



## Delta Electronics, Inc.

### Communication Between the Independent Directors, the Company's Chief Internal Auditor and CPAs

- (1) 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 the meetings of the Audit and Risk Committee and the Board of Directors. The Chief Internal Auditor holds discussions regularly and individually 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 the audit reports are submitted every month. If necessary, relevant executives would be invited to attend meetings to get their statements regarding important issues. Their conclusions and suggestions would be complied and reported by the Chief Internal Auditor in the meetings of the Audit and Risk Committee and the Board of Directors. The instructions of the Audit and Risk Committee and the Board of Directors would serve as the guidelines for implementation.
- (2) According to International Standard on Auditing (ISA) 260, "Communications with Those Charged with Governance", 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) every quarter during the planning and completion stages and communicates the matters solely with the Audit and Risk Committees in person.

Communication between the independent directors and the Company's Chief Internal Auditor and CPAs in 2025:

| Date       | Nature  | Material Communication Items between Chief Internal Auditor   | Material Communication Items between the CPAs   | Result   |
|------------|---|---|---|--|
| 2025.02.26 | The 5th in the 5th term of Audit and Risk Committee | Report and communication on audit report of 2024 Q4   | CPAs attended the meeting in person for discussing and communicating with independent directors on 2024 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.  |
| 2025.04.29 | The 6th in the 5th term of Audit and Risk Committee | Report and communication on audit report of 2025 Q1<br>The Audit and Risk Committee's recommendations:<br>1. In response to the implementation of the solution's transaction model, it is recommended to adjust the relevant process with reference to industry practices and the characteristics of the transactions.<br>2. Regarding employee misconduct incidents, it is recommended that the relevant departments keep complete records and consider appropriate preventive measures. | CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 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.<br><br>Chief Internal Auditor: The Audit and Risk Committee's recommendations have been forwarded to the relevant departments for evaluation and action. |

| Date       | Nature   | Material Communication Items between Chief Internal Auditor | Material Communication Items between the CPAs  | Result  |
|------------|--|---|--|---|
| 2025.07.30 | The 9th in the 5th term of Audit and Risk Committee  | Report and communication on audit report of 2025 Q2         | CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 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. |
| 2025.10.29 | The 10th in the 5th term of Audit and Risk Committee | Report and communication on audit report of 2025 Q3.        | CPAs attended the meeting in person for discussing and communicating with independent directors on 2025 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. |