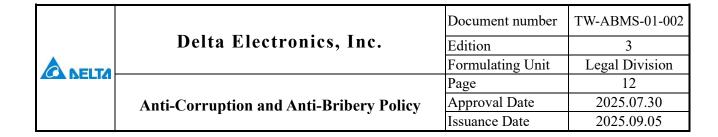


Delta Electronics, Inc.

Document number	TW-ABMS-01-002
Edition	3
Formulating Unit	Legal Division
Page	12
Approval Date	2025.07.30
Issuance Date	2025.09.05

Editions	Approval Date	Document Creation, Revision, and Abolition Application Form		Revision Details	
1	2023.09.07	N/A	New Version Re	eleased	
2 2025.09.05		Yes	1.Modify 4.3.1 \ 5.2 \ 11 2.Delete 5.5(merge into 5.2) 3.Amend 9 \ 13.5 4.Modify the name" Audit Committee" to "A and Risk Committee"		
	Approval	Rev	iew	Formulation	
	Soard of Directors t and Risk Commi	Ethical Corporat		Legal Division	



In conducting business with counterparties, Delta Electronics, Inc. ("Delta") adhere to the highest standards of ethical corporate management and adopt a zero-tolerance approach toward corruption and bribery. In alignment with the fundamental principle of ethical corporate conduct, this Anti-Corruption and Anti-Bribery Policy("Policy") is hereby established to clearly and comprehensively set forth specific guidelines for the prevention of corrupt and bribery-related acts. It also serves to provide guidance to relevant stakeholders to assist in identifying and preventing corrupt practices, thereby ensuring the effective implementation of our ethical corporate management policy.

Article 1 Purpose of the Regulations

The objectives of this Policy are as follows:

- This Policy delineates the conduct prohibited by Delta Electronic, Inc. in all collaborations with business partners and in the execution of any business activities, in order to ensure the prevention of corruption and bribery.
- To prevent any forms of bribery and corruption, compliance with United Nations Convention against Corruption and the relevant legal and regulatory requirements of the Republic of China (Taiwan).
- The implementation of this Policy serves to uphold our culture of ethical corporate management.

Article 2 Applicable Scope and Persons

This Policy applies to Delta, its directors, managers, employees, appointees, and persons with substantial right to control. It also applies to the directors, supervisors, officers, employees, appointees, and entities with substantial rights to control Delta's subsidiaries.

Article 3 Commitment

Delta shall disclose its policies on ethical corporate management, anti-corruption, and anti-bribery through internal regulations, external documents and communications, and Delta website. The governing and management units are responsible for actively implementing these commitments to ethical corporate, anti-corruption, and anti-bribery policies.

Delta requires all directors and employees to submit declarations affirming their commitment to ethical corporate, anti-corruption, and anti-bribery policies. Compliance with these policies shall be a condition of employment.

Article 4 Governance Structure and Responsibilities for Anti-Corruption and Anti-Bribery

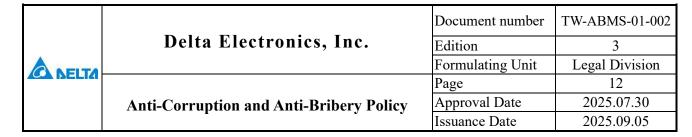
		Document number	TW-ABMS-01-002
	Delta Electronics, Inc.	Edition	3
A NELTA		Formulating Unit	Legal Division
ASA ISELIZI	Anti-Corruption and Anti-Bribery Policy	Page	12
		Approval Date	2025.07.30
		Issuance Date	2025.09.05

Delta has established an organizational structure to ensure ethical corporate management, anti-corruption, and anti-bribery governance, and to promote anti-corruption and anti-bribery initiatives. This structure includes "the Audit and Risk Management Committee", as well as four task-oriented teams under "the Ethical Corporate Management Committee ": "the Promotion Task Force ", "the Management Task Force ", "the Investigation Task Force ", and "the Regional Task Force ". These teams are respectively responsible for planning, implementing, auditing, reviewing, and enhancing Delta's anti-corruption and anti-bribery risk management system, and are provided with adequate resources and qualified personnel.



4.1 Audit and Risk Management Committee

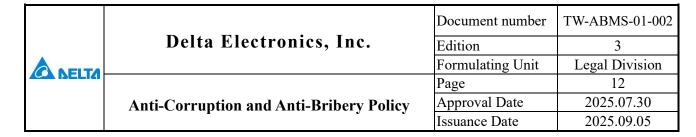
- 4.1.1 The composition and term of the Audit Committee shall be governed by Delta's Articles of Association.
- 4.1.2 The Audit and Risk Management Committee shall convene at least once every quarter and may hold extraordinary meetings as necessary.
- 4.1.3 The duties of the Audit and Risk Management Committee in this system are as follows:
 - Approve Delta's anti-corruption and anti-bribery policies;



- Ensure that Delta's operating strategies are aligned with its anti-corruption and anti-bribery policies;
- Review and audit the contents and operational data submitted through the management system during the planning phase;
- Ensure that adequate and appropriate resources are allocated properly in the management system to support its effective implementation;
- Exercise appropriate oversight over the management system implemented by Delta's top management and its effectiveness.

4.2 The Top Management

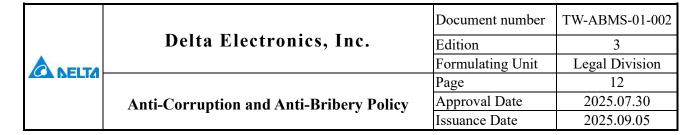
- 4.2.1 The top management of this management system is the Chief Executive Officer (CEO), who shall demonstrate leadership and commitment to the system in the following ways:
 - Approve the specifications and operational procedures associated with this management system;
 - Ensure that anti-corruption and anti-bribery policies and objectives are established, implemented, maintained, reviewed, and capable of adequately managing the corruption and bribery risks confronted with Delta;
 - Ensure that the requirements of the anti-bribery management system are integrated into Delta's organizational processes;
 - Allocate sufficient and appropriate resources to the anti-corruption and anti-bribery management system to ensure its effective operation;
 - Conduct Sufficient and effective communication matters related to anti-corruption and antibribery policies both internally and externally;
 - Internally communicate, announce and promote the importance of effective anti-corruption and anti-bribery management and confirm the compliance with the requirements of the anti-corruption and anti-bribery management system;
 - Ensure that the anti-corruption and anti-bribery management system is properly planned to achieve its objectives;
 - Guide and support personnel to enhance the effectiveness of the anti-bribery management system;



- Promote a suitable anti-corruption and anti-bribery culture within Delta;
- Implement continuous improvement practices for the anti-corruption and anti-bribery management system;
- Provide support to other colleagues of management level to demonstrating their leadership when the responsibilities for preventing and detecting corruption and bribery fall within the scope of their responsibilities;
- Encourage the use of whistleblowing or reporting channels to expose suspected or actual corrupt or bribery behaviors;
- Ensure that no personnel shall face retaliation, discrimination, or punishment result in any reports conducted by others in good faith or based on reasonable belief any violation or suspected violation of anti-corruption and anti-bribery policies, or for refusing to engage in or accept any benefits of corrupt or bribery acts, even if it might results in loss of business to Delta;
- Report to the Audit and Risk Management Committee on the content, operation, allegations, and investigation results related to the anti-corruption and anti-bribery management system and serious incidents.

4.3 The Ethical Corporate Management Committee - The Promotion Task Force(the Anti-Bribery task force)

- 4.3.1 The team is led by one convener, who shall be the General Counsel of Legal Division. Its members shall consist of representatives from the Human Resources Division, the Finance Division, the Legal Division and the Global Supply Chain Management Division.
- 4.3.2 This team shall convene two regular meetings each year, held respectively at the beginning and at the end of the year. The meeting at the beginning of the year shall be held to assess the anticipated corruption and bribery risks for the upcoming year, while the meeting at the end of the year shall review the implementation status of anti-corruption and anti-bribery measures throughout the year. Extraordinary meetings may be convened when necessary.
- 4.3.3 The duties and responsibilities are as follows:
 - Responsible for auditing the status of compliance with the anti-corruption and anti-bribery management system, conducting regular audits, and preparing reports of status of compliance and submit to the Ethical corporate Management Committee (including the CEO) for review; the

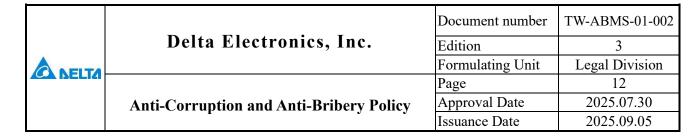


report and the related documents shall also be regularly submitted to the Audit and Risk Management Committee;

- Responsible for regularly reviewing risk assessment results and submitting them to the top management for review;
- Responsible for regularly evaluating the achievement of anti-corruption and anti-bribery objectives, reporting the evaluation results to the Ethical Corporate Management Committee (including the CEO), and regularly submitting relevant content to the Audit and Risk Management Committee.
- In the event of changes to implementation plans or processes, report such changes to the appropriate management level for review based on the nature of those changes and take necessary steps to mitigate potential adverse risks;
- Regularly assess and monitor the performance and effectiveness of the anti-corruption and antibribery management system, and report the results to the top management for review.

4.4 The Ethical Corporate Management Committee - The Management Task Force

- 4.4.1 Establish a team, which shall be led by the Legal Division, to handle law-related administrative matters under the directions of the convenor.
- 4.4.2 The duties and responsibilities are as follows:
 - Regularly promote and coordinate the risk assessment process for ethical corporate management, and review the results of such risk assessments;
 - Responsible for planning the required and necessary items for the anti-corruption and antibribery management system, including the timing, target recipients, supporting personnel, and communication methods, in order to ensure that the communications between Delta and the interested persons are properly arranged before relevant the execution of such plan of management system activities commence;
 - Assist in integrating mechanisms related to anti-corruption and anti-bribery into Delta's business strategies, and cooperate with the formulation of legal frameworks to ensure the implementation of appropriate preventive measures for ethical corporate management;
 - Assist in coordinating the revision, implementation, interpretation, and advisory services of procedures under the anti-corruption and anti-bribery management system, and in integrating and



aligning such procedures with other related operational processes within the anti-bribery management system;

- Revise contractual clauses related to anti-corruption and anti-bribery compliance;
- Compile, collect, manage, and maintain documented information related to anti-corruption and anti-bribery management system policies and procedures under the anti-bribery management system, declarations of compliance, and records of implementation under the anti-bribery management system.
- Organize annual training programs for employees on anti-bribery policies and reporting mechanisms.

4.5 The Ethical Corporate Management Committee - The Investigation Task Force

- Responsible for processing and tackling the reporting cases of fraud, corruption, and bribery.
- Manage and maintain reporting channels, collect and analyze reporting content, develop investigation plans, execute investigations and follow-ups, and report findings.

4.6 Head of the affiliated unit under this management system

4.6.1 To carry out corruption and bribery risk management in daily operations, monitor oversee the implementation of relevant control mechanisms, and ensure that all operational activities fulfill the objectives of the anti-corruption and anti-bribery management system.

Article 5 Anti-Corruption statement

- 5.1 Delta shall not engage in or tolerate any activities that violate this Policy or any applicable anticorruption laws and regulations.
- 5.2 Delta and its directors, managers, employees, appointees, and persons with substantial right to control shall not, whether directly or indirectly, offer, promise, solicit, or accept any form of any unreasonable gifts, hospitalities, improper benefits, for the purpose of establishing business relations or conducting business activities that might bring benefits, from or to customers, distributors, agents, contractors, suppliers, other business partners, public officials, or any other interested persons.
- 5.3 Delta and its directors, managers, employees, appointees, and persons with substantial right to control shall ensure that any political donation made, directly or indirectly, to political parties, organizations, or individuals engaged in political activities comply with Political Donations Act, and

		Document number	TW-ABMS-01-002
	Delta Electronics, Inc.	Edition	3
A NELTA		Formulating Unit	Legal Division
ACA ISELIZI	Anti-Corruption and Anti-Bribery Policy	Page	12
		Approval Date	2025.07.30
		Issuance Date	2025.09.05

internal procedures, and shall not be made for the purpose of obtaining business advantages or improper benefits.

- 5.4 Delta and its directors, managers, employees, appointees, and persons with substantial right to control shall ensure that all charitable donations or sponsorships comply with relevant laws, regulations, and internal procedures, and shall not be used as a means to disguise bribery.
- 5.5 Delta and its directors, managers, employees, appointees, and persons with substantial control shall not, whether directly or indirectly, offer or accept any unreasonable gifts, hospitality, or other improper benefits with the intention of initiating or influencing business relationships or transactions.

Article 6 legislation and regulations

Delta shall comply with the Company Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, Code of Integrity Management for Listed Companies, Act to Implement the United Nations Convention Against Corruption, Anti-Corruption Act, Securities and Exchange Act, Criminal Code, Political Donations Act, and other applicable laws and regulations related to business conduct.

Article 7 Definition

7.1 Improper Benefits

Improper Benefits refers to any improper payments or behaviors conducted under any business relations made for the following purposes,, including directly or indirectly providing government officials, individuals, or entities with items of value when operating business. (Such items of value include, but are not limited to, money in any form or under any name, gifts, donations, commissions, positions, services, preferential treatment, rebates, facilitation fees, hospitality, social engagements, reciprocal arrangements, work opportunities, internships, educational opportunities, advantages, and other valuable items.):

- The actions that effect or stop from the exercise of public or governmental power, including but not limited to signing contracts, imposing taxes or fines, and terminating existing contracts or contractual obligations;
- Obtain authorizations, permits, or other approvals from governmental entities or officials that units under this management system would not otherwise be entitled to receive;
- Acquire confidential information regarding business opportunities, tenders, or competitors'

		Document number	TW-ABMS-01-002
	Delta Electronics, Inc.	Edition	3
A NELTA		Formulating Unit	Legal Division
ACA BELIZI	Anti-Corruption and Anti-Bribery Policy	Page	12
		Approval Date	2025.07.30
		Issuance Date	2025.09.05

activities;

- Influence the formation or termination of contractual relationships;
- Commit to providing any other improper benefits.

7.2 Facilitation fees

Facilitation fees refer to the provision of funds—typically small amounts of cash or modest gifts—to public officials, government employees, or their agents, in violation of laws and regulations, for the purpose of expediting or ensuring the completion of routine governmental actions. Such governmental actions are those that the officials or agents have no discretion to refuse, such as processing visa applications, work permits, or access to utilities like electricity or water.

Article 8 Periodic Risk Assessment and Notification Mechanism

- 8.1 Delta has established the "Employee Position Corruption and Bribery Risk Assessment and Control Procedure," the "Business Partner Corruption and Bribery Risk Assessment and Control Procedure," and the "Operational Process Ethical Risk Assessment Procedure" to implement mechanisms for assessing corruption and bribery risks related to various operational processes, business partners, and employee job duties. Based on the assessment results, Delta shall periodically review the adequacy of the relevant control measures and, when reasonably necessary, revise existing policies or consider introducing additional policies.
- 8.2 The aforementioned measures adopted by Delta shall be implemented in a reasonable and proportionate manner, tailored to the nature of the identified risks.
- 8.3 All updates to this Policy will be internally announced and made available on Delta's website for interested person's reference.

Article 9 Political donations, any other donations and gift control mechanism.

Delta has established the anti-corruption and anti-bribery management procedure. Delta's directors, managers, employees (including contractors) shall comply with the anti-corruption and anti-bribery management procedure for any political donations, any other donations and gift receiving and providing control and follow the instructions for review.

9.1 The provision of political donations shall be conducted in accordance with the "Political Donation Act" and relevant applicable laws and regulations. The recipients of political donations shall be legally registered political parties, political organizations and candidates intending to run for office. It must



Delta Electronics, Inc.

Document number	TW-ABMS-01-002
Edition	3
Formulating Unit	Legal Division
Page	12
Approval Date	2025.07.30
Issuance Date	2025 09 05

Anti-Corruption and Anti-Bribery Policy

not serve a disguised bribery and must comply with the execution principles and review process stipulated in Delta's Approval Authority Regulations and Anti-corruption and Anti-Bribery Management Procedures, and may only proceed after being approved by the responsible supervisor, with a comprehensive reasonableness review conducted every six months.

- 9.2 Charitable donations or sponsorships provided by Delta shall be conducted in accordance with the execution principles and review process stipulated in Delta's Approval Authority Regulations and Anti-corruption and Anti-Bribery Management Procedure, and may only proceed after being approved by the responsible supervisor, with a comprehensive reasonableness review conducted every six months. Any benefits obtained from sponsorship must be clear and reasonable, and must not involve parties that have business dealings with Delta or individuals related to Delt's personnel, and must not serve as disguised bribery.
- 9.3 Delta has established Anti-corruption and Anti-bribery Management and Delta Group Code of Conduct, which specifically regulates the precautions that Delta personnel should take when receiving and giving gifts, along with the application and review mechanism for related gifts, with a comprehensive reasonableness review conducted every six months.
- 9.4 The mechanisms for political donations, any other donations and gift controls mentioned above shall be trained and promoted annually for all employees to ensure that they understand and strictly adhere to the relevant regulations.

Article 10 Records

All financial activities of Delta, including the reimbursement of gifts and entertainment expenses, accounting entries, and postings, shall be accurately and properly recorded in Delta's books and records in a sufficiently detailed and reliable manner, to ensure availability for inspection. No conduct that might misrepresent facts, omit information, or falsify records in any form shall be undertaken. Any payment made to a third party shall be supported by documentation demonstrating the business rationale, and must relate to goods or services actually provided.

Article 11 Training and Evaluation

To reinforce the importance of compliance with this Policy, Delta has established the Risk Assessment and Control Procedures for Employee Corruption and Bribery, policies related to anti-corruption and anti-bribery management, whistleblowing and reporting channels. Delta shall regularly conduct training programs for employees on compliance with anti-corruption acts, relevant principles, and standard practices, to strengthen ethical and self-discipline awareness. Delta shall also announce its

		Document number	TW-ABMS-01-002
	Delta Electronics, Inc.	Edition	3
A NELTA		Formulating Unit	Legal Division
ACA ISELIZI		Page	12
		Approval Date	2025.07.30
		Issuance Date	2025.09.05

anti-corruption and anti-bribery policies and code of conduct through its official website to ensure that relevant stakeholders fully understand Delta's commitment to ethical corporate management, anti-corruption, and anti-bribery practices, as well as the potential consequences and risks of non-compliance.

Article 12 Audit and Supervision

- 12.1 Delta's annual audit plan shall be based on risk assessment and the result of corruption and bribery risk assessment results, including audit subjects, scope, items, and frequency, to conduct internal and external audits that verify compliance with relevant control systems and procedures, continuously monitor through books and records whether all business conduct is entirely and accurately documented, verify the appropriateness of initial accounting documentation and related costs, and confirm compliance with applicable laws, Delta's internal documental requirement, including this Policy's principles and requirements, thereby enhancing overall awareness of compliance and detecting potential misconduct.
- 12.2 If necessary, audit and supervision tasks in this Article may be conducted by external accountants or professional consulting firms, subject to the approval of the Ethical Corporate Management Committee.
- 12.3 Above audit results obtained through the operation of the management system shall be compiled into an audit report, which shall be reviewed by the highest responsible officer of the relevant department, the Ethical Corporate Management Committee the Promotion Task Force, and the Ethical Corporate Management Committee (including the CEO) in accordance with their approval authorities. Relevant content shall also be regularly reported to the Audit and Risk Management Committee.

Article 13 Reporting, processing and tackling of violations of this Policy

- 13.1 Delta has established the "Delta Group Whistleblowing System Management Regulations." When internal or external personnel become aware of any actual or potential acts or activities that may violate this Policy or relevant laws and regulations, they may report such matters through the designated whistleblowing mailbox on Delta's official website.
- 13.2 Any individual may file a report or complaint through the whistleblowing channels; however, sufficient information must be provided to facilitate appropriate follow-up.
- 13.3 Delta is committed to ensuring that any person who, in good faith, reports a clear and apparent violation of this Policy or applicable laws and regulations by Delta or its stakeholders will not be

		Document number	TW-ABMS-01-002
	Delta Electronics, Inc.	Edition	3
A NELTA		Formulating Unit	Legal Division
ACA ISELIZI	Anti-Corruption and Anti-Bribery Policy	Page	12
		Approval Date	2025.07.30
		Issuance Date	2025.09.05

subject to any form of retaliation or threat. All related whistleblowing content will be kept strictly confidential.

13.4 Any person who violates this Policy shall be subject to severe disciplinary actions, including appropriate disciplinary measures, up to and including termination of employment. In addition to the sanctions aforementioned, violations involving anti-corruption laws and regulations may result in significant civil liability, administrative penalties, or criminal prosecution. If any business partner is found to have breached this Policy, Delta reserves the right to immediately terminate the business relationship and blacklist the party, in alignment with Delta's commitment to ethical conduct, anti-corruption, and anti-bribery policies.

13.5 The whistleblowing and reporting channels, investigation process listed above shall be published on the Delta's website for the search of interested persons, and shall be used to raise the awareness of anti-corruption and anti-bribery policies in internal and external employee training programs.

Article 14 Approval

14.1 This Policy is implemented upon approval by the Audit and Risk Management Committee and the Board of Directors following review by the Ethical Corporate Management Committee. The same procedure applies to any amendments.