



Delta Group Management Measures of the Whistle-blowing System

Article 1 Purpose of the Measures

These Measures were enacted to implement the Code of Conduct of the Company and the Ethical Corporate Management Best Practice Principles. Channels are provided for employees and relevant whistle-blowers to report any illegal activities or violations of the Code of Conduct or Ethical Corporate Management Best Practice Principles, to protect the legal rights of the whistle-blower and related persons, to address unreasonable situations that stem from violations of social responsibility, and to enhance labor relations.

Article 2 Applicable Scope and Persons

Applicable Scope: These Measures apply to Delta Electronics Inc. and its affiliated companies and subsidiaries.

Applicable Persons: These Measures apply to all employees, suppliers, customers or other relevant personnel who file whistle-blowing cases when identifying any of the following situations.

- I. Violations of the Ethical Corporate Management Best Practice Principles and Corporate Social Responsibility of the Company.
- II. Violations of the Code of Conduct of the company.
- III. Any illegal infringements in the workplace including but not limited to cases of discrimination, sexual harassment and other types of harassment in any forms.
- IV. Any current management regulations, system or work and business which damage the legal rights of any person.

Article 3 Handling Units

- I. Audit department: Shall receive and handle whistle-blowing cases raised by suppliers and contractors of the Company.
- II. Department heads of the affiliated units and the local human resources department: Shall receive and handle whistle-blowing cases raised by employees, customers, and other stakeholders of the Company.

Article 4 Reporting Channels

Independent reporting channels managed by dedicated persons are established for employees, Delta's suppliers, and other external stakeholders to report illegal activities, and violations of human rights, the Code of Conduct, or Ethical Corporate Management Best Practice Principles. Whistle-blowing cases shall be handled in accordance with the relevant local measures for which email addresses for whistle-blowing cases are listed below:

Applicable Scope		Whistle-blowing email and channels
Employees and Other Stakeholders	Head of Affiliated Units	Email or Contact Number of Head of Affiliated Units
	Taiwan	HR.GRIEVANCE@deltaww.com HR885@deltaww.com
	South China	5399.CNS@deltaww.com
	East China	5399.CNE@deltaww.com
	West China	5399.CNW@deltaww.com
	Shanghai, China	5399.SH@deltaww.com
	America	HR.GRIEVANCE.DAL@deltaww.com
	EMEA	HR.GRIEVANCE.EMEA@deltaww.com
	SEA	HR.GRIEVANCE.SEA@deltaww.com
	NEA	HR.GRIEVANCE.NEA@deltaww.com
	India	HR.GRIEVANCE.DIN@deltaww.com
Supplier	Global	885@deltaww.com

Article 5 Handling Procedures

- I. The whistle-blower shall submit the "Record Form of Whistle-blowing Event" through units and channels as stipulated in Articles 3 and Article 4 of these Measures and the form shall be submitted in writing or orally in person or by a deputy person. This shall include the fact and sufficient information of the alleged behavior or events specified in Article 2 and required by the investigation (including the names of related individuals, units, date and description of the event). Whistle-blowers may choose to remain anonymous, but we suggest providing names to facilitate communications and investigation.
- II. Whistle-blowing cases involving directors of the board or senior executives shall be reported to the Audit Committee. When the upper level of the handling units of the whistle-blowing case is involved as a related party, or to

avoid any conflicts of interest, the further escalated level or non-interested parties shall be specially appointed immediately.

- III. If the whistle-blowing is raised orally, the whistle-blowing handling unit shall fill out the "Record Form of Whistle-blowing Event" for its record and read it clearly to the whistle-blower or provide the record form to the whistle-blower for their review. With their confirmation of the content without any issues, the record form shall be signed or kept in e-mail form by the whistle-blower. If the whistle-blowing is raised anonymously, the record form shall be filled out and kept by the whistle-blowing handling unit.
- IV. The whistle-blowing case shall be closed within one month and may be extended for one month if necessary. For the conclusion of the case, the whistle-blower shall be replied to through the "Reply Form for Whistle-blowing Event", unless the whistle-blower does not provide any contact information nor respond. If the whistle-blower is not satisfied with the resolution, he or she may fill out the "Record Form of Whistle-blowing Event" within 10 days from the date of receiving the reply and provide new reasons and new evidence with facts. It shall then be handled by another handling unit rather than the first handling unit and be appointed by the CEO of the Company. Any application for reconsideration is limited to one time.
- V. For any whistle-blowing case confirmed by a resolution, the Company will handle it in accordance with laws and related disciplinary regulations of the Company, or make claims for legal liability. However, before making any disciplinary decisions, the Company shall provide the opportunity of explanation or appeal to the opposite party of the case in order to protect his or her rights. Per the investigation, if any material violation is identified or is likely to cause serious damage to the Company, the handling unit shall report the case to the Audit Committee.
- VI. In cases that the handling unit does not handle the whistle-blowing case without a proper reason or if the supervisor of the alleged person was aware of but did not take required actions for the illegal or unethical behavior before the whistle-blowing case was raised, it shall be handled in accordance with the laws or local disciplinary regulations of the Company.
- VII. The whistle-blowing handling unit may not accept any whistle-blowing cases which apply to the following conditions. Such cases shall still have records

maintained for future investigation:

1. The whistle-blower does not fill in or complete the procedures specified in Article 5.I and 5.II
2. The whistle-blower does not provide the information required in this measure or obviously raises cases for malicious reasons or with falsehoods
3. The whistle-blowing case is not in compliance with Article 2- applicable scope and persons
4. The person undertaking the whistle-blowing case does not belong to Article 3-Handling Units
5. The same case which has already been confirmed but is not applicable to this measure or has been closed by a resolution, unless the whistle-blower can provide new evidence proving that it is necessary to reinvestigate the case
6. An anonymous whistle-blower, who has no specific content or cannot provide information for evidence, and who has no response after contacting
7. The whistle-blower does not provide contact information, and does not respond after contacting
8. The same whistle-blowing case by the whistle-blower has been reported to other channels of the company and has been reviewed

Article 6 Avoidance of Case Investigation

- I. If the person undertaking the whistle-blowing case has a second-degree kinship with the whistle-blower or the alleged person, a stake in the reported matter, or may cause the case to not be investigated and handled fairly, such person shall actively refuse the case. In addition, the whistle-blower or the alleged person has the right to ask such person to refuse the case.
- II. If the alleged person is a regional head, the Chief Operation Officer shall appoint another suitable unit to handle the whistle-blowing case.
- III. If the alleged person is the head of the handling unit, the Chief Executive Officer shall appoint another suitable unit to handle the whistle-blowing case.

Article 7 Confidentiality and Rewards

- I. The whistle-blower and related personnel responsible for handling the case shall not be disclosed to the public and shall also be responsible for confidentiality and preventing the whistle-blower from being treated unfairly, retaliated against or threatened. Violators shall be punished in accordance with the local disciplinary regulations. The whistle-blower and related personnel are obliged to accept inquiries, respond faithfully, and provide relevant information.
- II. The handling process, investigation process and resolution results of the whistle-blowing case with the related documents or files shall be maintained responsibly and confidentially for at least five years. Before the expiration of the conservation period, in case any related case arises, such records shall be kept until the end of the case.
- III. Any individual framing, deceiving, insulting others or disrupting intentionally shall be punished by the Company in accordance with relevant regulations.
- IV. Any whistle-blowing case confirmed by a resolution to have made a significant contribution or resulted in financial effectiveness, the whistle-blower will be rewarded appropriately in accordance with local disciplinary regulations.

Article 8 Forms and Attachments

Attachment 1 Flow Chart of the Handling Procedure of Whistle-blowing Cases

Attachment 2 Record Form of Whistle-blowing Event (named)

Attachment 3 Record Form of Whistle-blowing Event (anonymous)

Attachment 4 Reply Form of Whistle-blowing Event

Article 9 Revision History

Effective Date

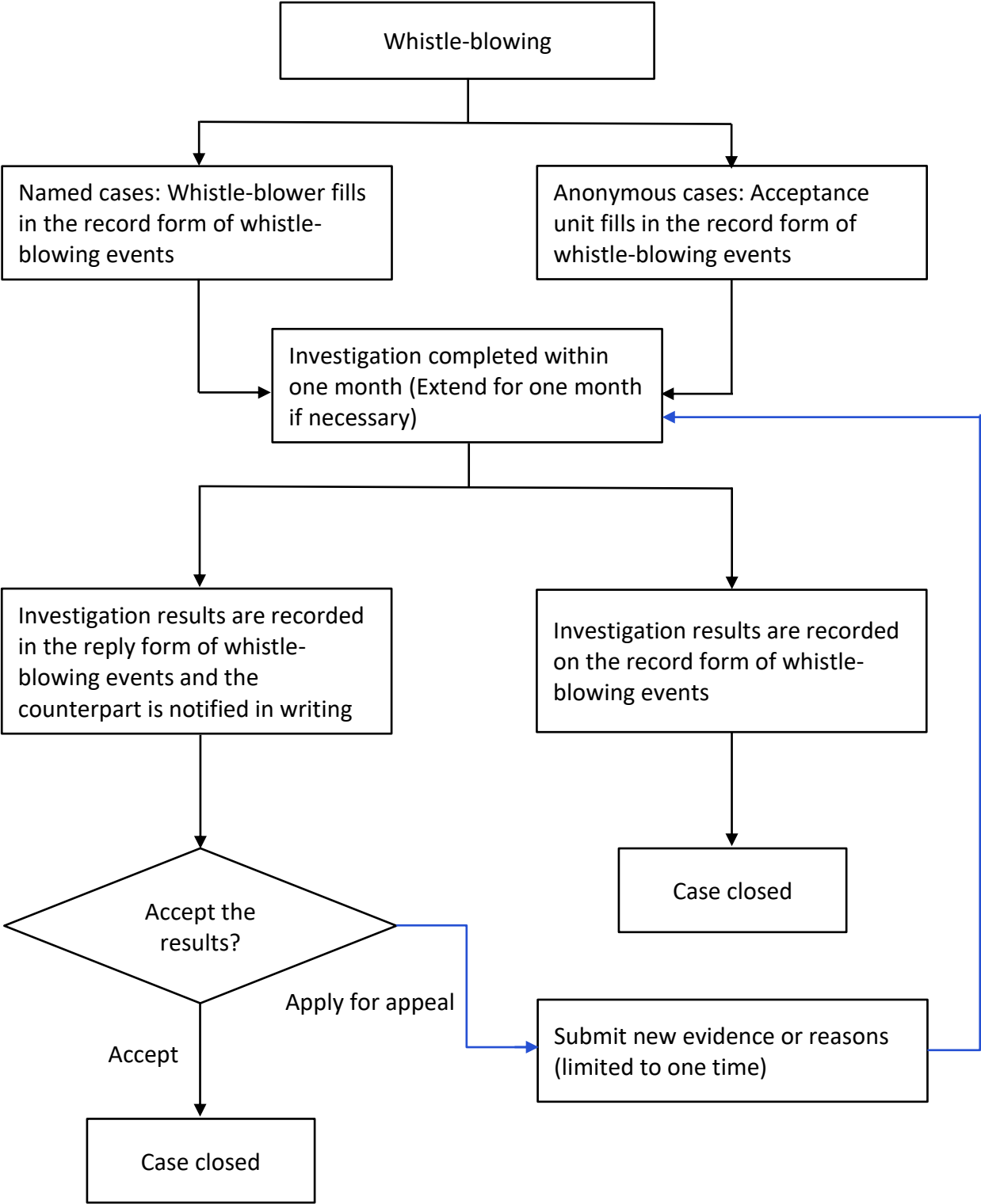
This measure is in effect from October 2022.

Edition History

The 1st edition was established in September 2019.

The 2nd edition was amended in October 2022.

Flow Chart of the Handling Procedure of Whistle-blowing Cases



Record Form of Whistle-blowing Event (named)

Whistle-blower	Whistle-blowing categories: <input type="checkbox"/> First Application <input type="checkbox"/> Application for case appeal			
	Name of Employee		Staff Number	
	Supplier Name		Name	
	Client Name		Name	
	Other Stakeholders			
	Contact Number		Contact Email	
Proxy Information	Name		Staff Number	
	Contact Number		Contact Email	
	Relationship with the Whistle-blower			
Factual Information (Should provide as much evidence and as many witnesses as possible)	Reported Person Employee Staff Number and Name		Name of Service Unit or Department	
	Contact Number		Contact Email	
	Relationship with the Reported Person	<input type="checkbox"/> Colleague <input type="checkbox"/> Supervisor <input type="checkbox"/> Subordinate <input type="checkbox"/> Customer <input type="checkbox"/> Spouse <input type="checkbox"/> Friend <input type="checkbox"/> Relative <input type="checkbox"/> Classmate <input type="checkbox"/> Teacher-student <input type="checkbox"/> Church Member <input type="checkbox"/> Online Friend <input type="checkbox"/> Neighbor <input type="checkbox"/> Other		
	Time of the Event	Year	Month	Day
	Location of the Event			
	Process of the Event			
Relevant Evidence (Leave blank if none)	Annex 1 :			
	Annex 2 :			
Signature of the Whistle-blower (Proxy) : _____ Date of Whistle-blowing : Year/ Month/ Day				
The above record has been read aloud to the whistle-blower or provided for inspection, which is deemed to be free from error by the whistle-blower. Signature of Recorder : _____				

Report Form of Whistle-blowing Event (Anonymous)

Whistle-blower	Whistle-blowing method	<input type="checkbox"/> Letter <input type="checkbox"/> Email <input type="checkbox"/> Other			Whistle-blowing Date	
Factual Information (Should provide as much relevant evidence and as many witnesses as possible)	Employee Staff Number and Name of the Reported Person				Name of Service Unit or Department	
	Contact Number				Contact Email	
	Relationship with the Reported Person	<input type="checkbox"/> Colleague <input type="checkbox"/> Supervisor <input type="checkbox"/> Subordinate <input type="checkbox"/> Customer <input type="checkbox"/> Spouse <input type="checkbox"/> Friend <input type="checkbox"/> Relative <input type="checkbox"/> Classmate <input type="checkbox"/> Teacher-student <input type="checkbox"/> Church Member <input type="checkbox"/> Online Friend <input type="checkbox"/> Neighbor <input type="checkbox"/> Other				
	Time of the Event	Year Month Day Hour Minute				
	Location of the Event					
	Process of the Event					
Relevant Evidence (Leave blank if none)	Annex 1: Annex 2:					
Processing Progress and Process Description						
Processing Results Description						
Contracting Person	Head of Contracting Person	Head of Related Unit		Head of Signatory Unit		

Reply Form of Whistle-blowing Event

Case Information	Case Number			
	Whistle-blower			
	Reply Date			
Summary of the Case				
Processing Progress / Process Description				
Processing Results Description				
Other Suggestion				
Whistle-blower	Contracting Person	Head of Contracting Person	Head of Related Unit	Head of Signatory Unit