



Delta Electronics, Inc.
The Implementation of External Board Performance Evaluations

Rules of performance evaluation of the Board of Directors

The Company aims to implement corporate governance and enhance the Company's board functions, and to set forth performance objectives to improve the operation efficiency of the board of directors, the "Rules of Performance Evaluation of the Board of Directors" was approved by the Board of Directors on October 27, 2016.

Evaluation cycles and periods for the external board performance evaluations

The Company's board performance evaluation shall be conducted by an external independent professional institution or a panel of external experts and scholars at least once every three years. External board performance evaluations shall be completed before the end of the first quarter of the following year, and the evaluation results shall be reported to the Board of Directors.

Qualifications of the external independent professional institution or a panel of external experts and scholars

When appointing an external evaluation institution or panel of external experts and scholars to conduct evaluations of board performance, the Company shall comply with the following guidelines:

1. The external evaluation institution or panel of external experts and scholars shall be professional and independent.
2. The external evaluation institution shall be an institution or management consulting firm mainly engaging in the provision of services for educational and training programs for board of directors and improvement of corporate governance of enterprises.
3. The panel of external experts and scholars shall appoint at least three experts or scholars specialized in the fields of board of directors or corporate governance to conduct evaluations of board performance of the company and prepare external evaluation analysis reports.

The Implementation of external board performance evaluations

The performance evaluation of the Company's Board of Directors for the year 2025 was conducted by the Taiwan Institute of Ethical Business (with the evaluation period from January 1, 2025, to December 31, 2025). The institute assigned 3 executive committee members to perform the evaluation. There was no relationship between the institute, including the executive committee members and the Company that might affect its independence, and the Company obtained a declaration of independence from the institute.

The institute conducted the evaluation via acquiring the Company's internal regulations, records, questionnaires, and onsite individual interviews based on the four following dimensions: I. Board professionalism and duties; II. Board effectiveness in decision making; III. The importance attached to internal controls by the Board of Directors; and V. The attitude of the Board of Directors towards sustainable operation. The Taiwan Institute of Ethical Business has issued the report of the Board performance evaluation on February 5, 2026, and the evaluation results were reported to the Board of Directors on February 25, 2026.

Overall evaluation conclusion:

1. The Board of Directors is composed of members with diverse backgrounds in management, technology, legal, and finance, etc. Through rigorous pre-meeting preparation of agenda and well-established communication mechanisms during meetings, the quality of decision-making and the operational efficiency of the board are effectively enhanced.



2. The Company places high importance on internal control and risk management. The Audit and Risk Committee effectively integrates resources to strengthen its oversight function, promoting the continuous improvement of the risk management system.
3. The Company actively promotes sustainable development strategies and is committed to reducing its carbon footprint and resource consumption, strengthening circular economy practices, and simultaneously fostering diversity, inclusion, and community engagement, thereby continuously enhancing the group's operational resilience.
4. In terms of talent development and succession planning, the Company has established a systematic global learning and development framework. By integrating industry-academia collaboration and cross-regional rotations, it cultivates core talents with professional expertise and an international perspective.

Based on the Board performance evaluation, the advice for optimization is proposed:

1. Enhance the accessibility and transparency of the whistleblowing mechanism.

The Company's implementation and further improvement:

1. The Company optimizes the website instructions to enable whistleblowers to file reports more conveniently and with greater confidence.