

Delta Group Whistleblowing System Management Regulations

Article 1 Purpose of the Regulations

The Regulations 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

- 2.1 Applicable Scope: These Regulations apply to Delta Electronics Inc. and its subsidiaries. However, subsidiaries may establish different regulations according to actual operation needs based on the differences in local laws, internal organizational structures, or specific requirements.
- 2.2 Applicable Persons: If any of the following situations involving board of directors, executives, all employees, or other relevant personnel of the Company are identified, anyone is entitled to file a whistleblower complaint:
 - 2.2.1 Violations of the Ethical Corporate Management Best Practice Principles and Corporate Social Responsibility of the Company.
 - 2.2.2 Violations of the Code of Conduct of the Company.
 - 2.2.3 Any illegal infringements in the workplace including but not limited to cases of discrimination, sexual harassment, and other types of harassment in any forms.
 - 2.2.4 Any current management regulations, system or work and business which damage the legal rights of any person.

Article 3 The behaviors referred to as fraud, corruption, bribery, and other violations in these Regulations are as follows:

- 3.1 Fraud, Corruption, and Bribery
 - Board of directors, executives, or employees who, during the course of conducting business activities, directly or indirectly provide, promise, request, or accept any improper benefits, such as collecting commissions, kickbacks, gifts, or other undue advantages from customers, suppliers, or other individuals related to the Company's business.
- 3.2 Other Violations Beyond the Above
 - Other acts that are not covered in the aforementioned fraud, corruption, and bribery but are harmful to the Company's interests and reputation. These may include falsifying attendance records, embezzling company property, disseminating false information to the public, negligence in work or dereliction of duties, using violence or threats against colleagues, sexual harassment, attending or entry into inappropriate occasions or premises, and other acts that violate laws or societal norms.
- 3.3 If there is any dispute over which of the preceding two sections shall govern and apply to the behaviors, the Chief Executive Officer (CEO) may seek legal advice from legal division and make the

decision accordingly.

Article 4 Authority and its Responsibility

4.1 Audit Committee:

4.1.1 Oversee and review the operation of the whistleblowing and complaint system.

4.1.2 Handle cases involving senior executives reported through whistleblowing, manage the progress of investigations, and approve investigation results.

4.2 CEO:

4.2.1 Allocate sufficient and appropriate resources to ensure the effective operation of the whistleblowing system. Assign appropriate accepting units and investigation teams according to each case. Ensure that no personnel face retaliation, discrimination, or disciplinary action for making good-faith reports of violations or suspected violations of regulations, or for refusing to engage in or accept corruptive practices.

4.2.2 Approve investigation results of whistleblowing cases related to the reported individual who is not senior executives involved in fraud, corruption or bribery.

4.3 Integrity Committee:

Except as otherwise provided in these regulations, accept and investigate reports of fraud, corruption, and bribery. Reports involving general employees shall be reported to the CEO, and investigation results shall be communicated to the of the department head to which the employee belongs after approval by the CEO. Reports involving senior executives should be reported directly to the Audit Committee, and investigation results shall be submitted to the Audit Committee.

4.4 Human Resources Department:

Except as otherwise provided in these regulations, accept and investigate reports of violations other than fraud, corruption, and bribery (as defined in Article 3.2). Reports and the investigation results shall be reported and approved in accordance with the relevant local measures. Reports involving senior executives should be reported directly to the Audit Committee, and investigation results shall be submitted to the Audit Committee.

4.5 Department Heads of the Reported Individuals:

4.5.1 Cooperate and supervise personnel of the department to assist or cooperate with the investigating unit in the investigation.

4.5.2 Upon completion of the investigation of whistleblowing cases, cooperate in implementing necessary management or corrective procedures.

Article 5 Approval Authority

5.1 The response form for whistleblowing cases shall be approved by the head of the responsible department or the department involved in the investigation and the decision-making process shall be processed based on the nature of the case.

5.2 The enactment, revision, and abolishment of the Regulations shall be issued and become effective after approval by the Integrity Committee.

Article 6 Content

6.1 Reporting Channels

Independent reporting channels managed by dedicated personnel is established by the Company for the public to report illegal activities, and violations of the Code of Conduct or Ethical

Corporate Management Best Practice Principles. Whistleblowing cases shall be handled in accordance with the relevant local measures for which email addresses for whistleblowing cases are listed below:

Whistleblowing Email and Channels		
Type of Case	Accepting Units/Scope of Acceptance	Email of the Accepting Unit
Cases involving senior executives*	Audit Committee	AC885@deltaww.com
Cases reporting fraud, corruption, and bribery	Integrity Committee	885@deltaww.com
Other cases of violations of the Code of Conduct	HR Department/Taiwan	HR885@deltaww.com
	HR Department/Mainland China	HR885.CN@deltaww.com
	HR Department/America	HR885.DAL@deltaww.com
	HR Department/Europe	HR885.EMEA@deltaww.com
	HR Department/Southeast Asia	HR885.SEA@deltaww.com
	HR Department/Northeast Asia	HR885.NEA@deltaww.com
	HR Department/India	HR885.DIN@deltaww.com

*Note: The term "senior executives" as referred to here is defined within the scope of the first layer of the "Organizational Management Regulations," encompassing the following positions: Chairman, Vice Chairman, Chief Executive Officer (CEO), and Chief Operation Officer of Delta Group Headquarters.

6.2 Handling Procedures

6.2.1 Whistleblowers may submit their complaints in writing or orally through the channels listed in Article 4 and Article 6 of the Regulations, either personally or through a representative.

Whistleblowers may choose to remain anonymous but shall provide necessary information, excluding their real names, for verification purposes.

6.2.2 If the complaint is submitted in writing, whistleblowers may complete the "Record Form of Whistleblowing Event" (see Attachments 2 and 3) and provide specific details and information required for the record form to verify the violations as defined in Article 2 and Article 3. The information shall include the names of relevant individuals, the department, the date of the incident, and a detailed description of the event. If the complaint is submitted orally, the personnel handling the whistleblower's case will document the interview process and necessary information. The content of such document will be verified with the whistleblower to ensure accuracy.

6.2.3 In line with 6.2.2, the accepting unit shall record the whistleblower's case in the "Whistleblowing Case Log" (refer to Attachment 5) and take responsibility for tracking the progress of each case listed in the "Whistleblower Case Log" until its conclusion to ensure all

cases are appropriately investigated and reported within the specified time frame.

- 6.2.4 Investigation units will report the investigation results, including the preparation of a "Whistleblowing Investigation Report" (see Attachment 6) in cases of fraud, corruption, or bribery to the appropriate decision-making level as defined in the Regulations. The results shall be documented in the "Reply Form of Whistleblowing Event" (see Attachment 4). Within 3 months, the results shall be replied to the whistleblower using the contact information provided by the whistleblower. If there are special circumstances requiring an extension, prior approval from the appropriate authority is necessary. This time frame does not apply to cases where the whistleblower has not provided contact information, where there is no response to communication attempts, or in cases of anonymous whistleblowing.
- 6.2.5 If whistleblowers are dissatisfied with the results of their cases, they may submit an appeal within 10 days of receiving the reply. The appeal shall be made in writing using the "Record Form of Whistleblowing Event" 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.
- 6.2.6 In cases where whistleblower's allegations are verified to be true, the Company will take appropriate actions in accordance with legal requirements or internal disciplinary regulations or make claims for legal liability. However, Prior to making disciplinary decisions, the Company must provide the opposite party with an opportunity to present their views or appeal to protect their rights. 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 Committee.
- 6.2.7 In cases that the handling unit does not handle the whistleblowing case without a proper reason or if the head of the department of the reported individual was aware of the behaviors but did not take required actions for the illegal, unethical, or dishonest behavior before the whistleblowing case was raised, relevant laws or regional disciplinary regulations of the Company shall be enforced.
- 6.2.8 Whistleblower cases may be directly closed without further processing and reply to the whistleblowers if any of the following conditions apply. However, for conditions (1) and (6) below, if the correction of the complaint is feasible and practical after evaluating the situation, whistleblowers shall be given an opportunity to make corrections:
- (1) Whistleblowing was not done through the channels specified in the Regulations.
 - (2) The whistleblowing complaint falls outside the scope and criteria as outlined in Article 2.
 - (3) The whistleblowing complaint does not meet the violation criteria outlined in Article 3.
 - (4) The whistleblowing appears to be a malicious attack, knowingly false, or lacks reasonable basis even if the proposed details are facts.
 - (5) The whistleblower's complaint lacks specific evidence for verification.
 - (6) Repeated whistleblowing on the same case that has been previously closed. However, if the whistleblower provides new evidence demonstrating the necessity for reopening the case, this provision does not apply.
 - (7) The whistleblowing complaint is the same as the whistleblower case that has been under the handling process.

6.3 Case Investigation Recusal System

- 6.3.1 If the person handling a whistleblowing case have a second-degree kinship with the whistleblower or the reported person, have a stake in the subject matter of the complaint, or

any other circumstances that might affect the impartial investigation and handling of the complaint, the person handling the complaint case shall voluntarily recuse themselves. The whistleblower or the reported person has the right to request the recusal of that person, and the supervisory authority of the accepting unit shall appoint an alternative person to handle the case. If the supervisory authority of the accepting unit has a stake in the subject matter of the complaint, the case shall be handled by its higher-level authority or other authority appointed by the CEO which is not a party of interest of the case.

6.3.2 If the reported person is a regional head, the Chief Operation Officer shall appoint another suitable authority to handle the whistleblowing case.

6.3.3 If the reported person is the head of the handling unit, the CEO shall appoint another suitable unit to handle the whistleblowing case.

6.4 Confidentiality and Rewards

6.4.1 The parties involved in the case, the whistleblower, and the relevant personnel responsible for handling the case shall not disclose information to the public and 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 regional regulations. The whistleblower shall not face undue repercussions for making a complaint, and the parties involved in the case have an obligation to cooperate by providing truthful responses and relevant information.

6.4.2 Records of the handling process, investigation process and resolution results of the whistleblowing case shall be documented in written or electronic form and retained for five years. These records shall be kept confidential, and before the expiration of the conservation period, in case of any related litigation, the relevant information shall continue to be preserved until the conclusion of the litigation.

6.4.3 Any individual framing, deceiving, insulting others or disrupting intentionally shall be punished by the Company in accordance with relevant regulations.

6.4.4 Any whistleblowing case confirmed by a resolution to have made a significant contribution or resulted in financial effectiveness, the whistleblower will be rewarded appropriately in accordance with local disciplinary regulations.

6.5 Education and Training

The Human Resources Department of the Company shall regularly conduct advocacy and educational training on this Whistleblowing Policy and related systems for internal personnel of the Company.

6.6 Preventive and Corrective Measures

If a whistleblowing case is verified as true, the Company's Human Resources Department or the Integrity Committee, in coordination with relevant departments, shall review related internal control systems and operational procedures according to the nature of the incident in order to prevent the recurrence of similar behaviors , and report the relevant preventive and corrective measures and their outcomes to the Integrity Committee.

Article 7 Revision History

Version	Summary of addition, amendment, or abolishment of the Regulations	Effective Date
Original	1. This policy was established in accordance with the Company's	Sep. 2019

Edition	corporate governance system and evaluation requirements. 2. It operationalizes the reporting procedures related to the human rights policy.	
1 st Edition	Article 2 Applicable Scope and Persons: Include workplace misconduct cases, including but not limited to cases of discrimination, sexual harassment, and other forms of harassment. Article 5 whistleblowing channels: added HR885@deltaww.com Mainland China-West China: 5399.CNW@deltaww.com Article 6 Handling Procedures: Add that when the reporting authority involves related parties or individuals who shall recuse, the case shall be directly assigned to a higher-level authority or to a non-related party for handling. Article 6.2.7: If any of the following circumstances apply to a reported case, and after requesting additional information or conducting a factual investigation, the case still falls into one of the following situations, the responsible unit may choose not to accept or respond to the report and may close the case directly.	Oct. 2022
2 nd Edition	1. Adjust the explanatory text on the responsibilities of the authority in charge of the case. Cases shall be assigned based on their nature and proceeded with subsequent investigation and reporting procedures. 2. Add definitions of the behaviors and whistleblowing channel for e-mail addresses. 3. Add an investigation team to prepare reports on investigation results and submit them. 4. Add explanatory text on education and training, as well as preventive and corrective measures. 5. Add the approval process for the Regulations. 6. Add "Whistleblowing Investigation Report"	Sep. 2023

Article 8 Forms and Attachments

Attachment 1 Flow Chart of the Handling Procedure of Whistleblowing Cases

Attachment 2 Record Form of Whistleblowing Event (named)

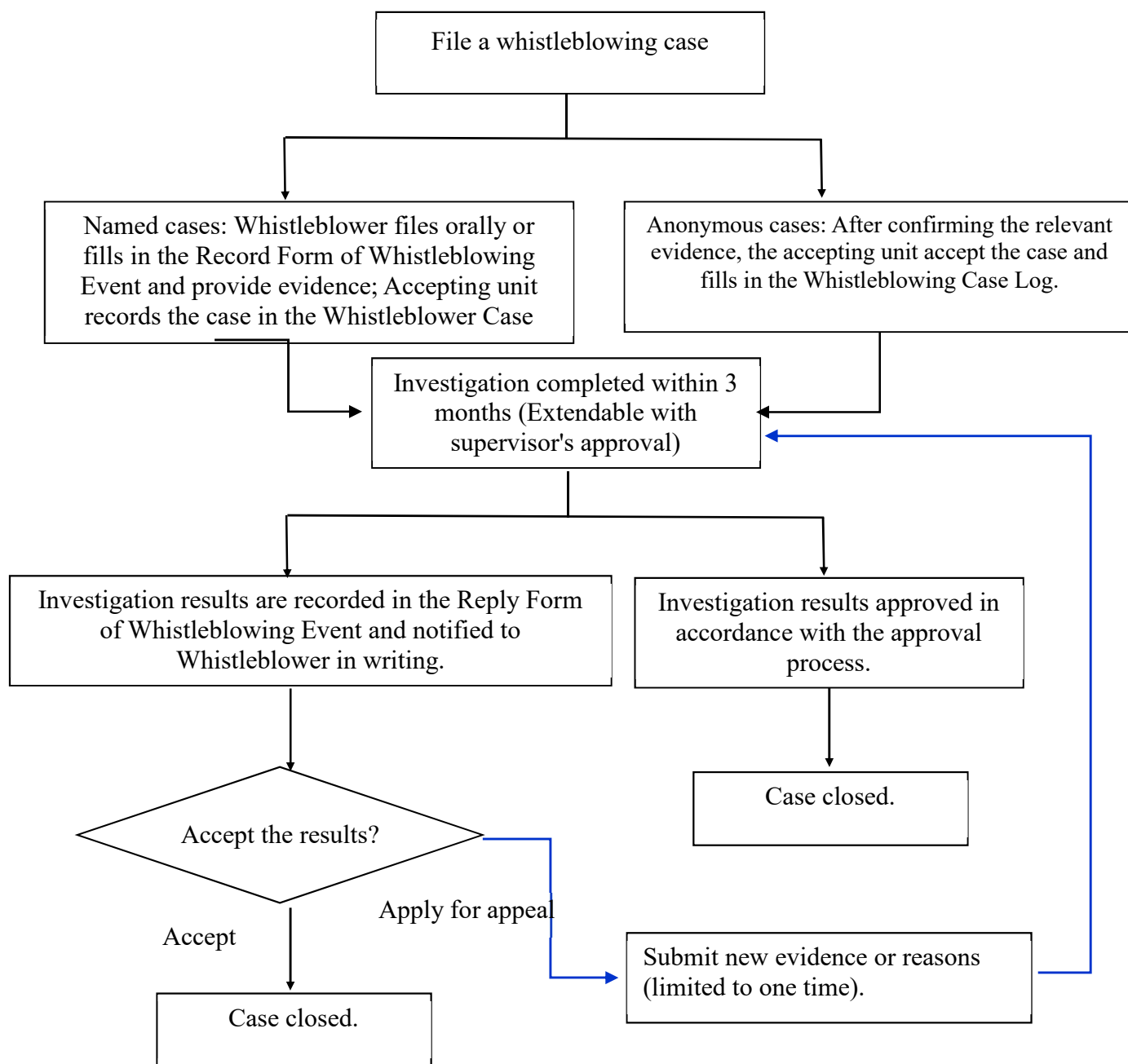
Attachment 3 Record Form of Whistleblowing Event (anonymous)

Attachment 4 Reply Form of Whistleblowing Event

Attachment 5 Whistleblowing Case Log

Attachment 6 Whistleblowing Investigation Report

Flow Chart of the Handling Procedure of Whistleblowing Cases



Record Form of Whistle-blowing Event (named)

Whistleblower	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		Name of	
	Employee Staff Number and Name		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	Whistleblowing method	<input type="checkbox"/> Letter <input type="checkbox"/> Email <input type="checkbox"/> Other	Whistleblowing 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	<div style="display: flex; justify-content: space-around; width: 100%;"> Year Month Day Hour Minute </div>		
	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	

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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

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Attachment 5

Whistleblowing Case Log

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Whistleblowing Investigation Report

Case No.			
Investigated Unit/Personnel			
Date of Investigation			
Investigation Result	Case Description		
	Investigation Process:		
	Conclusion:		
Investigator		Supervisor of the investigation unit	Approving supervisor