



Delta Electronics, Inc.

Policy on Prevention of Insider Trading

Adopted by the Board of Directors on October 29, 2025

Article 1 Purpose

Delta Electronics, Inc. (hereinafter referred to as the “Company”) hereby adopts this Policy on Prevention of Insider Trading (hereinafter referred to as the “Policy”) to prevent insider trading and to safeguard the Company’s reputation, shareholder rights, and the integrity of securities markets.

Article 2 Responsible Unit

The Legal Division of the Company shall serve as the designated unit responsible for the following matters:

1. Formulation and revision of this Policy;
2. Provision of consultation regarding the interpretation and application of this Policy;
3. Planning and implementation of awareness campaigns and training programs on insider trading;
4. Handling of violation reports under Article 6.

Article 3 Scope of Application

This Policy applies to the Company, its affiliates, subsidiaries, and all directors (including independent directors), managers, and employees of the aforementioned entities.

Article 4 Definitions

The term “subsidiary” shall be defined in accordance with Articles 369-2 and 369-3 of the Company Act.

The term “securities” refers to the corporate stocks, corporate bonds, and other securities or futures contracts based on securities as underlying assets, as approved by the competent authority. This includes common shares and any other securities issued by the Company or traded on public markets, including but not limited to: call (put) warrants, stock futures contracts, and stock options.

The term “insider” refers to insiders, quasi-insiders, and information recipients, specifically including:

- a. A director (including an independent director), managerial officer of the company, or a natural person designated to exercise powers as representative pursuant to Article 27, paragraph 1 of the Company Act;
- b. A shareholder holding more than 10% of the Company’s shares, including shares held by spouses, minor children, or through third parties;
- c. Anyone who has learned the information based on occupation or a control relationship;



- d. Anyone who has lost the status under any of the preceding three subparagraphs for a period of less than six months;
- e. Anyone who has learned the information from any of the persons in the preceding four subparagraphs.

The phrase “information that would have a material impact on its stock price” shall mean information relating to the finances or businesses of the company, or the market supply and demand of those securities, or to a public tender offer, the specific content of which would have a material impact on its stock price, or would have a material impact on the investment decision of a reasonably prudent investor. The definitions of the phrases “information that would have a material impact on its stock price,” “information that would have a material impact on its stock price or on the investment decision of a reasonably prudent investor,” and “information that would have a material impact on the ability to pay principal or interest” shall all be governed by “Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act”.

Article 5 Prohibited Transactions

Upon actually knowing any information of (a) the Company; (b) the Company’s domestic or foreign subsidiary; or (c) any target company with which the Company is negotiating or intends to undertake a merger, acquisition, investment, or strategic cooperation (including the parent company and subsidiaries of such target company) that would have a material impact on its stock price, after the foregoing information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, insiders shall neither buy nor sell, themselves or in the name of another, any stock or other securities with equity characteristics listed on an exchange or traded over-the-counter of any of the above-mentioned companies, nor cause others to engage in any future trading or relevant spot transaction in relation to the foregoing information.

Upon actually knowing any information of (a) the Company; (b) the Company’s domestic or foreign subsidiary; or (c) any target company with which the Company is negotiating or intends to undertake a merger, acquisition, investment, or strategic cooperation (including the parent company and subsidiaries of such target company) that would have a material impact on its ability to pay principal or interest, after the foregoing information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, insiders shall not sell, themselves or in the name of another, any non-equity corporate bonds listed on an exchange or traded over-the-counter of any of the above-mentioned companies.

Pursuant to Section 10 of the “Corporate Governance Best Practice Principles”, insiders who become aware of the Company’s relevant financial condition and performance in the financial report shall refrain from trading securities of the Company or any consolidated domestic or foreign subsidiary during the closed period of thirty (30) days prior to the publication of the annual financial report and the fifteen (15) days prior to the publication of each quarterly financial report.

Article 6 Reporting of Violations

Any director (including independent director), managerial officers, or employee of the Company



who violates this Policy, violates applicable laws on insider trading, or becomes aware of such violations, shall immediately report the matter to the designated unit herein.

Article 7 Consequences of Violation

Violators shall be held legally liable under the Securities and Exchange Act and other applicable laws and regulations.

Directors (including independent directors), managerial officers, or employees violating this Policy shall be subject to disciplinary actions in accordance with the Company's personnel policies and related internal regulations.

Employees who violate this Policy may be subject to penalties ranging from written warning, reprimand, minor demerit, major demerit, to termination of employment, in accordance with the Labor Standards Act, applicable laws, employment contracts, and the Company's Human Resources Standard Operating Procedures. If such violation causes financial or other damages to the Company, the Company reserves the right to seek compensation or initiate legal proceedings.

Article 8 Education and Awareness

To prevent insider trading, the Company shall conduct regular or ad hoc internal awareness campaigns and training programs and provide related consultation services.

Article 9 Miscellaneous

Matters not covered herein shall be governed by applicable laws and other internal regulations of the Company.

In the event of any conflict or inconsistency between this Policy and applicable laws or regulations, the stricter standard shall prevail to achieve the purpose of this Policy.

This Policy shall take effect upon adoption by the Board of Directors. Any amendments shall be subject to the same approval process.