



## **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
	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. 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 if it should 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. In 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 CEO of the Company. Any application for reconsideration is limited to one time.
- V. 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 provide the information required in this measure or obviously raises cases for malicious reasons or with falsehoods
  2. The same case which has already been confirmed 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

#### **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.

2. If the alleged person is a regional head, the Chief Operation Officer shall appoint another suitable unit to handle the whistle-blowing case.
3. 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**

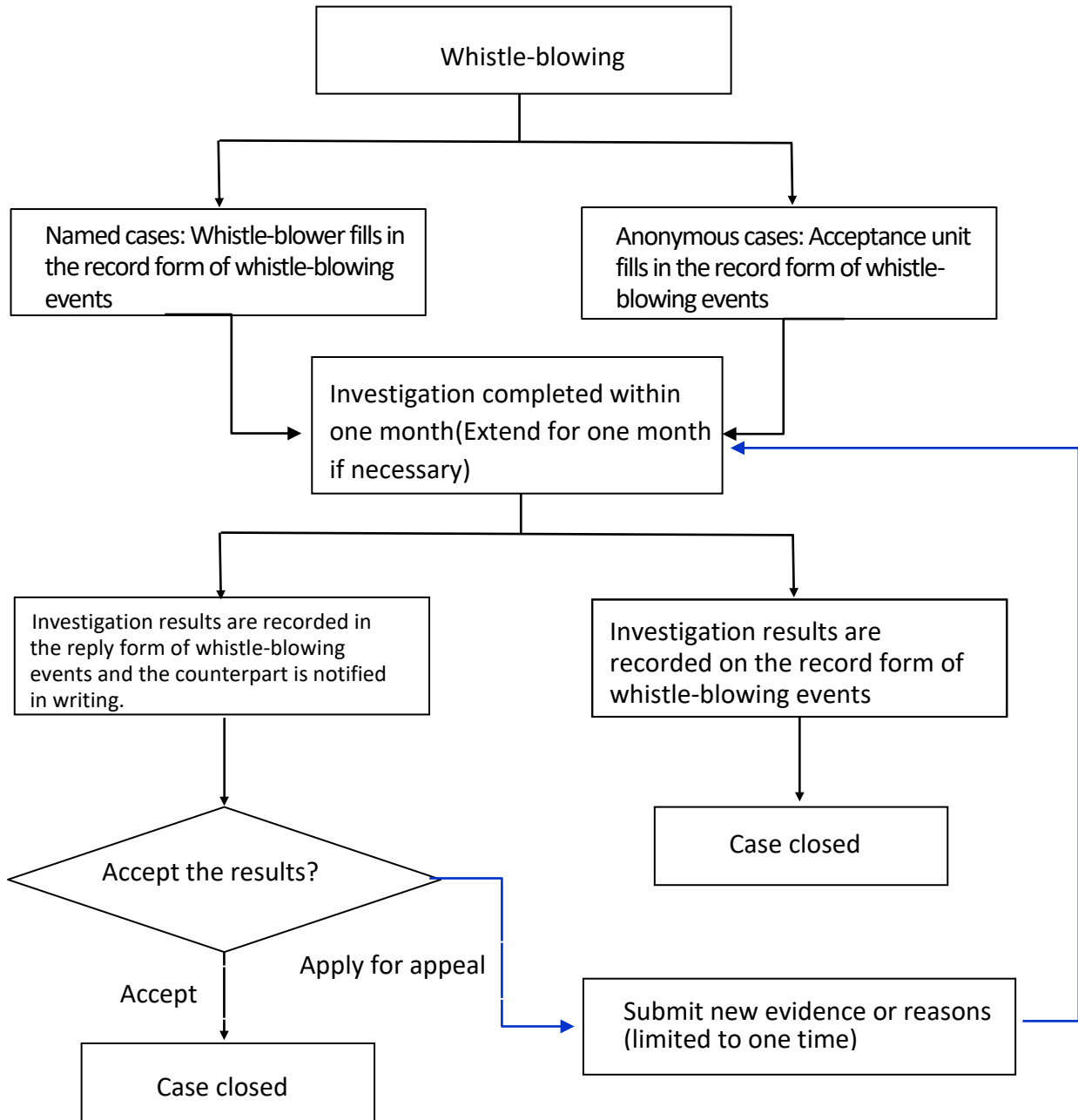
This measure is in effect from July 12<sup>th</sup> 2019.

#### **Edition History**

The 1st edition was established in September 2019.

The 2nd edition was amended in July 2021.

## Flow Chart of the Handling Procedure of Whistle-blowing Cases



## Record Form of Whistle-blowing Event (named)

<b>Whistle-blower</b>	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			
<b>Proxy Information</b>	Name		Staff Number			
	Contact Number		Contact Email			
	Relationship with the Whistle-blower					
<b>Factual Information</b> (Should provide as much evidence and 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	Hour	Minute
	Location of the Event					
	Process of the Event					
<b>Relevant Evidence</b> (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)

<b>Whistle-blower</b>	Whistle-blowing method	<input type="checkbox"/> Letter <input type="checkbox"/> Email <input type="checkbox"/> Other	Whistle-blowing Date			
<b>Factual Information</b> (Should provide as much relevant evidence and 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					
<b>Relevant Evidence</b> (Leave blank if none)	Annex 1: Annex 2:					
<b>Processing Progress and Process Description</b>						
<b>Processing Results Description</b>						
<b>Contracting Person</b>	<b>Head of Contracting Person</b>	<b>Head of Related Unit</b>	<b>Head of Signatory Unit</b>			



## Reply Form of Whistle-blowing Event

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