

Delta Electronics, Inc.

The implementation of Ethical Corporate Management

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No	Summary	
<p>1. Establishment of ethical corporate management policies and programs</p> <p>(1) Does the Company have a Board approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policies?</p>	√		<p>Based on the business philosophy of honesty, transparency and responsibility of the Company, Delta's Board of Directors has approved the establishment of the "Ethical Corporate Management Best Practice Principles" to set up a good operation mode with clear establishment of integrity policies. Besides, all board members and senior management must sign the statement or commitment on ethical corporate management, which expects and requires the board and senior management to actively implement the ethical corporate management policy into internal management and business activities. The principles are detailed in the Corporate Governance section under Investors on the Company's website. The implementation of ethical corporate management for the year is also disclosed in the ESG Report as well.</p>	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
<p>(2) Does the Company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scopes of business? Does the Company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies?</p>	√		<p>The Company has set up risk assessment mechanisms for unethical behavior.</p> <ul style="list-style-type: none"> ● The Company has set up the risk assessment and prevention plan for ethical corporate management to implement its ethical corporate management policy, set up a risk control mechanism, regularly analyze and evaluate business activities with higher risk of dishonest conduct within the scope of business, and strengthen relevant preventive measures to reduce existing and potential risks. ● The Company has created the Risk Assessment Mechanism for ethical corporate management and requested its business and functional units to conduct annual risk assessments, while taking internal and external audit records into account. A total of 37 risk assessment forms (100% response rate) were completed in 2025 with corresponding control measures drafted and implemented, including requiring the employees to familiarize themselves with relevant laws and internal regulations of the Company, as well as regular monitoring regarding illegal use of non-authorized software, etc. ● The prevention program established by the Company includes 7 preventive measures against the following: <ul style="list-style-type: none"> a. Offering and acceptance of bribes b. Illegal political donations c. Improper charitable donations or sponsorship d. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits 	

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No		
(3) Does the Company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the Company enforce the programs above effectively and perform regular reviews and amendments?	√		<p>e. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights</p> <p>f. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacturing, provision, or sale of products and services</p> <p>g. Prohibition of unfair competition</p> <ul style="list-style-type: none"> ● "Delta Group Code of Conduct" expressly states that Delta members should abide by all applicable anti-bribery and anti-corruption regulations, expressly refuse to offer or accept any form of illegitimate benefits, and avoid dealing with business partners who operate dishonestly, nor shall they offer illegal political donations, restrict or impede fair competition, or infringe intellectual property rights by unfair means. Charitable donations or sponsorships shall comply with the "Management Procedures for Handling Charitable Donations or Sponsorships." ● Article 8 of the "Delta Corporate Social Responsibility Best Practice Principles" declares the non-tolerance of bribery or corruption and avoidance of engaging in unfair competition. <p>The Company has stated the operating procedures, behavioral guidelines, punishment for violation, and complaint system in the unethical behavior prevention scheme.</p> <ul style="list-style-type: none"> ● The "Delta Group Code of Conduct" sets the standard operating procedures and behavioral guidelines for all stakeholders of the Company, as a commitment to implementing its ethical corporate management policy. ● The "Whistleblowing System Management Regulations" for employees and relevant whistleblowers to report any illegal or violation of code of conduct or ethical corporate management behaviors to ensure the legal rights of the whistleblowers and relevant persons. ● The "Policy of Rewards and Punishments" states the rewards and punishments for violating the "Ethical Corporate Management Best Practice Principles" and the "Delta Group Code of Conduct." ● Regularly review and revise the above-mentioned relevant regulations based on the implementation status, to prevent dishonest behaviors. In response to practical and operational needs, the internal regulations and the "Whistleblowing System Management Regulations" were continuously reviewed and revised. <p>The aforementioned regulations are disclosed in the Corporate Governance section under Investors on the Company's website.</p>	

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No		
<p>2. Implementation of ethical corporate management</p> <p>(1) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?</p>	√		<p>The Company adequately implements integrity record assessment of its business partners.</p> <ul style="list-style-type: none"> ● The "Delta Group Code of Conduct" expressly regulates the following principles: <ul style="list-style-type: none"> a. Before establishing business relationships with others, the Company shall evaluate the legitimacy, integrity, and operational policy of the business dealing entities, and whether there are any records of dishonesty, to ensure such entities' business operations are with integrity, transparent, and will not demand, offer or receive bribes. b. When the Company deals with others, it should fully understand the counterparty's policy on business integrity and endeavor to include the compliance of business integrity as part of the contractual terms. If the other party engages in any dishonest behaviors in the performance of business activities, it should immediately inform and cooperate with the investigation, and the other party may revoke the Company's supplier qualification or terminate any transactions. ● Adopting the "Delta Supplier Code of Conduct" as a key guideline, the Company adequately implements ethical corporate management in supply chain management: <ul style="list-style-type: none"> a. In addition to product liability and confidentiality clauses, the procurement contract has also incorporated clauses in the "Supplier Code of Conduct" -Responsible Business Alliance Code of Conduct aspects, environmental protection, conflict minerals, fair competition and antitrust, etc. b. Hierarchical management of continuously trading suppliers is carried out, and regular supplier ESG questionnaires are conducted to investigate their potential risks in labor, health and safety, environment, integrity and ethics, and management systems, and identify high-risk suppliers for systematic tracking, auditing and requirements for improvement. 	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
<p>(2) Does the Company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct</p>	√		<p>To improve the ethical corporate management, the Company established the Ethical Management Committee as a dedicated unit to promote the ethical corporate management of the Company, as approved by resolution of the Board of Directors on October 27, 2022. The Ethical Management Committee shall report to the Board of Directors annually on the Ethical management policy, the unethical behavior prevention scheme, and its implementation status. On February 25, 2026, the Ethical Management Committee reported to the Board of Directors on the implementation of the Company's ethical corporate management policy in year 2025. The report covered the results of integrity risk self- assessments, revisions to relevant</p>	

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No		
<p>regularly (at least once a year) to the Board of Directors while overseeing such operations?</p> <p>(3) Does the Company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?</p>	√		<p>policies and procedures, implementation of the integrity management system, the operation of the whistleblowing system, and the promotion of anti-corruption and anti-bribery policies.</p> <ul style="list-style-type: none"> ● To prevent conflicts of interest, the Company has formulated the “Delta Group Code of Conduct” to identify, monitor and manage the risks of dishonest behaviors that may result from conflicts of interest. The regulations expressly stipulate that Delta members should avoid conflicts of interest related to their positions, and shall not engage in any business, investment or activities that may conflict with the interests of Delta Group. In addition, appropriate channels are provided internally for directors, managers and other stakeholders to voluntarily declare whether they have a potential conflict of interest with the Company. ● Article 15 of the “Rules and Procedures of the Meeting of Board of Directors” and Article 31 of the “Corporate Governance Best Practice Principles” state the regulations of directors’ conflicts of interest and the strict prohibition of improper channeling of profits between the Company’s stakeholders and shareholders. ● The operations of related party transactions, insider trading and the mechanisms for handling and disclosure of material inside information are regulated respectively in the “Rules Governing Financial and Business Matters Between the Company and its Related Parties”, “Policy on Prevention of Insider Trading”, the “Delta Group Code of Conduct”, and the “Procedures for Handling Material Inside Information.” ● To implement the code of conduct to avoid conflict of interest, each new employee is required to complete disclosures regarding conflicts of interest and internal familial relationships, and existing employees are reminded to make the declaration in the annual announcement. 153 employees completed the declaration voluntarily in 2025. If a conflict-of-interest relationship is not reported in accordance with the Company’s regulations, the Company will impose penalties in accordance with the “Regulations on Reward and Punishment” depending on the severity of the situation. 	
<p>(4) Does the Company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical</p>	√		<ul style="list-style-type: none"> ● The Company has established efficient accounting policies and internal control system. The financial statements of the Company are prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the “International Financial Reporting Standards”, “International Accounting Standards”, interpretations, and the announcements of the interpretations approved by the Financial Supervisory Commission. 	

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)
	Yes	No		
<p>conduct risk assessments accordingly to prevent unethical conduct, or hire outside CPAs to perform the audits?</p> <p>(5) Does the Company regularly hold internal and external educational training on ethical corporate management?</p>	√		<ul style="list-style-type: none"> The design and effectiveness of implementation of the internal controls of the Company is determined based on the "Regulations Governing Establishment of Internal Control System by Public Companies" and is supported by a self-monitoring mechanism. Internal auditors regularly inspect the compliance with the internal control system, including its adherence to measures preventing unethical conduct. Through self-evaluation procedures, we ensure the effectiveness of our internal control systems, which serves as the basis for issuing the Internal Control System Statement. The Company's 2025 audit plan, assessment of the effectiveness of the Company's 2025 internal control system, and Internal Control System Statement were submitted to the Board of Directors for approval on October 29, 2024, and February 25, 2026, respectively. The 2026 audit plan was submitted to the Board of Directors for approval on October 29, 2025. Meanwhile, the assessment of the effectiveness of the internal control systems and the Internal Control System Statement for the fiscal year 2025 will be submitted for approval by the Board of Directors in 2026. <p>The Company's HR Department arranges relevant training to help promote the implementation of ethical corporate management:</p> <ul style="list-style-type: none"> New employees are required to participate in the orientation training for newcomers related to ethical corporate management. All employees return to the ethical corporate management/code of conduct/human rights policy advocacy course through our online education platform every year with a training completion rate of 98.4%. The course topics include explanations on the prohibition of insider trading and internal material information handling procedures, etc. The Company also holds physical courses on topics related to ethical corporate management each year. In 2025, a total of 35,942 people in the Delta Group participated in such training courses related to the topics mentioned above with an aggregate total of 16,369 hours. Regularly review and adjust the content of the training courses to strengthen the advocacy of preventing dishonest behavior. Since 2023, the Company, under the scope of Delta Electronics, Inc. in Taiwan (including every functional unit with headquarters functions), has introduced the ISO 37001 standard, optimizing the relevant management mechanisms for anti-corruption and anti-bribery. Therefore, all employees in each unit within the verification scope have completed the ISO 37001 anti-bribery management system operational mechanism education and training to meet the requirement, enhancing understanding of anti-corruption and anti-bribery measures and preventing dishonest behavior. Since 2024, additional anti-corruption and anti-bribery training will be provided to 	

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reason(s)												
	Yes	No														
			<p>personnel identified as medium to high risk in the job risk assessment to enhance their awareness of corruption and bribery risks at Delta TW headquarter.</p> <ul style="list-style-type: none"> The Company's advocacy efforts related to ethical corporate management operations include listing honesty and integrity as a value and ability assessment item in employee performance evaluation, publishing an annual announcement on the regulations of conflict-of-interest recusal and reminding colleagues to proactively submit conflict-of-interest disclosures, and conducting ethical corporate management risk assessment with each unit every year. For suppliers, the Company refers to the Code of Conduct - Responsible Business Alliance (RBA) as the main framework and pushes the suppliers to practice sustainable development in major aspects such as labor, occupational safety and health, environment, ethics and management systems. Adopting the "Delta Supplier Code of Conduct" and "Delta Anti-corruption and Anti-Bribery Policy", as key guidelines for training or promotion materials, and required suppliers to sign the integrity commitment. 													
<p>3. Operation of the whistleblowing system of the Company</p> <p>(1) Does the Company establish both a practical reward and whistleblowing systems, integrity hotline and appropriate personnel in charge of the reported object?</p>	√		<p>The "Delta Group Code of Conduct" and the "Delta Group Management Measures of the Whistleblowing System" stipulate the setup of a reporting channel for employees, suppliers, and other external stakeholders. Managed by designated personnel, the reporting system is for reporting matters or violations against human rights, behavior principles, or ethical corporate management principles. In addition to reporting to the head of the unit in which the member belongs to, as well as to the head of the Audit Department, head of the HR Department or head of the Legal/IP Department, a report can also be sent to the handling units as below through the Company's local email address. If any whistleblowing case is confirmed true and has made a significant contribution or resulted in significant financial benefits, the whistleblower will be rewarded appropriately.</p> <table border="1" data-bbox="549 1704 1238 2051"> <thead> <tr> <th colspan="3">Whistleblowing Email and Channels</th> </tr> <tr> <th>Event Type</th> <th>Handling Unit</th> <th>Email of Handling Unit</th> </tr> </thead> <tbody> <tr> <td>Report management team incidents</td> <td>Audit and Risk Committee</td> <td>AC885@deltaww.com</td> </tr> <tr> <td>Report incidents of fraud, corruption, and bribery</td> <td>Ethical Corporate Management Committee</td> <td>885@deltaww.com</td> </tr> </tbody> </table>	Whistleblowing Email and Channels			Event Type	Handling Unit	Email of Handling Unit	Report management team incidents	Audit and Risk Committee	AC885@deltaww.com	Report incidents of fraud, corruption, and bribery	Ethical Corporate Management Committee	885@deltaww.com	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.
Whistleblowing Email and Channels																
Event Type	Handling Unit	Email of Handling Unit														
Report management team incidents	Audit and Risk Committee	AC885@deltaww.com														
Report incidents of fraud, corruption, and bribery	Ethical Corporate Management Committee	885@deltaww.com														

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies and Reason(s)																					
	Yes	No																							
(2) Does the Company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	√		<table border="1"> <thead> <tr> <th colspan="3">Whistleblowing Email and Channels</th> </tr> <tr> <th>Event Type</th> <th>Handling Unit</th> <th>Email of Handling Unit</th> </tr> </thead> <tbody> <tr> <td rowspan="7">Other violations of Code of Conduct</td> <td>HR/ Taiwan</td> <td>HR885@deltaww.com</td> </tr> <tr> <td>HR/ China</td> <td>HR885.CN@deltaww.com</td> </tr> <tr> <td>HR/ America</td> <td>HR885.DAL@deltaww.com</td> </tr> <tr> <td>HR/ EMEA</td> <td>HR885.EMEA@deltaww.com</td> </tr> <tr> <td>HR/ SEA</td> <td>HR885.SEA@deltaww.com</td> </tr> <tr> <td>HR/ NEA</td> <td>HR885.NEA@deltaww.com</td> </tr> <tr> <td>HR/ India</td> <td>HR885.DIN@deltaww.com</td> </tr> </tbody> </table> <p>The management team refers to here are defined as the first level in the “Organizational Management Measures”, including Chairman, Vice-Chairman, CEO, and COO of Delta headquarters</p> <p>The “Delta Group Whistleblowing System Management Regulations” stipulates the following procedures:</p> <ul style="list-style-type: none"> ● The whistleblower or his/her agent shall submit a compliant in writing or verbally with specific fact and sufficient information of the alleged behavior or incidents against human rights, behavior principles or ethical corporate management. Delta members may choose to remain anonymous when reporting a violation of another member, but they should still provide necessary information to facilitate communication and investigation. ● The whistleblowing results shall be replied within three months and if there are special circumstances requiring an extension, prior approval from the appropriate authority is necessary. In the conclusion of the case, the whistleblower shall be replied to through the “Reply Form of Whistleblowing Event”, unless the whistleblower does not provide any contact information, where there is no response to communication attempts, or in cases of anonymous whistleblowing. If the whistleblowers are dissatisfied with the results of their case, they may submit an appeal made in writing using the “Record Form of Whistleblowing Event” within 10 days of receiving the reply and include reasons for the dissatisfaction, along with specific new facts and evidence. The CEO shall assign an appropriate unit, instead of the original investigation unit, to handle the appeal. Only one appeal per case is allowed. ● In cases where whistleblowers’ allegations are verified to be true, the Company will take appropriate actions in accordance with legal requirements or internal disciplinary regulations. If a significant violation is discovered during the investigation or if the Company is at significant risk, the handling unit shall report the case to the Audit and Risk Committee. <p>The parties involved in the case, the whistleblower, and the relevant</p>	Whistleblowing Email and Channels			Event Type	Handling Unit	Email of Handling Unit	Other violations of Code of Conduct	HR/ Taiwan	HR885@deltaww.com	HR/ China	HR885.CN@deltaww.com	HR/ America	HR885.DAL@deltaww.com	HR/ EMEA	HR885.EMEA@deltaww.com	HR/ SEA	HR885.SEA@deltaww.com	HR/ NEA	HR885.NEA@deltaww.com	HR/ India	HR885.DIN@deltaww.com	
Whistleblowing Email and Channels																									
Event Type	Handling Unit	Email of Handling Unit																							
Other violations of Code of Conduct	HR/ Taiwan	HR885@deltaww.com																							
	HR/ China	HR885.CN@deltaww.com																							
	HR/ America	HR885.DAL@deltaww.com																							
	HR/ EMEA	HR885.EMEA@deltaww.com																							
	HR/ SEA	HR885.SEA@deltaww.com																							
	HR/ NEA	HR885.NEA@deltaww.com																							
	HR/ India	HR885.DIN@deltaww.com																							

Evaluation Items	Implementation Status		Summary	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies and Reason(s)
	Yes	No		
(3) Does the Company take measures to protect whistleblowers from being mistreated due to whistleblowing?	√		<p>personnel have a duty of confidentiality to prevent the whistleblower from being treated unfairly, retaliated against, or threatened. Violations will be subject to disciplinary measures in accordance with the Company's disciplinary regulations.</p> <p>The "Delta Group Code of Conduct" and the "Delta Group Whistleblowing System Management Regulations" expressly stipulate that the whistleblower may choose to remain anonymous. The handling unit will keep the whistleblower information strictly confidential, and will only disclose it to specific persons to meet investigation needs. Meanwhile, reasonable preventive and protective measures will be applied to protect the whistleblower from revenge or mistreatment.</p>	
4. Strengthening information disclosure Does the Company disclose its ethical corporate management policies and the results of its implementation on the Company's website and MOPS?	√		<p>The "Ethical Corporate Management Best Practice Principles", the "Code of Conduct", the "Corporate Social Responsibility Best Practice Principles" and the "Implementation of Ethical Corporate Management" are disclosed on the Company's website in the Corporate Governance section under Investors. In addition, relevant and reliable information on ethical corporate management is also disclosed in the annual report and the 2025 Delta ESG Report.</p>	Compliant with Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies.
5. If the Company has established its ethical corporate management policies in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: Compliant with Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies.				
6. Other important information to facilitate a better understanding of the Company's ethical corporate management practices: (i.e., the status of the Company's efforts to review and amend the ethical corporate management practices): None.				