



Delta Electronics, Inc.

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

The Audit and Risk Committee of the Company, composed of all its independent directors, 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 evaluation of their competence and independence, 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 includes 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 December 1, 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, Compensation Committee member, Corporate Sustainability 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 Director, Onward Therapeutics, Inc. Director, St. Shine Optical Co., Ltd. Director, BRIM Biotechnology, Inc. Director, Rock BioMedical, Inc. 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	Independent Director, Audit Committee Member and Compensation Committee Member, Radium Life Tech Co., Ltd. Director, MiTAC Holdings Corporation 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 Corp. Chairman, Taiwan Consulting Group Special Advisor of the CEO, Yulon Group
Member	Rose Tsou
Education	MBA of J.L. Kellogg Graduate School of Management, Northwestern University Master of Science 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 Corporation Independent Director, Audit Committee Member, Compensation Committee Member, Giant Manufacturing Co., Ltd. Independent Director, HK Television Entertainment Company Limited Chairman, FNCapital Co., Ltd. Director, EASYCARD Corporation
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	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 Four Co. Chairman, SAS Capital Co., Ltd. Chairman, GWC Capital Co., Ltd. Chairman, GlobalWafers Capital Co., Ltd. Chairman, Sustainable Sunrise Co., Ltd. Chairman, Hung Jie Technology Corporation 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, Susen Green Energy Co., Ltd. Director, Sustainable Energy Solution Co., Ltd. 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

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



Operation of the Audit and Risk Committee in 2025

1. A total of 8 meetings of the Audit and Risk Committee were held in 2025. 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 (Convener and Chairman)	Audrey Tseng	8	8	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Shyue-Ching Lu	8	8	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	8	8	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Rose Tsou	8	8	0	100%	Re-elected Independent Director Elected on 30 May, 2024 Not served more than 3 consecutive terms
Independent Director (Member)	Doris Hsu	8	8	0	100%	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 the 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 the 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
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The 5th of the 5th term Audit and Risk Committee Meeting (2025.02.26)

1. The impairment loss on assets	None	After the Chairman 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 Company's	None	After the Chairman consulted	Upon the consultation of the



Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
2024 annual business report and financial statements		all the attending committee members, all committee members discussed and unanimously passed this motion and submitted it to the Board of Directors for approval.	Chairman of the Board, all attending Directors unanimously approved this motion.
3. The distribution of the Company's 2024 earnings	None	After the Chairman consulted all the attending committee members, all committee members discussed and recommended selecting the proposal II for distribution, 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 as suggested by the Audit and Risk Committee.
4. The amendments to the "Delta Group Risk Management Policy"	None	After the Chairman 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 amendments to the Company's "Rules and Procedures of the Meeting of Board of Directors" and "Audit and Risk Committee Charter"	None	After the Chairman 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 evaluation of competency and independence of the CPAs engaged by the Company	None	After the Chairman 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 assessment of the effectiveness of the Company's 2024 internal control system	None	After the Chairman 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
8. The Company's 2024 Internal Control System Statement	None	After the Chairman 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 6th of the 5th term Audit and Risk Committee Meeting (2025.04.29)			
1. The Company's 2025 Q1 consolidated financial statements	None	After the Chairman 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.	The Independent Director, Ms. Audrey Tseng, acted as the deputy for the Independent Director, Ms. Doris Hsu, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 7th of the 5th term Audit and Risk Committee Meeting (2025.05.29)			
1. The intention of acquisition of real estate in Taiwan	None	After the Chairman 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 8th of the 5th term Audit and Risk Committee Meeting (2025.06.18)			
1. The acquisition of shareholdings in ACT Genomics Holdings Company Limited	None	Pursuant to Article 206 of the Company Act and Article 11 of Audit and Risk Committee Charter, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, the rest of attending committee members unanimously approved this motion, upon the consultation of the chair, and submitted it to the Board of Directors for approval.	Pursuant to Article 206 of the Company Act and Article 15 of the Rules and Procedures of the Meeting of Board of Directors, except for the Independent Director, Mr. Jack J. T. Huang, who shall not participate in discussion or voting, and the Director, Mr. Bruce CH Cheng didn't participate in voting either, the rest of attending Directors unanimously approved this motion, upon the consultation of the Chairman of the Board.
The 9th of the 5th term Audit and Risk Committee Meeting (2025.07.30)			
1. The Company's 2025 Q2	None	After the Chairman consulted all the attending committee	Upon the consultation of the Chairman of the Board, all

Contents of Agenda	Objections, Reservations or Major Advice	Contents of Resolutions	The Company's Response to the Audit and Risk Committee's Opinion
consolidated financial statements		members, 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.
2. Delta Group's risk appetite (risk tolerance)	None	After the Chairman 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 amendments to the "Delta Group Information Security and Personal Information Protection Policy"	None	After the Chairman 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 amendments to the group's "Anti-Corruption and Anti-Bribery Policy"	None	After the Chairman 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 10th of the 5th term Audit and Risk Committee Meeting (2025.10.29)			
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 Chairman 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 establishment to the Company's "Policy on Prevention of Insider Trading"	None	After the Chairman 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.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. 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
3. The amendments to parts of the Company's internal control procedures and internal control auditing	None	After the Chairman 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.	motion. The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
4. The Company's 2025 Q3 consolidated financial statements	None	After the Chairman 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.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
5. The group's shareholding restructuring	None	After the Chairman 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.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
6. The amendments to the "Delta Group Biodiversity Policy"	None	After the Chairman 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.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
7. Delta Electronics (Netherlands) B.V., a subsidiary of the Company, proposed an acquisition of Noda RF Technologies Co., Ltd and its subsidiaries	None	After the Chairman 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.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. 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
8. The Company's 2026 internal audit plan	None	After the Chairman 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.	The Director, Mr. Ping Cheng, acted as the deputy for the Director, Mr. Victor Cheng, who was temporarily absent. Upon the consultation of the Chairman of the Board, all attending Directors unanimously approved this motion.
The 11th of the 5th term Audit and Risk Committee Meeting (2025.11.12)			
1. The appointment of an independent expert to issue a fairness opinion	None	After the Chairman 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.	Implemented in accordance with this motion approved by the Audit and Risk Committee.
The 12th of the 5th term Audit and Risk Committee Meeting (2025.12.01)			
1. The acquisition of 100% of the shares of Vivotek, Inc. through cash-for-share exchange	None	After the Chairman 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.	The Director, Mr. Simon Chang, designated as the representative of the Company and elected as a director of Vivotek, Inc., pursuant to Article 5 and Paragraph 7, Article 29, thereof, mutatis mutandis applying Paragraph 6, Article 18 of the Business Mergers and Acquisitions Act, is eligible to participate in the discussion and voting of this motion. 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.