



Delta Electronics, Inc. (the "Company")
Audit and Risk Committee Charter
(Translation)

Passed by the Board of Directors on June 28, 2012

Amended and passed by the Board of Directors on October 30, 2017

Amended and passed by the Board of Directors on March 10, 2020

Amended and passed by the Board of Directors on July 29, 2020

Amended and passed by the Board of Directors on February 24, 2022

Amended and passed by the Board of Directors on October 31, 2023

Amended and passed by the Board of Directors on February 26, 2025

- Article 1** This Charter is adopted pursuant to Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies and relevant internal policies and rules.
- Article 2** Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Audit and Risk Committee ("the Committee") exercises its powers shall be handled in accordance with this Charter.
- Article 3** The main function of the Committee is to supervise the following matters:
1. Fair presentation of the financial reports of the Company.
 2. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
 3. The effective implementation of the internal control system of the Company.
 4. Compliance with relevant laws and regulations by the Company.
 5. Management of the existing or potential risks of the Company.
- Article 4** The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.
- The independent directors of the Committee shall serve a 3-year term, and may be re-elected to further terms. When the number of the independent directors on the Committee falls below that prescribed in the preceding paragraph or in the articles of incorporation due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall

be called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

Article 5 The provisions of the Securities and Exchange Act, the Company Act, and any other law regarding supervisors shall apply mutatis mutandis to the Committee.

The provisions of Article 14-4, paragraph 4, of the Securities and Exchange Act concerning provisions of the Company Act that involve the powers of supervisors shall apply mutatis mutandis to the independent directors of the Committee.

Resolutions of the Committee shall be adopted with the approval of one-half or more of the entire membership of the Committee. The committee convenor shall represent the Committee externally.

Persons to represent the Company in matters under Articles 213, 214, and 223 of the Company Act shall be selected by the Committee by the procedure set out in the preceding paragraph. The Committee may resolve for members to individually represent or jointly represent the Company in such matters. If representatives are not selected by the procedure in the preceding paragraph, the entire membership shall jointly represent the Company.

Article 6 The powers of the Committee are as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual and quarterly financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
11. Review risk management policy, procedures, organization, and supervise the implementation of risk management.
12. Other material matters as may be required by the Company or by the competent

authority.

The matters under the preceding paragraph shall be subject to the approval of one half or more of the entire membership of the Committee and shall be submitted to the board of directors for a resolution.

Any matter in the paragraph 1, with the exception of subparagraph 10, that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire board of directors.

"The entire membership," as used herein, shall be counted as the number of members actually in office at the given time.

The convener of the Committee shall represent the Committee to the public.

Article 7 The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice.

The Committee meeting shall be held at the location and during the business hours of the Company, or at a place and time convenient to attendance by the Committee's all members and suitable for holding the Committee meeting.

A member of the Committee shall be elected as the convener and meeting chairperson by and from the entire membership of the Committee. However, if the Committee members are unable to elect a convener, the independent director who received votes representing the largest share of the voting rights shall serve as the convener.

When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director on the Committee as acting convener; if the convener does not make such an appointment, one independent director of the Committee shall be elected by and from the other independent directors of the Committee to serve as convener.

Independent directors constituting one-half or more of the entire membership of the Committee may, by filing a written proposal setting forth the subjects for discussions and the reasons, request the convener to convene a meeting of the Committee. If the convener fails to convene the Committee meeting within 15 days from the filing of the request under the preceding paragraph, independent directors constituting one-half or more of the entire membership of the Committee may convene a meeting on their own. The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary

information; provided, they shall leave the meeting when discussion and voting take place.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

Article 8 When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the independent directors in attendance, and thereafter made available for reference.

Independent directors shall attend meetings of the Committee in person; if an independent director is unable to attend in person, the independent director may appoint another independent director as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

A member of the Committee that appoints another independent director as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing. If for a legitimate reason it is impossible to hold a meeting of the Committee, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire board of directors.

Nevertheless, a written opinion indicating approval shall be obtained from each independent director with respect to the matters under Article 6, paragraph 1, subparagraph 10.

The proxy under paragraph 2 may accept a proxy from one person only.

Article 8-1 When the time of a meeting has arrived, if the Committee members present do not reach one-half of the entire membership, the meeting chairperson may announce that the meeting time will be postponed to later on the same day, provided that only two postponements may be made. If the quorum is still not met after two postponements, the chairperson may re-call the meeting following the procedures provided in Article 7, paragraph 2.

Article 8-2 The proceedings of a Committee meeting shall be conducted in a predetermined order of agenda items as stated in the meeting notice. However, the order may be changed with the approval of one-half or more of the entire membership of the Committee.

The meeting chairperson may not declare the meeting closed without the approval of one-half or more of the entire membership of the Committee. If at any time during the proceedings of the Committee meeting the members sitting at the meeting do not reach

one-half of the entire membership, then upon motion by the independent directors sitting at the meeting, the chairperson shall declare a suspension of the meeting, in which case the preceding article shall apply mutatis mutandis.

If at any time during the proceedings of the Committee meeting, the convener for any reason is unable to chair the meeting or the chairperson fails to declare the meeting closed as provided in paragraph 2, the provisions of Article 7, paragraph 5 shall apply mutatis mutandis to the selection of the deputy to act in place thereof.

Article 9 Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

1. The session, time, and place of the meeting.
2. The name of the meeting chairperson.
3. Attendance by the independent directors, including the names and the number of members present, excused, and absent.
4. The names and titles of those attending the meeting as non-voting participants.
5. The name of the minute taker.
6. The matters reported at the meeting.
7. Agenda items: For each proposal, the method of resolution and the result; a summary of the comments of the independent directors of the Committee and experts and other persons present at the meeting; the name of any independent director possibly having an interest relationship as referred to in Article 11, paragraph 1, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed.
8. Extraordinary motions: The name of the mover; the method of resolution and the result for each motion a summary of the comments of the independent directors of the Committee and experts and other persons present at the meeting; the name of any independent director possibly having an interest relationship as referred to in Article 11, paragraph 1, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed.
9. Other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be preserved as important Company records during the existence of the Company.

The minutes of the Committee meeting shall bear the signature or seal of both the chairperson and the minute taker, and a copy of the minutes shall be distributed to each independent director within 20 days after the meeting. The minutes shall be



deemed important corporate records and appropriately preserved during the existence of the Company.

The meeting minutes of paragraph 1 may be produced and distributed in electronic form.

Article 10 The Committee's meeting agenda shall be drafted by the convener. Other s may also put forward proposals for discussion by the Committee.

Article 11 If an independent director of the Committee has a personal interest in any agenda item, the independent director shall explain the essential content of the interest. If the independent director's personal interest is likely to prejudice the interest of the Company, the independent director may not participate in discussion and voting, and shall recuse himself or herself from the discussion and voting, and also may not exercise voting rights as a proxy for any other independent director.

Where the spouse, a blood relative within the second degree of kinship of an independent director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If, for the reason stated in the 1st paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the board of directors, which shall resolve on the item.

Article 11-1 The Company shall record on audio or video tape the entire proceedings of the Committee meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of the Committee meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded. Where the Committee meeting is held by video conference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be well preserved for the duration of the existence of the Company.

Article 12 The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters in connection with Article 6. The costs of their services shall be borne by the Company.

Article 13 The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the

board of directors and shall submit their proposals to be resolved by the board.

Article 14 The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the board of directors.

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.

Article 15 This Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors.