



Delta Electronics, Inc.

Delta Group Compliance Management Policy

Approved by the Board of Directors on February 25th, 2026.

1. Purpose

In order to comprehensively establish the Delta Group (the “Group”) Compliance Management System, enhance the compliance management effectiveness through a clear compliance management mechanism, and support our company to identify and prevent significant compliance risks, thereby serving as a basis for implementing compliance management, and ensuring our company’s continued stable operation and sustainable development, the Delta Group Compliance Management Policy (the “Policy”) is hereby formulated.

2. Applicable Scope

2.1 The Policy applies to compliance management operations at all levels of the Group.

2.2 The Group’s business partners shall also comply with the spirits and fundamental principles of this Policy to enhance and implement compliance management.

3. Definition

3.1 The “Group” means Delta Electronics, Inc., its subsidiaries, affiliates and all entities over which Delta Electronics, Inc. exercises direct or indirect de facto control globally.

3.2 “Compliance Obligations” means any mandatory or voluntary requirements applicable to the Group and its employees, during the business operation, including external law, regulations, regulatory orders, industrial codes, and our company’s internal rules and policies. (hereinafter referred to as “Applicable Laws and Regulations”)

3.3 “Compliance Risk” means the possibility that the Group and its employees, during the business operation, violates the applicable laws and regulations, thereby causing the Company or the employees to incur legal responsibilities, penalties or resulting in negative impacts such as economic losses or reputational damage.



3.4 "Business Partners" means external parties with whom the Group has established or plan to establish a business relationship, including but not limited to customers, suppliers, distributors, agents, and the like.

3.5 "Compliance Management" means the management system established by the Group to ensure compliance with its Compliance Obligations. With respect to compliance topics that are either legally mandated or voluntarily adopted by the Group, this framework encompasses the periodic monitoring and review of applicable legal and regulatory developments, the timely assessment of whether and how existing internal policies and procedures should be adjusted on a rolling basis in light of regulatory changes and the implementation status of the compliance management system. Such system includes measures such as establishing the compliance management organization, identifying and responding to compliance risks, conducting training and communications, auditing, and handling reporting, investigations, and remedial actions. Legally mandated compliance topics means compliance topics where our company has specific obligations pursuant to applicable laws or regulations (including obligations to establish relevant systems, periodically submit required documents), or for which competent authorities are empowered by laws to conduct periodic inspections, thereby necessitating the establishment of corresponding compliance management systems.

4. Commitments

4.1 The Group commits to fully complying with all applicable laws and regulations, both domestically and internationally. The Group neither engages in nor condone any conduct that violates applicable laws and regulations and maintains a zero-tolerance stance toward any non-compliance. Our well-defined reporting and handling procedures reflect the Group's strong commitment to regulatory compliance.

4.2 Group personnel shall fulfill their compliance obligations in accordance with their duties and responsibilities of their position and shall ensure that their works follows the applicable laws and regulations. Such requirements shall be clearly stated in employees' terms and conditions of employment.

5. Compliance Management Organization

5.1 The Top management for the Groups' compliance management policy is our



company's Chief Executive Officer. Pursuant to the Group's risk management policy, the Risk Management Implementation Committee oversees the execution of compliance management. The Group's compliance management mechanism is administered by the Legal Division, which also serves as the management team, which convenes the accountable units for each compliance topic, and related units to act as implementation units in carrying out compliance management activities.

5.2 To ensure the effective operation of compliance management system, the entities under the Group shall, in accordance with this Policy and taking into account their respective scale and operational characteristics, plan and establish an appropriate compliance organization.

6. Compliance Management Operation

6.1 Compliance Management Risk Assessment

The Group shall periodically conduct a comprehensive compliance risk assessment and based on the assessment results, adjust resources allocation and management strategies to enhance risk prevention and response capabilities.

6.2 Regulatory Change Management

The Group shall establish and periodically maintain a list of applicable laws and regulations and shall establish a mechanism to monitor changes thereto. For important areas of cross-border business, a regulatory change management mechanism shall be established based on the applicable laws and regulations of the country (or region) and taking into account practical operational needs.

6.3 Establishment of Compliance Objectives

The Group shall establish compliance management objectives annually and periodically review implementation results, as a basis for evaluating compliance management performance and driving continuous improvement.

6.4 Training and Communication

The Group shall periodically organize compliance-related education and training to enhance compliance management awareness and capabilities among all personnel. This Policy shall be published on the Group's official website.



6.5 Compliance Management Performance Evaluation

The Group shall, as necessary, incorporate compliance management into employees' performance appraisal metrics and provide incentives or impose disciplinary measures in accordance with implementation performance.

6.6 Report

The Group shall periodically compile and consolidate the implementation status and results of all compliance management activities and report the same to Top management and the relevant governance bodies.

6.7 Violation Reporting Channels and Handling

The Group shall ensure that each compliance topic under the compliance management mechanism establishes suitable compliance incident reporting channels and investigation procedures tailored to its specific operational needs.

6.8 Audit

The Group shall, as necessary, establish an audit system for compliance management operations.

6.9 Prevention and Correction

Where compliance management deficiencies are identified through internal or external audits or reporting, the Group shall promptly implement appropriate corrective and preventive measures and monitor their effectiveness.

6.10 Establishment of Group Companies' Compliance Management Mechanisms

In order to ensure the effective operation of the compliance management system, the Group's subsidiaries shall, in accordance with this Policy and with due consideration of their respective scale and operational characteristics, plan and establish appropriate compliance management operational mechanisms.

7. Approval

This Policy shall be implemented after it has been reviewed and approved by the Audit and Risk Management Committee and submitted to the Board of Directors for approval. The same procedure shall apply to any amendments.