chairman of the Board, all attending Directors

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
Pvt. Ltd. from Delta Electronics (Thailand) Public Company Limited		discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	unanimously approved this motion.
The 1st of the 5th term Audit and Risk Committee Meeting (2024.05.30)			
1. The election of the convener and the Chairman of the Company's 5th term of the Audit and Risk Committee	None	All the Audit and Risk Committee members unanimously elected the Independent Director, Ms. Audrey Tseng, as the convener and the Chairman of Audit and Risk Committee.	According to the election results of the Audit and Risk Committee, Ms. Audrey Tseng serves as the convener and the Chairman of the committee.
The 2nd of the 5th term Audit and Risk Committee Meeting (2024.07.31)			
1. The Company's 2024 Q2 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.
2. The amendments to the Company's "Delta Group Risk Management 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 increase of costs for the construction of the Company's Chungli Plant 6 and the reconstruction of the Company's Chungli Plant 1	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 intention of acquisition of real estate in Taiwan	None	The Independent Director, Mr. Jack J. T. Huang, concurrently served as a director of the counterparty, pursuant to Paragraph 1, Article 11 of the Company's "Audit and Risk Committee Charter", except for the member, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, and, upon the consultation of the Chairman,	The Independent Director, Mr. Jack J. T. Huang, concurrently served as a director of the counterparty, pursuant to Article 206 of the Company Act, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in voting, the rest of attending Directors unanimously approved this motion, upon the consultation

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
		the rest of attending members unanimously approved this motion and submitted it to the Board of Directors for approval.	of the Chairman of the Board.
5. The establishment to the Company's "Water Resource Policy", "Delta Group Responsible Sourcing Policy" and the amendments to the "Environmental Safety and Health Policies"	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 3rd of the 5th term Audit and Risk Committee Meeting (2024.08.29)			
1. The increase of investment in Delta Electronics (Japan), Inc.	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. The amendments to the Company's "Table of Authorized Limits for the Acquisition or Disposal of Assets"	None	After amendments to some content according to the suggestions made by the committee member, Mr. Jack J. T. Huang, 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 4th of the 5th term Audit and Risk Committee Meeting (2024.10.29)			
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.	Implemented in accordance with this motion approved by the Audit and Risk Committee.
2. The Company's 2024 Q3	None	After the chair consulted all the attending committee members,	Upon the consultation of the Chairman of the Board, all

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consolidated financial statements		all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	attending Directors unanimously approved this motion.
3. The amendment of the Company's "Internal Control Procedures for Preparation and Validation of the ESG Report" and "Audit Procedures for Preparation and Validation of the ESG Report"	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 Company's 2025 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.