2025

Delta Electronics ESG Report





CONTENTS

About the Report 2

A Word from the Management 4

1 Overview 6

1.1 Delta Electronics Organizational Structure 9
1.2 Sustainable Business Development 10
1.3 Enhancing Brand Value 11

2 Sustainable Management 13

2.1 Sustainable Key Performance 14
2.2 Policies and Promotions 17
2.3 Responding to Global Sustainable Development 20

3 Communication with Stakeholders 24

3.1 Stakeholder Engagement and Response 25
3.2 Materiality Assessment 29
3.3 Management of Material Topics 41

4 Corporate Governance 46

4.1 Key Performance Indicators 47
4.2 Enhancing the Board of Directors' Functions 48
4.3 Innovation 53
4.4 Customer Relationship Management 57
4.5 Supply Chain Sustainability Management 58
4.6 Information Security 74
4.7 Product Security 78
4.8 Risk Management 79
4.9 Quality Management 90

5 Environmental Protection and Energy Savings 92

5.1 Key Performance Indicators 93
5.2 Climate and Nature Strategy 95
5.3 Energy Management 122
5.4 Water Resource Management 131
5.5 Resource and Pollution Management 135
5.6 Green Products 139
5.7 Environmental Management 147

6 Employee Relations and Social Engagement 148

6.1 Key Performance Indicators 149
6.2 Building a Sustainable and Resilient Workplace 150
6.3 Talent Attraction & Retention 179
6.4 Sustainable Development of Talents 188
6.5 Social Engagement 198
6.6 Occupational Health and Safety 203

7 Appendix 211

7.1 Environmental Data 212
7.2 Social Data 215
7.3 GRI Standards Content Index 217
7.4 SASB Index and Sustainability Disclosure Indicators 226
7.5 Summary of Information Assured (ISAE 3000, ISAE 3410) 230
7.6 External Assurance Statement and Report 247

About the Report

Since its establishment in 1971, Delta has upheld its corporate mission of "To provide innovative, clean and energy-efficient solutions for a better tomorrow," while continuously driving technological innovation. In 2025, in addition to continuing to reduce carbon emissions within its own operations, Delta also collaborated with value chain partners to advance low-carbon transition. To further strengthen sustainability governance, Delta elevated its Sustainability Committee to the "Global ESG Committee" in 2025, establishing it as a board-level functional committee, while also setting up a Sustainability Executive Committee at the management and operational level. Since introducing an internal carbon pricing mechanism in 2021, Delta allocated a total of US$18 million in 2025, contributing to nearly 30,000 metric tons of carbon reduction compared to the previous year.

The analytical framework of this report follows the GRI 2021 Standards and adopts the double materiality concept under the European Sustainability Reporting Standards (ESRS) issued pursuant to the European Union's Corporate Sustainability Reporting Directive (CSRD). In 2025, Delta used the sustainability topics defined by the ESRS Standards as the basis for identifying material external economic, environmental, and social/human rights impacts relevant to the Company. Based on these assessments, Delta formulated its long-term sustainability goals and communicated progress on its sustainability strategy and long-term targets to stakeholders. In Europe, Delta achieved compliance with mandatory requirements three years ahead of schedule, becoming the first Taiwanese company to publish a sustainability report aligned with the EU CSRD requirements. For further details, please refer to the 2024 Delta Electronics CSRD Sustainability Report.

In terms of risk management, geopolitical tensions have heightened trade protectionism and political risks, which Delta has identified internally as mid-term risks. To address these challenges, Delta has implemented measures including developing backup suppliers, diversifying manufacturing locations, adjusting supply chain strategies, optimizing products, and strengthening market monitoring and investment deployment. These actions are intended to support continued operational growth amid rapidly changing global uncertainties.

Regarding operational decarbonization, Delta achieved a 67.4% reduction in Scope 1 and Scope 2 emissions under its Science Based Targets (SBT) in 2025, marking the fourth consecutive year of meeting the staged SBT targets. The renewable electricity ratio across global operations reached 91%, surpassing the Company's internal RE80 target ahead of schedule. Operational sites across 32 countries in Taiwan, China, Northeast Asia, the Americas, and Europe have all achieved the RE100 milestone. Scope 3 emissions, which account for over 99% of Delta's total carbon emissions, remain the key challenge going forward. Delta will continue advancing Scope 3 reductions through critical strategies including enhancing product energy efficiency, incorporating low-carbon material design into products, and engaging customers and suppliers.

In 2025, Delta's global sites obtained verification under ISO 14064-1 and the GHG Protocol. Delta's self-developed DelZer0 product carbon footprint platform was officially launched, effectively supporting business units in accelerating product carbon footprint inventories. Delta remains committed to energy-saving products and, in 2025, helped customers save 8.89 billion kWh of electricity, avoiding approximately 19.06 million metric tons of CO_2e emissions during product use.

Delta has long focused on circular economy initiatives, collaborating with value chain partners across raw materials, energy and resource use, manufacturing processes, and waste management to advance circular economy practices. In 2025, through third-party verification and assessment of its current circular economy strategies and implementation practices against international standards, Delta became the first company in the global ICT industry to pass third-party verification under ISO 59004 for the circular economy. The overall assessment also received the highest possible score of five out of five.

In terms of natural capital conservation, Delta participated in consultations for the World Economic Forum's Nature Positive: Role of the Technology Sector and the TNFD's Draft Sector Guidance – Technology and Communications in 2025. Delta also introduced new methodologies and assessment tools for small hydropower to address diversified renewable electricity sources, helping evaluate ecological conditions and potential impacts at small hydropower sites. These efforts continue to advance Delta toward its goal of achieving Net Positive Impact (NPI) by 2050.

Delta closely integrates ESG with its business operations and is committed to promoting sustainable economic, environmental, and social development while supporting industry partners in advancing toward net-zero transformation and accelerating climate action. Beyond leveraging its core competencies to drive technological innovation, Delta also aspires to expand its positive influence to society and future generations, contributing long-term value to the sustainable development of humanity and the planet. Through this report, Delta demonstrates how it integrates sustainability into its operational strategy through innovative thinking and concrete actions, transforming sustainability into a new driver of growth. We sincerely welcome your readership and continued support.

Chief Sustainability Officer Jesse Chou

ESG Report Scope and Reporting Period

Reporting Period

January 1, 2025 to December 31, 2025

Scope

Considering the realities of information disclosure and actual managerial requirements, the scope of the data is consistent with the scope of the financial and annual reports. Any adjustment of the scope of data shall be specified in the Report. The subsidiaries included in the consolidated financial statements for which the Company retains more than 50% of shares shall be included in the scope of the ESG Report.

This report is Delta's global ESG Report, providing a consolidated overview of the Company's sustainability strategy and performance across its worldwide operations. It has been prepared in accordance with multiple internationally recognized sustainability disclosure standards. In addition, Delta's major operating regions—including Mainland China, Europe, the Middle East and Africa (EMEA), Thailand, and India—publish separate sustainability reports in compliance with applicable local regulatory requirements.

Others

The exchange rates for currencies of different countries are based on the posted rates on December 31, 2025.

Publication of the Report

The ESG Report is published on a yearly basis

Publication Date

August 7, 2026

This Report is Verified and Assured by a Third Party

Verification

The Company contracted SGS Taiwan to verify that this report conforms to the GRI Standards and AA1000AS v3 Type II core standards with high-level assurance. Delta obtained SGS assurance based on SASB Standards and the Assurance Statement is attached in the Appendix.

Assurance

The Company contracted PwC Taiwan to conduct a limited assurance engagement to confirm that the specific key performance information is provided in accordance with ISAE 3000 and ISAE 3410. The assurance report for this ESG report is attached in the Appendix.

The preparation, verification, and assurance of this Report have been approved by the Board of Directors.



If you have any comments or suggestions regarding the ESG Report of Delta Electronics, you are welcome to contact us at CSR@deltaww.com. We will respond as soon as possible.

A Word from the Management

The Founder

Founded in 1971, Delta experienced firsthand impacts of the global energy crisis, which deepened our awareness of the resource depletion, environmental pollution, and ecological impacts brought about by technological advancement and industrial development. As a result, we have long paid close attention to environmental, energy, and climate issues. Leveraging our core expertise in power electronics, Delta continues to invest in innovative research and development, striving to deliver more energy-efficient products and solutions in response to society's growing expectations for sustainability.

In fact, the global warming crisis has never subsided. According to the World Meteorological Organization (WMO), 2024 was the hottest year on record, with the global average temperature risen approximately 1.55° C above pre-industrial levels, marking the first single year to exceed the 1.5° C threshold. Although temperatures declined slightly in 2025, it still ranked among the three warmest years in recorded history. Moreover, the past 11 years have consecutively set new heat records, demonstrating the continued acceleration of global warming. The increasing frequency and severity of extreme climate events—including heatwaves, heavy rainfall, and droughts—have posed significant challenges worldwide and caused potentially irreversible impacts on natural ecosystems.



Bruce C.H. Cheng

Founder and Honorary Chairman

Accordingly, in the area of ecological conservation, the Delta Electronics Foundation has collaborated with experts from the National Museum of Marine Biology & Aquarium, the National Museum of Marine Science & Technology, the Mote Marine Laboratory & Aquarium, the Scripps Institution of Oceanography, and National Parks Board to actively advance coral restoration initiatives since 2020. By 2025, these efforts had successfully restored over 10,000 coral fragments and conserved 40 endangered species, while becoming the first to apply the Species Threat Abatement and Restoration (STAR) methodology to marine ecosystems. Delta also hosted the inaugural Delta International Symposium on Coral Restoration (DISCR), bringing together 160 experts and scholars from 12 leading coral conservation organizations across eight countries to exchange insights on innovative restoration technologies and application trends, including digital twins and AI-assisted monitoring. Through long-term collaboration with ecosystem restoration partners, Delta became a recipient of the inaugural Corporate Ocean Sustainability Contribution Award presented by the Ocean Affairs Council. Furthermore, during its 18th participation in the United Nations Framework Convention on Climate Change Conference of the Parties (UNFCCC COP), Delta partnered with international organizations in the Blue Zone to discuss AI applications in coral restoration, propose climate-smart solutions, and join the Coalition for Sustainable AI, successfully promoting global awareness of marine conservation.

Since 2000, Delta has promoted power electronics education programs aimed at cultivating advanced research talent in the field of power electronics. To date, Delta has supported nearly 400 research projects and established international scholarship and research programs that have funded close to 200 individuals pursuing advanced studies overseas, continuously strengthening the cultivation of global sustainability and technology talent. From 2010 to 2025, Delta's innovative products and green energy-saving solutions helped customers worldwide improve energy efficiency, cumulatively saving more than 60.9 billion kWh of electricity. In addition, since 2006, Delta has actively promoted green building development by integrating its core technologies. By 2025, Delta had established 36 green buildings and two green data centers worldwide. Multiple self-owned facilities and donated green buildings have received third-party verification for outstanding energy performance, demonstrating Delta's strong commitment to advancing green building development.

Amid intensifying global industrial competition and escalating climate change challenges, we encourage all sectors to place sustainability at the core of their actions. By adopting pragmatic and proactive approaches and leveraging innovative technologies to promote energy conservation, carbon reduction, and climate adaptation initiatives, we can not only contribute meaningfully to environmental sustainability, but also establish a solid foundation for long-term and resilient business development.

The Chairman and CEO

In 2025, global inflation continued to ease, and central banks across countries further reduced interest rates. Meanwhile, tariff-related policy adjustments promoted by the United States caused volatility in global trade dynamics and market sentiment. In Taiwan, overall economic performance continued to be influenced by global economic cycles and the international trade environment. Nevertheless, the advancement of artificial intelligence-related applications provided strong support for export and investment activities within the technology sector. Against this backdrop of uncertainty, Delta's consolidated revenue in 2025 reached NT$554.9 billion, representing a substantial year-on-year increase of 32%. At the same time, Scope 1 and Scope 2 (market-based) operational emissions decreased by 67.4% compared to the 2021 baseline year, marking the fourth consecutive year in which Delta achieved the staged net-zero targets established under its Science Based Targets (SBT). This successfully demonstrated the decoupling of carbon emissions reduction from revenue growth. In addition, the proportion of renewable electricity used across Delta's global operations reached 91%. Supported by robust climate and water resource management practices, Delta was awarded the double "A" leadership ratings for Climate Change and Water Security by CDP for the fifth time and was selected for the Dow Jones Best-in-Class World Index for the fifteenth consecutive year.

Delta is committed to driving sustainable development through technology and strengthening innovation capabilities. In 2025, R&D investment accounted for 9% of revenue, with technological development spanning four major business areas: power electronics, mobility, automation, and infrastructure. Delta has 77 R&D centers worldwide, with more than 12,000 R&D engineers. We have long been developing patents in major global markets and production bases. Through the collective efforts and continuous innovation of all employees, Delta's cumulative number of granted patents worldwide exceeded 20,000 in 2025. Delta was also recognized as one of Clarivate's "Top 100 Global Innovators" for the fifth time, affirming the Company's strong innovation capabilities and global patent strategy achievements. Furthermore, Delta was named one of the "Best Taiwan Global Brands" for the fifteenth consecutive year. Its brand value reached US$773 million, representing a significant year-on-year increase of 30%, demonstrating the Company's strong momentum amid the AI wave and its ability to respond rapidly to emerging trends while leading the industry toward the era of Green AI through innovative technologies.

Delta continues to monitor developments in artificial intelligence technologies and applications and maintains collaborative relationships with major AI chip suppliers and cloud service customers. The Company has actively invested in the development of AI power supply and thermal management solutions. In addition to supporting the upgrade and construction needs of existing data centers, Delta's product portfolio also addresses the development direction of next-generation high-performance computing architectures, progressively enhancing its overall system solution capabilities. In the field of power and energy solutions, Delta continues to expand its global deployment of grid resilience and low-carbon applications. In collaboration with Taiwan Power Company, Delta established the first solid oxide fuel cell (SOFC) demonstration site integrated with energy storage solutions to realize microgrid applications. Compared with conventional power generation technologies, this solution doubles energy efficiency.

Delta places great importance on talent development and employee relations. In 2025, the Company further strengthened its digital talent strategy through a comprehensive approach led by the AI Committee under the Office of the Chief Technology Officer. The committee encompasses five key functional subcommittees covering data, technology, infrastructure, talent, and legal affairs. It is responsible for assessing Delta's current AI development status, optimizing resource allocation, and formulating forward-looking roadmaps to ensure the precise implementation and effectiveness of transformation strategies. The "Talent Sub-committee," led by Human Resources, launched two major initiatives: "AI Elite Talent Development" and "AI Empowerment Curriculum." Through systematic competency grading frameworks and learning pathways, combined with AI-driven intelligent learning platforms, Delta is committed to enhancing AI literacy and professional development capabilities across the workforce, creating a highly efficient workplace that fosters human-machine collaboration.

In terms of social engagement, Delta joined the Coalition for Sustainable AI and participated in the United Nations Climate Change Conference (UNFCCC COP) for the eighteenth time. For the first time, Delta adopted the theme of "AI for Green" to connect nature and climate action initiatives. Together with internationally renowned organizations including the Plymouth Marine Laboratory (PML), BNP Paribas, the International Coral Reef Society (ICRS), and the Partnership for Observation of the Global Ocean (POGO), Delta hosted a side event in the Blue Zone to share how artificial intelligence technologies can be applied to coral restoration and contribute to climate-smart ocean solutions.

The long-term support and trust of shareholders, customers, employees, and partners form the essential foundation for Delta's stable growth and continued progress. Looking ahead, amid rapidly evolving industrial structures and accelerating sustainability transformation, Delta will continue to focus on key technologies and application areas with long-term growth potential. By strengthening its solution capabilities through systematic thinking and balancing operational resilience with environmental responsibility, Delta remains committed to creating sustained value for both business and society.



Ping Cheng
Chairman and CEO

1 Overview

1.1 Delta Electronics Organizational Structure

1.2 Sustainable Business Development

1.3 Enhancing Brand Value



Overview

Established

1971

2025 Delta Electronics, Inc. (DEI) revenue

NT$ 554.885 billion

(US$ 17.655 billion[*1])

Delta is a leading provider of power management and thermal management solutions, and holds a top-tier position in several energy-saving and new energy technology fields, serving customers across the globe. In recent years, Delta has integrated its software and hardware system products and gradually transformed from a key component manufacturer into a provider of comprehensive energy-saving solutions, focusing on four business categories: power electronics, mobility, automation, and infrastructure. Delta is headquartered in Taipei, Taiwan. Its operational sites, plants, and R&D centers are currently distributed across five continents, and its product sales and service coverage extend worldwide.

With our corporate mission: "To provide innovative, clean and energy-efficient solutions for a better tomorrow," Delta has always paid close attention to climate change issues and established a long-term strategy and targets of attaining net-zero emissions in global operations by 2050. We became the first high-tech hardware equipment company in Asia and the 125th company globally to pass the "Net-Zero Science-Based Targets" review.

*1: Please refer to the revenue boundary defined in the 2025 Annual Report of Delta Electronics, Inc. (DEI). As explained in the English version of the Annual Report, the consolidated financial figures expressed in New Taiwan dollars have been translated into United States dollars for the convenience of readers at the exchange rate of NT$ 31.43 to US$ 1.00 as of December 31, 2025.

Operation Sites

168

Plants

60

R&D Centers

77

Number of R&D Engineers

12,793

people

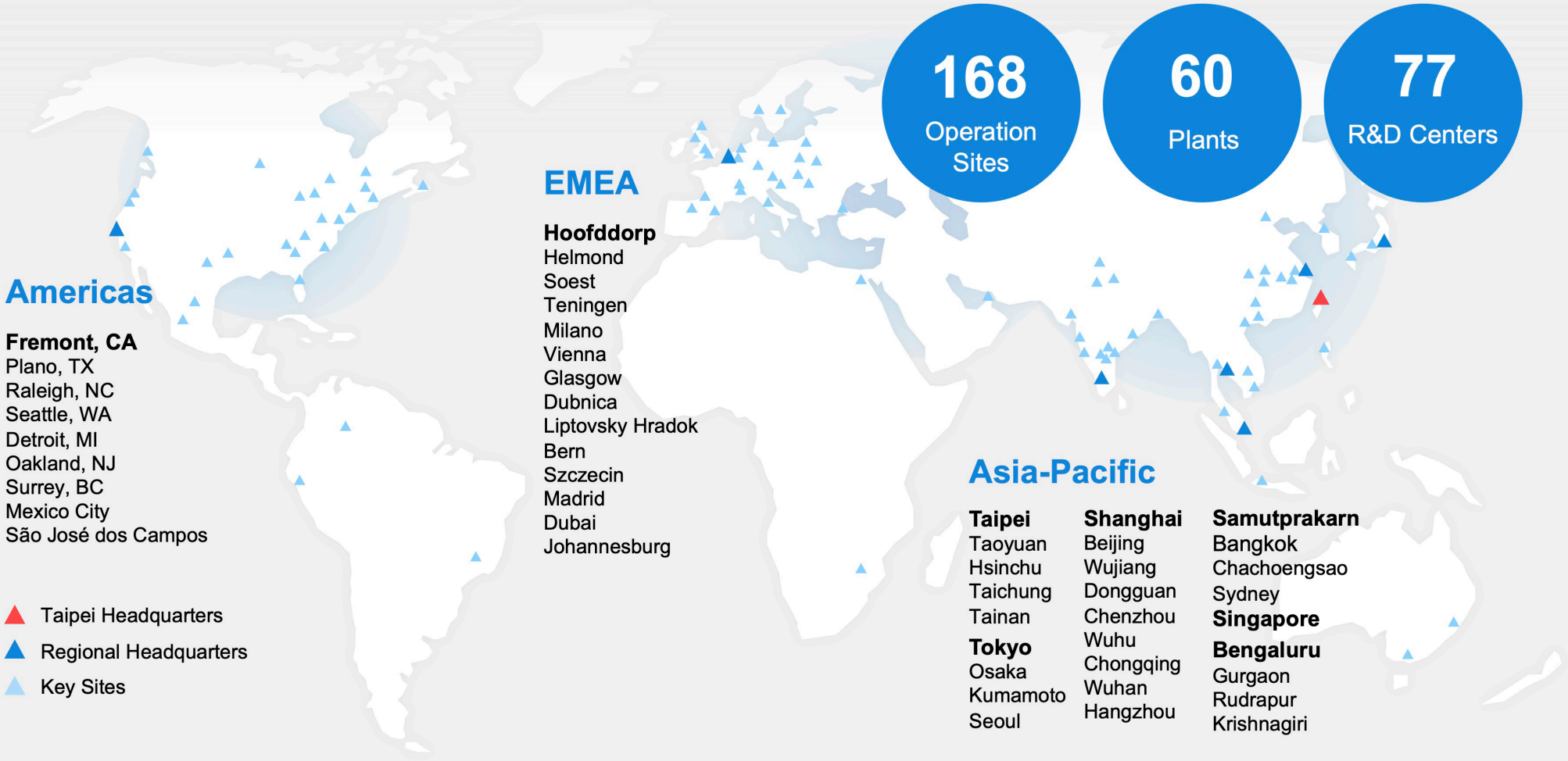
Total Number of Employees Worldwide

80,408

people



Delta Global Operations Map



Americas

Fremont, CA
Plano, TX
Raleigh, NC
Seattle, WA
Detroit, MI
Oakland, NJ
Surrey, BC
Mexico City
São José dos Campos

EMEA

Hoofddorp
Helmond
Soest
Teningen
Milano
Vienna
Glasgow
Dubnica
Liptovsky Hradok
Bern
Szczecin
Madrid
Dubai
Johannesburg

Asia-Pacific

Taipei
Taoyuan
Hsinchu
Taichung
Tainan

Tokyo
Osaka
Kumamoto
Seoul

Shanghai
Beijing
Wujiang
Dongguan
Chenzhou
Wuhu
Chongqing
Wuhan
Hangzhou

Samutprakarn
Bangkok
Chachoengsao
Sydney

Singapore

Bengaluru
Gurgaon
Rudrapur
Krishnagiri

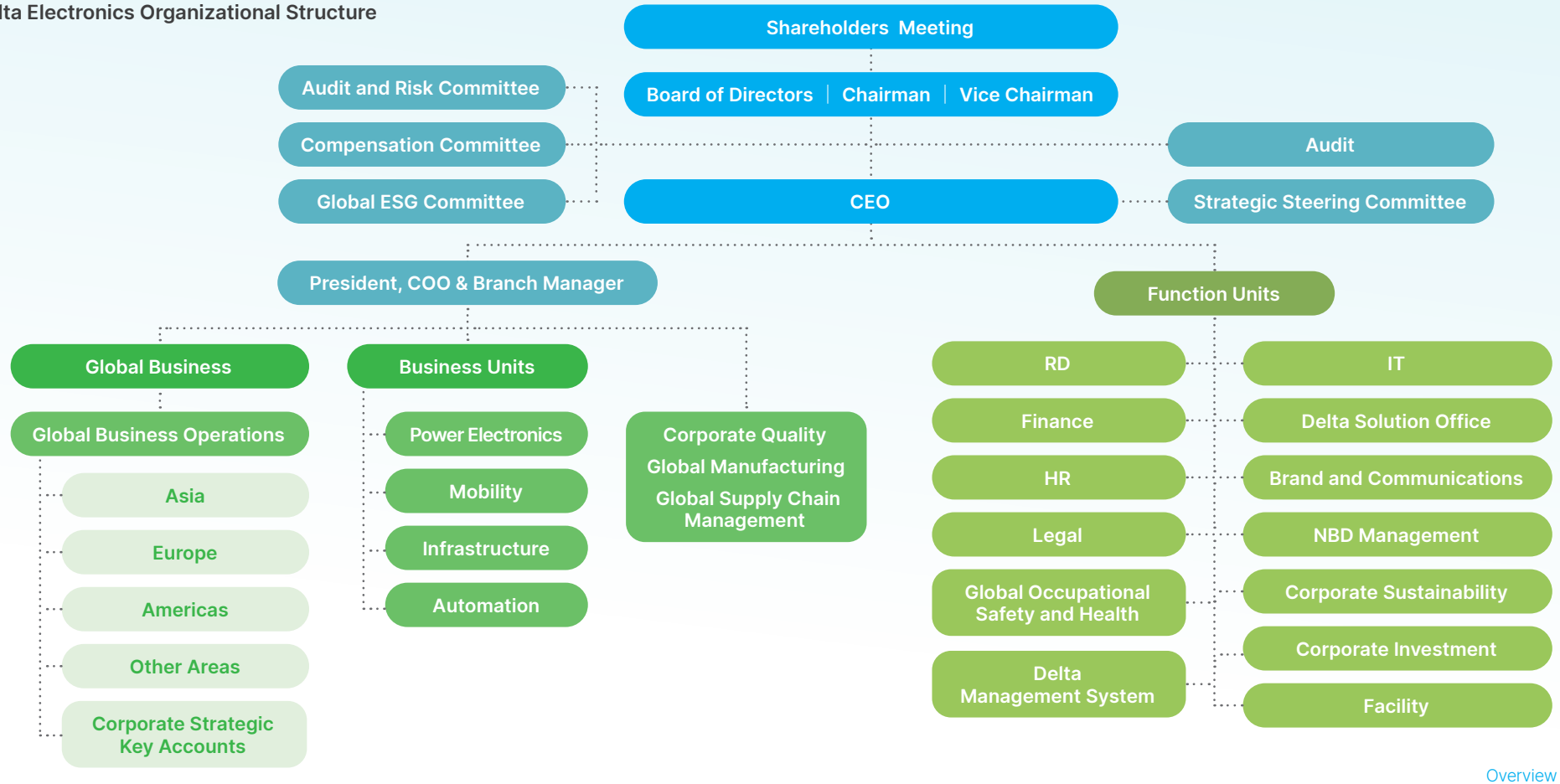
▲ Taipei Headquarters
▲ Regional Headquarters
▲ Key Sites

Data as of December 31, 2025.

1.1 Delta Electronics Organizational Structure

Delta's corporate governance framework and highest governance unit is the Board of Directors. To continuously strengthen corporate governance, independent directors are appointed to the Board of Directors, and functional committees such as the Compensation Committee, the Audit and Risk Committee, and the Global ESG Committee have been established to improve the performance targets and compensation structure for directors and managers of the Company. We effectively implement internal controls and risk management to respond to potential corporate crises and risks.

Delta Electronics Organizational Structure

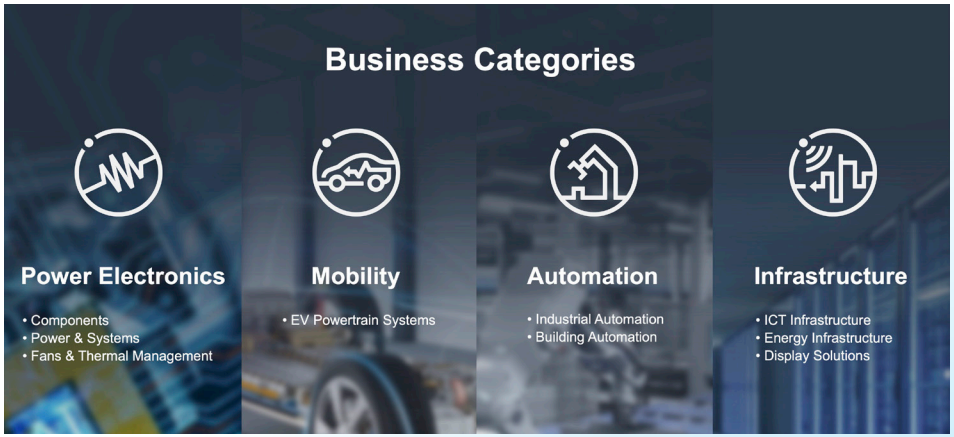


1.2 Sustainable Business Development

Delta integrates corporate sustainability with its business development. Leveraging our high-efficiency power electronics core technologies, we integrate IoT and smart energy-saving technologies and focus on the fields of data center infrastructure, microgrids, smart manufacturing, smart buildings, and E-mobility. Through these efforts, Delta helps customers reduce operating costs and enhance global competitiveness, while also addressing environmental issues arising from climate change and striving to promote the sustainable development of humanity.

1.2.1 High-Efficiency Solutions

In line with our sustainable business strategy, Delta's operations cover four business categories: power electronics, mobility, automation, and infrastructure. Delta has evolved from an ODM manufacturer to a brand, transforming into a "comprehensive solutions provider." By integrating cutting-edge technologies such as AI and IoT, Delta creates value for global customers, partners, and society. We further actively leverage our technological advantages in energy conservation and energy efficiency, focusing on areas such as AI data centers, microgrids, smart manufacturing, smart buildings, and green mobility, helping customers enhance their competitiveness in these five key high-growth sectors and their move toward sustainability.



Delta's Four Business Categories

Power Electronics

Delta is a global leader in power management and thermal management solutions, providing high-efficiency power supplies, thermal management, and passive components for sectors such as information and communications technology (ICT), cloud computing, electric vehicles, industrial, and commercial applications. In the AI era, Delta also provides comprehensive grid-to-chip power and thermal management solutions for data centers, continually pushing technological boundaries to meet customer needs.

Mobility

Smart mobility is a key engine for the low-carbon transition. Delta leverages its core expertise in power electronics and motor technologies to provide high-efficiency power systems, state-of-the-art drive technologies and integrated powertrain solutions. We collaborate with the world's leading automakers to develop electric vehicles that contribute significantly to global carbon reduction goals, accelerating the realization of sustainable urban mobility.

Automation

With extensive R&D capabilities and industry expertise, Delta drives industrial and building transformation. In the field of industrial automation, Delta provides customized integrated hardware and software solutions that help manufacturers achieve smart production, boost operational efficiency, and strengthen global competitiveness. In building automation, we lead the industry with innovative technologies, creating spaces that are energy-efficient, healthy, and secure—helping customers realize the vision of sustainable operations.

Infrastructure

Infrastructure is the lifeline of business development, and information and electricity drive the global economy. In ICT infrastructure, Delta leverages its product strengths and integrated solution capabilities to build energy-efficient, reliable, and scalable infrastructure for data centers and telecom networks. Integrating AIoT, power conversion, and microgrid control technologies, we offer comprehensive energy infrastructure solutions spanning energy generation, storage, and management, enhancing resilience and advancing net-zero carbon goals.

1.3 Enhancing Brand Value

Brand Value Proposition —"Intelligent, Sustainable, Connecting"

Since Delta was founded in 1971, we have successfully transformed from a component supplier into a provider of system integration solutions, and have become a leading global industrial brand. Delta is now closer to its users than ever before and is committed to creating people-oriented, intelligent, and energy-efficient integrated solutions. In conjunction with Delta's gradual expansion branching out from an industrial to a commercial brand, we have articulated three major brand value propositions—"Intelligent, Sustainable, Connecting"—to signify our commitment to transformation and align with future business development. Delta seeks to drive sustainable transformation through technology by providing customers with smart, energy-efficient products and services, connecting the industry ecosystem, and co-creating value.

In recent years, in response to the AI wave, power efficiency and energy resilience have become increasingly critical. Leveraging our leading technologies in power management and thermal management, Delta has become a key partner in the global AI ecosystem, with significant growth in businesses such as data center power systems, thermal management solutions, and key components. At COMPUTEX TAIPEI 2025, Delta showcased an AI containerized data center designed for edge computing, demonstrating comprehensive power and liquid-cooling solutions from the grid to the chip. The solution has since been promoted at exhibitions worldwide, with the aim of leveraging innovative technologies to lead the industry toward the era of Green AI.



Delta showcased an AI containerized data center at COMPUTEX 2025



Group photo with Chairman Ping Cheng and participating employees

Brand Positioning

Delta's brand emphasizes innovation and energy conservation, and its uniqueness lies in the integration of business development with ESG. As a provider of power electronics and energy management solutions, Delta addresses global climate and environmental changes by continuing to invest in R&D and technological innovation to provide more efficient and reliable energy-saving solutions and create sustainable low-carbon cities for the future of humanity.

"To provide innovative, clean and energy-efficient solutions for a better tomorrow" is Delta's corporate mission. It also represents our commitment to shareholders, customers, and employees, as well as our concrete practice of ESG. We firmly believe that, by leveraging leading technologies and working closely with customers, we can continue to create highly efficient and reliable power and component products, industrial automation, energy management systems, and consumer products. Delta is dedicated to providing industrial customers and consumers alike with a wide range of products and services that support a smarter and more environmentally-friendly future.

Best Taiwan Global Brands

Delta designated 2010 as its “Brand Inauguration Year” and applied innovative, broad-minded thinking to build an outstanding brand image and support more sustainable corporate development. We continue to adapt to the changing world through diverse approaches and actively implement our brand slogan: “Smarter. Greener. Together.” “Smarter” represents Delta's core competencies in energy-saving technologies and automation, as well as our continuous development of smart and efficient solutions. “Greener”represents the corporate mission Delta has upheld since our founding.“Together” reflects Delta's business philosophy of building long-term partnerships with customers.

Since 2011, Delta has undergone brand valuation by Interbrand for 15 consecutive years and has been selected as one of the Best Taiwan Global Brands, with its brand value showing steady growth over more than a decade. In 2025, Delta rose to fifth place for the first time, with its brand value reaching US$ 773 million, a significant increase of 30% from 2024—the highest growth rate in its history.



Delta has been selected as one of the Best Taiwan Global Brands for 15 consecutive years and ranked fifth in Taiwan in 2025

Becoming an ESG Brand

At the beginning of 2025, Delta officially joined the Coalition for Sustainable AI, becoming the first enterprise from Taiwan to participate in the alliance. At the same time, Delta supported the report of the Greening Intelligence: Charting the Future of Sustainable AI by Economist Impact, part of the Economist Group, with the aim of working with the industry to identify solutions for sustainable development. This report draws on insights from more than 600 AI supply chain and application enterprises worldwide, along with in-depth interviews with several leading AI companies, to explore key issues such as grid resilience, energy efficiency, edge computing, and cross-sector collaboration. Delta hopes to call on ecosystem partners through concrete actions to move forward together, while balancing the development of AI with sustainability.



Delta Chairman Mr. Ping Cheng (center), Chief Brand Officer Ms. Shan-Shan Guo (left), and Mr. Charles Ross, Asia-Pacific Principal for Technology and Innovation at Economist Impact, jointly released the report of Greening Intelligence: Charting the Future of Sustainable AI.

In response to the global green energy trend, Delta has in recent years leveraged its core technological capabilities in power management to actively expand into forward-looking business areas such as data center power and thermal management solutions, industrial automation, building automation, electric vehicle powertrain and charging solutions, and renewable energy. Delta will continue to develop innovative technologies, realize its net-zero vision, and move toward becoming an ESG brand.

2 Sustainable Management

2.1 Sustainable Key Performance

2.2 Policies and Promotions

2.3 Responding to Global Sustainable Development

2.1 Sustainable Key Performance

2.1.1 Metrics and targets

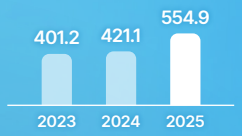
ECONOMY

12

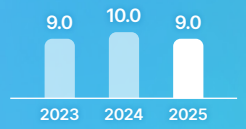
Number of Board Members

5

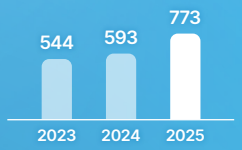
Number of Independent Directors



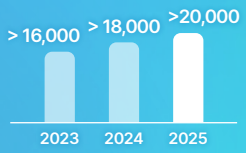
Total Revenue (Billion NTD)



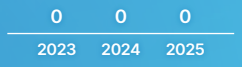
Ratio of Innovation and R&D Expenditures to Total Revenue (%)



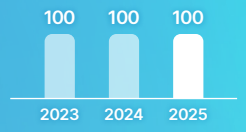
Brand Value (MUSD)



Cumulative Granted Patents and Certificates (Cases)



Litigation Involving Corruption and Anti-competition (Cases)



Supplier ESG Improvement Rate (%)

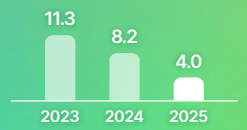
ENVIRONMENT

24,137

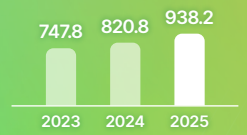
Equivalent Carbon Emissions Reduction of 22 Certified Delta Green Buildings and 5 Donated Green Buildings (Metric Tons CO_2e)

60.9

Energy Savings of High Efficiency Products for Customers (Billion kWh/ 2010-2025)



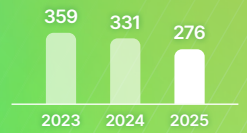
SBT Carbon Intensity(CI) (Metric Tons CO_2e/MUSD)



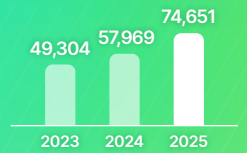
Electricity Consumption (Million kWh)



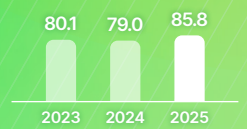
Produced and Purchased Renewable Electricity (Million kWh)



Water Productivity Intensity (Metric Tons/MUSD)



Total Waste Production (Metric Tons)



Hazardous Waste Recycled Rate (%)

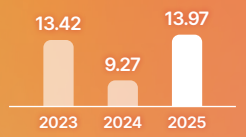
SOCIETY

32.5%

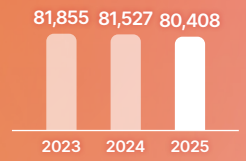
Ratio of Female Managers

0.52

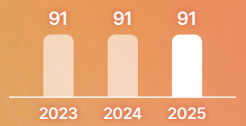
Recordable Occupational Injury Rate of Employees



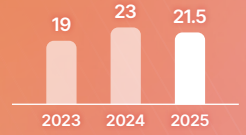
Social Participation and Engagement (MUSD)



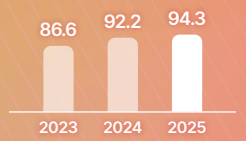
Total Number of Employees Worldwide (People)



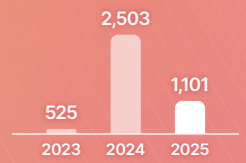
Offer Letter Acceptance Rate (%)



Average Hours of Training per Person (Hours)



Retention Rate After Parental Leave (%)



Number of Volunteers (People)

2.1.2 Awards and Recognition

Dow Jones Best-in-Class Indices

- Listed in the Dow Jones Best-in-Class World Index for 15 consecutive years
- Highest overall score in the electronic equipment, instruments & components industry in the Dow Jones Best-in-Class Indices for seven years
- Listed in the Dow Jones Best-in-Class Emerging Markets Index for 13 consecutive years
- Delta Electronics (Thailand) listed in the Dow Jones Best-in-Class World Index for five consecutive years

CDP

- Awarded CDP Climate Change Leadership for 10 times (A List 2020、2022-2025)
- Included in the CDP Water Security A List for six consecutive years (2020-2025)
- Included as a CDP Supplier Engagement Leader (2017-2025)

MSCI Indexes

- Selected consecutively for the MSCI ACWI Selection Index
- Selected consecutively for the MSCI Emerging Markets Selection Index
- Selected consecutively for the MSCI Taiwan Selection Index

FTSE4Good Index Series

- Selected consecutively for the FTSE4Good Emerging Indexes
- Selected as a constituent of the FTSE4Good TIP Taiwan ESG Index (compiled by Taiwan Index Plus Corporation and FTSE Russell)

Institutional Shareholder Services (ISS) Enterprise Performance Evaluation

- Received a "Prime" rating in the evaluation

Best Taiwan Global Brands

- Selected as one of the "Best Taiwan Global Brands" for 15 consecutive years

Top 100 Global Innovators Award

- Selected by Clarivate as among its Top 100 Global Innovators™ for five consecutive years

Taiwan Corporate Sustainability Award

- Awarded Taiwan's Top 10 Sustainable Manufacturing Companies Award, along with 5 Outstanding Performance in Sustainable Practices Awards



Others

- Ranked among the "Top 10 Foreign Companies in Corporate Social Responsibility Development Index in China" published by the Chinese Academy of Social Sciences for 11 consecutive years
- Received a five-star rating for CSR governance level from the China Electronics Standardization Association for four consecutive years
- Delta Electronics (Thailand) selected for inclusion in the ESG100 Universe published by the Thaipat Institute for the 11th consecutive year
- Delta Electronics (Thailand) recognized with the "Excellent" Corporate Governance Grade from IOD for 10 consecutive years (2016-2025)

2.2 Policies and Promotions

2.2.1 ESG Policy and Mission

Delta has upheld the mission statement "To provide innovative, clean and energy efficient solutions for a better tomorrow" since its founding. We are also committed to the brand promise of "Smarter. Greener. Together." Delta expresses its commitment to promoting economic, environmental and social sustainable development in its various aspects of operation. These include providing energy-saving products and green solutions, improving corporate governance, taking stakeholders' benefits into account, protecting the environment, focusing on energy conservation education, promoting environmental education, and more. Along with the continuous development of sustainability topics, we also focus on the relationship between Delta's value chain, the environment, and society. We actively play our role as an international corporate citizen based on our core competencies.

As an international corporate citizen, Delta supports international sustainability initiatives, responsible business principles and standards including the Universal Declaration of Human Rights, International Labour Organization (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, United Nations Global Compact, United Nations Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. Delta also complies with the Responsible Business Alliance Code of Conduct (RBA Code of Conduct) to implement our ESG policies and missions.

OUR PROMISES：

- Maintain good corporate governance and adhere to business ethics
- Adhere to all laws and regulations
- Create company value and improve shareholders' rights
- Invest in innovative R&D, develop intellectual property rights, and do our best to improve technology for humanity's social and economic development, and sustainable development of the global environment
- Develop environmental protection and energy saving products and implement environmental protection as a way to reduce our impact on the environment
- Provide a safe and healthy work environment for employees, space for their full talents, and reasonable compensation and benefits
- Actively participate in environmental protection and energy conservation education, and encourage employees to participate in social welfare activities
- Promote the concept and practice of sustainability in Delta's supply chain and jointly pursue better performance



2.2.2 Sustainable Promotion of Organizations

The Global ESG Committee is a Board-level functional committee, and serves as Delta's highest-level internal sustainability organization. Since the CSR Committee was established in 2007, it has continuously evolved in response to sustainability trends. Delta established the position of chief sustainability officer (CSO) in 2019. In 2021, the committee was renamed the ESG Committee. In 2025, it was further renamed the Global ESG Committee and elevated to a Board-level functional committee to facilitate and deepen Delta's sustainable development.

Board Oversight

The Global ESG Committee is overseen by six directors and is responsible for supervising Delta's sustainability strategy management and performance. The committee is chaired and convened by Chairman and Chief Executive Officer Mr. Ping Cheng. It meets three times per year and may convene additional meetings when necessary. The other five members include Vice Chairman Mr. Mark Ko, Chief Operating Officer Mr. Simon Chang, Chief Brand Officer Ms. Shan-Shan Guo, Non-Executive Director Mr. Yancey Hai, and Independent Director Ms. Doris Hsu. All directors serving on the committee possess relevant sustainability-related backgrounds and capabilities, enabling them to effectively oversee the Company's sustainability strategy, the management of material topics, and the identification and response to related risks and opportunities, thereby ensuring that sustainable development is incorporated into the Company's overall operations and decision-making framework.

Professional Knowledge and Practical Capabilities Related to ESG

The nomination and selection of members of the committee are based on professional knowledge and practical capabilities in sustainable development as the fundamental qualification. Their suitability is carefully evaluated and determined by the Board of Directors. A director who meets any of the qualifications under any of the following areas shall be deemed to possess professional knowledge and capabilities in corporate sustainability.

Environmental

- Those with academic qualifications such as environmental engineering, atmospheric science, earth science, hydrological resources, natural ecology, and sustainable development
- Those with practical experience in environmental protection, technical knowledge and expertise, and sustainable business experience (e.g., green innovative technologies, energy transformation business promotion, and others) , and have contributed to corporate sustainability or climate change (e.g., who have participated in international organizations or mainstream climate initiatives and have played an important role)

Social

- Those with relevant academic qualifications in sociology, anthropology, HR, public health, and occupational safety
- Those with experience in HR management, labor strategy, and talent development planning (e.g., labor–management remuneration or HR department experience), and have contributed to social welfare or human rights issues (e.g., who have participated in human rights organizations or social initiatives and have played an important role)

Governance

- Those with relevant academic qualifications in law, finance, accounting, risk management, information security, business ethics, and business administration
- Those who have served in management positions at listed companies and possess experience in financial investment, investment portfolio management, information security, and risk management (e.g., enterprise risk management [ERM] assessment).

Management and Execution

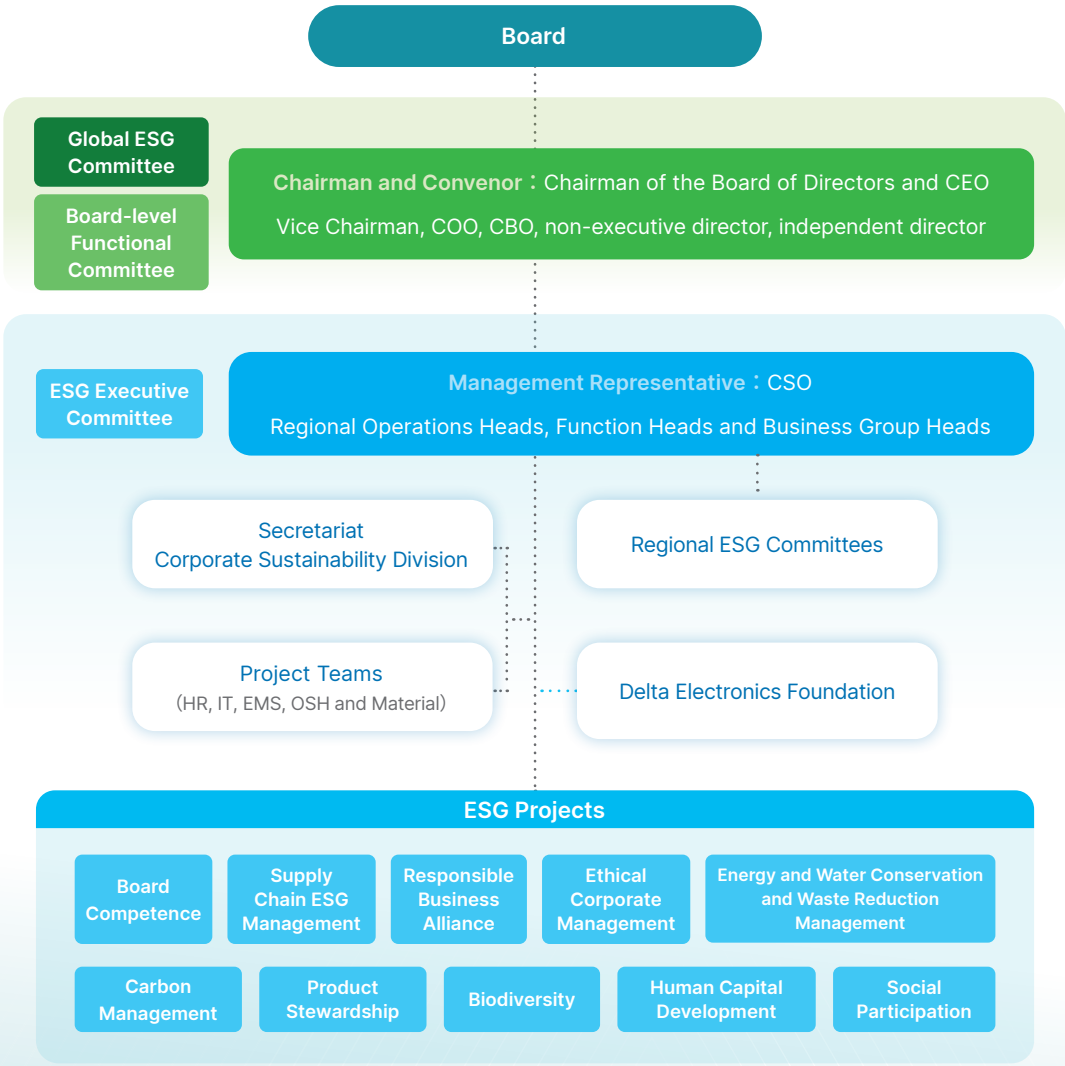
Delta has also established an executive-level ESG Executive Committee. The committee is led by Chief Sustainability Officer Mr. Jesse Chou as the management representative. Its members include regional operations heads, functional heads, business group heads, regional ESG committees, various project task forces, and the Secretariat. Representatives from the Delta Electronics Foundation also attend the meetings. The Secretariat is served by the Corporate Sustainability Department and is responsible for analyzing international sustainable development trends and gaining an in-depth understanding of stakeholder needs in order to identify material issues. It coordinates the strategic planning of ESG, conducts project management and implementation regarding the potential operational impacts of material environmental, social, and governance issues, and collaborates with various functional subcommittees to jointly formulate application strategies and execution plans. In addition, it prepares the annual ESG Report, which is submitted to the Board of Directors for approval.

The ten ESG promotion projects under the committee are responsible for formulating Delta's project policies, developing tools and processes, and implementing sustainability strategies through regular meetings to achieve annual objectives.

The chief sustainability officer reports to the Board of Directors each quarter on the results of sustainable development execution and future work plans. In 2025, reports were made to the Board of Directors on February 26, April 29, July 30, and October 29. The agenda items included:

1. Progress of greenhouse gas inventory.
2. Analysis of major international ratings.
3. Stakeholders, material issues, and approval of the ESG Report.
4. Progress of sustainability disclosures in various regions.
5. Sustainability-related policies and implementation.

Global ESG Committee Framework



2.3 Responding to Global Sustainable Development

2.3.1 UN Sustainable Development Goals

The United Nations passed the Sustainable Development Goals (SDGs) in 2015, which set up 17 targets that are related to global sustainable development. The SDGs help Delta evaluate whether product development is in line with global demands and encourage us to think how to maximize the impact of our corporate mission "To provide innovative, clean and energy-efficient solutions for a better tomorrow" and uncover opportunities. Delta's Corporate Sustainability Department is based on the company's core professional capabilities, and references international benchmark case analysis and customer success cases. The ESG Committee decided to focus on 7 SDGs for the future direction of Delta's key development plans.

Delta Focuses on Seven SDGs



Quality Education

Delta is promoting education and life-long learning from 4 major aspects: Promoting basic subject education; promoting environmental education such as energy, water resources, and green buildings; assisting in improving educational opportunities in developing countries; and establishing talent cultivation mechanisms within the company to move towards lifelong learning

- 6.3 Talent Attraction and Retention
- 6.4 Sustainable Development of Talents
- 6.5 Social Engagement



Affordable and Clean Energy

Delta is dedicated to developing solar power generation systems, renewable electricity solutions and discovering new business models from them. Delta also provides affordable renewable electricity solutions for low development areas to help more people obtain sustainable modern energy.

- 5.3 Energy Management
- 6.5 Social Engagement



Industry/ Innovation Infrastructure

Delta has implemented an internal incentive system to continuously accumulate innovative energy and provide diversified energy-saving solutions for global customers. Its applications include smart manufacturing and low-carbon transportation.

- 4.3 Innovation
- 5.6 Green Products
- 6.3 Talent Attraction and Retention
- 6.4 Sustainable Development of Talents
- 6.5 Social Engagement



Sustainable Cities and Communities

Delta actively promotes green buildings, circular economy and our green building solutions include building automation and energy infrastructure. We seek to build sustainable cities with stakeholders.

- 5.2 Climate and Nature Strategy
- 5.3 Energy Management
- 5.5 Resources and Pollution Management
- 5.6 Green Products
- 6.5 Social Engagement



Responsible Consumption and Production

Delta upholds its mission of "To provide innovative, clean and energy-efficient solutions for a better tomorrow". It has implemented sustainable consumption and circular economy production into daily operations by promoting green production measures, green building factory management and the green operation concept.

- 4.5 Supply Chain Sustainability Management
- 5 Environmental Protection and Energy Savings
- 6.6 Occupational Health and Safety



Climate Action

Delta responds to climate-related risks by adaptation, mitigation, and continuing to identify climate change opportunities. In addition, Delta uses "corporate self-motivated carbon reduction", "disclosure of climate change information", "participation in climate policy", "conversion to electric vehicles and expansion of charging facilities", and "promotion of 100% renewable electricity" as strategies, and takes action from the inside out.

- 2.3 Responding to Global Sustainable Development
- 5.2 Climate and Nature Strategy
- 5.3 Energy Management
- 6.5 Social Engagement



Partnerships for the Goals

Delta participates in international conferences on climate change, provides its views on sustainable development to the international community, and increases the opportunities for industrial communication. Delta further promotes global partnerships by taking action in response to the "We Mean Business" commitments.

- 2.3 Responding to Global Sustainable Development
- 4.4 Customer Relationship Management
- 5.2 Climate and Nature Strategy
- 5.3 Energy Management
- 6.5 Social Engagement

2.3.2 International Sustainability Initiatives

Companies play a critical role in sustainable development. Delta has long focused on the development of various international sustainability initiatives and has identified climate change as a core issue that is consistent with Delta's ideals. Delta therefore regards climate change as an extension of the Company's sustainability commitments and actively participates in initiatives to maximize the effects of company strategy. Delta participates in important international initiatives, committing to adopting a science-based carbon emissions reduction target, reporting climate change information in mainstream reports as a fiduciary duty, engaging in a responsible corporate climate policy, conversion to electric vehicles and expansion of charging facilities, promoting 100% renewable electricity, and committing to report nature and biodiversity information in mainstream reports as a fiduciary duty. Delta also became a TNFD Early Adopter in the year 2024.

Progress on the Six Major Commitments

Initiative Topic	Delta's Strategic Direction	Milestones	Actions in 2025
 **Commit to adopt a science-based emissions reduction target**	Adopt a science-based target (SBT) for driving carbon emissions reduction[*1]	• Became the first in Taiwan as well as the 87th company globally to pass the validation of the Science Based Targets initiative (SBTi) in 2017 • Became a member of the Business Ambition for 1.5° C Campaign in 2021 • Achieved the science-based target of 2° C by 2025 ahead of schedule in 2021 • Became the first among high-tech hardware equipment manufacturers in Asia as well as the 125th company globally to pass the net-zero target validation of the Science Based Targets initiative (SBTi) in 2022	• Participated in the pilot testing of the SBTi Net-Zero Standard V2 draft and provided professional feedback • Achieved the interim 1.5° C net-zero science-based target ahead of schedule for four consecutive years from 2022 to 2025
 **Commit to report climate change information in mainstream reports as a fiduciary duty**	Promote climate-related financial information disclosure	• Became a signatory and supporter of the Task Force on Climate-Related Financial Disclosures (TCFD) in 2018 • Continued to conduct climate scenario analyses and impact assessments for key topics starting from 2019 • Developed the Delta Climate-related methodology and Taxonomy starting from 2021 • Referred to international classifications, such as comprehensively disclosing products' compliance with EU Taxonomy, as well as the corresponding capital expenditure and operating expenditure ratios in 2024 • Finished the physical risk analysis for flooding, droughts, and heat waves at Delta's and key suppliers' locations in 2024	• Voluntarily referenced the IFRS Sustainability Disclosure Standard S2 “Climate-related Disclosures” and disclosed relevant information in advance

*1 : Take 2021 as the base year and adopt the short-term target of reducing Scope 1+2 carbon emissions by 90% and reducing Scope 3 carbon emissions by 25% by 2030, and the long-term target of reducing Scope 1+2+3 carbon emissions by 90% by 2050.

Initiative Topic	Delta's Strategic Direction	Milestones	Actions in 2025
 **Commit to responsible corporate engagement in climate policy**	Provide advice to the government on green technology policies and pay attention to international climate policies	• Assisted the Business Council for Sustainable Development of Taiwan (BCSD Taiwan) in drafting the Energy and Climate Policy White Paper in 2015 • Delta and seven other major tech companies in Taiwan formed the Taiwan Climate Partnership, officially registered in 2022, to promote climate policies. Yancey Hai, Chairman of Delta, serves as its first Chairman • Provided policy advice to Taiwan through the Climate Group in 2024 • Invited to participate in the Government and CSO (Chief Sustainability Officer) Consensus Camp organized by the Ministry of Environment, sharing Delta's specific directions on net-zero transition and practical experience in sustainable development with the participating governments and CSOs in 2024	• In 2025, expressed concerns through a closed-door workshop organized by The Climate Group regarding the slow progress of renewable energy development in Thailand and its impact on corporate competitiveness, encouraging the creation of a more supportive policy environment
 **Conversion to electric vehicles and expansion of charging facilities**	By 2030, Delta will provide EV charging facilities at its operational and manufacturing sites within the scope of global energy management, and gradually transition its company fleet to electric vehicles, including battery electric and hydrogen fuel cell vehicles	• Joined the international initiative EV100 in 2018. EV100 is a global initiative launched by the Climate Group. Its goal is to bring together influential companies and government organizations to accelerate the transition to low-carbon transportation and ensure that the use of electric vehicles in transportation becomes the new norm before 2030 • Joined the international initiative ZEV Declaration during COP27 in 2022 and the Company took a significant step to welcome a transition to climate-neutral transportation • Plants in Taiwan implemented a reservation management system to systematically manage the use of charging piles and improve charging resource utilization in 2024 • The Shanghai R&D Center installed the "Solar, Storage, Charging" system, which integrates solar power, energy storage, and charging facilities, in order to fully utilize renewable electricity in 2024	• Summarized the Company's experience in deploying EV chargers and smart microgrids and published a thought leadership article on the EV100 official website • Installed Delta's 500 kW EV chargers at the Thailand plant and deployed heavy electric trucks
 **Promote 100% renewable electricity**	• Prioritize the use of self-generated and consumed renewable electricity and bundled renewable electricity while ensuring energy conservation • Achieve the 100% renewable electricity target at global operation sites by 2030	• Joined RE100 in 2021 • Starting from 2022, the achievement rate of the RE100 initiative is included as a performance indicator for top executives. Delta became the first to link ESG indicators to the remuneration of top executives • In 2023, Delta's global operation sites completed dual verification for RE100 data (ISO 14064-1 verification & ISAE 3000 assurance) • Received RE100 Market Trailblazer Award in 2024 • The use of renewable electricity at Delta's global operation site reached 84% in 2024 • Renewable electricity as part of a bundled REC system was more than 50% at Delta's global operation site in 2024, achieving the 2025 target ahead of schedule	• The use of renewable electricity at Delta's global operation site reached 91% in 2025 • Signed new PPA agreements in Mexico and Germany to increase renewable electricity supply with bundled renewable energy certificates • Signed new GEP agreements in the United States and Japan to increase renewable electricity supply with bundled renewable energy certificates • Actively signed PPAs while highlighting shortcomings in the current system to help accelerate the development of a more complete regulatory framework in India where the renewable electricity market mechanisms are still developing

Initiative Topic	Delta's Strategic Direction	Milestones	Actions in 2025
Commit to report nature and biodiversity information in mainstream reports as a fiduciary duty	Promote nature-related financial disclosure	• Disclosed the corresponding information for the TNFD four pillars for the first time in the 2021 ESG Report • Became a member of the TNFD Forum and completed the first biodiversity risk assessment in 2023 • Became a TNFD Early Adopter in 2024 • Attended the 2024 UN Biodiversity Conference (COP16) as an observer, and held three fringe meetings in 2024 • Published the first Delta Electronics TCFD & TNFD Report in 2024	• Participated in consultations for the WEF report *Nature Positive: Role of the Technology Sector* • Participated in consultations for the TNFD guidance *Draft sector guidance – Technology and Communications*

2.3.3 Participation in Associations

Delta participates in associations and various organizations to promote business, expand sectors of concern, meet business development conditions, meet regulatory requirements, enhance networking, cultivate talents, or demonstrate its leading position in the industry. Delta mainly joins organizations as a member or serves as director or the chairperson in certain associations. As associations have their own goals and intentions, Delta's participation as a member of such associations does not mean that Delta agrees with all opinions of the associations. Delta has long focused on businesses and sectors including electronics and electrical machinery, automation, renewable electricity, green building, healthy and smart buildings, electric vehicles, communication power supplies, leadership development, human resources, and corporate sustainability.

In 2025, our participation in associations in Taiwan included: the Business Council for Sustainable Development of Taiwan (BCSD Taiwan), Center for Corporate Sustainability, Taipei Neihu Technology Park Development Association, Taiwan Power Electronics Association, Taipei Computer Association (TCA), and Taiwan Climate Partnership (TCP). In Mainland China, Delta is a member of associations such as the China Power Supply Society, Wuhu Yangtze River Delta Intelligent Manufacturing Entrepreneurs Association, and Shanghai Environment and Energy Exchange Carbon Neutral Action Alliance. In Thailand, Delta is a member of the Federation of Thai Industries and Electric Vehicle Association of Thailand. In other overseas regions, Delta is a member of the EV100 Initiative and RE100 Initiative of the Climate Group, Japan Photovoltaic Energy Association, and Open Compute Project (OCP). Delta's total global expenditures for participation in associations in 2025 totaled approximately US$ 530,000 and the list of associations is disclosed on the Company's official website.



3 Communication with Stakeholders



3.1 Stakeholder Engagement and Response

3.2 Materiality Assessment

3.3 Management of Material Topics

3.1 Stakeholder Engagement and Response

Delta aims to be a global citizen committed to sustainable development, and values communication with stakeholders. We deeply understand that each stakeholder has a unique and pivotal role that influences how an organization can achieve its goals. We must engage in sincere communication with stakeholders to obtain feedback and opinions, revise our sustainable development practices whenever necessary, respond to the expectations of the public, and demonstrate our social impact. We have defined six major stakeholders pursuant to the AA1000 SES Stakeholder Engagement Standard. They include employees, investors, media, customers, suppliers, and communities (research institutes, NPOs, communities, and other stakeholders). To ensure the establishment of effective communication with stakeholders, we target the four major goals of communication skills — to be received, to be understood, to be accepted, and to take action. These four goals help us confirm whether effective communication and engagement can be achieved, and explain Delta's progress and response for sustainable management.

Interactions with Stakeholders

Target: To Be Received | To Be Understood | To Be Accepted | To Take Action

Communication Target	Communication Platform	Issues of Concern	Response	Actions
Employees	• Labor management meetings (quarterly) • Employee Welfare Committee (quarterly) • Occupational safety and health committee (quarterly) • Occupational safety and health consultation meetings (annually) • Employee engagement survey (every two years) • Delta corporate website (intermittently) • Employee feedback mailbox (intermittently) • Communication and work meetings of units and departments (intermittently)	• Talent Development • Talent Attraction and Retention • Human Rights and Labor Relations • Occupational Safety and Health • Energy Management	• 718 internal opinions filed at global production sites in 2025 • Labor-management meetings and meetings related to employee welfare: 395 sessions • Occupational Safety and Health Committee meetings and occupational safety and health consultation meetings: 144 sessions	• Provide diverse global career development opportunities, expand employees' horizons, and establish mechanisms to encourage employees to undertake overseas posts or rotations. • Invest in employer brand management across the globe with flexible integration of different strategies. Through physical recruitment activities, campus briefings, and on-site interviews, we continue to enhance our employer brand development in online social media. • Organized the "Ethical Corporate Management / Code of Conduct" online course which included a variety of major compliance topics. 79,980 participants in Delta's global operations completed training and the completion rate was 96.3%. • Provide diverse communication channels; assign dedicated personnel to listen to employees' opinions and take related measures; establish the whistleblower system, rigorously abide by regulations for reports and complaints as well as management of unlawful infringement in the workplace; protect fairness, respect, and safety needs of all employees; take appropriate preventive, corrective, and punitive measures; and protect the rights and privacy of the parties involved. • Hold safety and health training or organize safety and health promotion activities to enhance the Company's culture of safety and health and employees' abilities to identify hazards in the work environment, as well as their safety and health knowledge and concepts for emergency prevention and response.

Target	To Be Received	To Be Understood	To Be Accepted	To Take Action

Communication Target	Communication Platform	Issues of Concern	Response	Actions
Investors	• Delta ESG website & ESG Report (annually) • Delta website & financial report (annually) • Investor forum (intermittently) • Annual shareholder meeting (annually) • Institutional investor visits (intermittently) • Investor services mailbox (intermittently) • Meetings with institutional investors (intermittently) • Institutional investors' conference (quarterly)	• Talent Attraction and Retention • Talent Development • Human Rights and Labor Relations • Innovative Products and Services • Corporate Governance	• Institutional investors' conference: 22 sessions	• Continued to actively engage investors in effective communication to explain the Company's financial and business information, as well as recent developments and future goals of ESG such as the Company's carbon reduction targets, supply chain management, remuneration of management, and corporate governance. Delta also provides feedback on investor opinions and expectations to the Company's management to facilitate positive bilateral communication.
Media	• Press releases (intermittently) • Press conferences (intermittently) • Media interviews (intermittently) • Delta PR contact (intermittently) • Major activity participation (intermittently) • Social media (intermittently)	• Occupational Safety and Health • Human Rights and Labor Relations • Corporate Governance • Brand Management • Talent Attraction and Retention • Talent Development • Just Transition and Impact Management	• Press releases: 128 releases • Media interviews: 86 sessions • Social media: More than 75,000 followers on Facebook	• In response to the demand for electricity consumption from the AI era, Delta utilizes energy-saving technologies such as high-efficiency power, heat dissipation, and infrastructure to provide solutions from grid to chip. We also design innovative high voltage DC power architectures, and communicate these ideas in online and offline events such as exhibitions across the world, online campaigns, and media interviews to establish Delta's leading position in the AI ecosystem industry. • We supported Economist Impact in the publication of a sustainability AI research report, surveyed more than 600 suppliers in AI supply chains and corporate application chains around the world, and conducted in-depth interviews with multiple leading AI companies to discuss the importance of grid resilience and energy efficiency. We further expanded our influence internationally by participating in more than ten global benchmark events to jointly find solutions for sustainable development.
Customers	• Delta ESG website & ESG Report (annually) • Regular customer review meetings (annually) • Channel partner meetings and business platform (annually) • Customer Satisfaction Survey (annually) • Brand News (every two months) • Customer audits (intermittently) • Delta website (intermittently) • In-depth customer engagement meetings (intermittently)	• Talent Development • Talent Attraction and Retention • Innovative Products and Services • Customer Management • Brand Management	• Customer satisfaction questionnaire responses in 2025: 334 customers • Satisfaction score: 83.11 • Customer-requested CDP questionnaire responses: 50 customers	• If the customer does not provide a supplier rating, we then proactively ask high-value customers to conduct a satisfaction survey for continuous improvement. • Conduct customer satisfaction surveys via system questionnaires to discover potential needs and seek more opportunities to serve customers. • Understand customer issues at the product design phase, while also gaining an accurate understanding of end-market demands and exceeding customer expectations through consultations and recruiting experts from a variety of industries. • Delta promotes its code of conduct, follows the Responsible Business Alliance (RBA) standards, and implements audits on labor, ethics, health and safety, environment, and management. • Share and communicate with important customers about Delta's strategies and practices in implementing ESG experience and performance, net-zero commitments, and carbon management, and jointly move towards the net-zero goal.

Target	To Be Received	To Be Understood	To Be Accepted	To Take Action

Communication Target	Communication Platform	Issues of Concern	Response	Actions
Suppliers	• Delta ESG website & ESG Report (annually) • Supplier Training (annually) • Supplier e-commerce system (monthly) • Environmental Hazardous Substances Management Platform (monthly) • Initiatives and concerted actions in response to climate change (intermittently) • Supplier ESG Communication Conference (intermittently)	• Green Products • Human Rights and Labor Relations • Occupational Safety and Health • Talent Development • Talent Attraction and Retention	• Delta Supplier Code of Conduct compliance signing rate: 100% • Organized three training programs for 1,354 participants from suppliers	• Encourage and provide guidance to suppliers to establish energy-saving management systems/SBTi net-zero targets, and use Delta's technical solutions to help them attain energy-saving targets. • Promote raw material traceability management and Scope 3 reduction, and work with suppliers to develop low-carbon materials and long-term green product plans. • Require suppliers to comply with the Code of Conduct (CoC) and conduct high risk identification and tiered management through ESG questionnaires, conflict minerals surveys, and onsite audits. • Identify suppliers with potential for ESG cooperation based on questionnaires and audit results and prioritize them for guidance and cooperation. • For high-risk suppliers identified, proactively intervene and assist them in establishing a basic management system, and monitor the implementation of the corrective action plan (CAP) to ensure that the supply chain meets compliance standards for human rights, labor conditions, work and environmental health and safety. • Regularly provide free ESG and carbon management courses to enhance the competitiveness and professional awareness of the supply chain.
Communities (research institutes, NPOs, communities, and other related stakeholders)	• Delta ESG website & ESG Report (annually) • Website of Delta Electronics Foundation (intermittently) • Energy volunteers and climate salons (intermittently) • Low Carbon Life Blog and IC Broadcasting (regularly) • Facebook and PeoPo social media (intermittently) • Online training courses for Green Collar Architects and energy management personnel (regularly) • Podcast “Green Technology Charging Station” (intermittently)	• Net-Zero Commitment and Carbon Management • Social Engagement • Supplier Sustainability Management • Talent Development • Just Transition and Impact Management	• Number of beneficiaries of volunteer services: 253,400 • Underwater image 3D modeling training: 75 trainees completed the training • Cumulative number of views of the Low Carbon Life Blog in the current year: 450,000 • Number of listeners of the Climate Battle in Taiwan podcast in 2025: 36,781	• Organized the "Delta International Symposium on Coral Restoration" and organized a restoration methodology workshop with 14 international scholars from eight countries and 12 top international conservation institutions, including the world's largest nature conservation organization, the International Union for Conservation of Nature (IUCN). • Continue to offer courses on WELL healthy building standards and online courses for LEED Zero standards and energy conservation management personnel to enhance the skill level for carbon reduction and environmental management of healthy buildings in society. • Deliver the latest energy, climate and biodiversity information through video and social media, and hold a meeting at the United Nations Climate Change Conference to share the results of the use of AI in coral reef restoration and green building talent cultivation. • Gathered Delta volunteers to assist indigenous communities in the maintenance of power generation equipment in schools, and provided Delta's energy management system products to enhance the ability of rural communities to adapt to climate change, strengthen the response to losses and damage, and create a comfortable and healthy learning environment for indigenous students.

Expand the Influence of Sustainability Issues

Delta takes real actions to respond to the critical challenges of climate change. We became the first company in Taiwan to pass the certification for Science Based Targets (SBT) and we support international sustainability initiatives such as TCFD, TNFD, EV100, and RE100. We passed the SBTi net-zero science-based target validation in 2022 to actively fulfill our corporate mission of "To provide innovative, clean and energy-efficient solutions for a better tomorrow". Delta is committed to implementing its responsibilities as a world-class corporate citizen in response to growing public concern for issues of climate change and net-zero emissions. We have taken on the responsibility of sharing our experience in sustainability issues and communicating the importance of energy conservation and carbon emissions reduction to the public. Delta's Corporate Sustainability Development Department attended 113 internal and external ESG communication events in 2025 and communicated sustainable development issues with customers, suppliers, the media, investors, employees, NGOs/NPOs, and public/academic research institutions. We strengthened the awareness of the public and companies with regard to sustainability issues and increased Delta's business opportunities for sustainable development in energy conservation and carbon emissions reduction. In addition, Delta actively participates in discussions on renewable energy-related policies and systems and continues to advocate for a policy environment that helps companies accelerate their climate transition. In 2025, we expressed concerns through a closed-door workshop organized by The Climate Group regarding the slow progress of renewable energy development in Thailand and its impact on corporate competitiveness, encouraging the Thai government to create of a more supportive policy environment.

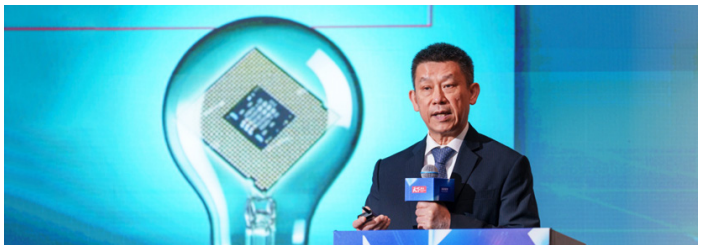
Communication and Sharing on Sustainability Issues

Customers	• Communication meetings • Internal training
Suppliers	• Communication meetings • Internal training
Media	• Interviews • Forums • Seminars • Award ceremonies
Investors	• Interviews • Seminars • Communication meetings
Employees	• Communication meetings • Internal training
Communities (research institutes, NPOs, communities, and other related stakeholders)	• Communication meetings • Lectures • Seminars

Key Sustainability Topics

- Actions in response to climate change, energy conservation, and carbon emissions reduction
- Scope 3 emissions reduction
- Internal carbon pricing (ICP) and low-carbon innovation
- Biodiversity
- Delta's energy conservation projects
- Sustainable Talent Development
- Sustainable Supply Chain Management





Ping Cheng, Chairman and CEO of Delta, shared how Delta leverages technological innovation to advance sustainable AI at the 2025 AI Trends Forum.



Jesse Chou, Vice President and Chief Sustainability Officer of Delta, shared Delta's experience in implementing internal carbon pricing and managing net-zero emissions reduction at the launch event of the *Delta Internal Carbon Pricing Report*

3.2 Materiality Assessment

Delta conducts a systematic materiality analysis every year to gain insights into the impact, risks, and opportunities brought by sustainability trends on the Company's operations. We confirm and adjust disclosures, action plans, and long-term goals on sustainability issues, and respond to stakeholder expectations. The analysis framework complies with the GRI Standards 2021 and references the concept of double materiality in the European Sustainability Reporting Standards (ESRS) published by the European Union's Corporate Sustainability Reporting Directive (CSRD). In 2025, the sustainability issues defined in the ESRS Standards were used as the basis for the development of the sustainable development impacts applicable to Delta's external economy, environment, and people/human rights. We invited business units and department heads across the globe and employees to participate in the survey. The overall materiality analysis process includes three major steps: identification, analysis, and confirmation. We comprehensively assessed the importance of sustainability issues from multi-dimensional perspectives. Delta establishes long-term targets for sustainability according to these issues and adopts internal key performance indicator (KPI) verification, sustainability ratings, international trend analysis, and comparison with competitors for regular evaluations of execution and effectiveness. We actively disclose the progress and effectiveness of Delta's long-term sustainability goals to Delta's stakeholders.

3.2.1 Methodology

Stage 1 Identification of Sustainability Issues

1 Step 1：Communication Target

Employees, investors, media, customers, suppliers, and community (research institutes, NPOs, communities, and other related stakeholders) are the main targets of communication identified by Delta based on the AA1000 Stakeholder Engagement Standard to communicate Delta's sustainability actions.

6 categories of major stakeholders

2 Step 2：Delta's Sustainability Issues

In the process of identifying sustainability issues, Delta adopts an integrated approach for comprehensive inventory. International sustainability regulations, standard ratings, engagement with stakeholders, internal business goals, and historical sustainability information are all combined to conduct a systematic inventory of sustainability issues.

25 sustainability issues

ESG Regulation / Standard / Rating
GRI、CDP、DJBICI、MSCI、IFRS、CSRD、SASB

International Initiatives
SDGs、RBA

Stakeholders' Feedback
Delta's Six Major Stakeholders

Operation Strategy
Delta's Internal Operation Objective

Sustainable Development Blueprint
Delta ESG Consensus Meeting

9 Economic Issues
- Corporate Governance
- Code of Conduct
- Risk Management
- Customer Management
- Innovative Products and Services
- Brand Management
- Supplier Sustainability Management
- Information Security Management
- Taxation

9 Environmental Issues
- Climate Strategy
- Net-Zero Commitment and Carbon Management
- Circular Economy
- Energy Management
- Green Products
- Water Resource Management
- Waste Management
- Pollution Prevention and Management
- Biodiversity

7 Social Issues
- Diversity and Inclusion
- Social Engagement
- Occupational Safety and Health
- Talent Development
- Talent Attraction and Retention
- Human Rights and Labor Relations
- Just Transition and Impact Management

Stage 2 Analysis

3 Step 3：Assess the level of stakeholder interest

Six categories of stakeholders were invited to assess the priorities of 25 sustainability issues based on governance, environment, and society. The top seven sustainability issues that stakeholders are most concerned about were selected, and the results of stakeholder concerns were summarized to analyze the frequency with which these top seven issues appeared across different stakeholder categories.Four issues including "Talent Development," "Talent Attraction and Retention," "Human Rights and Labor Relations," and "Occupational Safety and Health," were the top concerns of multiple categories of stakeholders.

1,148
valid questionnaires

4 Step 4：Financial Impact Assessment

There were 51 Delta risk and opportunity events formulated from the ESG perspective with reference to the results of Impact, Risk, and Opportunity assessments from the previous year. Representatives of Delta's sustainability projects were invited to participate in the assessment, analyzing the possibilities, frequency, and financial impact of past and future events. Among these, the financial impact assessment covers seven major aspects, including “capital expenditure”, “asset value”, “liability”, “direct operating costs”, “indirect operating costs”, “revenue”, and “fundraising/financing”.

7
major financial aspects

5 Step 5：Assessment of Impact on Sustainability Development

For economic, environmental, and human/human rights impacts, we follow the GRI 3 material topics methodology and use the ESRS Standards established by the European Financial Reporting Advisory Group (EFRAG) as the framework for identifying for sustainability issues. We defined a total of 25 positive and 27 negative impacts that are relevant to Delta. We invited 46 supervisors from cross-business units and departments and employees to participate. We identified 24 significant impacts for Delta from various aspects such as likelihood, scale, scope of impact, and irremediability.

We also added impact measurement based on the methodology developed by the Value Balancing Alliance (VBA) for assessing economic, environmental, and social impact. Combined with methodologies of the Impact-Weighted Accounts Project of Harvard Business School and the London Benchmarking Group, these helped us develop a systematic assessment mechanism for sustainability impact.

24
significant impacts

6 Step 6：Material Issues Confirmation

Based on both results of the financial impact assessment and sustainable development impact assessment, we compiled the long-term goals of sustainability issues, sustainability strategies, and stakeholders' level of concern. After confirmation by the internal sustainability taskforce, external experts, and senior executives, we finally established 15 material issues and created a materiality matrix and ranking list. Other issues were regarded as Delta's potential sustainability issues which also play critical roles in the operations of Delta. We shall continue to disclose the effectiveness of our execution in the ESG Report.

15
material sustainable issues

Stage 2 Analysis

Sustainability Development Impact

Level of Stakeholder Interest
Impact on Sustainability Development
Sustainability Impact Assessment

Financial Impact

Risks and Opportunities

Medium-and Long-Term Goals

Delta Sustainability Strategy

Internal Expert Opinions

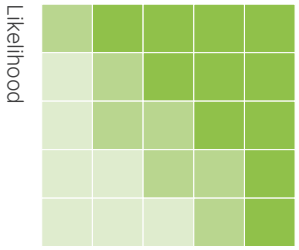
Delta's Sustainable Development Impact Assessment

52 Impacts

Economy	Environment	Human / Human Rights
Positive 3 Negative 2	Positive 14 Negative 13	Positive 8 Negative 12

Impact Sources : (1) ESRS Standards (2) Value Balancing Alliance (VBA) (3) "Impact-Weighted Accounts" Research Program of Harvard Business School (4) London Benchmarking Group (LBG) Framework (5) Delta's Definition

Defining Positive and Negative Impacts



Severity = (1)+(2)+(3)
(1) Scale
(2) Scope
(3) Irremediability

Environmental

- Substantial reduction of GHG emissions
- Use of renewable electricity
- Design energy-efficient products
- Stable supply of products
- Supply chain ecological protection
- Supply chain responsible procurement
- Use recycled materials to reduce environmental impact
- Invest in R&D to extend product life and reduce waste
- GHG emissions caused by upstream procurement practices
- Use of plastic in packaging materials or manufacturing processes
- Damage to the ecology due to mining of raw materials
- GHG emissions generated in operations
- High energy consumption of water chillers
- Excessive reliance on grid electricity

Human / Human Rights

- Work with local organizations to enhance resilience in responding to local climate disasters
- Provide reasonable or higher wages
- Promote flexible working hours
- Re-education and transformation skills
- Promote anti-discrimination policies
- Promote employment opportunities for people with disabilities
- Create local employment
- Work-related injuries due to inadequate management opportunities

Economic

- Establish a corporate culture of compliance
- Pay taxes to support the government

Significance Impact Analysis

Impact Level

High	Medium		Low	
• Net-Zero Commitment and Carbon Management	• Green Products	• Circular Economy	• Corporate Governance	• Taxation
• Energy Management	• Innovative Products and Services	• Water Resource Management	• Risk Management	• Occupational Safety and Health
• Pollution Prevention and Control Management	• Human Rights and Labor Relations	• Talent Attraction and Retention	• Supplier Sustainability Management	• Talent Development
	• Climate Strategy		• Waste Management	
			• Social Engagement	

Sustainability Topics with Significant Impact

Sustainability Impact Assessment

Delta evaluates the changes and impacts that the inputs and outputs of value chain activities have on the well-being of stakeholders, as well as the resulting social value or costs. We use systematic logical thinking to identify complex cause-and-effect relationships and further link related ESG issues to potential risks and opportunities for the company's operations.

Value Chain	ESG Issue Management	Input / Output	Impact Value	Impact	Impacted Stakeholders
Supply Chain	Supplier Sustainability Management	Procurement amount paid to suppliers	Drive the supply and demand in the industry chain and boost output value	Socioeconomic development	Supply Chain
			Generate supply chain job opportunities and salaries	Career opportunities and skills	External Employees
			The potential risk of suffering from forced labor results in loss of freedom and compromises physical and mental health	Decline in quality of life, Health loss	External Employees, Society
			The potential risk of employment of child labor in the supply chain deprives children of access to quality education	Future income loss	External Employees, Society
			Changes in greenhouse gas concentrations leading to global warming	Carbon social cost	Environment
			Changes in the concentration of pollutants in the atmosphere	Human health, Ecosystem	Environment
Company Operation	Innovative Products and Services	Net operating profit	Contributing to the development and application of industrial technology with R&D investment	Quality of life, Industrial technological capabilities	Customers / End-users
	Taxation		Supporting government to expand infrastructure and enhance social welfare through taxation	Socioeconomic development	Society
	Financial Performance		Driving the development of industrial technology with assets	Industrial technological capabilities	Supply Chain
			Interest and leasing expense enhancing the growth momentum of the economy	Socioeconomic development	Society
			Dividend distributions generate returns for investors	Quality of life and purchasing power	Shareholder / Investor
	Climate Strategy and Energy Management	Direct greenhouse gas emissions from the manufacturing process	Changes in greenhouse gas concentrations leading to global warming	Carbon social cost	Environment
		Energy indirect greenhouse gas emissions	Changes in greenhouse gas concentrations leading to global warming	Carbon social cost	Environment
		Use of renewable electricity	Avoid greenhouse gas emissions that cause global warming	Carbon social cost	Environment
		Energy-saving measures in the manufacturing process	Avoid greenhouse gas emissions that cause global warming	Carbon social cost	Environment
		Energy efficiency in self-owned green buildings	Avoid greenhouse gas emissions that cause global warming	Carbon social cost	Environment

Value Chain	ESG Issue Management	Input / Output	Impact Value	Impact	Impacted Stakeholders
Company Operation	Water Resource Management	Water resource utilization	Changes in water resource storage	Human health, Natural resource stock	Environment
		Use of recycled water	Changes in water resource storage	Human health, Natural resource stock	Environment
		Process wastewater discharged	Changes in the concentration of pollutants in the water	Human health, Ecosystem	Environment
	Waste Management	Process air pollutants discharged*1	Changes in the concentration of pollutants in the atmosphere	Human health, Ecosystem	Environment
		Air pollution produced by the use of gasoline and diesel	Changes in the concentration of pollutants in the atmosphere	Human health, Ecosystem	Environment
		Production waste	Air pollution and greenhouse gases produced by waste incineration	Carbon social cost, Human health, Ecosystem	Environment
	Occupational Health & Safety	Workdays lost due to employee occupational accidents	Impact on physical, mental, and emotional well-being of workers and healthcare expenditure	Quality of life, Consumption of social resources	Employees, Society
		Workdays lost due to Contractor occupational accidents	Impact on physical, mental, and emotional well-being of workers and healthcare expenditure	Quality of life, Consumption of social resources	External Employees, Society
	Diversity and Inclusion	Gender pay ratio	High-paying jobs lead to occupational segregation due to gender differences	Employment opportunities and purchasing power	Employees
	Talent Attraction and Retention	Number of employees	Bringing job opportunities and increased wages to the community	Employment opportunities and purchasing power	Employees, Society
		Employee salary and welfare	Salary increases above the cost of living contribute to an increased sense of well-being	Employment opportunities and purchasing power	Employees
		Employee Support Program	Paid leave and family-friendly support contribute to work-life balance	Work-life balance	Employees
	Talent Development	Average annual training hours per employee	Acquiring professional skills and enhancing employability	Professional knowledge and skills	Employees
		Internal vacancies filling	Gaining internal promotion and job transfer opportunities to increase income	Employment opportunities and purchasing power	Employees
	Human Rights and Labor Relations	Sexual harassment in the workplace	Physical and mental injuries resulting in medical costs and loss of future well-being losses	Physical and mental health and safety	Employees, Society
	Social Engagement	Social investment	Improving the quality of life in local communities	Local community relationships	Society
Products and Services	Customer Relationship Management	Product sales amount	Driving the supply and demand in the industry to boost output value	Socioeconomic development	Customers / End-users
	Green Products / Innovative Products and Services	Energy-saving product design	Energy-saving product design to minimize greenhouse gas emissions	Social cost of carbon	Environment
	Social Engagement	Energy conservation of donated green buildings	Avoiding greenhouse gas emissions that cause global warming	Social cost of carbon	Environment

*1 : Methodological references include OECD input-output table (2018), EXIOBASE 2, UNICEF, Walk Free database, US EPA (2016), OECD (2012), CE Delft (2018), UK HSE (2017), VBA (2021), BASF (2018), VBA (2022), and PwC UK (2015).

Sustainability Impact Roadmap



*1：Including the impact of volunteer service

Level of Sustainability Impact-Monetization

(+) Positive (−) Negative | (D) Direct (I) Indirect | (L) Long-term (S) Short-term | (G) Global (R) Regional

Value Chain	Impact Value	Impact Type	Monetary Value Range (USD)	Trend	ESG Issue
Supply Chain	Social externalities: Procurement drives supply chain output value	+ I S R	●●●●●●●●●	↑	Supplier Sustainability Management
	Social externalities: Salary of supply chain employees	+ I S R	●●●●●●●●○	↓	
	Social externalities: Potential risks towards human rights violations (forced labor)	− I L R	●●●●●○○○○	↑	
	Social externalities: Potential risks towards human rights violations (child labor)	− I L R	●●●●●○○○○	↑	
	Environmental externalities: Supply chain greenhouse gas emissions	− I L G	●●●●●●●●○	↓	
	Environmental externalities: Supply chain air pollution emissions	− I S R	●●●●●●●●○	↓	
Company Operation	Gross value added (GVA): New technology research and development	+ D S R	●●●●●●●●●	↑	Innovative Products and Services
	Gross value added (GVA): Tax payment	+ D S R	●●●●●●●●○	↑	Taxation
	Gross value added (GVA): Depreciation and amortization	+ D S R	●●●●●●●●●	↑	Financial Performance
	Gross value added (GVA): Interest and lease expense	+ D S R	●●●●●●●●○	↑	
	Gross value added (GVA): Operating net profit	+ D S R	●●●●●●●●●	↑	
	Environmental externalities: Greenhouse gas emissions from the manufacturing process	− D L G	●●●●●○○○○	↑	Net-Zero Commitment and Carbon Management / Energy Management

Monetary Value Range (USD)

- ●○○○○○○○○ <500,000
- ●●○○○○○○○ 500,000~1,000,000
- ●●●○○○○○○ 1,000,000~5,000,000
- ●●●●○○○○○ 5,000,000~10,000,000
- ●●●●●○○○○ 10,000,000~50,000,000
- ●●●●●●○○○ 50,000,000~100,000,000
- ●●●●●●●○○ 100,000,000~1,000,000,000
- ●●●●●●●●● >1,000,000,000

(+) Positive (−) Negative | (D) Direct (I) Indirect | (L) Long-term (S) Short-term | (G) Global (R) Regional

Value Chain	Impact Value	Impact Type	Monetary Value Range (USD)	Trend	ESG Issue
Company Operation	Environmental externalities: Benefits of using renewable electricity	+ D L G	●●●●●○○○○	↑	Energy Management
	Environmental externalities: Benefits of energy-saving measures in the manufacturing process	+ D L G	●●●○○○○○○	↓	
	Environmental externalities: Energy-saving benefits of green buildings	+ D L G	●●●●○○○○○	↑	
	Environmental externalities: Operational water resource consumption	− D S G	●●○○○○○○○	↑	Water Resource Management
	Environmental externalities: Benefits of using recycled water	+ D S R	●○○○○○○○○	↑	
	Environmental externalities: Operational wastewater discharge	− D S R	●○○○○○○○○	↑	
	Environmental externalities: Operational air pollution	− D S R	●●●○○○○○○	↓	Pollution Prevention and Management
	Environmental externalities: Gasoline and diesel use	− D S R	●●○○○○○○○	↓	Net-Zero Commitment and Carbon Management
	Environmental externalities: Operational waste disposal	− D L G	●●○○○○○○○	↓	Waste Management
	Social externalities: Employees occupational incidents	− D S R	●●○○○○○○○	↓	Occupational Safety and Health
	Social externalities: Contractors occupational incidents	− D S R	●○○○○○○○○	↑	
	Social externalities: Equal opportunities	− D S R	●●●●●●●●○	↓	Diversity and Inclusion
		+ D S R	●●●○○○○○○	↓	
	Social externalities: Job opportunities	+ D S R	●●●●●○○○○	↑	Diversity and Inclusion

Monetary Value Range (USD)

- ●○○○○○○○ <500,000
- ●●○○○○○○ 500,000~1,000,000
- ●●●○○○○○ 1,000,000~5,000,000
- ●●●●○○○○ 5,000,000~10,000,000
- ●●●●●○○○ 10,000,000~50,000,000
- ●●●●●●○○ 50,000,000~100,000,000
- ●●●●●●●○ 100,000,000~1,000,000,000
- ●●●●●●●●

Positive | Negative | Direct | Indirect | Long-term | Short-term | Global | Regional

Value Chain	Impact Value	Impact Type	Monetary Value Range (USD)	Trend	ESG Issue
Company Operation	Social externalities: Quality of wages	+ D S R	●●●●●●●●	↑	Talent Attraction and Retention
		− D S R	●●●○○○○○	↓	
	Social externalities: Living and family-friendly support	+ D S R	●●●●●○○○	↑	Talent Attraction and Retention
	Social externalities: Future benefits to employees	+ D L R	●●●○○○○○	↑	Talent Development
	Social externalities: Career development	+ D L R	●●●○○○○○	↑	Talent Development/Talent Attraction and Retention
	Social externalities: Sexual harassment	− D L R	●○○○○○○○	↓	Human Rights and Labor Relations
	Social externalities: Social investment value	+ D L R	●●●●●○○○	↑	Social Engagement
Products and Services	Social externalities: Boosting the output value of the industrial chain	+ I S R	●●●●●●●●	↓	Customer Management
	Environmental externalities: Carbon footprint derived from product use	− I L G	●●●●●●●○	↑	
	Environmental externalities: Energy-saving benefits of products	+ I L G	●●●●●●●○	↑	Green Products/Innovative Products and Services
	Environmental externalities: Environmentally friendly product design	+ I L G	●●○○○○○○	↓	
	Environmental externalities: Energy-saving benefits of green buildings	+ I L G	●○○○○○○○	↓	Social Engagement

Monetary Value Range (USD)

- ●○○○○○○○ <500,000
- ●●○○○○○○ 500,000~1,000,000
- ●●●○○○○○ 1,000,000~5,000,000
- ●●●●○○○○ 5,000,000~10,000,000
- ●●●●●○○○ 10,000,000~50,000,000
- ●●●●●●○○ 50,000,000~100,000,000
- ●●●●●●●○ 100,000,000~1,000,000,000
- ●●●●●●●● >1,000,000,000

Through Delta's Sustainability Impact Assessment, we can identify the changes and impacts brought by our operational inputs and outputs on the lives and well-being of stakeholders, as well as the social value or costs derived from them. It helps Delta to balance environmental and social issues while creating economic performance, strengthens its decision-making ability for sustainable development, and brings long-term value to the company's stable operations and competitiveness. In 2025, Delta generated a positive impact metric around US$ 56 billion in value and resulting in a negative social cost US$ 4.3 billion. In the supply chain, Delta's demand of procurement has driven a positive impact metric around US$ 24.4 billion in value, while resulting in a negative social cost around US$ 70 million. In Delta's operation, our activities have driven a positive impact metric around US$ 9.7 billion in value, resulting in a negative social cost of US$ 37 million. In addition, Delta's product sales have generated positive impact metrics around US$ 21.8 billion in value, while resulting in a negative social cost of US$ 4 billion in value.

3.2.2 Results of the Analysis and Corresponding Section of the Value Chain

In 2025, out of 25 sustainable issues, 15 material issues were identified in the materiality assessment, including: Customer Management, Innovative Products and Services, Supplier Sustainability Management, Climate Strategy, Net-Zero Commitment and Carbon Management, Circular Economy, Water Resource Management, Energy Management, Green Products, Waste Management, Biodiversity, Occupational Safety and Health, Talent Development, Talent Attraction and Retention, and Human Rights and Labor Relations. Compared with the previous year, we added Water Resource Management and Human Rights and Labor Relations, and removed Diversity and Inclusion. Non-material issues include Corporate Governance, Code of Conduct, Risk Management, Brand Management, Information Security Management, Taxation, Pollution Prevention and Management, Diversity and Inclusion, Social Engagement, and Just Transition and Impact Management.

Stage 3 Confirmation

7 Step 7: Review Disclosed Contents

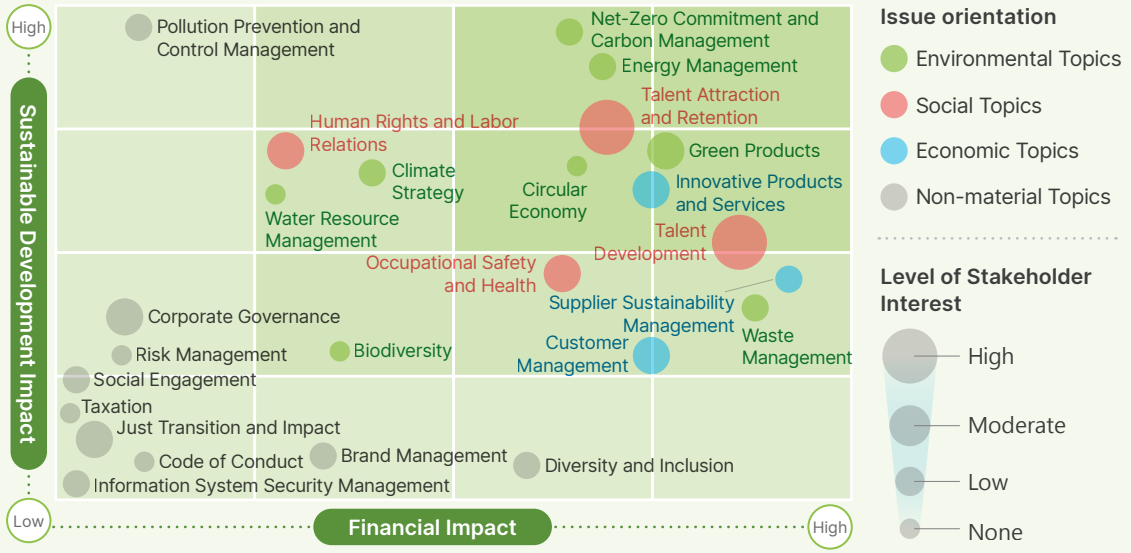
There are 15 material sustainable issues that were identified and reported to the Board of Directors and matched with the specific topics of the GRI Standards. The information disclosure boundary of Delta's value chain (supply chain management, operations, products, and society) is then graphed based on these topics and used as the basis for reporting.

18 GRI topics

8 Step 8: Formulate Long-Term Sustainability Goals

We formulated three major axes of long-term goals based on the material issues to help Delta respond to the expectations of stakeholders in the implementation of sustainability plans and use them as the basis for internal performance evaluations on achievement status. We clearly defined the important meanings, strategies, management approaches, and long-term goals and actions of each material sustainability issue. We follow up on the degree of completion of annual targets and the effectiveness of execution for flexible adjustments of the Delta's sustainable management. Delta also discloses the execution effectiveness of other potential sustainability issues of the current year in the ESG Report.

3 major axes of long-term sustainability goals



The Rank of Material Issues

1. Green Products
2. Innovative Products and Services
3. Supplier Sustainability Management
4. Talent Development
5. Waste Management
6. Risk Management
7. Talent Attraction and Retention
8. Customer Management
9. Net-Zero Commitment and Carbon Management
10. Energy Management
11. Occupational Safety and Health
12. Climate Strategy
13. Circular Economy
14. Water Resource Management
15. Biodiversity

Delta's Double Materiality

Aspect	Significant Impact on Delta	Customer Management*1	Innovative Products and Services	Supplier Sustainability Management	Climate Strategy	Net-Zero Commitment and Carbon	Circular Economy	Energy Management	Green Products	Water Resource Management	Waste Managemen	Biodiversity	Occupational Safety and Health	Talent Development	Talent Attraction and Retention	Human Rights and Labor Relations
		Delta's Material Issues														
Environmental	Substantial reduction of GHG emissions				●	●										
	Use of renewable electricity					●		●								
	Design energy-efficient products		●			●			●							
	Stable supply of products		●			●			●							
	Supply chain ecological protection								●							
	Supply chain responsible procurement			●						●	●					●
	Use recycled materials to reduce environmental impact		●				●		●							
	Invest in R&D to extend product life and reduce waste		●				●		●							
	GHG emissions caused by upstream procurement practices					●										
	Use of plastic in packaging materials or manufacturing processes		●	●					●	●						
	Damage to the ecology due to mining of raw materials						●			●						
	GHG emissions generated in operations				●	●		●								
	High energy consumption of water chillers							●								
	Excessive reliance on grid electricity							●								
Human / Human Rights	Work with local organizations to enhance resilience in responding to local climate disasters															
	Provide reasonable or higher wages														●	●
	Promote flexible working hours														●	●
	Re-education and transformation skills					●		●						●		
	Promote anti-discrimination policies														●	●
	Promote employment opportunities for people with disabilities															●
	Create local employment opportunities														●	
	Work-related injuries due to inadequate management												●			
Economic	Establish a corporate culture of compliance*2															
	Pay taxes to support the government*2															

*1：There are no corresponding external impacts for customer management.
*2：The sustainability issues corresponding to the "establishment of a corporate culture of compliance" and "paying taxes to support the government" are both non-material issues. However, they are still included in the disclosure and explanation to enable readers to fully understand the significant impacts.

Delta's Materiality Issues and Value Chain

● Direct Impact ▲ Contributing Factor ■ Directly Related

Aspect	Material Issues	GRI Standards Topic	Supply Chain	Operations	Products	Society	Corresponding Chapter
Economic	**Customer Management**	GRI 418: Customer Privacy		●	■		4.4 Customer Relationship Management
	Innovative Products and Services	GRI 302: Energy		●			4.3 Innovation
	Supplier Sustainability Management	GRI 204: Procurement Practices GRI 301: Materials GRI 308: Supplier Environment Assessment GRI 414: Supplier Social Assessment	■		■		4.5 Supply Chain Sustainability Management
Environmental	**Climate Strategy**	GRI 201: Economic Performance GRI 102: Climate Change		●	■	▲	5.2 Climate and Nature Strategy
	Net-Zero Commitment and Carbon Management	GRI 305: Emissions GRI 201: Economic Performance GRI 102: Climate Change	■	●	■	▲	5.2 Climate and Nature Strategy
	Circular Economy	GRI 301: Materials	■	●	■		5.5 Resource and Pollution Management
	Energy Management	GRI 302: Energy		●	■	▲	5.3 Energy Management
	Green Products	GRI 302: Energy	■	●	■		5.6 Green Products
	Water Resource Management	GRI 303: Water and Effluents		●	■	▲	5.4 Water Resource Management
	Waste Management	GRI 306: Waste	■	●	■		5.5 Resource and Pollution Management
	Biodiversity	GRI 101: Biodiversity		●		▲	5.2 Climate and Nature Strategy
Social	**Occupational Safety and Health**	GRI 403: Occupational Health and Safety		●			6.6 Occupational Health and Safety
	Talent Development	GRI 404: Training and Education		●	■		6.4 Sustainable Development of Talents
	Talent Attraction and Retention	GRI 201: Economic Performance GRI 401:Employment GRI 405: Diversity and Equal Opportunity		●		▲	6.3 Talent Attraction & Retention
	Human Rights and Labor Relations	GRI 401: Employment GRI 408: Child Labor GRI 409: Forced or Compulsory Labor		●			6.2 Building a Sustainable and Resilient Workplace

3.3 Management of Material Topics

We formulated three major long-term goals based on the material issues to help Delta respond to the expectations of stakeholders in the implementation of ESG projects and effectively track and manage the actions and implementation results of material issues. Based on the results of the analysis of material issues, any issue associated with Delta’ s risk factors are included in Delta's risk management procedures for risk assessment. If a project fails to reach its goals, we convene regular meetings for improvements and flexible adjustments. We learn from the experience and use it as a reference for the future implementation of sustainability management.

Three Major Long-term Sustainability Goals and Material Issues

Economic Issues	Commitment	KPI	2025 Targets and Performance	Short, Medium, and Long-Term Targets	Action Plans
Innovative Products and Services	“To provide innovative, clean and energy-efficient solutions for a better tomorrow” was adopted as the Company's mission to transform its capacity for innovation into high-quality products and solutions	• Ratio of R&D Investment to Total Revenue	• Target：>8% • Actual：9% Achieved	• 2026：>8% • 2030：>8%	• Focus on enhancing the energy efficiency of core products and establish a lively and systematic culture of pioneering to build capacity for innovation • Improve manufacturing and operational efficiency, accelerate new product development, and increase product value
Customer Management	By integrating its core competency in power and electronics and developing advanced energy conservation technology, Delta provides cleaner, more effective, and more reliable energy-saving overall solutions. The Company also focuses on reducing resource consumption and greenhouse gas emissions to create more value for customers.	• Customer Satisfaction Score	• Target：88.42 • Actual：83.11 Not achieved	• 2026：88.18 • 2027：91	• Conduct customer satisfaction surveys through system questionnaires to understand the needs of potential customers and improve customer satisfaction year by year • Understand customer problems during product design • Gain an accurate understanding of end-market demands and exceed customers' expectations through consultations and recruiting experts from a variety of industries
Supplier Sustainability Management	Delta views its suppliers as long-term, critical partners in its promotion of the sustainable development of the value chain.	• Tier 1 Supplier[*1] ESG (SAQ) Survey Response Rate	• Target：95% • Actual：95% Achieved	• 2026：96% • 2030：100%	• Establish short and medium-term objectives, focus on climate change management as the top priority, and provide free training resources for greenhouse gas inventory, energy conservation, and carbon emissions reduction to global suppliers • Continue to promote and implement the Code of Conduct based on the risk rating and classification of suppliers • Engage key suppliers for more intensified collaboration on sustainability and evaluate the opportunities for promoting low-carbon materials in the future
		• Improvement rate of major deficiencies in Supplier Code of Conduct assessment	• Target：100% • Actual：100% Achieved	• Maintain 100% deficiencies improvement rate	
		• Tier 1 significant suppliers obtained ISO 14064 Greenhouse Gas Inventory certificate	• Target：40% • Actual：40% Achieved	• 2026：50% • 2030：100%	
		• Number of raw materials of Tier 1 key suppliers that obtain third-party renewable/recycled content verification	• Actual：115	• 2026：120 • 2030：150	
		• Cumulative number of suppliers that joined our ESG Training program	• Target：350 suppliers • Actual：758 suppliers Achieved	• 2026：500 suppliers	
		• The percentage of Tier 1 significant suppliers that have signed Delta's "Carbon Reduction Commitment"	• Target：70% • Actual：83% Achieved	• 2026：80% • 2030：80%	

*1：The main survey targets are suppliers with purchase amounts exceeding NTD 5 million in 2025 and continuous transactions.

Environmental Issues	Commitment	KPI	2025 Targets and Performance	Short, Medium, and Long-Term Targets	Action Plans
Climate Strategy	Participate in international initiatives and implement TCFD and IFRS S2	• Inclusion of climate change issues in the quarterly reports of the Board of Directors • Disclose climate information and progress in accordance with the framework of S2 "Climate-related Disclosures" of the TCFD and alignment with IFRS Standards	• Climate change information and progress are reported to the Board of Directors each quarter and the results are disclosed in the mainstream report each year • Continuously meet targets since 2018 (Achieved) Achieved	• Understand climate-related risks and opportunities, continue to improve the resilience of corporate operations, and expand business opportunities in the carbon neutrality market	• Adopt international frameworks: Continue to optimize the integrated framework of climate governance, strategy, risk management, and indicator goals based on TCFD and IFRS S2 • Respond to climate change: By deepening the assessment and management of climate risks and opportunities, transform potential risks to drive operational resilience and innovation, and combine core technologies with market demand to expand growth opportunities for low-carbon products and services
Net-Zero Commitment and Carbon Management	Respond to limiting global temperature increase within 1.5° C and meet net-zero targets by 2050.	• SBT Scope 1 and Scope 2 absolute reduction (2021 as baseline year)	• Target：40% reduction • Actual：67.4% reduction Achieved	• 2030：90% reduction and attain carbon neutrality	• Align with international sustainability trends: Actively support international initiatives, attain specific achievements on the "We Mean Business" commitments, and implement emissions reductions in line with the SBTi Net-Zero target to accelerate the low-carbon transition
		• SBT Scope 3 absolute reduction (2021 as baseline year)	• Target：10% reduction • Actual：46.2% increase Not achieved	• 2030：25% reduction	• Implement of internal carbon pricing: Strengthen carbon reduction incentives and performance management, support carbon reduction projects, obtain renewable electricity, and invest in negative carbon technologies • Initiate the Delta Scope 3 Working Group: Provide business group Scope 3 education and training, and gradually promote Scope 3 reduction
Energy Managemen	Delta promotes its own energy conservation management to cultivate and accumulate energy-saving technology. We are committed to setting power consumption intensity targets and global renewable electricity targets.	• Attainment rate in the use of renewable electricity in global operations	• Target：RE74 • Actual：RE91 Achieved	• 2030：RE100	• Promote renewable energy development: Actively develop renewable energy solutions and increase the use ratio of renewable electricity • Energy management: Implement environmental protection and energy conservation in practice. All new production plants must implement green building designs, actively promote multiple energy-saving plans, and meet new conservation milestones
Water Resource Managemen	In response to climate change and to stabilize water supply, Delta is committed to reducing its overall water productivity intensity by an additional 10% by 2025, using 2020 as the baseline year.	• Water productivity intensity (WPI) of production plants = water usage / production value in MUSD (2020 as baseline year)	• Target：10% reduction • Actual：40.6% reduction Achieved	• 2030：10% reduction (2025 as baseline yea)	• Establish risk assessment mechanisms and reduce the impact of droughts and floods • Establish management targets, implement water consumption monitoring, promote consumption reduction at the water source, and improve water recycling and reuse to implement sustainable management of water resources
		• Water consumption intensity (WCI) of buildings; WCI of buildings = water usage / number of people (2020 as baseline year)	• Target：10% reduction • Actual：27% reduction Achieved	• 2030：10% reduction (2025 as baseline yea)	

Environmental Issues	Commitment	KPI	2025 Targets and Performance	Short, Medium, and Long-Term Targets	Action Plans
Circular Economy	Promote the introduction of circular economy ideas in the value chain to pursue sustainable resource use and avoid the depletion of the Earth's resources.	• UL 2799 validation • Waste Diversion Rate	• Target：Certified production plants at the overall level • Actual：100% Achieved	• 2050： 100% waste diversion rate at global operation site	• Promote circular economy and take inventory of all raw materials procured to set the Group's target for recycled materials • Subsidize circular economy-related promotion plans, such as recycling and reuse or reduction plans, through internal carbon fee funds • Passed ISO 59004 Circular Economy third-party verification with high adherence of circular economy strategy and practices with international standards
Waste Management	In pursuit of sustainable resource use and avoiding the depletion of resources on Earth, we will continue to improve the diversion rate of waste through reduction, reuse, and recycling to mitigate the environmental impact. Delta pledges a 100% waste diversion rate by 2025 in its overall production plants.	• Waste diversion rate of overall production plants	• Target：100% • Actual：100% Achieved	• 2025：100%	• Promote environmental management, set reduction goals, and reduce the impact of production on the environment
Green Products	Delta continues to enhance product energy efficiency through technical innovation of products. We also mitigate environmental impact by introducing green designs in each phase of a product life cycle to realize product responsibility and green consumption	• Product energy savings passed ISAE 3000 assurance	• Target：≥ 10 products • Actual：12 products Achieved	• Product energy savings continued to pass ISAE 3000 assurance	• Intensify development of environmentally-friendly products: Continue to develop energy-saving products and solutions
		• Any breach of legal regulations or standards for product/ service provision and related usage	• Target：0 • Actual：0 Achieved	• No breach of legal regulations or standards for product/service provision and related usage	
Biodiversity	Comply with the Global Biodiversity Framework, implement biodiversity management, and move towards the goal of net positive impact (NPI) by 2050.	• Disclose information on natural biodiversity and Delta's progress according to the TNFD framework each year	• Continuously meet targets since 2022 Achieved	• 2050：Net positive impact	• Introduce the TNFD framework to establish a nature-related risk management and disclosure framework, and gradually identify, assess, manage, and disclose nature-related dependencies, impacts, risks, and opportunities • Introduce avoidance, minimization, restoration, offset, and additional conservation actions to reduce negative impacts and strive to make a positive impact

Social Issues	Commitment	KPI	2025 Targets and Performance	Short, Medium, and Long-Term Targets	Action Plans
 **Human Rights and Labor Relations**	Compliance with international human rights principles and Delta's Human Rights Policy	• Employee human rights risk assessment coverage rate[*1]	• Target：100% • Actual：100% Achieved	• Target 100% for 2026-2027	• Established the "Delta Group Non-Discrimination and Anti-Harassment Policy" to implement a zero-tolerance policy and protection for complainants, and uphold the principle of "zero tolerance" for any improper conduct. Establish a comprehensive whistleblower system and complaint channels, and strictly implement prevention and handling mechanisms for unlawful infringement in the workplace. Take necessary corrective and punitive measures while protecting the privacy and rights of the parties involved to create a safe and dignified workplace. • Regularly implement annual human rights education and training, and establish a periodic (at least once every three years) human rights due diligence mechanism for employees. The scope of action must cover the Company's locations of operations and joint ventures. We conducted comprehensive risk inventory in 2025 and formulated mitigation and remedial measures based on the assessment results to ensure continuous improvement and attain risk management goals.
		• Global human rights education and training completion rate[*2]	• Target：92% • Actual：96.3% Achieved	• Target 92.5% for 2026-2027	
 **Talent Attraction & Retention**	We cultivate campus relationships across different regions and strengthen the research and development energy of teachers and students. We are also committed to providing competitive salaries and packages.	• Offer letter acceptance rate[*3]	• Target：91% • Actual：91% Achieved	• Target 91% for 2026-2027	• Actively link global academic resources and promote in-depth industry-academia cooperation. Organize R&D sponsorships, professional training, and internship programs to support innovative research by teachers and students, assisting new generation talents in alignment with international trends, and building a sustainable talent pool with real capabilities and global horizons. • Integrate in-person and online recruitment channels to strengthen employer brand influence. Provide competitive compensation and benefits and performance incentive mechanisms, and comprehensively empower talents through cross-border rotation and diverse retention strategies to build a flexible, open, and full career development ecosystem with potential for growth.
		• Intern conversion rate[*4]	• Target：25% • Actual：52% Achieved	• Target 25% for 2026-2027	

*1：Human rights risk assessment coverage rate : Number of companies that have completed risk assessment/number of companies for which coverage is required based on the Dow Jones Best-in-Class Index assessment.

*2：Course completion rate : for employees who reported for duty before the end of October of the current year who are still employed at the end of December, the number of trainees in the current year/the total number of employees who reported for duty before the end of October who are still employed at the end of December.

*3：Offer letter acceptance rate: Number of people who accepted offers for global professional technical and management personnel openings/Number of issued offers.

*4：Intern conversion rate: The percentage of interns hired at Delta in the past three years (2023-2025) that are expected to graduate in 2025 and will become full-time Delta employees in 2025.

Social Issues	Commitment	KPI	2025 Targets and Performance	Short, Medium, and Long-Term Targets	Action Plans
Talent Development	Promote strategic global talent recruitment and establish a comprehensive training system through diverse talent development plans and learning resources to enhance talent capabilities.	• Average hours of training per perso[*1]	• Target：19 hours • Actual：21.5 hours Achieved	• Target 19.5 hours for 2026-2027	• Uphold the learning and development strategy of “Enhance Professionalism, Plan for the Future, and Collaborate with the World” to build an agile learning organization. Empower employees through systematic training to strengthen the Company's core competitiveness in continuous innovation and response to transformation. • Adhere to the high-efficiency training model of "Local Development and Global Deployment" to break regional boundaries, ensure that key knowledge and best practices can be quickly duplicated and applied at each location of operation, and improve the overall talent capital of the Group. • Actively enhance the "Global Expatriate Rotation Policy" and establish it as a key policy for cultivating international leadership talents. Expand the global horizons of high-potential talents through cross-border job experience and strengthen their career competitiveness and cross-cultural management capabilities.
		• Job rotation rate of key talents[*2]	• Target：70% • Actual：74% Achieved	• Target 70% for 2026-2027	
Occupational Safety and Health	Pay attention to the safety and health of the work environment of employees and commit to creating a safe and healthy workplace	• Lost-time injury frequency rate of employees, LTIFR	• Target：≤ 0.32 • Actual：0.4 Not achieved	• 2026：0.28	• Establish the ISO 45001 Management System for all major plants across the globe and implement preventive safety and health management
		• Total recordable work-related injuries frequency rate of employees, TRIFR	• Target：≤ 0.40 • Actual：0.52 Not achieved	• 2026：0.35	

*1：Average hours of training per person: Total hours/number of people employed in the year.
*2：Key talent rotation rate: Among key talents employed in 2025, those who have participated in cross-regional or cross-functional job rotation in the past and have had two years of experience each time.

4 Corporate Governance



4.1 Key Performance Indicators

4.2 Enhancing the Board of Directors' Functions

4.3 Innovation

4.4 Customer Relationship Management

4.5 Supply Chain Sustainability Management

4.6 Information Security

4.7 Product Security

4.8 Risk Management

4.9 Quality Management

4.1 Key Performance Indicators

Number of Board Members

12 Persons

Number of Independent Directors

5 Persons

Delta Revenue

NT$ 554.885 billion

Ratio of R&D Investment to Total Revenue

9%

Brand Value

US$ 773 million

Cumulative Granted Patents

>20,000 Cases

Litigation Involving Corruption and Anti-competition

0 Cases

Supplier ESG Improvement Rate

100%

4.2 Enhancing the Board of Directors' Functions

The chairman leads Delta's Board of Directors. The members of the Board of Directors meet diversity requirements and have the expertise necessary for the development of the Company. We have established regulations such as the "Corporate Governance Best Practice Principles", "Rules and Procedures of the Meetings of Board of Directors", "Rules for Election of Directors", "Rules Governing the Scope of Powers of Independent Directors" and "Rules of Performance Evaluation of the Board of Directors" to strengthen the effectiveness of the operations of the board and implement a good board governance system. The Company has established multiple functional committees under the jurisdiction of the Board of Directors. Through the professional division of labor, key issues can be thoroughly discussed before presenting the board with suggestions, which provides the board with strategic guidance for its functions and strategic decisions in governance, risk management, and sustainable operations, thereby actively implementing corporate governance by strengthening supervision and management efficiency.

Regarding cases of director recusal, according to Article 15 of the "Rules and Procedures for the Meetings of Board of Directors": "If any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter." Please refer to page 31 and page 33 of the 2025 Annual Report for the recusal of directors from proposals involving conflicts of interest in 2025. Additionally, please refer to the information disclosed by the Company on the Market Observation Post System for more information on directors' number of shares and shareholding ratios in Delta's investee companies.

The 20th Board of Directors of Delta consists of 12 directors including four directors who are employees of the Company (Executive Directors), three directors who are not employees of the Company (non-executive directors), and five independent directors with a term of three years. Taking into account the scale of the Company's operations and to improve overall operational efficiency, the chairman of the Company serves concurrently as the CEO to effectively implement the Company's development blueprint planned by the Board of Directors. The Company has set up other managerial positions based on business development requirements, such as the president, chief operations officer, and corporate chief financial officer. The responsibilities of each manager are clearly divided, and the leadership synergy of the senior management team is strengthened through division of labor and complementary functions.

4.2.1 Board of Directors and Duties

Diversity among Members of the Board

The "Rules for Election of Directors" and the "Corporate Governance Best Practice Principles" clearly stipulate that when nominating and selecting the Company's directors, it should take into consideration the overall composition of the Board of Directors. The composition of the Board of Directors shall be determined by taking diversity into consideration, such as including different genders, ages, races, nationalities, cultures, professional backgrounds, working fields, and others. Meanwhile it is advised that the board members possess the knowledge, skills, and qualities needed to perform their duties in general, including business judgment, accounting and financial analysis ability, administrative management ability, crisis management ability, industry knowledge, international market perspective, leadership ability, and decision-making ability. Members of Delta's Board of Directors have professional backgrounds and experience in international business administration, control engineering, electrical engineering, brand management, global market management, digital platform and cross-cultural organization leadership, telecommunication, law, accounting, finance, corporate governance, computer technology, semiconductors, and others, which are necessary for the Company's business operations to provide strategic guidance in the Company's operations. For more information, please refer to page 15 and page 17 of the 2025 Annual Report.

Professional Backgrounds of the Board Members

The members of Delta's Board of Directors possess professional experience in fields related to the Company's industry or active developments and are highly sensitive and quick to respond to risks and impacts. All executive directors have served in the management positions in Delta Group for more than 15 years, and non-executive directors have also served in management positions for many years. They are thus familiar with the Company's operations and businesses. Independent director, Mr. Shyue-Ching Lu, has served as the chairman and president of Chunghwa Telecom Co., Ltd. and the director general of the Department of Posts and Telecommunications of the Ministry of Transportation and Communications. The independent director, Ms. Doris Hsu, has worked in the semiconductor industry for over 30 years. Currently, she is the chairperson and CEO of Sino-American Silicon Products Inc. (SAS) and GlobalWafers Co., Ltd. (GlobalWafers) All directors have extensive professional experience in the sectors required for the Company's operations and are fully equipped with the expertise and decision-making capabilities required for the Company's operations. According to the tier-1 industry classification of the Global Industry Classification Standard (GICS), Chunghwa Telecom, SAS, GlobalWafers, and the Company are companies in the information technology sector. Please refer to page 16 of the 2025 Annual Report.

To enhance its highest governing body's overall knowledge of environmental, social, and corporate governance issues and improve the Board's risk management capabilities. Delta also refers to the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies" as it continues to promote and arrange training for directors (including independent directors) with courses that cover corporate governance and sustainability topics such as finance, operations, business, accounting, law, and risk management. The Company arranges at least six hours of training courses for directors every year. New directors of listed companies are also encouraged to complete a 12-hour director training course in their first year. Director training courses organized by Delta in 2025 covered topics including "Corporate Strategy" and "Current Global Economic Situation and Corporate Risk Response". Please refer to page 53 to page 54 of the 2025 Annual Report for details on the training status of all directors.

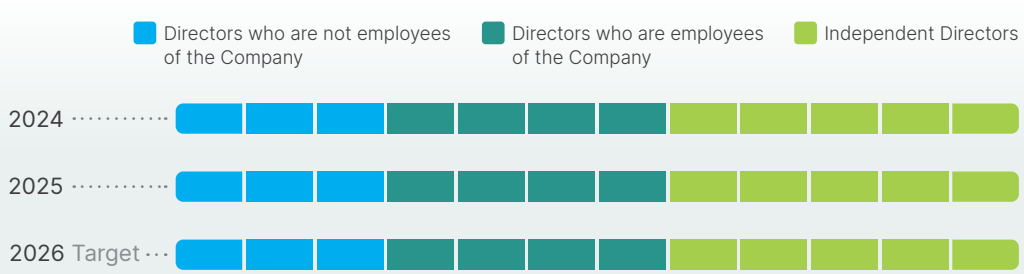
Enhancing the Effectiveness of Board Operations

Delta's Board of Directors has approved the "Rules of Performance Evaluation of the Board of Directors" and implements the performance evaluation of the Board of Directors, individual directors, the Audit and Risk Committee, and the Compensation Committee each year. In addition, an external independent professional institution or a panel of external experts and scholars shall be assigned to conduct the Board Performance Evaluation at least once every three years. The criteria for evaluating the performance of the Board of Directors includes five aspects, participation in matters related to duties of directors and results of implementation, improvement in the quality of decision making by the Board of Directors, composition and structure of the Board of Directors, election of the directors and their continuing professional education, and internal control to be used to ensure the effective operations of the Board of Directors and manage the risks and crises of the Company. In terms of the performance evaluation of the Board of Directors in 2025, Delta appointed an independent institution to conduct external evaluations of the Board of Directors, and completed internal self-evaluations of the performance of the Board of Directors, individual directors, the Audit and Risk Committee, and the Compensation Committee. The results of the two aforementioned evaluations were submitted to the Board of Directors before the first quarter of 2026. The overall results of the performance evaluation showed effective operations. Please refer to page 33 to page 35 of the 2025 Annual Report for details.

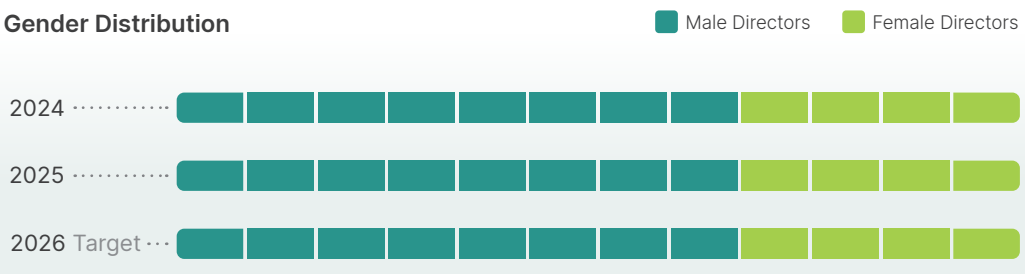
The reports of issues for discussions filed to the Board of Directors encompass all aspects of ESG and around 90 issues reported in 2025 included reports on business operations, financial statements, internal audit reports, intellectual property management, information and communication security management, risk management, ethical corporate management and implementation, board performance evaluation, enterprise value enhancement plan report, the implementation plan for the International Financial Reporting Standards (IFRSs) Sustainability Disclosure Standards, and ESG related issues. The ESG related issues included reports on communication with stakeholders and analyses of material issues, greenhouse gas (GHG) inventory plans and progress, introduction of the Corporate Sustainability Reporting Directive (CSRD), explanation of the 2024 external assurance results, and biodiversity strategies and implementation. Relevant units communicated with the Board of Directors on the following major issues, including business plans, audit plans, financial statements (including earnings distribution), quarterly consolidated financial reports, the 2024 ESG Report, employee and director compensation, managerial compensation proposals, issuance of corporate bonds, acquisition of securities, share exchange, establishment of risk measurement indicators, effectiveness of internal control systems, evaluation of the competence and independence of CPAs, amendments of corporate governance regulations, release from non-competition restrictions on managers, release from non-competition restrictions on directors and independent directors, and organization of general shareholders' meetings. For more information, please refer to the Company's material information posted on the Market Observation Post System or page 106 to page 111 of the 2025 Annual Report.

Composition and Structure of the Board of Directors

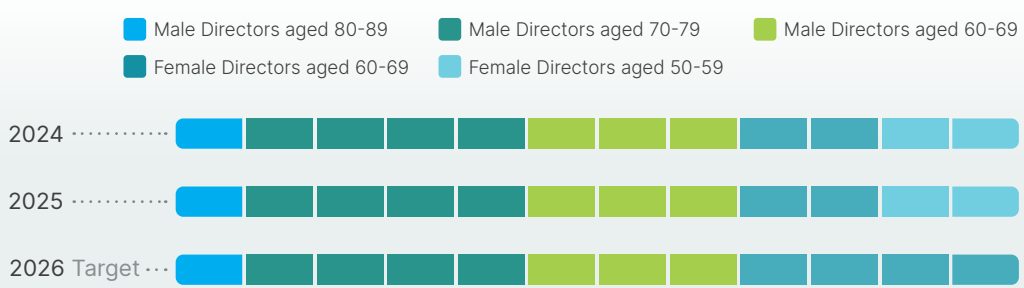
Composition of the Board of Directors



Gender Distribution



Age and Gender Distribution





Board of Directors

Delta's Board of Directors is responsible for overseeing the attainment of the Company's operational goals, improving operational performance, and providing strategic guidance to the management team as the guiding principles for corporate sustainability. Board meetings are convened at least once every quarter to assess corporate business performance and discuss strategy topics and review ESG issues. This includes impacts, risks, and opportunities in relation to regulations, economics, environment, and society. Seven Board of Directors meetings were held in 2025, and the overall attendance rate was 98.81%.

overall attendance rate of **98.81%**



Audit and Risk Committee

The annual tasks of Delta's Audit and Risk Committee include supervising the fair presentation of the Company's financial statements, evaluating the appointment (dismissal) of certified public accountants and their competency and independence, the effective implementation of the Company's internal controls, the Company's compliance with relevant laws and regulations, and the management of the Company's existing or potential risks, including reviewing risk management policies, procedures and frameworks, reviewing risk appetite (risk tolerance), supervising the alignment of risk management policies with operational strategies directions, supervising the establishment of appropriate risk management mechanisms and risk management culture, and supervising the effective operation of overall risk management mechanisms. Meetings of the Audit and Risk Committee are convened at least once every quarter and eight meetings were held in 2025, with an overall attendance rate of 100%.

overall attendance rate of **100%**



Compensation Committee

Delta's Compensation Committee is responsible for formulating and regularly reviewing the policies, systems, standards and structures for performance evaluation and salary remuneration of directors and managers, as well as the regular evaluation and establishment of the remuneration of directors and managers. Delta created the Compensation Committee to facilitate the link between the compensation of directors and managers and the corporate operations performance to decide the ratio of dividend distribution. The Committee gives compensation policy suggestions based on industry competition, corporate operations performance, and the market rate to construct a company-level compensation policy. Delta also participates in industry and consulting companies' salary surveys and evaluates how Delta's compensation is fair with the current market. Regarding specific remuneration issues, Delta hires outside HR consultants for suggestions and solutions. Annual employee compensation amounts are determined after the Board of Directors agrees with the suggestions of the Shareholders Meeting and are published in the Company's annual reports. Three Compensation Committee meetings were held in 2025, with an overall attendance rate of 87%.

overall attendance rate of **87%**



Global ESG Committee

Delta's Global ESG Committee serves as a functional committee at the board level and is its highest-level sustainability management organization. The Global ESG Committee is overseen by six directors and is responsible for supervising Delta's sustainability strategy management and performance. It meets three times per year and may convene additional meetings when necessary. It convened three meetings in 2025, with an overall attendance rate of 94%. Delta has also established a management-level ESG Executive Committee. The committee is led by the Chief Sustainability Officer (CSO) as the management representative and consists of regional operations heads, function heads, business group heads, regional ESG committees, various project teams, and the secretariat. The CSO reports the implementation results and future work plans for sustainable development to all members of the Board of Directors each quarter.

overall attendance rate of **94%**

4.2.2 Ethical Corporate Management

Ethical corporate management is a core value of Delta and is part of its corporate DNA. It is deeply rooted in Delta's corporate culture and systems. Delta's Board of Directors approved the establishment of the "Delta Electronics Co., Ltd. Ethical Corporate Management Best Practice Principles" on October 29, 2012. To integrate the resources of the departments more effectively, the Company referenced practices in the industry and set up the "Ethical Corporate Management Committee" as the dedicated unit for promoting ethical corporate management based on the resolution of the Board of Directors on October 27, 2022. The Ethical Corporate Management Committee reports the ethical corporate management policies and plans for preventing unethical conduct and the implementation status to the Board of Directors once each year. It ensures that the Company prevents unethical conduct, regularly reviews implementation results, and continues to make improvements for ensuring the implementation of ethical corporate management policies. The Ethical Corporate Management Committee reported the implementation progress in 2024 to the Board of Directors on February 26, 2025. Delta's CEO serves as the chair of the Ethical Corporate Management Committee and the general counsel is responsible for leading the promotion groups and members in the implementation of ethical corporate management plans and affairs.

After the establishment of the Ethical Corporate Management Committee, in 2023 it prioritized the introduction of the ISO 37001 anti-bribery management system for Delta's head office in Taiwan (i.e., functional units with head office functions) and passed certification at the end of 2023. The introduction of the ISO 37001 standards will continue to enhance the structure of ethical corporate management and optimize the system. In addition to the certification of Delta's Taiwan headquarters, the Company has also gradually expanded related systems to business units, business groups and subsidiaries.

Establishment of Policies and Systems

Delta established the "Ethical Corporate Management Best Practice Principles" and "Delta Group Code of Conduct" to clarify the Company's policies and the code of conduct for employees. They are disclosed on the Company's website and apply to all members of Delta including the Company's and subsidiaries' directors, managers, and employees. Delta established operating procedures and management regulations such as the Ethical Corporate Management Risk Assessment and Prevention Mechanism, "Delta Group Whistleblowing System Management Regulations", and "Management Regulations for Rewards and Penalties" to prevent unethical conduct. Through the process of introducing ISO 37001 standards, Delta will review and optimize the aforementioned procedures and regulations in accordance with ISO 37001 requirements. The procurement contracts signed with suppliers include the Delta Integrity Declaration, Responsible Business Alliance (RBA) Code of Conduct, fair competition, and anti-trust.

Training and Communication

New employees are required to attend orientation training for ethical corporate management and the attendance rate is 100%. Employees take online refresher courses on ethical corporate management/Code of Conduct each year. In 2025, 79,980 employees worldwide completed the courses and the completion rate was 96.3%. Delta's directors also attend online courses on ethical corporate management/Code of Conduct each year with a training completion rate of 100%. The Company has started to introduce the ISO 37001 standard in 2023 for Delta's head office in Taiwan (i.e., functional units with head office functions) to optimize Delta's anti-corruption and anti-bribery related management mechanisms. Starting from Q3 of 2023 when the system went online, the Company requires all employees in each unit within the system to complete training on the overall mechanisms of the ISO 37001 anti-bribery management system to enhance their understanding of anti-corruption and anti-bribery and prevent dishonest behavior. In response to the introduction of the ISO 37001 standard, employees in positions that have been categorized as medium or high risk by anti-corruption and anti-bribery risk assessments must undergo enhanced management and training in order to strengthen employees' anti-corruption and anti-bribery awareness. In addition, ethics and integrity have always been included in the evaluations of values and skills in employees' performance evaluation. The Company announces annually the regulations for recusals due to conflicts of interest and reminds employees to proactively fill out declaration forms. Ethical corporate management risk assessments are conducted for each unit every year to ensure that all employees comply with relevant regulations. Regarding suppliers, in addition to following the Responsible Business Alliance Code of Conduct as the framework in encouraging suppliers to practice sustainable development through major aspects such as labor, occupational health and safety, environment, ethics, and management systems, and using the "Delta Group Supplier Code of Conduct" as an important guideline in providing training material and the Delta Integrity Agreement for suppliers in Taiwan to sign, the Company will further regularly provide a Delta Group Anti-Corruption and Anti-Bribery Policy for suppliers to read and comply with in accordance with the requirements of ISO 37001 standards.



Region		Employee Category		Management roles/non-management roles				Total
		Operators (including production line assistants)	Professional Technical and Management Units Personnel	Top level	Mid-level	Junior level	Non-management	
Taiwan	Eligible Trainees	2,806	12,343	294	1,452	122	13,281	15,149
	Trainees that Completed Training	2,741	12,026	268	1,391	111	12,997	14,767
	Completion Rate	97.68%	97.43%	91.16%	95.80%	90.98%	97.86%	97.48%
Mainland China	Eligible Trainees	26,060	13,766	98	1,739	1,826	36,163	39,826
	Trainees that Completed Training	25,916	13,576	91	1,717	1,825	35,859	39,492
	Completion Rate	99.45%	98.62%	92.86%	98.73%	99.95%	99.16%	99.16%
Asia Pacific region	Eligible Trainees	15,273	8,208	67	845	695	21,874	23,481
	Trainees that Completed Training	13,914	7,646	49	757	658	20,096	21,560
	Completion Rate	91.10%	93.15%	73.13%	89.59%	94.68%	91.87%	91.82%
EMEA	Eligible Trainees	493	2,431	36	254	10	2,624	2,924
	Trainees that Completed Training	476	2,219	29	233	10	2,423	2,695
	Completion Rate	96.55%	91.28%	80.56%	91.73%	100.00%	92.34%	92.17%
Americas	Eligible Trainees	145	1,549	36	152	2	1,504	1,694
	Trainees that Completed Training	60	1,406	32	145	2	1,287	1,466
	Completion Rate	41.38%	90.77%	88.89%	95.39%	100.00%	85.57%	86.54%
Total	Eligible Trainees	44,777	38,297	531	4,442	2,655	75,446	83,074
	Trainees that Completed Training	43,107	36,873	469	4,243	2,606	72,662	79,980
	Completion Rate*1	96.27%	96.28%	88.32%	95.52%	98.15%	96.31%	96.28%

*1 : Global ethical corporate management / Code of Conduct online course completion rate = employees who reported for duty before the end of October of the current year who are still employed at the end of December, the number of trainees of relevant courses in the current year / the total number of employees who reported for duty before the end of October who are still employed at the end of December

Whistleblowing and Protection

To prevent and eliminate illegal or unethical conduct, Delta established the "Delta Group Whistleblowing System Management Regulations" in September 2019 and announced it on the corporate governance section of the Company's official website (https://www.deltaww.com/en-US/investors/corporate-governance). The Company provides a reporting channel in accordance with the Delta Group Whistleblowing System Management Regulations. The whistleblower can choose to report to the supervisor, through a dedicated mailbox or other reporting channels, either by name or anonymously. The dedicated department shall conduct the investigation according to the procedures specified for each case type. The Company maintains strict confidentiality of reported information to protect whistleblowers from retaliation or inappropriate treatment, and any breach of confidentiality will incur penalties in accordance with the Company's regulations. Regular promotion and training will also be conducted regarding the whistleblowing policy and related systems. Where a report is verified as true and its contribution generates significant economic benefits, the whistleblower may be provided with a suitable amount of rewards based on local reward and penalty regulations. In 2025, Delta did not have litigation or losses involving corporate governance, anti-corruption/bribery, or competition laws.

Evaluation and Prevention

To implement the Code of Conduct and avoid conflicts of interest, the Company requires all current employees to report conflicts of interest when they report for duty. Current employees are reminded to file reports every year and 3,234 employees actively completed the report in 2025.

Delta has also established risk management mechanisms for ethical corporate management. Each year, business and functional units conduct self-assessment of risks and 37 risk assessment tables were filled out in 2025 (the completion rate was 100%). They are also required to implement correction and management measures according to the results of the risk assessment.

4.3 Innovation

4.3.1 Delta's Internal Innovation Mechanisms

Delta has organized 18 editions of the "Delta Innovation Award" since establishing the award in 2008. We continue to encourage employee innovation and demonstrate the Company's sustained commitment to the culture of innovation through annual evaluations and commendations. The award categories include "Intellectual Property," "New Product," "Manufacturing," and "New Business Model and New Business Process." They comprehensively reflect innovation in key value chains such as R&D, products, manufacturing, and business models, and highlight the importance of innovation to corporate sustainability and competitiveness.

The number of applications for the Delta Innovation Award this year has reached a record high, demonstrating the continuous expansion of Delta's innovations around the world as teams actively pursue interdisciplinary and high-value innovation results. In response to industry development trends, this year's "Elite Inventor Award" continued to include the number of patent proposals as the selection criteria, and also included substantial participation in standards development activities. It was designed to commend individuals and teams with outstanding performance in invention innovation, patent development, intellectual property application, and implementation of international standards.

After rigorous selection, selected 12 teams and nine individuals to receive the highest honors in the Delta Innovation Award, with a total bonus of approximately US$ 410,000. The awards demonstrate Delta's investment and commitment to supporting innovation with real resources and strengthen the Company's long-term competitiveness.



At the 18th Delta Innovation Awards, the highest honors for innovation at Delta were presented to 12 teams and 9 individuals.

4.3.2 Intellectual Property Rights Applications

Innovation, R&D, and Patent Planning

Delta promotes sustainability with technology and is committed to R&D and innovation in fields that include power and electronics, infrastructure, and automation. The Company established 77 R&D Centers across the world with more than 12,000 R&D engineers. In recent years, we have continuously invested 8% to 10% of total revenue to R&D and innovation as the Company remained committed to creating innovative and energy-efficient solutions and services. In terms of intellectual property rights, Delta has maintained its long-term commitment to patents and assets in terms of R&D, manufacturing bases, and main markets to maintain its competitiveness.

Patent Applications and Awards

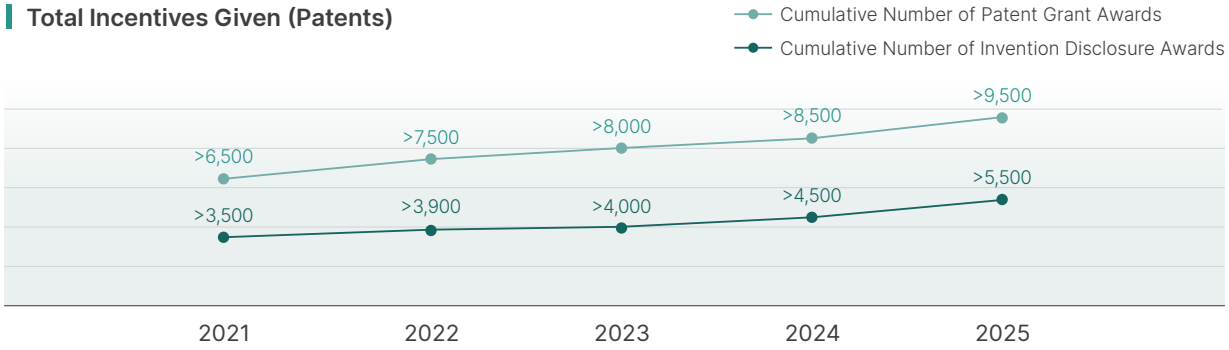
To encourage employees to focus on R&D and proactively apply for patents from patent offices in Taiwan and other countries of the WTO, Delta has established Intellectual Property (IP) Patent Incentive System Procedures and assisted business groups in compiling a risk map for IP rights. As of the end of 2025, Delta has accumulated more than 20,000 patents globally, in which more than 2,000 patents were approved in 2025, an increase of approximately 14% compared to 2024. The patents approved were mainly invention patents (accounting for 82%), with the patents mainly covering the U.S., Mainland China, Taiwan, and Europe. The accumulated achievements of these patents have enabled Delta to be selected for five consecutive years as one of the “Top 100 Global InnovatorsTM” by Clarivate, demonstrating that its innovation accomplishments are highly recognized by international professional evaluators.

Additionally, Delta's self-developed internal patent management system is used to effectively manage patent assets. Future patents will focus on areas such as AI data centers, smart energy solutions, and electric vehicles.



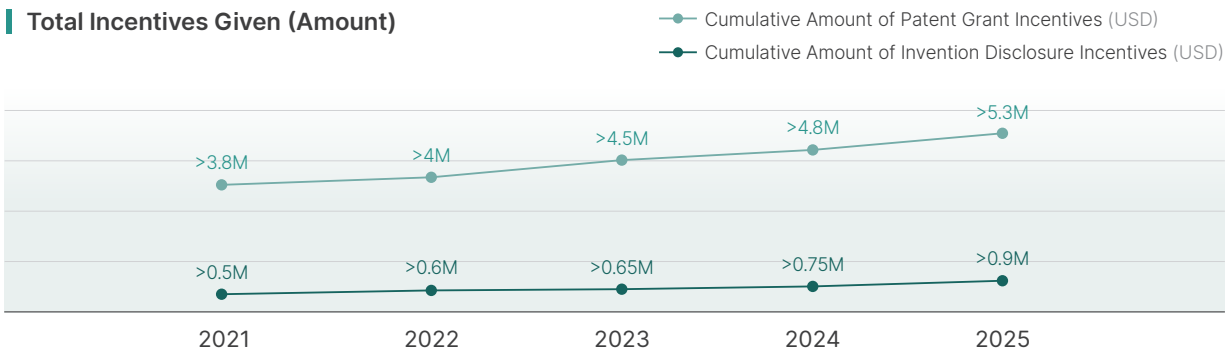
Delta was selected as one of the Top 100 Global Innovators

Total Incentives Given (Patents)



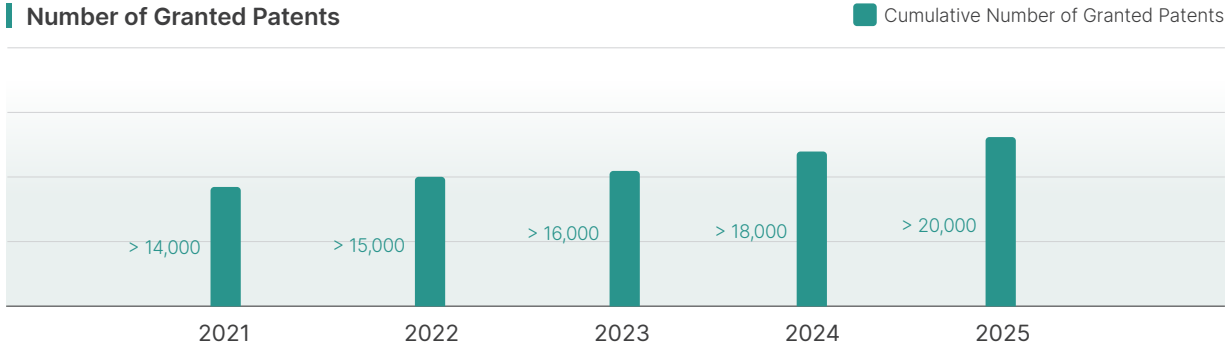
Cumulative from 2010, including Taiwan, Shanghai, Singapore, Thailand, and India regions

Total Incentives Given (Amount)



Cumulative from 2010, including Taiwan, Shanghai, Singapore, Thailand, and India regions

Number of Granted Patents



Cumulative from 1987, including all of Delta's global regions



4.3.3 Open Innovation and the Latest Technology Exchanges

Aimed rapid advances in emerging technologies and the accelerated integration of cross-domain technologies, Delta's Corporate Research Department remains committed to high-growth potential and transformative fields. Delta Research Center (DRC) was established in 2013 under the leadership of the chief technology officer. In response to the latest trends in high-tech development and to enhance R&D capacity, we established the Delta Robotics Innovation Center (DRIC) in 2025 to create a core hub for promoting system-level innovations in robotics and accelerate technology implementation. We enhanced cooperation with partners in the global industry, government, academia, and research ecosystems to consolidate diverse sources of innovation and jointly promote industrial transformation and upgrade.

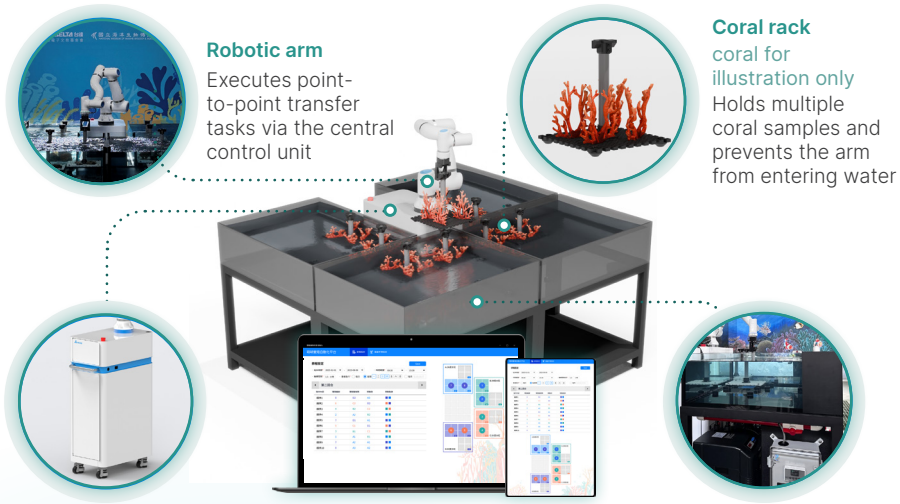
Tech for Corals : Scalable Restoration Solutions Driven by Smart Collaborative Automation

Coral bleaching is impacting marine ecology at an unprecedented pace due to global warming and the increase in marine heatwaves. The DRC joined the partnership between the Delta Electronics Foundation and the National Museum of Marine Biology and Aquarium to propose a smart collaboration and automated restoration solution for "Scalable Smart Restoration" in response to the key bottlenecks of traditional coral restoration in terms of scale, efficiency, and scientific verification.

The project focuses on robotic arms, precision thermal-controlled cultivation tanks, and central control platforms to establish a heat-resistant training system that works in a variety of environments. Robotic arms to replace manual labor for tank transfer for corals, allowing corals to quickly adapt to different temperatures to induce heat-resistance genes. By applying mechanical positioning, the tank alignment during transfers is improved, ensuring greater precision and experimental accuracy.

The system uses turn-based scheduling and data recording to transform the coral restoration process that previously relied on human experience into traceable and reproducible digital operations. It reduces personnel standby time by approximately six hours[*1] per day, significantly improving the efficiency and scalability of coral restoration. In the future, the system also allows water tanks and robotic end effectors to be replaced or expanded as needed, providing operational flexibility. Integrating smart inspection, health sensing, and precision transfer into a unified platform, the system enables scalability and adaptability across a wide range of applications beyond coral restoration.

*1 : Conventional manual operations requires corals to be moved from the main culture area to the experimental tanks for the experiment at 8 a.m. Subsequently, tank exchanges are performed every 1.5 hours—at 9:30, 11:00, and 12:30—requiring a total of three transfer cycles to simulate different temperature regimes. The corals are then moved back to the main culture area at 14:00 when the experiment ends. Each tank transfer takes 30 minutes (including personnel moving to and from the site), and the first and last roundtrips to and from the main culture area and experimental tanks for the experiment take about 50 minutes. The total operation time is approximately 190 minutes. The timing for each tank transfer is fixed, requiring personnel to be on duty between 08:00 and 14:00. Hence, they lack the flexibility to perform other tasks, and approximately six hours are spent on travel time, leading to increased operational costs.



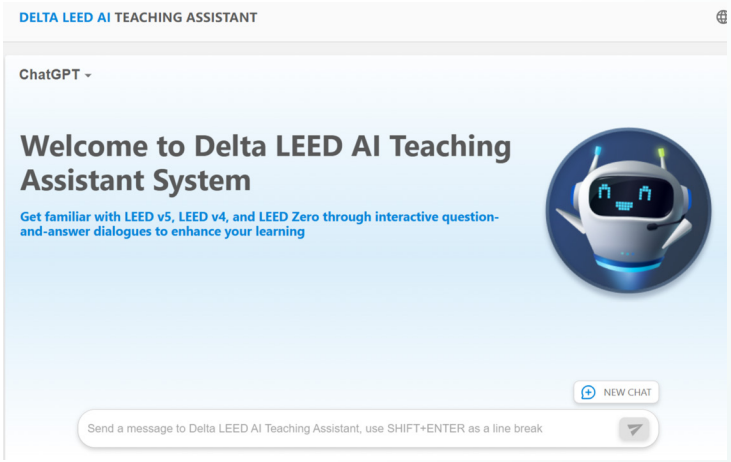
Tech for Corals: Smart Collaborative Automation for Scalable Restoration and Multi-Environment Thermal Resilience

Strengthen learning mechanisms through AI to promote green buildings

The Delta LEED AI Teaching Assistant, developed by the CTO Office and the Delta Electronics Foundation, leverages retrieval-augmented generation (RAG) technology. It enhances a traditional Q&A tool into an intelligent teaching assistant that supports the implementation of sustainable building practices.

The system supports pre-class learning, post-class review, and real-time response. It also helps users establish a complete and practical system for professional LEED knowledge through highlight summaries, additional context knowledge, and descriptions of actual applications. Since the launch of the course, more than a thousand green-collar course participants have registered for access. The solution was presented at the 30th UN Climate Action Summit (COP30), where it gained recognition from international experts.

A reusable RAG framework is adopted as the core to extract and compare the latest LEED standards prior to response generation, effectively reducing the risks of inaccuracy associated with AI and enhancing professional credibility. The system also incorporated the latest LEED v5, LEED Zero, and courses on near-zero emission and resilient buildings to support independent learning and continuous interaction, contributing to the development of green building talent. As a replicable and scalable AI solution, the framework enables the extension of AI assistants across diverse domains, expanding application scenarios and value creation.



Enhancing LEED Knowledge Comprehension and Learning Efficiency with the Delta LEED AI Teaching Assistant

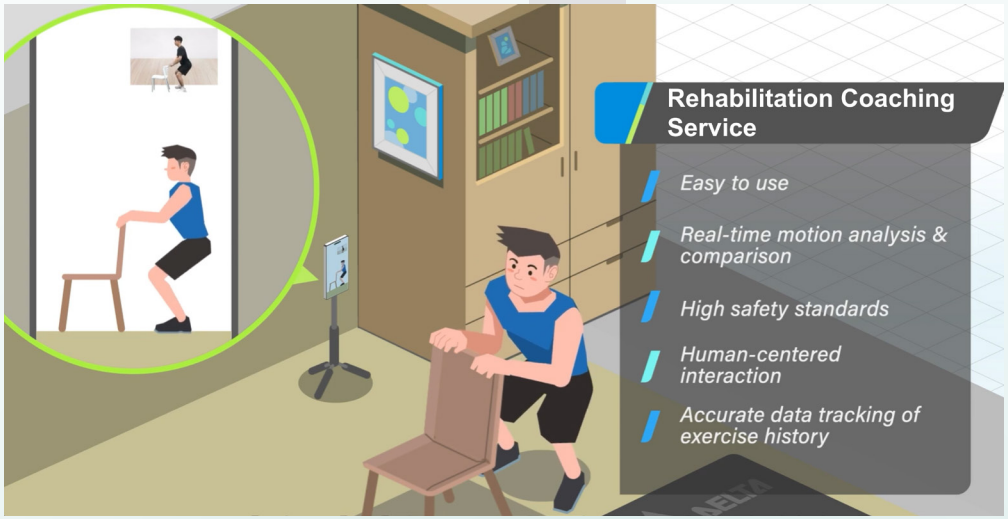
Digital Empowerment for a Healthy New Life

In response to the growing demand for rehabilitation training, the DRC has incorporated visual vision and AI recognition technologies into healthcare and launched the Rehabilitation Coaching Service (RCS) smart empowerment exercise trainer. This digital home-based exercise platform enables healthcare providers to overcome time and spatial constraints, expand professional rehabilitation training to home and daily life, and improve the accessibility and feasibility of continuous exercise.

RCS employs real-time human posture recognition lenses. The mean angular deviation from the measurement angle is less than 5°, which is an acceptable level of accuracy for professional assessment standards. The system provides visual and voice feedback to guide users to complete training according to personalized exercise instructions, while delivering real-time feedback on posture accuracy and action completion. By integrating user-reported feedback on pain levels before and after each session, RCS transforms subjective perceptions into quantifiable and traceable insights, turning the recovery journey into data-driven management.

A pilot program of RCS was conducted with 90 participants across rehabilitation and physical therapy institutions and networks in Taiwan. Based on feedback from collaborating healthcare professionals, RCS can improve the clinical guidance efficiency of therapists by approximately 25%[*1], and effectively assist users in building confidence and motivation for continuous recovery in a familiar environment. RCS serves as a pivotal digital platform bridging professional recovery guidance and general health-focused physical activity.

*1 : Traditional one-time physical training includes 10 minutes of warm-up and relaxation, 30 minutes of training and action instructions, and 20 minutes of supervised movement repetition exercises. The RCS saves at least 15 minutes of supervision time and helps patients complete rehabilitation therapy training.



Guiding users to complete training through integrated visual and voice feedback based on personalized exercise instructions in RCS

4.4 Customer Relationship Management

Customer Satisfaction Survey

Delta upholds the business philosophy of "customer first" and continues to strengthen customer relationship management. We have incorporated seven major categories such as technology, quality, responsiveness, delivery, cost, service, and ESG into the customer satisfaction management system to ensure that products and services fully meet market demand and sustainable development goals. To gain an in-depth understanding of customer needs and expectations, Delta's customer satisfaction survey consists of the following two parts, which are consolidated for analysis. We propose specific improvement plans through internal reviews to improve the overall customer experience:



Regular supplier performance evaluations initiated by customers (e.g., Quarterly Business Review (QBR)

Initiated by customers and used as an important basis for Delta's continuous improvement.



Delta's Customer Satisfaction Survey

When a customer does not provide a score, Delta actively sends a questionnaire to ensure that the customer provides complete feedback.

Delta not only continues to make improvements based on survey results, but also encourages direct communication with customers from the product design stage. We hire industry experts to pinpoint end-market trends and strive to exceed customer expectations. Delta explores potential business opportunities through questionnaire analysis and in-depth interactions, promotes product innovation, and establishes a win-win cooperation model.

To improve management efficiency, Delta developed a group-wide customer satisfaction system, covering uploads of performance evaluations, distribution and collection of questionnaires, system classifications and dashboard displays. The above information is provided to the organizations, which then conduct further failure analysis, corrective measures, preventive measures, and effectiveness verification unsatisfactory items to form a closed-loop management process. This systematic mechanism not only strengthens service quality, but also supports ESG goals, ensuring sustainable operations and the long-term trust of stakeholders.

In 2025, Delta conducted a satisfaction survey on 481 customers that have contributed significantly to the Company's revenue. We ultimately obtained a total of 334 effective responses from customers, including QBR feedback. Customer contribution to revenue accounted for 85.9% of the overall distribution recipients, a slight increase compared to the previous year, indicating that an increasing number of important customers with key revenue contributions are willing to offer their opinions to Delta.

According to the 80/20 rule, a few key customers generally contribute more than 80% of revenue. To ensure that the opinions of these core customers are fully considered, the customer satisfaction scores and annual targets of each department of Delta are calculated using a weighted revenue method. The overall weighted score in 2025 was 83.11, which did not reach the annual target and was a slight decrease compared to 2024. The largest decrease was in delivery (2024:85.36 → 2025:81.33), followed by responsiveness (2024:87.44 → 2025:85.36) and service (2024:87.25 → 2025:85.14). In response to the decline in delivery and response speed, Delta has initiated cross-department improvement projects, including improving the transparency of production capacity scheduling and optimizing the customer response process and service efficiency to improve the overall customer experience. In addition, 68% of the customers rated their satisfaction score above 80 points in the survey responses this year, a slight decrease compared to the previous year. We will continue to track the improvement results in the future to increase the overall satisfaction rate.

As smart manufacturing continues to accelerate, the global manufacturing industry is making rapid advancements in digitization and intelligence, driving the growth of demand for automation, smart equipment, and high-efficiency computing. Delta has identified a shift in the customer structure to areas with high-speed growth such as networking and AI, which has an important strategic market. In response to changes in the industry, Delta will continue to monitor core needs through customer satisfaction surveys and market insights, and plan for products and services in advance. By collecting customers' opinions and strengthening value chain cooperation, Delta will maintain its agility, promote service innovation, and increase customer satisfaction and loyalty.

	2022	2023	2024	2025
Percentage of Customer Satisfaction Survey Coverage[*1]	71.4%	67.2%	83.1%	85.9%
Calculated Customer Satisfaction Score	77.06	81.19[*3]	85.44[*3]	83.11
Percentage of Responses that Reached "Satisfied"[*2]	39.4%	63.1%	74%	68%

*1：Percentage of Customer Satisfaction Survey Coverage=The contribution to revenue by the customers who responded to the satisfaction survey divided by the contribution to revenue by all customers who received the satisfaction survey

*2：The number of responses that reached the level of "satisfied" or above as a percentage of the total responses received in the satisfaction survey. A level of "satisfied" is defined as the customer giving a satisfaction score of 80 points or more.

*3：Due to organizational restructuring within the business units, the calculation methodology for customer satisfaction scores in 2022, 2023 and 2024 has been adjusted accordingly.

4.5 Supply Chain Sustainability Management

Delta Supply Chain

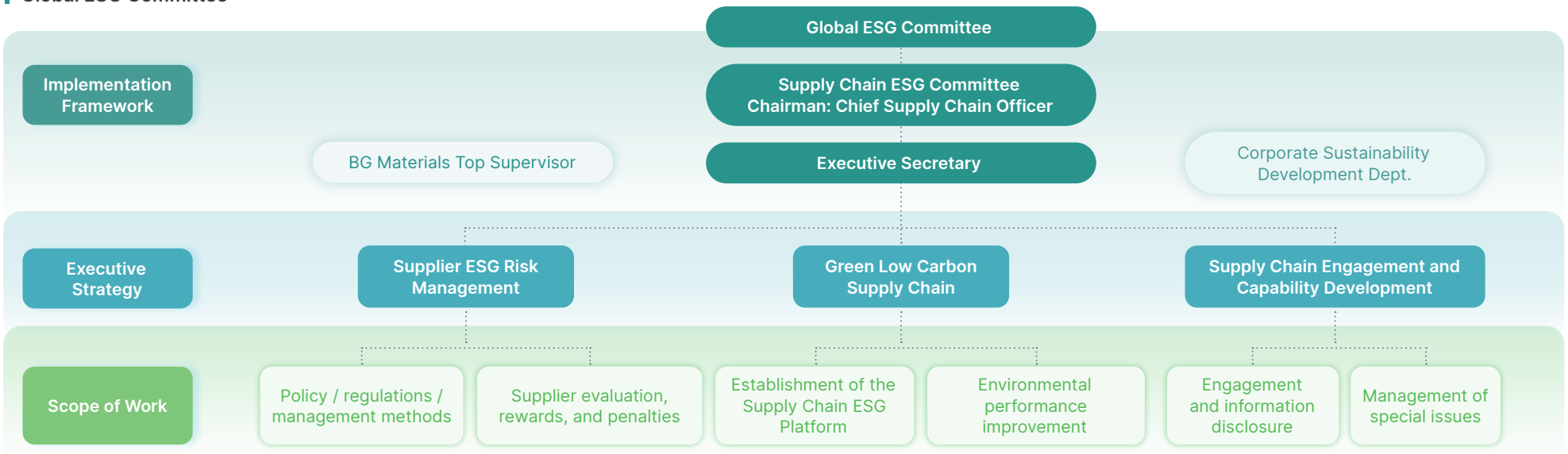
As a leading company in the supply chain, Delta implements the Company's mission "To provide innovative, clean, and energy-efficient solutions for a better tomorrow" into all aspects of its supply chain management. Committed to providing customers with high-value products and services, Delta uses the Supplier Code of Conduct as the basis for dialog, collaborating with suppliers to establish sustainable development targets for energy conservation and carbon reduction, sustainable raw material procurement, and waste reduction. Delta actively supervises the implementation of these targets to mitigate the impact of climate change and practice sustainable supply chain management. Delta's suppliers include raw materials suppliers, component suppliers, distributors, and outsourced service providers. These suppliers are mainly located in Mainland China, Thailand, the United States, and Taiwan, with production bases located across Mainland China, Taiwan, Thailand, and other countries.

4.5.1 Supply Chain ESG Committee and Execution Blueprint

To enhance the sustainable management of the supply chain, Delta has established a Supply Chain ESG Committee, which is chaired by the chief supply chain officer. Committee members include procurement supervisors from each business group, and an executive secretary is appointed to be responsible for daily operations and project implementation. The Committee regularly reports to the Company's management team and the Board of Directors in order to ensure that a consensus has been reached throughout the whole Company on all material ESG issues. By conducting regular meetings and tracking KPIs, the Committee performs ongoing management, reviews, and adjustments to short-, mid-, and long-term objectives, in order to dynamically make strategic adjustments.

The scope of the Committee's work is divided into six core categories: policy/regulations/management methods, "supplier evaluation and penalties", "establishment of the supply chain ESG platform", "environmental performance improvement", "communication and disclosure", and "management of special issues". To fulfill Delta's commitment to sustainable development, we actively implement three major strategies: "Supplier ESG Risk Management", " Green and Low-Carbon Supply Chain" and "Supply Chain Engagement and Capacity Building". We strengthen cooperation and communication with suppliers through annual questionnaire surveys, the supply chain ESG platform, and supplier conferences. We have also introduced a sustainable procurement system to further improve the efficiency and effectiveness of supply chain management and carbon reduction, thereby ensuring that Delta's suppliers can practice and implement sustainability.

Global ESG Committee



4.5.2 Supply Chain ESG Risk Management

Delta's supply chain management includes four stages: selection and recognition of new suppliers, continuous risk assessment and management, performance evaluation, and supplier engagement and capacity building. The targets include suppliers of materials/components, agents, and outsourced service providers.

Stage 1

Selection and Recognition of New Suppliers

- Commitment letter signing
- Evaluations of new suppliers and sustainability capacities

Incorporation of new supplier selection criteria in sustainability audits

Stage 2

Continuous Risk Assessment and Management

- Annual risk assessment questionnaire survey
- On-site ESG audits and coaching for suppliers

Establish risk identification standards and mechanisms and implement classification and tiered management

Stage 3

Performance Evaluation

- Quarterly performance evaluations
- Incentive and removal mechanisms

Promote sustainable procurement and use sustainable performance as the basis for orders and continuation of partnerships

Stage 4

Supply Chain Engagement and Capacity Development

- Supplier sustainability development
- Carbon reduction engagement

Supply chain support and engagement to promote a sustainable supply chain

Selection and Recognition of New Suppliers

In the selection and recognition of new suppliers' phase, Delta ensures that suppliers meet sustainability standards by requiring the signing of a Code of Conduct and Letter of Commitment, and conducting capability assessments, thereby strengthening supply chain sustainability management.

Compliance with the Supplier Code of Conduct

Delta has established the Delta Group Supplier Code of Conduct based on the Responsible Business Alliance (RBA) Code of Conduct, covering seven major aspects: climate change, labor, occupational health and safety, environment, ethics, management systems, and supply chain management. The Code of Conduct provides key guidelines for sustainable management.

All new suppliers are required to make relevant commitments when signing procurement contracts and registration documents, such as the Code of Conduct, Integrity Agreement, Environmental Protection, and Conflict Minerals. They must also encourage their upstream suppliers to comply with these commitments. Presently, the signature rate in Taiwan, Mainland China, and Thailand has reached 100%, and the roll-out is gradually continuing in other regions.

Evaluations of New Suppliers and Sustainability Capacities

Delta conducts comprehensive evaluations of new suppliers, including their manufacturing, quality, delivery, cost, and hazardous substance management, and uses ESG-related documents as indicators for comprehensive evaluations. Suppliers must pass the evaluation to become qualified suppliers of Delta.

Supplier ESG Risk Assessment

Supplier Tiered Management

Delta defines tier 1 suppliers as suppliers whose annual procurements exceed NT$5 million and have engaged in direct transactions with Delta for more than one year. Furthermore, Delta defines suppliers who provide key materials, technologies or processes, who are a single procurement source, or who account for the top 80% of transactions in key component materials as tier 1 significant suppliers.

The total number of unique suppliers was 2,072, including Tier 1 Suppliers and Non-Tier 1 Significant Suppliers.

	Tier 1 Suppliers	Tier 1 Significant Suppliers	Non Tier 1 Significant Suppliers
	• Annual ESG risk management • [ESG (SAQ) questionnaire, conflict minerals due diligence] • Reviews of major deficiencies and improvement plans in the Supplier Code of Conduct	• Priority for audits and building carbon reduction capabilities	• Key raw material suppliers
Percentage of Procurement	95.5%	78%	-
Amount Number of Suppliers	2,006	452	66

Annual Supplier Risk Identification

Assessment Aspect

Environment

Includes but not limited to climate change, environmental footprint, biodiversity, carbon emissions and reduction targets, and major environmental violations

Corporate Governance

Includes but not limited to ethical corporate management, anti-corruption/bribery, company operations/emergency response and recovery plans, and violations such as major violations of ethics or litigation

Social Responsibility

Includes but not limited to employee rights and benefits, workplace safety, human rights protection, and major violations of human rights and occupational accidents

Business Relevance

Procurement amount tiering: suppliers in tier 1/significant suppliers in tier 1

Raw material product categories: active or passive electronic components, electrical machinery, magnetic components, mechanical parts, raw materials, and others.

Assessment of Risks

Country-Specific

Level of impact from geopolitics and national trade entity lists

Sector-Specific

Carbon intensity, energy dependence, and industry-specific risks

Commodity-Specific

Identify the risks of environmental pollution, hazardous substances, conflict minerals, human rights and forced labor, and business ethics that may arise from specific materials

Delta's annual ESG questionnaires are designed based on the risk assessment methodology/aspects listed in the table above. The questionnaires cover seven major components, including climate change and disclosure, labor, occupational health and safety, environment, ethics, management systems, and supply chain management. The questionnaires are provided in languages such as Traditional Chinese, Simplified Chinese, and English. The questionnaires are sent to Delta's tier 1 suppliers, and online webinars are organized to help suppliers understand Delta's expectations and requirements regarding the questionnaire.

The data collected is used to identify suppliers' "sustainability and resilience level" and "risk management level", which are used to draw up risk maps. They are then combined with risk indicators to classify each supplier's sustainability capabilities into tiers, thereby strengthening supply chain risk management.

Analysis and Results of the 2025 Questionnaire

Indicator Type	Indicator	Member/ Percentage	Indicator Description
Participation in questionnaire	Total number of suppliers evaluated in the annual ESG questionnaire	1,969	Delta's tier 1 suppliers that participated in the ESG questionnaire
	Questionnaire response rate	95%	
Supplier ESG capability tiers	Percentage of high sustainability suppliers	17%	Identify suppliers with high overall sustainability capabilities (risk management level and sustainability and resilience level), and increase procurement volume as needed
	Percentage of high-risk suppliers	6%	Suppliers with an overall score of less than 70 points based on the "risk management level" rating system will be prioritized for audits and guidance for improvement
ESG improvement plans for high-risk suppliers	Number of suppliers with deficiencies that completed improvement plans	829	Suppliers that had major deficiencies according to the Supplier Code of Conduct as found in the ESG questionnaire
	Number of suppliers with deficiencies that did not complete improvement plans	0	Suppliers are required to provide improvement plans
	Percentage of suppliers suspended due to deficiencies	0%	All suppliers implemented improvements, no suspensions were made

To fulfill Delta's SBT commitment and sustainable procurement strategic goals, Delta pays close attention to suppliers' capabilities in establishing various management systems, including labor rights, environment, occupational health and safety, and energy management.

To this end, Delta conducts systematic reviews of key information and supporting evidence, such as third-party certifications. Data from the suppliers' annual ESG questionnaires serves as a vital reference for formulating supply chain strategies and risk management.

The questionnaire also requires suppliers to disclose specific sustainability indicators, including corporate carbon emission data, carbon reduction target settings, and capacity for supplying sustainable raw materials. Through the integration of these key data, Delta can dynamically optimize the "Green Supplier Database" to align all aspects of the supply chain with the Group's sustainable development strategy.

The questionnaire results identified 295 suppliers as high sustainability performers, indicating their strong potential for long-term and sustainable collaboration. There were 108 high-risk suppliers. There were 30 from Taiwan, 27 from China, and 51 from other countries. For high-risk suppliers, Delta will prioritize them for audits and provide guidance and improvement suggestions, thereby enhancing the sustainability of the supply chain.

In the major aspects of "climate change and disclosure" and "environmental management", Delta continues to strengthen supply chain sustainability management and has incorporated sustainable raw material procurement and usage as metrics used this year, aimed at tracking progress towards sustainable raw material goals. In 2025, 304 tier 1 significant suppliers provided sustainable raw materials[*1] (2026 target: 310), and 115 tier 1 significant suppliers used recycled materials in the materials or packaging (2026 target: 120). In response to the Group's SBT carbon reduction target, Delta requires tier 1 significant suppliers to sign a carbon reduction commitment letter by 2030, and formulate a medium-to long-term carbon reduction path in stages based on the commitment content. This will further promote the increase in the proportion of sustainable raw materials and renewable materials used, and strengthen the low-carbon transformation capabilities of the overall supply chain.

*1 : Sustainable raw materials refer to products provided to Delta that use renewable electricity, recycled/renewable raw materials, and use green power and supply chain low-carbon engagement materials for manufacturing.

Conflict Minerals Management

We conduct supply chain smelter surveys in accordance with the Organization for Economic Cooperation and Development (OECD) due diligence framework, and report the annual results to the Supply Chain ESG Committee for management and oversight.

Stage	Management Target	Concrete Actions Taken	Compliance Standards and Tools	Expected Results and Information Disclosure
Establish management mechanisms	Ensure that manufacturers are committed to not using conflict minerals	Require all manufacturers to sign the Statement of Commitment to Non-use of Conflict Minerals	Delta Group Responsible Sourcing Policy	All manufacturers signed the Statement of Commitment
Due diligence and risk identification	Identify the locations and compliance of smelters of conflict minerals in the supply chain	Conduct annual supply chain conflict mineral traceability surveys	Responsible Minerals Initiative (RMI) survey tools and scope metals **CMRT 6.5** **Scope of survey** • tantalum • tungsten • tin • gold **EMRT 1.3** **Scope of survey** • cobalt • graphite • mica • lithium • copper • nickel **AMRT 1.2** **Scope of survey** Scope of survey: all specific minerals or metals excluding those in the scope of the survey above	Complete annual inventory and identify and list smelters used by suppliers
Non-Conformant Smelter Mitigating and Replacement Plan	Ensure that all purchases are from qualified smelters	Require suppliers to remove or replace disqualified smelters	RMI Active and Conformant Facilities List, RMI certification in compliance with the certification standards of the location of trade, or National Trade Entity List	All smelters are on the latest list of qualified smelters
On-site audits	Review the effectiveness of management mechanisms for high-risk suppliers	Collaborate with third-parties to conduct on-site audits on high-risk suppliers	• Delta Group Supplier Code of Conduct	Completed on-site review of high-risk suppliers and requested improvements for deficiencies
Information disclosure	Improve supply chain transparency and accountability	Disclose smelter survey results and compliance ratio	Delta Electronics Responsible Minerals Report	Disclose results on Delta's website and reports, including • CMRT • EMRT • AMRT

Establish and Announce Policies Regarding Conflict Minerals

Research conducted by the Responsible Minerals Initiative (RMI) discovered that the rebel groups in the Democratic Republic of Congo and neighboring countries in Central Africa use forced labor, child labor, and other illegal means to mine tungsten, tin, tantalum, gold, cobalt, and mica, and sell them in exchange for weapons, thereby causing regional instability. Minerals obtained through illegal means are referred to as conflict minerals. Minerals such as tungsten, tin, tantalum, gold, cobalt, and mica are essential materials for electronic products to function. To avoid the use of conflict minerals obtained from illegal operations, we have established the Responsible Raw Materials Procurement Policy and the Due Diligence Investigation on Conflict Minerals of Suppliers. Please refer to the "Delta Group Responsible Sourcing Policy" section of our website for more information.

Conduct Due Diligence Investigations

To ensure that conflict minerals are not used in Delta's products, Delta reviews product components every year to identify suppliers that require investigation. A total of 3,134 suppliers were included in 2025, and we used the RMI Conflict Minerals Reporting Template (Extended Minerals Reporting Template, Additional Minerals Reporting Template; hereinafter referred to as CMRT, EMRT, and AMRT) to produce a due diligence survey and conduct a comprehensive inventory of the locations and compliance of the smelters used by suppliers. We also strengthen communication and cooperation with suppliers through webinars to practice responsible manufacturing. Delta requires suppliers to disclose and purchase minerals from qualified refineries based on the latest list of valid and qualified refineries published by the Responsible Minerals Initiative (RMI).

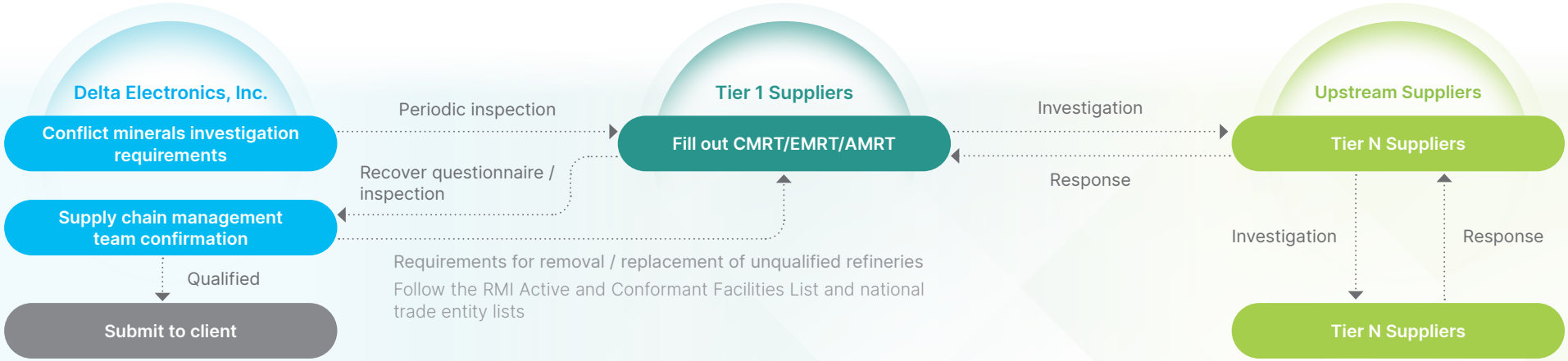
In 2025, Delta continued to implement due diligence on key raw materials. For the four major conflict minerals of tantalum (Ta), tin (Sn), tungsten (W), and gold (Au), the ratio of procurement from qualified suppliers has reached 100%.

In response to the upgrade of the RMI extended mineral report template (EMRT) and the EU Battery Regulation's requirements on value chain transparency, Delta incorporated copper, graphite, lithium, and nickel in the scope of official investigations in 2025.

Delta has adopted rigorous verification mechanisms for smelters that are recently added to the RMI database.

- Prioritize the purchase of smelters with RMI RMAP certification.
- For smelters that have not yet obtained RMI certification, suppliers are required to provide supporting evidence that meets the certification standards of the country/location of trade for review.
- If a smelter is located in Conflict-Affected and High-Risk Areas (CAHRAs), it must provide proof of compliance; otherwise, Delta strictly requires the replacement or removal of the smelter.

After comparison and verification, we have required suppliers to completely remove and replace all smelters that do not meet standards and refuse to cooperate with improvements. The completion rate of the Responsible Minerals Survey in 2025 was 100%. For the complete disclosure report, please refer to the Delta Electronics Responsible Minerals Report.



Performance Evaluation

When conducting our quarterly business review (QBR), in addition to considerations such as technology, quality, service, delivery time, and cost, Delta also takes into account suppliers' ESG risk management (labor rights, environmental protection, occupational safety and health, and more) and sustainability (carbon inventory), which are given a 10% weighting in the score, as key factors for order management and continuing cooperation. The ESG performance of suppliers affects their partnerships with Delta. For example, those with higher scores may receive more orders, while those with low scores may have their collaboration with Delta reduced or even terminated.

ESG Measurement Factors and Weighting

Supplier ESG Questionnaire - Risk Management Score

Suppliers are required to fill out the annual ESG questionnaire, and a comprehensive score will be given based on the evaluation of their "risk management" to measure the suppliers' ability to manage sustainability risks. **60%**

Obtained ISO 14064-1 Certification for Greenhouse Gas Inventories

Require suppliers to provide a third-party verification statement to ensure the authenticity of the data. **30%**

Provided Greenhouse Gas Inventories data

Suppliers are required to quantify the organization's annual GHG emissions and provide GHG data to support Delta's low-carbon supply chain management and implementation. **10%**



Grade	Supplier Rating	Action Item	Review Meeting
A	Excellent 90-100	Proactive supplier - can increase procurement volume up to 20% according to demand	Quarterly
B	Good 80-89.9	Qualified supplier - maintain business relationship	Quarterly
C	Marginal 70-79.9	Poor supplier - reduce procurement volume • Arrange supplier coaching program in conjunction with quarterly reviews • For suppliers with a C rating for two consecutive quarters, orders will be transferred and transactions will be terminated. • Suppliers rated C for three consecutive quarters will be listed as an unqualified supplier.	Quarterly
D	Poor below 70	Disqualified supplier • Orders transferred and transactions terminated • Suppliers given D ratings for two consecutive quarters shall be disqualified as a Delta supplier.	Weekly / Monthly

Reward and Penalty System

Positive incentives (rewards)

To encourage proactive action by suppliers in the field of ESG, Delta includes ESG responses and practices as scoring items in the QBR. We select the best-performing (MVP) and most-improved (MIP) suppliers each year, and specially recognize suppliers with outstanding sustainability performance. We also use our brand influence to motivate the entire supply chain to continue to make improvements.

Risk control (penalties)

In addition to the QBR items regularly implemented by suppliers, if suppliers had major deficiencies in the annual ESG questionnaire or ESG audit, improvement plans must be submitted according to Delta's requirements. If any supplier does not actively cooperate with the improvement or refuse to take improvement measures after formal notification, the Company will suspend the suppliers according to internal procedures and temporarily halt price inquiries and the cooperation process within one month after the notification is issued, until the suppliers with deficiencies submit supporting evidence and pass a secondary review.

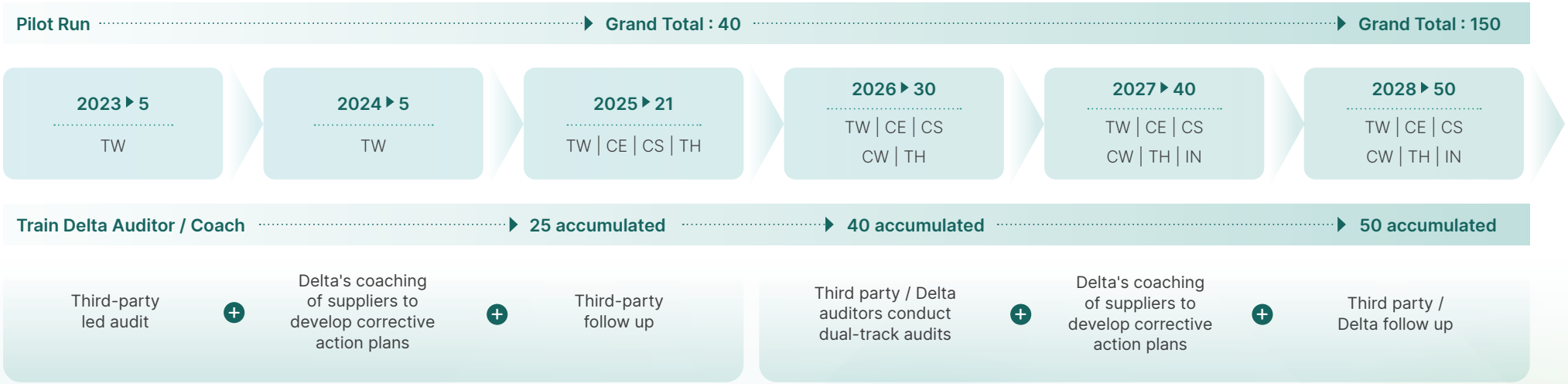
Supply Chain Audits and Coaching

Delta Audit/Coaching Team and Action Plan

Delta Group has begun to strengthen supply chain management and plans to increase the number of on-site audits each year to ensure that suppliers' actual ESG performance is consistent with their reports, thereby enhancing transparency and responsibility in the overall supply chain. To this end, Delta launched the Audit/Coaching Team Development Project in early 2024, establishing a dedicated seed team based on the standards of official auditors, and providing professional training on environmental, social, and governance (ESG) standards in the supply chain. This program was launched from major production sites such as Taiwan, China, and Thailand, forming a complete training system with mandatory courses, scenario simulations, audit examinations, and accompanying audits. As of the end of 2025, a total of 49 people have completed training and knowledge updates, providing the Group with sustainability audit talents capable of conducting independent evaluations.

To ensure audit quality, Delta initially adopted a tripartite cooperation model, in which a third-party certification agency was responsible for conducting audits, while Delta's team participated in audit training and assisted in supplier coaching to strengthen the practical experience of the Delta seed team. Starting in 2026, Delta plans to implement a dual-track audit process conducted by both third-party and Delta auditors, gradually expanding the scope of on-site audits, and comprehensively promoting sustainable management of the supply chain.

Delta Supplier ESG On-site Audit Project Schedule



Annual Circular Program for ESG On-site Audits

To reduce supply chain risks and improve overall competitiveness, Delta has been promoting on-site ESG audits and mentoring projects since 2023. Delta conducts audits and mentors key high-risk suppliers, and has established an annual circular program for on-site audits. Please refer to the diagram below:

Establish/Amend Delta's ESG Framework

Delta independently formulated and optimized the Supply Chain ESG Management framework in accordance with the Delta Group Supplier Code of Conduct and sustainable development goals, and planned and implemented Delta's supply chain ESG on-site audit plan. The following key steps were taken:

- Update the annual supplier ESG questionnaire (also known as Self-Assessment Questionnaire, SAQ for short) to comprehensively evaluate suppliers' ability to meet Delta's sustainability standards.
- Update Delta's supply chain on-site ESG audit protocol.
- Provide standardized training to Delta audit advisors to ensure they have the necessary skills and knowledge when conducting audits.

Desk Assessment

Review suppliers' ESG self-assessment capabilities and identify high-risk factors and supplier lists through document audits

- Delta identified supply chain risks based on the ESG questionnaire results:
  Non-compliance on Specific Issues : A total of 829 suppliers (including 104 tier 1 significant suppliers) were identified. All have submitted their Corrective Action Plans (CAP); therefore, no suppliers were terminated due to ESG issues.
  High-Risk Suppliers : Risk maps were mapped out based on the questionnaire scoring matrix to identify high-risk suppliers.
- The answers provided for the questionnaire have a direct impact on suppliers' quarterly business review (QBR) score. Those who do not respond will be automatically regarded as high-risk manufacturers and added to the priority list for on-site audits.
- To ensure maximum benefits from resource use, Delta will identify and prioritize significant high-risk suppliers to undergo the on-site ESG audit process.

Significant high-risk suppliers

Tier 1 Suppliers	Tier 1 Significant Suppliers	Significant High-risk Suppliers	High-risk Suppliers
Continuous transactions for more than one year, transaction amount exceeds NT$5 million.	Key materials, key manufacturing processes, single procurement source. Suppliers that account for the top 80% in transaction volume of major components and materials are listed as significant suppliers.	Conduct ESG on-site audits to confirm actual ESG performance and demand improvements where there are shortcomings.	Identify high-risk suppliers based on the assessment criterion of "risk management" in the ESG questionnaire and the use of risk indicators.

On-site Audits

Conduct second-party and third-party on-site audits

- The audit results found that shortcomings generally occurred in the response to climate change, labor working hours, health and safety, and the establishment of management systems.
- The number of second-party and third-party on-site audits are increased year by year according to the audit plan of Delta's audit/coaching team to ensure that suppliers' self-assessments are in line with their actual performance.

Delta Coaching Measures

Provide coaching resources to deal with shortcomings discovered through audits and require suppliers to respond with implementation of corrective/improvement actions

- Suppliers should provide specific improvement plans based on their actual status within a month of receiving an audit report. The effectiveness of implementation in each phase shall be reported within the next three months. Delta will formally close the case through written review or on-site inspection based on the nature of the deficiencies.
- Delta will identify suppliers that have not yet completed improvements based on their risk scores, include them in the annual tracking list, and arrange audits again in the following year to confirm the actual improvement status.
- Delta will provide coaching resources based on Delta's strategic goals and suppliers' weaknesses, and hold occasional supplier training to help suppliers enhance sustainability skills.

Supplier Audit and Improvement Plan

On-site audits of 21 suppliers were completed in 2025. To ensure the ongoing development of the supply chain, Delta will continue to follow up on implementation progress after receiving improvement plans from suppliers, and will provide appropriate guidance and resources as needed. The aim is for Delta to introduce the Company's accumulated ESG knowledge and management resources into the supply chain by sharing experience, building suppliers' capabilities, and providing practical guidance, thereby helping suppliers enhance their capacity for sustainable operations.

No supplier relationships were terminated in 2025 due to the review results. Further analysis of the audit results showed that deficiencies in the six major aspects were mainly found in the areas of labor rights and ethics, indicating that there is room for improvement for some suppliers in the areas of employee management, working hours management, and ethical corporate management.

Audit Category	Audit Unit	Implementation Method	Audit Scope	Number of Audits in 2025	2030 Target
Document audit	Second-party	Conduct annual risk reviews and high-risk issue identification / correction through the ESG questionnaire	Tier-1 suppliers	829	100% response rate
On-site audits	Second- & Third-Party	Approved third parties conduct on-site audits in accordance with the Delta Supplier Code of Conduct	Tier-1 significant suppliers	21	30% of tier 1 significant suppliers covered in one year
		Suppliers successfully achieve RBA Validated Assessment Program (VAP) Recognition		70	
Number of suppliers with on-site audits				91	

Distribution of deficiencies found in audit

Category[*1]	Incidence of Deficiencies[*2]	Audit Deficiencies[*1]	Main Audit Deficiencies	Supplier Key Improvement Plan
A Climate Change and Disclosure	68%	A2 Carbon Footprint Reduction	Energy conservation and carbon reduction measures were not evaluated, and carbon reduction targets were not set or reviewed.	Evaluate energy conservation and carbon reduction measures, set and regularly review short-, mid-, and long-term carbon reduction targets.
		A3 Proactive Response to Climate Change	Companies have not yet established climate change governance mechanisms, lack substantive assessment of climate risks and opportunities, and have not defined clear management indicators and responsibilities, resulting in the inability to effectively track and implement executive-level supervision on the progress of the sustainability transition.	Establish a climate change management framework and set up an internal reporting mechanism, and ensure that regular reports to management are made.
		A4 Communication and Disclosure	Reasonably disclose the progress and targets of greenhouse gas management in accordance with Delta's requirements	Disclose activity data and organizational carbon reduction targets to public platforms and reports
B Labor	54%	B3 Work Time	Some employees worked overtime hours that exceeded the legal limit.	Establish work hour management and monitoring mechanisms to ensure that overtime hours comply with regulations
		B4 Salary and Benefits	Failure to implement the statutory minimum wage and overtime expense standards, and failure to provide reasonable protection and benefits for dispatched workers	Adjust the salary structure to meet regulatory standards, and negotiate with suppliers to provide reasonable salaries and protection
		B.M.1 Risk Assessment	Failure to establish appropriate and effective procedures for identifying and complying with labor regulations to identify potential labor risks to internal and external stakeholders	Establish a labor compliance process to monitor, identify, understand relevant laws, regulations, and customer requirements and ensure compliance.

Category*1	Incidence of Deficiencies*2	Audit Deficiencies*1	Main Audit Deficiencies	Supplier Key Improvement Plan
C Health and Safety	61%	C1 Occupational Safety	Safety and health work rules and reporting mechanisms have not yet been established, and there is insufficient on-site first aid personnel	Immediately formulate and announce the "safety and health work rules," add the required number of first aid personnel in accordance with regulations, and complete training and allocation.
		C4 Industrial Hygiene	No identification labels for chemical containers were found and some safety data sheets were deficient	Inventory on-site chemicals and prepare corresponding labels and safety data documents
		C6 Machine Safety Protection	Inadequate safety warning labels and protective equipment for factory facilities	Add required safety warning labels and install protective equipment for high-risk devices
D Environment	37%	D2 Hazardous Substances	Hazardous waste is not labeled as waste in accordance with regulations and is mixed with general waste.	Clearly label the storage areas of various types of waste and implement waste recycling and control
		D4 Waste Gas Emissions	No maintenance and inspection records of the air filtration system	Formulate regular inspection forms to ensure that all maintenance and inspection processes have complete records
E Ethics	43%	E1 Ethical Corporate Management and No Improper Benefits	No management procedures have been established to investigate and record conflicts of interest involving employees	Formulate the "Employee Conflict of Interest Management Procedures" and clearly stipulate the reporting, investigation, and recording mechanisms. New and current employees are required to sign statements on a regular basis and the requirements are included in ethical corporate management training.
		E6 Privacy	Failure to obtain letters of consent from employees for the use of their personal data	Establish a consent form for the use of personal data and inform them of the scope of use and management obligations
		E.M.1 Risk Assessment (and Risk Management)	Failure to establish effective compliance procedures to identify and manage potential risks	Establish the "Ethical Management Procedures" to clearly specify the identification of laws and regulations, internal reporting mechanisms, regular education and training, and self-assessment, and include the main laws and regulations and customer requirements in the audit list.
F Supply Chain Management	46%	F1 Company Commitment	Failure to establish a "Code of Conduct" that fully covers all elements of the Delta ESG Standards/RBA Standards, which should be signed by management	Establish relevant management guidelines for the management elements covered by the Delta and RBA Code of Conduct; ensure compliance by all employees after the formal signature and announcement by management.
		F4 Supplier Accountability	The Company has not yet established a comprehensive supply chain management list and has not effectively conveyed the Code of Conduct to suppliers at all levels, resulting in gaps in the implementation and monitoring of supply chain regulations.	Establish supplier management procedures, including signing commitment statements, annual questionnaire surveys, self-assessment forms, sampling audits, and improvement tracking, and incorporate them into the supplier evaluation mechanisms.

*1：Please refer to the "Delta Group Supplier Code of Conduct" for the corresponding categories and numbers.
*2：Indicates deficiencies in a single aspect

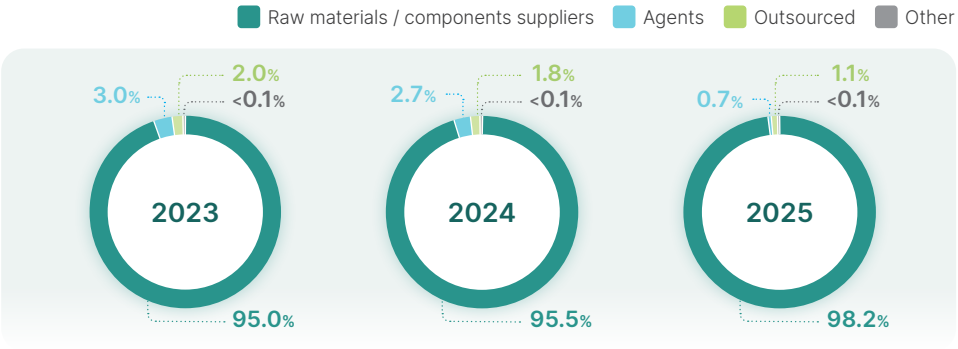
4.5.3 Green and Low-Carbon Supply Chain

To achieve the 2030 short-term and 2050 long-term carbon reduction targets set by the Science Based Targets initiative (SBTi), Scope 3 reduction is the most impactful yet difficult part to implement. Therefore, Delta has adopted the three major strategies of "localized management", "sustainable raw material procurement", and "value chain carbon footprint reduction" to achieve the implementation of a Green and Low-Carbon Supply Chain.

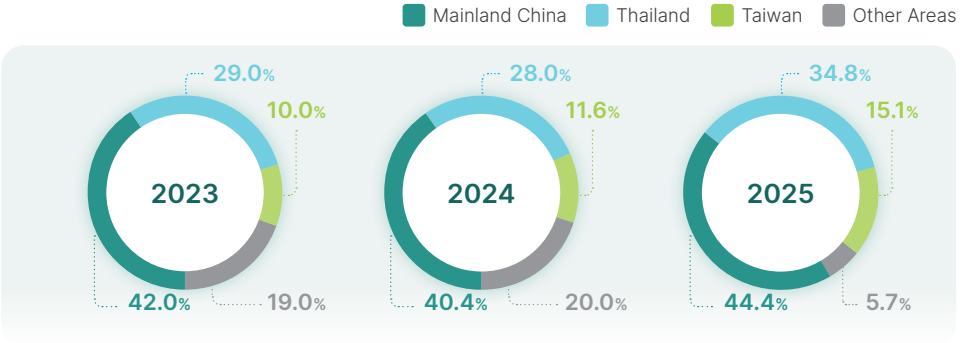
Localized Management

Delta's products and services cover four major areas: Power Electronics, Electric Transportation, Industrial Automation, and Infrastructure, and Delta is continuing to promote smart green solutions. Suppliers are divided into three types: production-related direct materials, non-production-related indirect materials, and labor. Direct materials account for the vast majority of procurement expenditures, accounting for 98.2% in 2025, and mainly comprising raw materials/components suppliers, agents, and contractors. In recent years, Delta has deepened research and development in the Company's core technology products, and has accelerated the transformation into a global solution provider through strategic mergers and acquisitions, and by integrating innovation into processes. The scale of the supply chain also continues to grow. Delta continues to implement local procurement strategies and endeavors to construct a green supply chain to build closer relations with local partners, promote local social and economic development, and reduce the carbon footprint from production and transportation. The percentages of global and local procurement of direct materials for production sites in Mainland China, Taiwan, and Thailand are shown in the figures below.

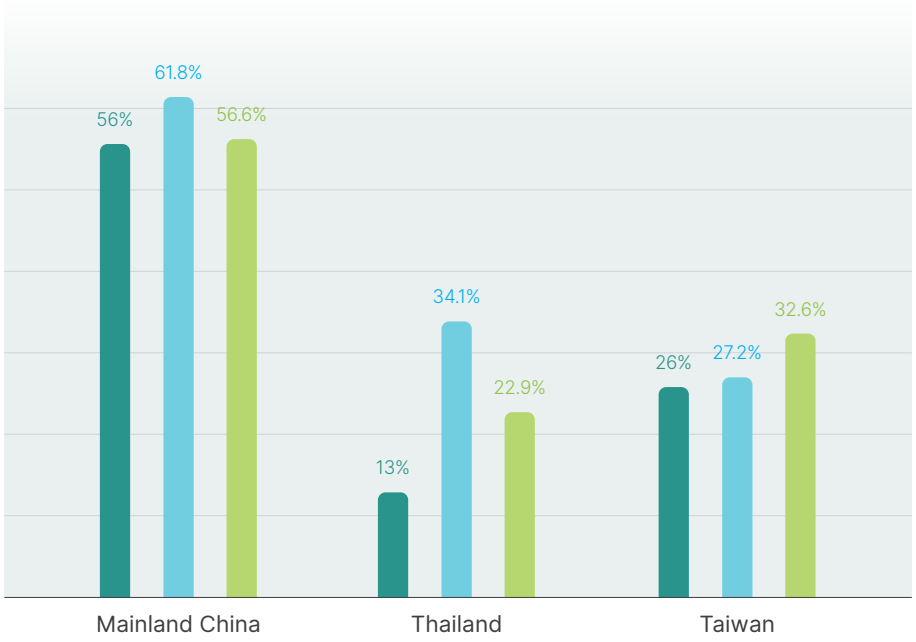
Percentage of Direct Procurement



Percentage of Global Procurement*1



Percentage of Local Procurement*1



*1 : Global procurement percentage : Regional procurement amount/Total procurement amount
Local procurement percentage : Total procurement amount of the same place of production as that of the supplier/Total procurement amount of the place of production

Sustainable Raw Material Procurement

Delta Group has developed a series of circular economy goals and solution pathways based on the product life cycle assessment (LCA) method by integrating the operating data and material information of its business groups. To promote the sustainable use of raw materials, Delta has also set up sustainable raw material procurement strategies, namely "sustainable raw material traceability" and "promoting circular economy procurement", to promote the implementation of sustainable procurement and optimize overall value chain efficiency in order to contribute to the 2050 goal of net-zero emissions.

Sustainable Raw Material

Sustainable Raw Material Traceability

- Use third-party verified raw materials
- Avoid damaging biodiversity

Promoting Circular Economy Procurement

- Use renewable/recycled materials
- Use low-carbon materials
- Waste reduction

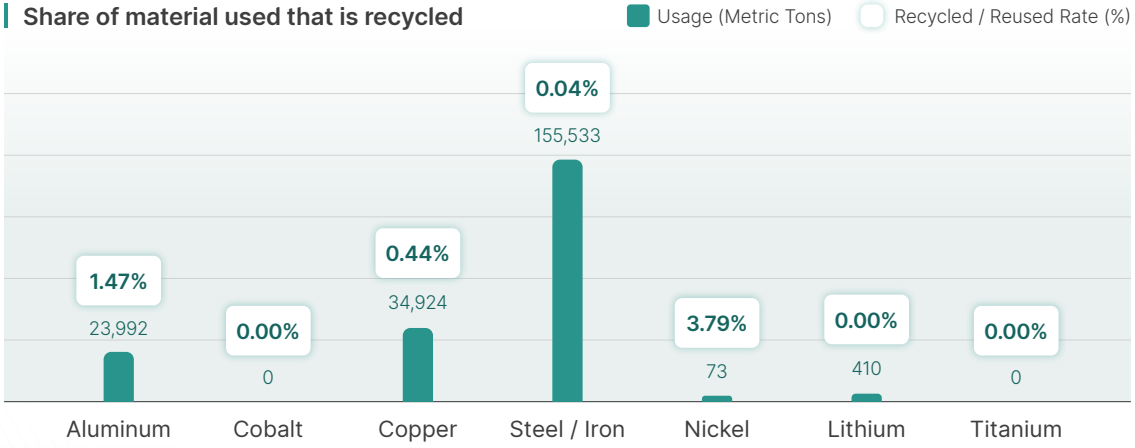
Delta continues to promote sustainable procurement training and requires personnel from key departments such as procurement, materials engineering, and R&D to participate, in order to systematically strengthen their understanding and practical application of sustainability topics. Training content includes Delta's sustainable procurement strategy and carbon reduction targets, as well as topics such as product carbon footprint (PCF), circular raw material management, biodiversity impact, and the potential environmental effects of material selection. In 2025, a total of 99 employees participated in these training sessions.

In parallel, Delta has implemented a structured process to evaluate critical raw materials that are essential to product quality and supply stability. Key evaluation criteria include the material's renewability, whether it has undergone product carbon footprint (PCF) assessment and certification, and its overall environmental impact—such as performance in pollution control, water and air resource management, waste reduction, and biodiversity protection. The assessment outcomes serve as a foundation for future collaboration with suppliers, particularly in setting goals for increasing the use of recycled and sustainable raw materials.

Materials Management

In response to global demands for sustainable corporate development, especially in the tracing and disclosure of raw materials, Delta Group uses circular economy inventory tools to systematically collect and manage data to continuously improve its environmental footprint. The following data summary shows our procurement distribution by weight across major material categories, as well as the share of renewable and recycled materials in our supply chain. The main materials used by Delta products include metals, plastics, chemicals, packaging or buffer packaging materials, and other materials. Based on the weight of procured materials in 2025, metal materials accounted for 49.23% (269,498 metric tons), packaging materials accounted for 16.03% (87,761 metric tons, of which 2.15% is recycled), thermoplastic materials accounted for 10.91% (59,745 metric tons, of which 3.04% is recycled), production process chemicals accounted for 0.22%, and other materials accounted for 23.61%.

Share of material used that is recycled



Identification of Key Raw Materials

To promote the sustainable use of raw materials, Delta Group has implemented the following set of key raw material identification and management processes.

1 Establish sustainable procurement strategies

Delta not only considers cost-effectiveness, but also comprehensively measures its energy saving and emission reduction potential and resource recycling rate based on the sustainability risk assessments conducted on raw materials. This evaluation process helps Delta establish priorities when using raw materials, thereby ensuring that the procurement strategy implements sustainable management.

2 Material information gathering

Delta's business groups conduct statistical analysis on important procurement categories and high-volume materials, evaluate costs and environmental impacts, and focus on carbon reduction opportunities for high-carbon-emitting materials to improve procurement sustainability.

3 Traceability and sustainable procurement risk assessment

Delta works with suppliers to ensure transparency in the sourcing of raw materials and to assess possible negative impacts on the environment and society during its extraction and production processes. This includes measuring sustainability factors such as carbon footprint, ecological protection, environmental pollution, and labor rights.

4 Sustainable raw materials

Based on the results of sustainability risk assessments, raw materials that best meet Delta's needs at this stage are selected.

Implementation of Carbon Reduction Strategies for Supply Chain Materials

Delta actively promotes Scope 3 carbon reduction actions in the supply chain through product redesigns, low-carbon material engagement, and material recycling. The Group implements annual carbon reduction targets in each business group according to the following processes. The year 2021 is used as the baseline for carbon reduction targets. In accordance with the Group's SBT target, Scope 3 carbon emissions are expected to be reduced by 25% by 2030.

Raw Material Assessment and Carbon Reduction Potential Evaluation

- Inventory the Group's business group raw materials usage and carbon emissions
- Collect carbon footprint data and trace sources
- Assess material decarbonization potential and countermeasures
- Set raw materials carbon reduction targets and the priority of strategies

Verification of Low Carbon Materials

- Carbon footprint data verification
- Assess the adoption of recycled materials, renewable materials, or low-carbon materials
- Material performance and feasibility analysis

Introduction and Execution of Carbon Reduction Strategies

Introduce decarbonization measures based on material categories and continuously collaborate with the supply chain on decarbonization initiatives

Tracking of Carbon Reduction Results

- Track the carbon reduction results of key materials
- Continuously adjust carbon reduction measures

Evaluation and Sharing of Low Carbon Achievements

- Disclose the carbon reduction of raw materials and share methods
- Formulate and continually update the Group's low carbon materials database and list of sustainable suppliers

Value Chain Carbon Footprint Reduction

Delta's Supply Chain ESG Committee worked with business groups to fully launch the group's product carbon footprint pilot program in 2022, while the business groups also established product carbon footprint promotion teams. In the mid-term, the program will independently improve product carbon footprint promotion capabilities, launch a quantitative plan, and establish a response mechanism for customer product carbon footprint requirements. In the long-term, all of the most important products will be included in Delta's product carbon footprint calculation platform to help develop low-carbon products. Delta will also continue to negotiate, communicate and encourage value chain partners to accelerate product carbon footprint reduction actions in compliance with international trends, customer demand, and relevant regulations.

The key measures implemented for product carbon footprint reduction are as follows:

1. Pay attention to developments in international carbon border taxes, complete inventories and calculation of the carbon footprint of products based on international standards, and ensure that the methodology and data quality comply with the regulations.
2. Incorporate data from international carbon emission factor databases and set requirements for material suppliers to provide data on carbon emissions for continuous updates of Delta's carbon emissions database for materials.
3. Establish a product carbon footprint implementation team in Business Units to strengthen product carbon footprint awareness and knowledge in all functional groups and facilitate the long-term development of low-carbon products.
4. Analyze product carbon footprint hot spots and opportunities for carbon reduction. Consider the use of circular business models, green product design, partnerships with low-carbon raw material suppliers, energy conservation and renewable power operation in plants, the setup of green logistics, waste management, and others, to plan carbon footprint reduction actions.

4.5.4 Supply Chain Engagement and Capacity Development

Supplier sustainability development

Delta sees suppliers as long-term partners in sustainable development. In addition to requiring a certain degree of quality, technology, delivery timeliness, and cost competitiveness, Delta also attaches importance to suppliers' ESG performance, especially climate change-related actions.

Starting from 2022, Delta has included suppliers' GHG inventory capabilities in their QBRs, including quantifying their annual GHG emissions, establishing stage by stage carbon reduction goals, and providing the necessary product-based GHG data to meet Delta's requirements for information on product carbon footprints. We also require tier 1 suppliers to obtain third-party verification statements for GHG inventory data before Q4 of 2025.

To help Delta's supply chain strengthen their ESG risk management and low-carbon transformation capabilities, Delta plans a series of general knowledge and practical training courses each year, and invites professional consultants to teach education and training courses in both Chinese and English. These courses are provided free of charge to Delta's tier 1 suppliers. In 2025, Delta organized training courses on "Dual-Track Implementation of Energy Management and Circular Economy", "SBTi Analysis and Target Setting", and "Product Carbon Footprint Inventory Training Workshop" with a total of 758 suppliers. By building up suppliers' professional concepts and sharing Delta's experience and tools in energy conservation and carbon reduction, Delta can help suppliers achieve low-carbon transformation as well as commit to continuously providing such specialized training courses, thereby promoting the development of a sustainable supply chain.

Compared with 2024, Delta suppliers have achieved significant progress in a number of management system standards, as shown in the figure on the right.

	2024	2025
Number of suppliers with GHG inventory data	891	1,158
Percentage of suppliers with ISO 14064 certification	33%	31%
Number of companies making SBT carbon reduction declarations	168	217
Ratio of environmental management system ISO 14001 certifications	69%	81%
Ratio of occupational health and safety management system ISO 45001 certifications	39%	48%
Ratio of energy management system ISO 50001 certifications	11%	17%

Supply Chain Sustainability Engagement Platform

Supply Chain ESG Management Platform

To strengthen supplier ESG management and information transparency, Delta started development on the "Supply Chain ESG Management Platform" in 2024, which brings together functions such as supply chain information and policy announcements, annual questionnaire management, education and training resources, on-site audit management, and materials information maintenance. The objective of the platform is to improve the efficiency of supply chain management by providing suppliers with a one-stop solution for the disclosure of policies and requirements, as well as suppliers' access to resources and submission of relevant information. This means suppliers do not need to go through multiple channels to comply with Delta's ESG requirements.

The platform was officially launched in 2025 and the first group of users are representatives of the supplier group. In the future, we will gradually establish the management function and data exchange logic of each plant, and ensure the real-time update and accuracy of environmental compliance information and contact persons through autonomous maintenance mechanisms for users.

Disclosure of Engagement Results and Environmental Performance

Supply Chain Sustainability Empowerment Program

Building on the successful outcomes of the 2024 “Delta's Large Enterprise Leading Small Enterprise Project,” Delta continues to strengthen its efforts in driving low-carbon transformation across its supply chain. Led by Delta Electronics in collaboration with 11 supply chain partners, the program advances decarbonization through three key pillars: energy-efficient equipment upgrades, process optimization, and the implementation of intelligent monitoring systems. Key initiatives include replacing existing equipment with high-efficiency variable-frequency air compressors and chiller systems, establishing Energy Management Systems (EMS) and digital power meters, implementing ISO 50001 and ISO 14064-1 management systems, and promoting heat recovery solutions and smart LED lighting applications. Through these efforts, Delta has successfully established a scalable and replicable low-carbon consulting model, effectively advancing Scope 3 emissions reduction while enhancing the overall sustainability competitiveness of its supply chain.
Project achievements

Establishment of management system

- Eight suppliers completed EMS installation
- Six suppliers implemented ISO 50001 energy management systems, three of which obtained certification

Total electricity savings ···· **6.91** million kWh

Annual carbon emission reduction ····· **3,469.59** metric tons CO_2e

In 2025, Delta further launched the “Energy-Saving Incentive Rebate Program,” returning government subsidy benefits directly to supply chain partners. By combining technical support with financial incentives, the program helps small and medium-sized suppliers overcome technological and financial barriers associated with low-carbon transformation. During the year, a total of 66 suppliers and 85 participants joined engagement workshops and exchange meetings, representing a significant expansion in supplier engagement compared with 2024. Delta's technical team also conducted in-depth energy-saving assessments for ten suppliers. For key suppliers, transient measurements and big data monitoring analyses were carried out on utility systems, including chilled water and compressed air systems, as well as manufacturing equipment such as sintering furnaces. Based on the overall assessments, eight energy-saving improvement projects were proposed, with estimated annual electricity savings of 4.64 million kWh, projected carbon reductions of 2,199 metric tons CO_2e, and annual energy cost savings of approximately NT$ 18.7 million.

In addition to broad-based engagement, Delta also provides key suppliers with more in-depth “Leading Partner Advisory Services,” centered on carbon management, energy efficiency diagnostics, and management system enhancement. Through an integrated “carbon-water-waste” consulting strategy, Delta not only offers energy-saving assessments, but also provides short-, medium-, and long-term recommendations on water resource management and waste reduction. Furthermore, Delta incorporates the concept of Internal Carbon Pricing (ICP) into supplier guidance, helping suppliers establish autonomous carbon cost management capabilities and supporting their transition from passive compliance toward proactive sustainability management.

Utilization of Recycled Materials in Delta Production Plants

To fulfill our corporate commitment "To provide innovative, clean and energy-efficient solutions for a better tomorrow," Delta continuously cooperates with suppliers to reduce carbon emissions. This not only lowers operational costs for both Delta and the supplier, but also increases the competitiveness of the entire supply chain.

	Packaging Materials Recycling	Reuse of Carriers (Plastic Frames)	Pallet Recycling and Reuse
Partners	Major processing manufacturers	Local institutional component suppliers	Local suppliers
Summary	Recycling packaging materials for products	Use reusable carriers (plastic frames) for transporting plastic casings and materials in place of cardboard boxes.	Recycled foundations and battens of wooden pallets
Quantitative / Qualitative Results	We saved US$ 23.35 million through packaging materials recycling in 2025. Plastic packaging accounted for 82.82%, paper packaging accounted for 17.15%, and cushioning packaging accounted for 0.03%.	We saved 790,000 cardboard boxes in 2025, reducing packaging costs by approximately US$ 1.92 million.	The foundations and battens in pallets are recycled, saving US$ 1.58 million in pallet costs. We also recycled approximately 160,000 pallets.

4.6 Information Security

Delta's Board of Directors is responsible for approving the Group's Information Security Policy and making decisions on material issues related to information security, and the Audit and Risk Committee is responsible for the review. This arrangement demonstrates the management's support and participation in the information security management system. Information security issues are also a part of enterprise risk management (ERM) under the jurisdiction of the Audit and Risk Committee. Key risk indicators (KRIs) for information security ERM are reported to the Audit and Risk Committee on a quarterly basis. Through this mechanism, the Information Security Department continuously tracks whether the information security mechanisms effectively support the Company's overall risk management strategy and strengthen the resilience of the organization. The amendment to the "Delta Group Information Security and Personal Information Protection Policy" was discussed on July 30, 2025. The amendment followed the company's corporate governance process, whereby it was reported by the Chief Information Security Officer (CISO), reviewed by the Audit and Risk Committee, and submitted to the Board of Directors for final approval.

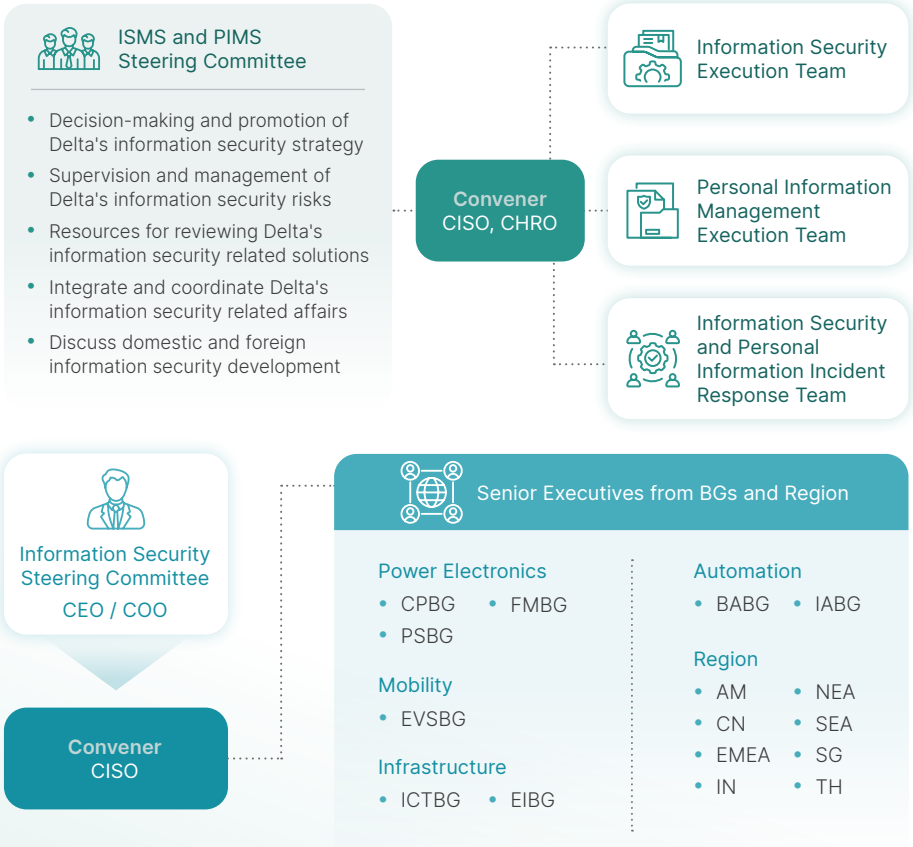
4.6.1 Information Security Organization

Delta has a Chief Information Security Officer (CISO), who is the highest-ranking person in charge of information security. The CISO is responsible for supervising the execution of company-wide information security operations, ensuring the effectiveness of information security risk management mechanisms, and reporting the overall information security implementation status and effectiveness to the board annually. This ensures that information security policies and controls are implemented at Delta Group's business groups worldwide. The CISO reported the status of Delta's information security governance to the Board of Directors on February 26, 2025.

Regarding information security and personal information management, Delta established the "ISMS and PIMS Steering Committee", which holds regular meetings every year to supervise the overall information security and personal information management status of Delta Group in order to effectively discuss and identify information security and personal information issues and related risks. To ensure that Delta Group's information security management can continue to operate effectively, and to properly protect business secrets and customer information, preventing their confidentiality, integrity, accuracy, and availability from being intentionally or negligently damaged by internal or external personnel, Delta established the "Information Security Steering Committee" to implement information security governance, establish consistent information security policies, and plan the information security management system of the Group. The Committee convenes regular meetings every quarter to discuss the information security issues and business needs of different regions and determine required resources and action plans. The Committee is chaired by the CEO, with CISO as the convener. The COO, senior executives from business groups around the world, and regional senior executives are all committee members. Delta established an "Information Security Execution Team" under the jurisdiction of the "Information Security Steering Committee" to take charge of the establishment of information security management standards, carry out related assignments, and ensure the security of the organization and relevant stakeholder data.

To incorporate information security functions into day-to-day operations, Delta established the Information Security Department as the dedicated information security unit. It has one information security supervisor and a total of 15 information security personnel responsible for the Company's information security planning, information security system operations, technology adoption, and related audits to maintain and continue to strengthen information security. In addition, to ensure the effective promotion and implementation of information security operations within the Group, Delta organizes monthly global information security competency meetings with information security contact persons in each region to exchange ideas and updates for the overall information security management of the Group and confirm the implementation status and progress of related measures. The meetings also promote key information security work and awareness campaigns planned by the head office to strengthen the Group's overall information security awareness.

Information Security Organization



4.6.2 Information Security and Personal Information Protection Measures

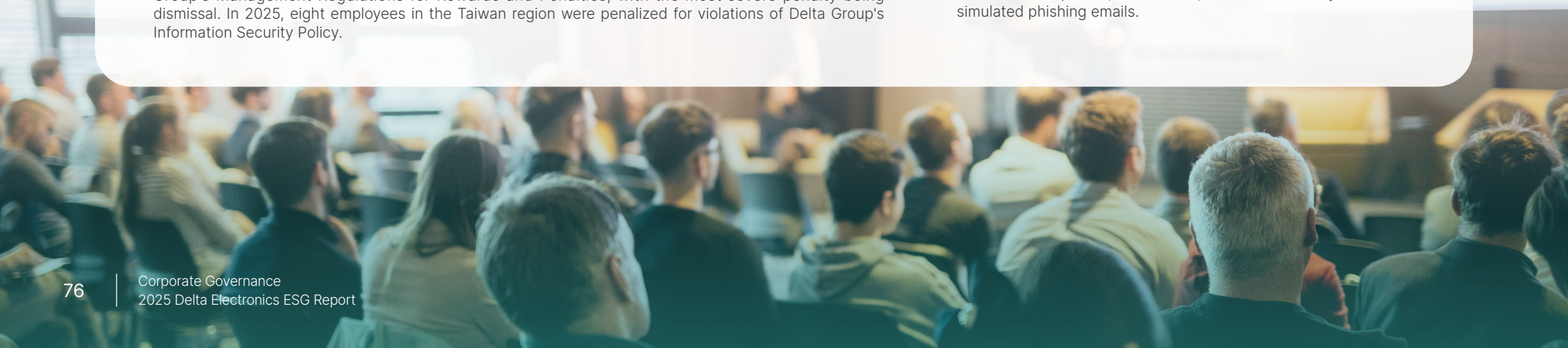
Organizational Control

- To strengthen information security management and protect the rights of data subjects, Delta Group has established the "Delta Group Information Security and Personal Information Protection Policy" in accordance with the international standards ISO 27001 and ISO 27701, the Personal Data Protection Act, and relevant laws and regulations related to the protection of personal data in the regions where the Group operates. The policy serves as the guidelines for the division of responsibilities in the information security and personal data management organization, personnel education and training, and the management of computer hardware and software, networks and physical environments. The scope of the policy includes the Delta Group, suppliers, and customers.
- Delta's major information systems have been certified with ISO/IEC 27001 since December 3, 2018. To continuously ensure the implementation of information security and the maintenance of certificate validity, control measures are conducted annually, including asset inventories, risk assessment and treatment, business continuity plans (BCPs) for critical information systems, conducting drills per the BCPs, drills for information security incidents, and internal audits. Delta was certified by an external verification body on July 12, 2024, in accordance with the ISO/IEC 27001:2022 international standard, and supervisory verification was completed on September 5, 2025. The validity period of the certificate was extended to August 8, 2027. We will continue to promote and implement the information security system across the Delta Group's global regions and business units to minimize potential information security threats.
- To enhance information security management and international competitiveness, we have obtained the Trusted Information Security Assessment Exchange (TISAX) certification on the basis of the existing ISO 27001 certification to meet specific requirements for the automotive industry supply chain and ensure appropriate control in terms of prototype protection, data security, and trusted collaboration with partners. By employing dual certification, we not only meet requirements in information security regulations in the global market, but also meet the partnership requirements for specific regional markets, demonstrating our commitment to information security and industry compliance.
- To concretely demonstrate our commitment and responsibility to creating a secure environment for privacy, Delta has continued to maintain the validity of the Company's ISO 27701 certification for privacy system information security management, and evaluates potential risks through systematic methods to ensure the confidentiality, integrity, and availability of private information. Since 2022, we have obtained ISO 27701 certification for our human resources operations for four consecutive years. The marketing and business processes of the Industrial Automation Business Group have also been included in the scope of verification in 2024, and continued to receive the certification in 2025, demonstrating Delta's strength and commitment to privacy protection, protecting the rights and interests of customers, employees, and stakeholders.
- Delta incorporates privacy factors into group risk management, complies with the Personal Data Protection Act and related regulations, and has established a "Privacy Policy" along with relevant operating procedures, promoting management system design and implementation, assessing privacy security risk, strengthening physical security control, and conducting internal audits. The "Regulatory Compliance Internal Assessment" and internal and external audits are conducted annually to evaluate the implementation status of the information security personal data protection management systems.
- To ensure that information security management documents are consistent with actual operations and respond to the ever-evolving information technology, Delta revised nine procedural documents in 2025 and added one new form. They effectively reflect Delta's latest requirements and information security standards. Delta completed and passed 86 customer information security questionnaires or internal and external reviews in 2025. This initiative reflects Delta's proactive efforts in optimizing and strengthening existing processes, and complying with customer and external audit requirements. By continuously improving its information security management standards, we ensure adequate protection of our information systems and data.
- Delta conducts overall information security checkups through the professional services of major international information security providers so that there are objective results from an impartial third-party that can serve as the basis for strengthening advanced information security.
- Delta's information security service providers offer information security intelligence in order to strengthen existing threat detection solutions. Furthermore, Delta has joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), allowing the Company to receive information security intelligence when needed. Delta analyzes and integrates existing intelligence to improve the Company's defense efficiency, in order to implement appropriate prevention and reduce the Company's potential exposure risks.

Personnel Control

Information security training is regarded as a vital part of today's digital and information-based environment. Through adequate information security awareness training, employees can better understand the importance of information security and learn how to prevent and respond to various information security threats. This includes learning how to avoid common human errors and ensuring compliance with relevant regulations and standards. Employees with this information security awareness can greatly reduce security risks faced by the organization and improve the level of data and system protection, thereby ensuring that the organization's business operations are safe and reliable.

- Delta not only organizes information security training for new employees, but professional technical and management units personnel must also complete annual information security training and pass the exam. In 2025, we provided the training in nine languages (including traditional Chinese, simplified Chinese, English, Thai, German, Slovak, Portuguese, Spanish, and Japanese) and 41,689 participants completed the annual online and in-person information security training courses, resulting in a completion rate of 99%. The Information Security Department also issued information security e-newsletters or information security-related courses from time to time to remind employees of the latest information security risks and matters that employees should pay attention to. It sent seven e-newsletters and held 12 courses in 2025. The Information Security Department also has a dedicated information security mailbox for employees to report information security issues promptly.
- Personal data protection management awareness campaigns are held regularly, and personal data auditor training courses are also held for overseas regions to enhance employees' awareness of personal data protection. All new employees have signed the Personal Data Policy Commitment Form. As of the end of 2025, we held 10 courses on personal data for over 50,000 participants. Regarding the use of personal data, data will not be collected, processed, or reused for purposes other than the original specified purpose, unless it is for compliance with regulatory requirements or with the agreement of the personal data subject.
- Employees who violate the information security policy will be disciplined in accordance with Delta Group's Management Regulations for Rewards and Penalties, with the most severe penalty being dismissal. In 2025, eight employees in the Taiwan region were penalized for violations of Delta Group's Information Security Policy.
- Delta has set up a report phishing button for employees to immediately report suspicious emails and reduce the chances of a successful phishing attack. In order to enhance employees' information security awareness, social engineering phishing email simulations and phishing email identification courses are conducted annually for employees around the world. Results of the simulations are analyzed in order to continue improving the effectiveness of such simulations. Scenarios of the simulations were organized and distributed in multiple languages (including Traditional Chinese, Simplified Chinese, English, Thai, Japanese, and Korean), and common phishing techniques were selected based on prevailing trends, such as requests for password change due to expiration, communication software group invitations, certificate-based phishing emails, invitations to the use of AI tools, and interactive phishing simulation emails with attachments. We aim to develop employees' ability to identify and report different phishing emails, and identify employees who need help with enhancing their information security awareness. We conducted a total of 24 phishing email drills in 2025, and sent a total of 93,659 emails. A total of 6,157 people completed courses on social engineering and phishing email awareness. In 2025, a total of 45,555 phishing emails were reported, of which 11,282 were correctly identified as simulated phishing emails.



Technology Control

- Antivirus and endpoint protection systems are used and maintained, coupled with multi-level information security monitoring mechanisms to prevent the risk of computer viruses and malware.
- A security information and event management (SIEM) system and endpoint detection and response tools have been deployed to improve the efficiency of information security threat detection and response.
- Firewalls have been upgraded to achieve network protection and segmentation, thereby strengthening security control measures for critical basic services.
- Secure email gateways (SEGs) have been deployed to prevent hackers from sending phishing emails containing malicious programs or links.
- External data transmissions are monitored in real time to identify and manage potential data leakage risks.
- Delta conducts vulnerability analysis (including vulnerability scanning and management) for application systems used in the Company. We also promote more automated integration solutions to enhance information security resilience in response to digital transformation and cloud security.

4.6.3 Information Security and Personal Information Incident Response

Delta has clearly established information security reporting and handling procedures (including an escalation process) for reporting and handling information security incidents, and has set up dedicated mailboxes for reporting information security incidents, vulnerabilities, or suspicious activities. After receiving the information security incident report, the Information Security Operations and Management Team will file the report and set the impact level, which is assessed based on the "confidentiality", "integrity", and "availability" impacts caused by the information security incident, from most serious to least serious. The levels are "Level 3-severe", "Level 2-moderate", and "Level 1-mild". Relevant units need to eliminate and resolve information security incidents within the target processing time and conduct root cause analysis and take corrective measures after the incident is processed to prevent recurrences. In 2025, no information security incidents that caused losses to the company and customers occurred.

Delta also values and upholds the rights of individuals to exercise their legal rights on personal information, and accepts complaints. We also provide contact information on the Company's website. If the Company receives a complaint or discovers an incident involving personal information infringement, the Company shall notify authorities, process the infringement, and punish perpetrators in accordance with the "Personal Data Incident Response Management Procedure". There were no complaints caused by infringement of customer privacy in 2025.[*1]

*1：In February 2026, some systems of Delta's subsidiary were found to have been subject to cyberattacks, posing a potential risk of leakage of certain business-related data and employee personal information. After the anomaly was detected, the IT department immediately notified the relevant internal unit to activate the information security incident response mechanism, and invited external information security experts to handle the incident. Delta isolated the affected systems, deployed defensive measures, and proactively blocked malicious connections. After a comprehensive inspection of the affected system and verification of the normal operations of protection mechanisms, system operations were restored. The incident did not cause significant impact or loss to the Company's overall operations. Delta also reported and published a material announcement to the competent authority in accordance with regulatory requirements. Delta will continue to improve the network and information infrastructure, enhance monitoring of abnormal behavior and access control, and strengthen overall protection capabilities to respond to increasingly severe information security threats and risks and safeguard information security.

4.7 Product Security

To strengthen product security capabilities and enhance customers' trust in Delta's product security, the Delta Product Security Office continues to establish product security management, assessment, and testing capabilities in accordance with IEC 62443 standards, and introduces professional accreditation mechanisms from international third-party organizations. In 2025, Delta Product Security Office passed TÜV NORD evaluation and obtained the IEC 62443 Accredited Testing Laboratory qualification. It possesses the capability to execute product security assessments and tests in accordance with the IEC 62443 standard and can assist product units in conducting product security assessments and compliance verification in accordance with the IEC 62443, serving as an important basis for product security management and external communication. By obtaining the accreditation of an international third-party organization, Delta further strengthens the quality and consistency of product security testing. We not only respond to customers' high expectations for product security, but also enhance the trust and competitiveness of products in the global market.

4.7.1 Product Security Organization

Delta's Product Security Steering Committee is jointly established by the head of the Delta Research Center and the presidents of each business group. The committee is responsible for supervision and implementation of the Company's product security work. Meetings are held every six months to review the implementation results of product security strategies, discuss major product security issues, and formulate strategic directions. To ensure the effectiveness of product security strategic directions as well as qualitatively and quantitatively improve product security and the effectiveness of product security incident management, Delta has established the Product Security Committee, Product Security Office, and Product Security Incident Response Team. These entities help product development units effectively respond to product security requirements, product security threats and risks, and the response and handling of product security issues based on the regulations and customers of each country, thus ensuring product security based on the Company's overall product portfolio.

Product Security Organization



4.7.2 Product Security Capability and Development

Delta follows the IEC 62443 standards and continues to establish product security capabilities. We strengthen the security management capabilities for products throughout the entire life cycle through systematic education and training and practical implementation.

As of 2025, Delta has planned and implemented multiple product security-related education and training courses, covering topics such as product security regulation trends, regulatory standards and requirements, product security development process, product security protection and testing, and vulnerability management. We aim to cultivate the professional capabilities of product R&D, testing, and management personnel, and continue to enhance the organization's overall awareness of product security maturity.

In terms of product certification and compliance, Delta adopted the IEC 62443 standard as the basis for establishing and evaluating product security capabilities. We employ mechanisms such as product security assessment, design, development, verification and validation, and continuous improvement to gradually enhance product security maturity and plan corresponding verification or certification operations for individual market and regulatory requirements.

In 2025, Delta's IEC 62443-4-1 product security development process obtained Maturity Level 3 certification, InfraSuite EMS3X00 series products obtained IEC 62443-4-2 Security Level 2 certification, and Wallbox products obtained RED-DA certification, demonstrating Delta's continuous investment and results in product security process management and product security protection capabilities.

4.7.3 Product Security Incident Reporting and Management

Delta regards product security as a core pillar for product quality and reliability. The Product Security Incident Response Team continuously monitors the latest developments in product security incidents in the market, and tracks and manages vulnerabilities in related components that may affect products, thereby mitigating product security risks.

To enhance the transparency of product security management and the efficiency of communication with stakeholders, Delta discloses information such as the Product Cybersecurity Vulnerability Management Policy, Product Cybersecurity Vulnerability Reporting, and Product Cybersecurity Advisories on its official website. We provide consistent and clear reporting channels and information disclosure mechanisms for product users and vulnerability researchers to demonstrate Delta's commitment to product security and information transparency. The relevant practices will also help Delta respond to the regulatory requirements of different countries for product vulnerability handling and information disclosure. In the future, we will continue to monitor changes in international standards and local regulations to improve our response and vulnerability management mechanisms for product security incidents.

4.8 Risk Management

Delta has adopted a preventive policy for risk management. In addition to setting up a rigorous internal control system and assigning internal auditors to conduct audits at regular and irregular intervals, Delta has also set up committees and crisis management teams to implement risk management and control. Delta's Board of Directors passed the "Delta Group Risk Policy" in 2020 to specify the units responsible for various risk factors. The units use risk identification, risk assessment, risk control, risk monitoring, and communication management procedures to ascertain the scope of risks and take appropriate measures to ensure the adequate management of related risks. A risk report was made to the Board of Directors on July 31, 2024 by referencing ISO 31000 and COSO ERM as well as the Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange listed Companies issued by the Taiwan Stock Exchange. The Group's Risk Management Policy, including the Group's Risk Organizational Structure, was revised to clearly specify the risk management duties of the governance team and the three lines of defense, and confirm the Group's short- to mid-term (one to two years) and mid- to long-term (three to five years) emerging risks, thereby improving the risk management process.

In addition to the Board of Directors' risk governance, Delta adopts a model consisting of three lines of defense to ensure the adequacy and effectiveness of its risk management system. Duties are as follows:

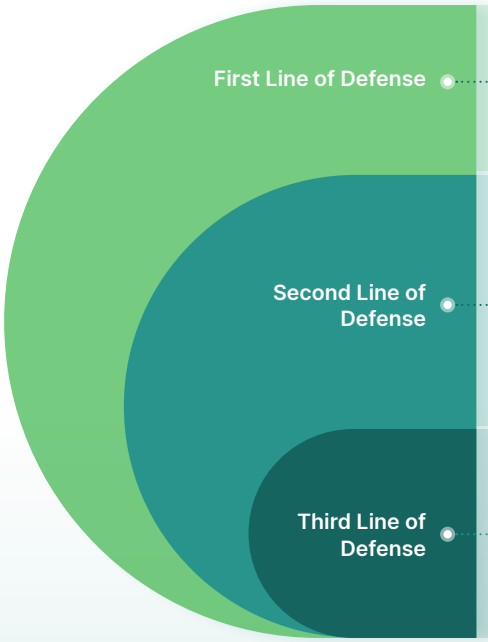
Risk Governance

Board of Directors

The Board of Directors is the highest risk governance unit. It supervises the companies of the Group in compliance with laws and regulations and promotes and implements the Group's overall risk management system.

Audit and Risk Committee

This committee is composed of all independent directors and assists the Board of Directors in supervising the implementation and effectiveness of the risk management system.



1 Business groups, functional units, and regional personnel (hereinafter referred to as "operating units")

These operating units follow the guidance of members of the Risk Management Implementation Committee to execute risk control activities, and establish sub-committees in different regions as needed.

2 CEO and COO

The CEO and COO review the implementation results of the Risk Management Implementation Committee and guide the allocation of resources if there are insufficient resources.

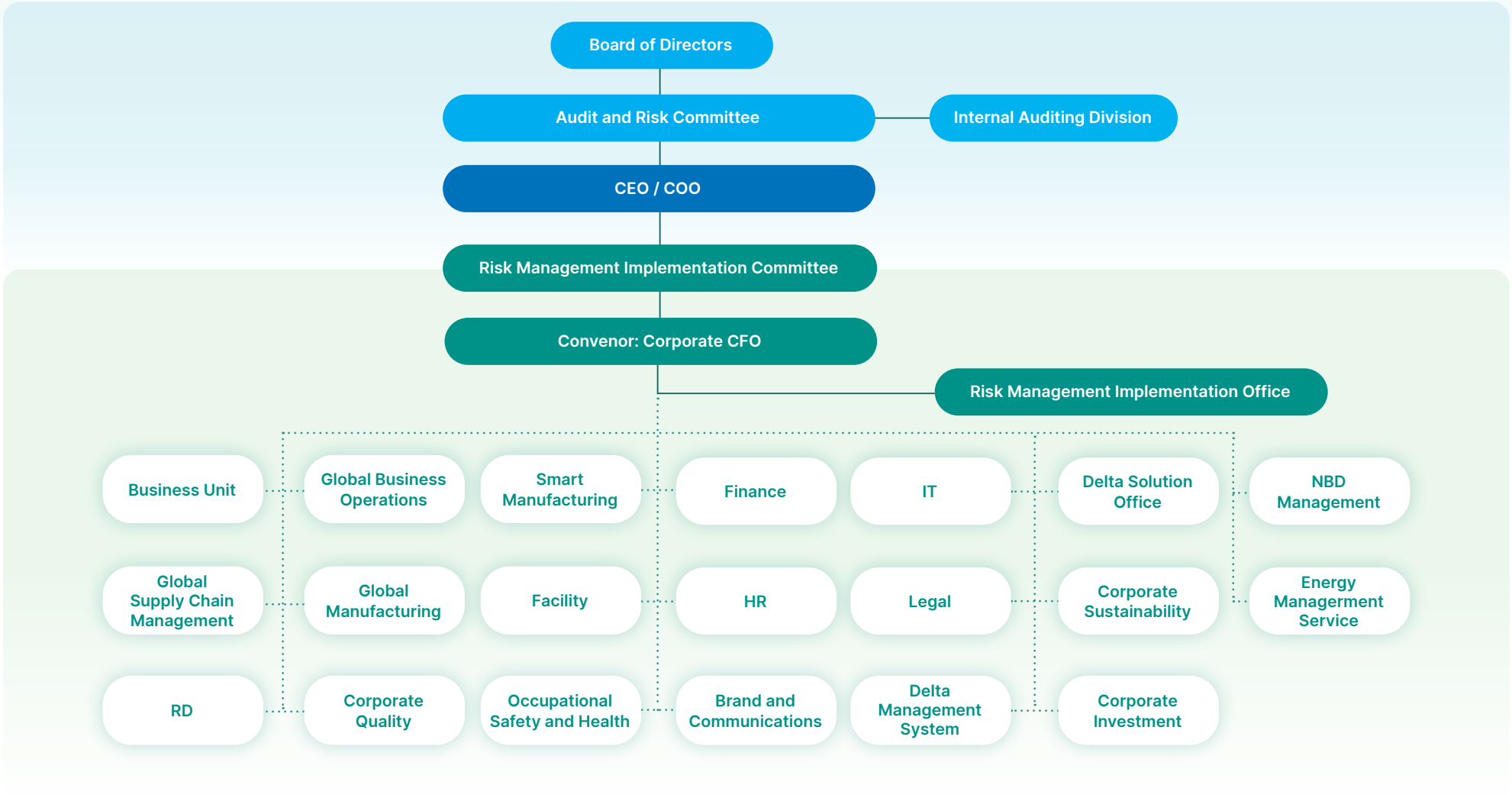
Risk Management Implementation Committee

The corporate CFO serves as the convener of the committee, to guide and formulate the organization, procedures, structures, and risk appetite of risk management policies, as well as to coordinate cross-departmental risk management interactions and communication. The Risk Management Implementation Committee regularly compiles and submits the Company's Risk Management Implementation Status Report to the Audit and Risk Committee at least once a year. The Risk Management Implementation Committee may establish relevant response teams for incidents, and may assign different responsible supervisors to coordinate and respond accordingly.

3 Audits

The chief auditor is the highest-ranking manager of the Internal Auditing Division, which is under the jurisdiction of the Board of Directors. The chief auditor regularly reports to the Audit and Risk Committee and the Board of Directors, and is responsible for the audit and implementation of the internal control system. Auditing is the third line of defense. The Internal Auditing Division conducts annual audits of risk management-related business and risk management processes, and helps operating units keep their risks within tolerable limits. The results of the audits are reported to the Board of Directors to ensure that all corporate risks are controlled and managed.

Group Risk Management Organization Architecture and Procedures



Committee Members: Highest-ranking manager of the unit
Implementation team: Officer designated by the unit

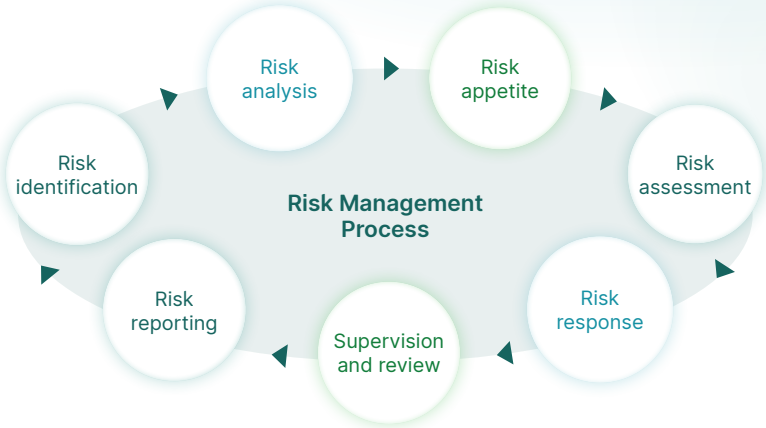
Risk Management Scope

The Risk Management Implementation Committee summarizes strategic risks, operational risks, financial risks, hazard & compliance risks, and other emerging risks. We have also developed a risk radar diagram to classify risks and distinguish internal and external risks to scan for possible threats in the development of the Group's operation strategies.



Risk Management Process and Operations

To improve the Company's risk management capabilities, Delta's risk management is carried out through the following management procedures. This allows the Company to have a clear understanding of the scope of each risk, and take suitable measures to ensure the appropriate management of related risks, as well as effectively allocate limited resources to related risk management tasks.



Risk identification

From the perspectives of internal operations and external environments, the operating units identify risk factors that may affect the achievement of the Group's short-, mid-, and long-term strategic goals, including threats and opportunities. The sources of risks include strategic risks, operational risks, financial risks, hazard & compliance risks, and other emerging risks.

Risk analysis

- The risks within the scope of risk management defined by the Group are analyzed and identified in order to determine the potential risk factors that may be encountered during the Company's pursuit of operational goals. The likelihood of risk events and the degree of negative impacts when they occur are analyzed in order to understand the impact of risks on the Company. These analyses serve as the basis for risk management.
- At least once a year, operating units conduct quantitative analyses of various risk factors that they may encounter during their pursuit of their operational goals. Reassessments shall be conducted if there are any major internal or external changes.

Risk appetite

The Risk Management Implementation Committee decides the Company's risk appetite (risk tolerance) and submits it to the Audit and Risk Committee and the Board of Directors for review and approval, thereby determining the Company's tolerable risk limits. After completing the risk analysis, the Company must verify whether the risk appetite is exceeded to facilitate subsequent resource allocation[*1]. Delta's Risk Appetite Statement was approved by the Audit and Risk Committee on July 30, 2025, to serve as the Group's risk preference and attributes for operational strategy. It outlines the nature and extent of risks that Delta is willing to undertake to achieve corporate objectives and serves as guidance for resource allocation. Delta Group's risk appetite distribution map, Risk Appetite Statement, and Risk Tolerance examples are shown below. Delta establishes financial risk tolerance values annually based on the Group's operational objectives, assessing potential unexpected financial losses from investments, operations, incidents, and other factors. The Company uses three Financial Pain Threshold models to conduct stress testing analysis to determine the annual financial risk tolerance value, which is then approved by the Audit and Risk Committee.

Risk Appetite Summary

Risk Appetite Rating	Low Opportunity	Very Low 1	Low 2	Medium 3	High 4	Very High 5	High Opportunity
Willingness to take serious risks	Low Risk	Conservative 1	Cautious 2	Stable 3	Growth 4	Aggressive 5	High Risk
Approach to Risk		Avoid risks and uncertainties that may increase costs, requiring high-intensity control	Minimize risks, prefer safe operational activities	Prefer prudent operational activities and strategies, conduct thorough and extensive evaluation before decision-making	If returns are sufficient, conduct certain level of assessment for operational activities and strategies	Deliberately choose high-return strategies and activities

Strategy & Objevtive

- Company Strategy：Delta continues to develop deeply in four major business areas, maintaining innovation-driven and quality-based development strategies through global deployment, constantly exploring new market opportunities, and moving toward a broader future.
- Internal and External Risks：For example, impacts from geopolitical economy, regional and global macroeconomic environment, emerging technologies, compliance requirements, etc.

Category		Key Operation Activities/ Key Risks
Strategy		Business reputation; ESG / Low-carbon; Investment / M&A
Finance		Financial Risk[*2]
Operation	RD	Intellectual property; Innovative R&D
	Production	Product quality; Productivity / Cost; Supply chain management
	Sales	Revenue / Profit
Compliance / others	People	Life Safety and Health; Talent / Human resources
	Information	Information / Information security
	Compliance	Compliance

*1 ： Functional Risk Assessment results, if impact level > 4 points, then it is a high-risk item exceeding boundaries (risk tolerance)
*2 ： Tax, Cash, Credit, Exchange Rate

Risk assessment

- The results of risk assessments by each operating unit are ranked and compared with the determined risk appetite, in order to determine the risk issues that need to be prioritized.
- High-priority risk issues and assessment results are submitted to the Risk Management Implementation Committee for registration and approval.

Risk response:

Relevant response plans shall be formulated, and relevant personnel shall fully understand and implement them. Furthermore, the implementation of related plans will be continuously monitored. For example:

- After conducting risk analysis and identification in 2025, the Industrial Automation Business Group (IABG) and Information & Communication Technology Business Group (ICTBG) both view geopolitics and geoeconomics as high-risk factors that affect their achievement of operational goals, and formulate risk mitigation plans. The IABG formulates plans to enhance the flexibility of switching factories, and plans to expand production capacity in the United States and Thailand to reduce the impact of tariffs. The ICTBG would make adjustments to selling prices to customers and relocate production to the United States.
- The Occupational Safety and Health Management Department considers compliance and regulatory risk as a high-risk factor, and expects to introduce experts to perform on-site safety diagnoses and make improvements based on the results of the diagnoses.

Supervision and review

- Relevant handling plans are formulated based on the assessment results of the risk analysis and taking into account the cost benefits of the Company's resource allocation. After the plan is implemented, a residual risk assessment will be conducted to ensure that the remaining risk after implementation is lower than the risk appetite (risk tolerance). We have also established the Company's key risk indicators (Corporate KRI) based on the Company's risk tolerance.
- The risks in the routine operations of operating units are controlled and monitored by each respective operating unit.
- The Risk Management Implementation Committee shall periodically (at least twice a year) review and supervise the implementation of priority risk issues registered by operating units. Extraordinary Risk Management Implementation Committee meetings may be convened in response to major internal and external risk incidents.
- Each department establishes functional KRIs at the department level, monitors the status of the indicators at regular intervals, and takes relevant handling control measures in a timely manner.
- Risk assessments across departments or plants shall be implemented for crises involving several departments or plants. The Risk Management Implementation Committee is responsible for directing and coordinating the response to identify feasible strategies for the identification and prevention of crises. They shall also formulate crisis management procedures and response plans based on the risks.

Risk reporting

The Risk Management Implementation Committee compiles the status of the Group's risk management operations based on the risk information provided by each unit, and periodically issues risk-related reports to the Audit and Risk Committee. Furthermore, the convener of the Risk Management Implementation Committee or another designated person shall report on the matter to the Board of Directors at least once a year.

Risk Control and Monitoring

Delta's risk control and monitoring include external audits and internal audits.

External Audits

Delta has conducted verification and confirmation in 2023 based on international standards including ISO 31000:2018 Risk Management System and the Enterprise Risk Management Integrated Framework (COSO ERM) from the Committee of Sponsoring Organizations of the Treadway Commission (COSO Committee). The verification was conducted by third-party international risk management consultant Marsh & McLennan Companies. In 2026, we plan to reappoint the third-party international risk management consultant, Marsh & McLennan Companies, to conduct verification and confirmation.

Internal Audits

1. The risks in the routine operations of units are controlled and monitored by each unit.
2. Risk assessments across departments or plants shall be implemented for crises involving several departments or plants. The CEO or personnel designated by the CEO is responsible for directing and coordinating the resources to identify feasible strategies to prevent crisis. They shall also formulate crisis management procedures and recovery plans based on different kinds of crisis incidents.
   - In September 2024, the Legal Divison of Delta Group launched the Compliance Management Mechanism Evaluation Project, which uses ISO 37301 as the tool to identify the compliance risks of each department and establish Delta Group's compliance management system. Furthermore, risk levels were used to prioritize the key tasks in establishing the compliance system, thereby facilitating continuously implementing and planning compliance topics.
   - In April 2024, the Risk Management Implementation Committee launched the Business Continuity Management System project. The first phase involves implementing ISO 22301 at Delta headquarters and Delta's Energy Infrastructure Business Group (EIBG) at Chungli Plant 5 to verify operational effectiveness and ensure human safety, environmental safety, legal compliance, and business continuity objectives when disasters or impacts occur. The Company has identified major natural and man-made disaster risks, including earthquakes, typhoons, floods, fires, pandemics, network interruptions, supply chain disruptions, critical facility and equipment failures, geopolitical events, and others. Six major business continuity plans have been established corresponding to important disruption risks. Delta also completed the establishment of the emergency response organization and plan, crisis management team and procedures, and business continuity management team. The teams are led by each Business Group's General Manager and Plant General Manager, who assemble supervisors to complete business continuity drills for major earthquakes. They discussed matters for stakeholders, including employee and vendor support deployment, communications with customers and media, and the strategic inter-plant production capacity allocation. Delta's headquarters and Chungli Plant 5 obtained external audit certification in August 2025. Delta plans to successively introduce the ISO 22301 Business Continuity Management Systems in major production plants, demonstrating the Group's resilience for business continuity. In 2026, Chungli Plant 6 and DET plants will start to implement ISO 22301. Chungli Plant 6 is expected to obtain external audit certification in August 2026, and DET plants are expected to obtain external audit certification in 2027.
3. The deficiencies found in the risk monitoring and control shall be reported through normal channels.

Risk Awareness and Support Measures

In accordance with the Delta Group's risk management policies, Delta has taken the following measures to strengthen employees' awareness of risks and establish the risk and safety awareness of all employees:

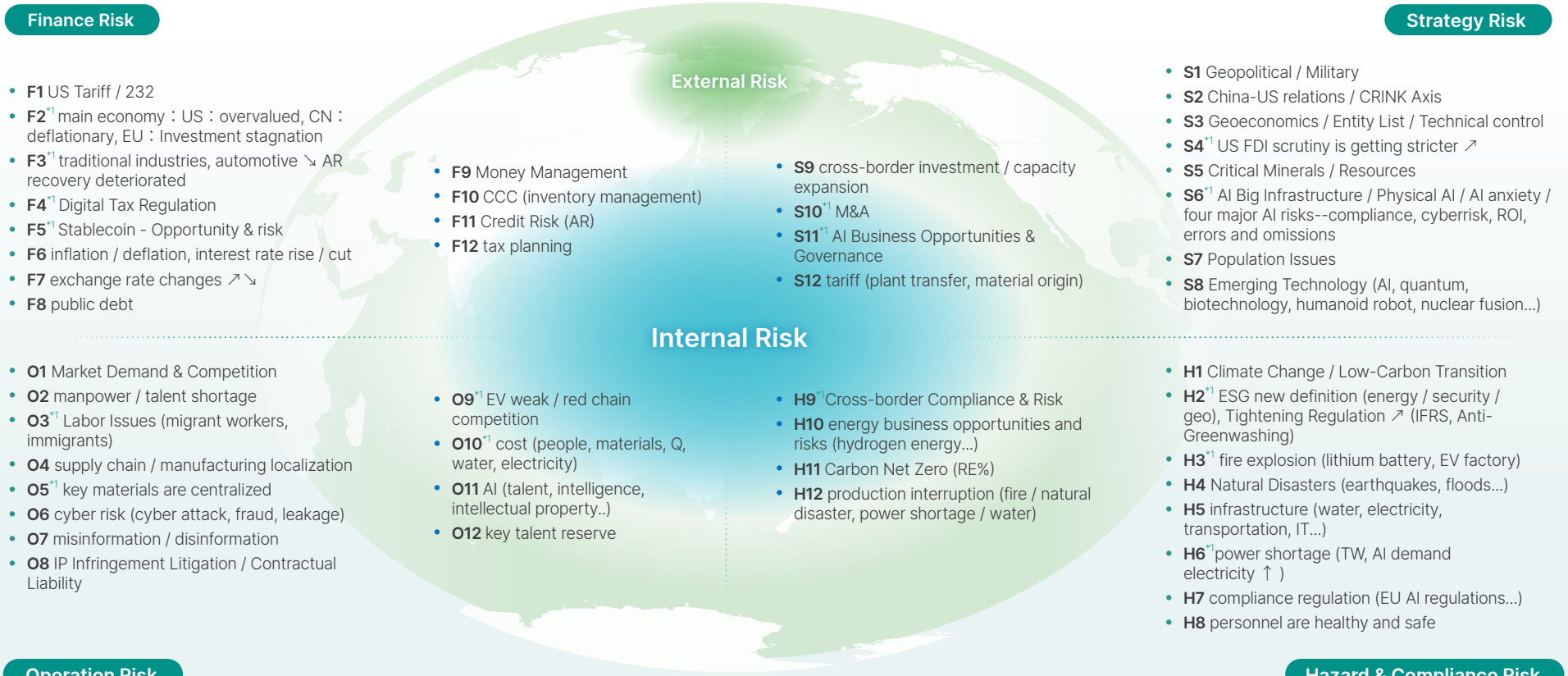
1. Regularly organize training related to risk management: The Risk Management Implementation Committee regularly arranges continuing education courses for the Board of Directors and all employees to enhance risk management awareness and capabilities. On July 30, 2025, the Committee organized a course titled “Current Global Economic Situation and Corporate Risk Response” for directors. On July 29, 2026, a course on risks titled "Risk Management in the AI Era: Evolution of Agile Resilience" is scheduled for directors. The Company also organized online courses on risk management awareness for all employees on the Delta Academy in 2025. All employees must attend classes to enhance their risk management awareness and capabilities. Additionally, all units regularly organize general knowledge courses related to risk, including security management, information security, industrial safety, occupational safety, anti-bribery network management system, and others. The Legal Division also provides professional courses such as intellectual property management training and patent training courses as well as antitrust courses to strengthen the risk awareness of first-line business groups at all operational levels. In addition, risks are taken into consideration during the product development stage: R&D units search for possible intellectual property infringement issues during product design, and the Company also hires IP patent engineers to assist in confirmation.
2. When introducing new systems, new standards, or new topics, such as "International Financial Reporting Standards S1", "International Financial Reporting Standards S2", and other relevant guidelines in the future, external or internal training have been and will be arranged for relevant units in the governance structure to ensure that these units have sufficient knowledge and capabilities to implement or continuously manage the topic. The Risk Management Implementation Committee held a risk seminar in January 2025 for the executives of the Risk Management Implementation Committee. The seminar explained how to identify risks, learn to use tools for risk identification, conduct subsequent risk analysis, adopt response and control measures, and improve their understanding of Delta's risk management procedures.

2025 Risk Management Implementation Status

Delta actively promotes the implementation of risk management mechanisms, reporting risk control status to the Audit and Risk Committee at least once annually and operational status to the Board of Directors at least once annually. We increased the reporting frequency to quarterly reports to the Audit and Risk Committee starting in 2025. The main operational activities in 2025 were as follows:

1 Risk Radar, Identification and Control

Based on PESTEL (Political, Economic, Social, Technological, Environmental, Legal) analysis of internal and external business environment comprehensive assessment, a Risk Radar map was established. Delta's 2025 Risk Radar identified a total of 48 risks, including 16 internal risks and 32 external risks. Additionally, 12 emerging risks for the next three to five years were identified.



*1：Compared with 2024, the main additions / changes are items

2 After deliberation by the CEO, COO, and Risk Management Implementation Committee, the Group's top five short-term risks and five major medium-to-long-term emerging risks were selected by voting and reported to the Audit and Risk Committee and Board of Directors on February 25, 2026.

Short-term risks mainly include

- US tariffs / 232
- supply chain / manufacturing localization
- geopolitical / military
- AI infrastructure / physical AI / AI anxiety/four major AI risks (compliance, cybersecurity, ROI, E&O)
- power shortages

Medium-term and long-term emerging risks include

- geopolitical / economic issues (national policies of various countries)
- AI business opportunities and risks
- supply chain fragmentation
- multinational compliance and risk management
- green trade wars (including green inflation, green energy & nuclear energy)

3 For the risks determined by voting, risk identification will be carried out based on the key performance indicators (KPIs) of functional units, and the Company's risk map will be produced, with an analysis of whether there are any risk factors that may exceed the risk appetite for allocating resources. In 2025, risk identification was conducted for 14 major first-level functional units and 44 KPIs (Key Performance Indicators). The analysis identified nine risk factors that are expected to potentially exceed risk appetite (risk tolerance). In 2026, the scope will be expanded to include the existing 14 first-level functional units as well as six new first-level functional units. Risk identification of key performance indicators (KPIs) will be carried out for these 20 units. In addition to assessing the potential threat level (probability and severity) that each risk may pose to the Company's future operations, the above risk assessment also incorporates the penetration of risks' impact on KPIs as an evaluation factor.

4 For identified, analyzed, and assessed risk items, relevant department personnel are assigned responsibility for formulating subsequent risk management strategies and related risk mitigation plans, including common risk management response methods in practice: Loss Prevention, Avoidance, Separation & Duplication, Transfer, and Retention. This includes advance evaluation of appropriate resource investment, execution priorities, and subsequent progress tracking methods. We planned 157 measures in 2025, and identified two improvement measures that exceed risk tolerance. Current plans for 2026 include:



Geoeconomic (Trade Tariff) Risk

After assessment, five functional units and 12 KPIs were impacted to a certain degree, including cost, quality, and compliance issues arising from customers, supply chains, and production bases. Plans for 67 response measures include establishing resilient partnerships with customers and suppliers, developing markets in different countries and regions, planning production bases in different countries and regions, and others.



Multinational Compliance Risk

After assessment, seven functional units and 11 KPIs were impacted to a certain degree, including product compliance (energy consumption, carbon footprint), ESG-related issues (carbon reduction, green electricity), information security, labor laws, occupational safety regulations, import/export compliance, and others. There are plans for 35 response measures, and Delta Group established a compliance management mechanism according to ISO 37301 Compliance Management System standards.

5 In 2025, we reviewed the KRI results at the company level and department level every quarter. All company-level KRIs were green in 2025, and there were a total of 37 KRI at the department level, with a total of three red indicators and three yellow indicators. Red indicators and subsequent improvement plans are described below:

Electric Vehicle Solutions Business Group (EVSBG):	Industrial Automation Business Group (IABG)	Occupational Safety and Health
The decline in EVSBG revenue exceeded the indicator. In addition to requesting slow-moving inventory and warehouse fees from customers, we will continue to pay attention to customer demand and carefully prepare materials and production capacity.	India's tariffs will affect IABG's plans for the India Plant. As the reciprocal tariff for India was announced as 18%, IABG will adjust the production plants after the official date of enforcement to optimize the production capacity and costs of global production plants.	If the Lost Time Injury Frequency Rate (LTIFR) exceeds the standard, the Occupational Safety and Health will take the following measures: Improve the safety and protection management of equipment, improve the safety conditions of the working environment, strengthen operating behavior and risk management, and establish continuous tracking and prevention mechanisms to effectively reduce the incidence of work-related injuries.

Major Risks and Mitigating Actions in 2025

Geopolitical risks have triggered trade protection and increased political risks, which are expected to be medium-term risks. Delta's response measures are as follows:



Develop additional suppliers, disperse manufacturing locations, and adjust supply chain strategies



Product optimization



Strengthen market monitoring and adjust geographic location of investment

Emerging Risks

Name of emerging risk	AI Business Opportunities and Risks	Geopolitics / Geoeconomics (National Policies of Various Countries)
Description	The rapid development of AI is changing the way companies operate. AI technologies are becoming ubiquitous, and they are widely regarded as tools to increase corporate productivity and provide innovative opportunities. However, while AI can enhance efficiency and innovation, it also brings risks. For example, corporate personnel may input information into AI tools for assistance or advice, but because such tools need to upload data to the cloud for processing, there is a risk that information may be leaked. Furthermore, due to biases in the AI models, the AI may generate discriminatory speech or content, resulting in damage to the reputation of corporations. With the widespread application of AI, governments around the world have also started to pay attention to this issue, and are planning to issue relevant laws and regulations to limit the application of AI. The EU's first wave of AI bans officially entered into force on February 4, 2025, strictly controlling the risk of AI abuse, with penalties of up to 7% of a company's global revenue. Companies must understand the severity of the risks from AI use, and adopt proactive measures to effectively address and mitigate their potential threats and risks, such as technological protection, employee training, the formulation of relevant policies, and others.	Geopolitical risks refer to the potential threats posed to business operations or investments due to changes in international or regional political, economic, military, or diplomatic relations. In recent years, from the trade war and the technology war between the two great powers China and the United States, the nuclear crisis of Iran and North Korea, to the Russo-Ukrainian war and the Israeli conflict, geopolitical crises continue to occur and they severely affect market operations and global trade. According to the "Global Risks Report" published by the World Economic Forum on January 15, 2025, 23% of the respondents considered state-based armed conflict the largest risk. Geoeconomic confrontation, i.e., competition or confrontation between countries and regions through economic means, including economic sanctions and different forms of trade restrictions, including trade wars, has gradually taken center stage. Facing economic fluctuations and risks brought by geopolitics / geoeconomics, companies must adjust their corporate strategies to reduce uncertainties and maintain profitability.

Name of emerging risk	AI Business Opportunities and Risks	Geopolitics / Geoeconomics (National Policies of Various Countries)
Impact	Potential risks arising from extensive corporate use of AI include: **Incorrect information** The information generated by AI may be incorrect, and it may not be easily verified, thus affecting people's decision-making and product development directions. **Deviations in conclusions** AI uses a large amount of data, and flaws in the training data can easily lead to deviations in the algorithms or discriminatory conclusions, which may lead to incorrect decisions by the company or cause unfair treatment within the company. **Leakage of data or private information** Employees input information into AI tools and upload it to the cloud to process, which may result in the leakage of the Company's confidential information, or the information may be collected by companies gathering large amounts of data for analysis, resulting in the leakage of personal and private information. **Copyright infringement** AI is based on a wide range of information and training models, which may lead to the Company infringing on copyright. **Compliance risks** Countries around the world have begun formulating restrictions on the use of AI. Companies need to properly manage their policies and strategies for using AI to avoid violating related regulations.	Geopolitical/geoeconomic risks include: **Long-term profit loss** Protection policies and tariff barriers disrupt trade networks and disrupt the global economy, resulting in higher product costs and lower competitiveness, which affect Delta's long-term market share and revenue. **Supply chain impact** Geopolitical risks cause raw material shortages, delays in transportation, or increased logistics costs, which lead to production disruptions and affect product delivery time. **Compliance risks** International export controls for certain advanced technologies and restrictions on key technologies are imposed on companies in other countries. Foreign investments in high-tech fields are subject to stricter review and restrictions, and increased trade and import and export regulations lead to increased international legal or litigation risks, resulting in compliance risks.
Mitigating actions	**Strengthen technological protections** The Company must enhance its technology and establish protective measures to prevent information theft due to malicious hacker attacks from outside sources, as well as reduce internal risks **Implement usage policies internally** The Company must clearly specify what data and information can be input into AI tools. Strict procedures should be established for the handling of confidential information, and rigorous security assessments should be conducted for AI tools to ensure compliance with the Company's security standards. **Strengthen employee training** Regular training should be conducted to ensure that employees understand data privacy and regulations, to improve employees' awareness of AI risks, including data leakage, model bias, copyright infringement, and others, and to strengthen employees' awareness of ethics and build a corporate culture of compliance. **Establishment of a dedicated unit** The Company should establish a dedicated unit to strengthen compliance management, including identifying relevant laws and regulations, monitoring the compliance requirements of competent authorities, and continuously tracking regulatory changes and implementing response measures.	**Develop additional suppliers, disperse manufacturing locations, and adjust supply chain strategies** Build a more flexible and transparent supplier network by expanding the supplier base and diversifying procurement strategies. Evaluate the diversification of production sites, establish flexible production systems, and strengthen supply chain resilience **Product optimization** Reduce reliance on specific raw materials or suppliers by optimizing product specifications, ensuring that the Company maintains operational resilience and greater flexibility during international geopolitical conflicts and supply chain disruptions. **Strengthen market monitoring** Strengthen the monitoring of international situations and markets, closely monitor policy changes, and continue to track regulatory requirements. Assign a professional team to monitor changes in policies to provide prompt support to business operations. **Adjust investment portfolio** Reallocate operating resources in response to geopolitics, adjust overseas investment strategies, increase location of operations and technology deployment overseas, and avoid the impact of political and economic fluctuations in a single region on corporate operations.

Violations of Laws

There were no cases of penalties for antitrust, product security, corruption, conflicts of interest, money laundering or insider trading, and no records of major labor, occupational safety, or environmental violations in 2024 and 2025.[*1]

Definition of major provision violations

- Major labor violations are defined as cases involving fines of more than NT$ 1 million.
- Major occupational safety violations are defined as cases involving fines of more than NT$ 1 million.
- Major environmental violations are defined as cases involving fines of more than US$ 10,000.

*1：In 2024 and 2025, the subsidiary Cyntec was penalized by the competent authority for violating the Labor Standards Act in Taiwan, with a total fine of NT$ 100,000. In 2024, due to differences in employees' time clock attendance practices and their understanding of the Company's internal overtime regulations and declaration procedures, a perception gap arose and was raised to the competent authority. The Company has commenced the optimization of early warning functions and communication mechanisms within the attendance management system, and has strengthened internal communication regarding the overtime declaration process and relevant legal requirements, promoting the working hour management principle of "no clocking in earlier or clocking out later unless required for work," in order to safeguard the rights and interests of both labor and management and ensure smooth communication channels. In 2025, during specific periods in response to urgent customer orders, coinciding with abnormal production equipment conditions, operational processes were impacted. The Company promptly carried out workforce adjustments and supplementation; however, some newly hired employees were still in the technical training phase, resulting in temporarily tight production line scheduling. During the overall operational adjustment process, overtime was arranged with the consent of senior employees, resulting in overtime hours exceeding statutory limits. Subsequently, the relevant operational mechanisms were reviewed, and preventive equipment maintenance was continuously strengthened to reduce the likelihood of abnormalities. At the same time, shift scheduling was optimized and multi-skilled worker training was promoted to enhance workforce flexibility, ensuring a balance between operational requirements and employees' labor rights and interests, and compliance with relevant laws and regulations.

In 2024, one violation of the Occupational Safety and Health Act occurred. A total fine of NT$ 100,000 was imposed by the competent authority due to the failure to install insulation for electrical equipment. In 2025, there were two violations of the Occupational Safety and Health Act and penalties imposed by the competent authority in Taiwan, namely, a crushing injury of personnel when carrying items in construction operations outsourced by Delta. In addition, the subsidiary Cyntec, engaged in specific chemical substance operations, was fined NT$ 270,000 in total due to a chemical spray accident and failure to use protective glasses. The cause analysis of the incident was completed immediately for the two incidents, and related units were required to implement on-site management to prevent similar incidents from happening again through strengthening management requirements, revising standard operating procedures, and automation.

In 2024 and 2025, Delta had no recorded environmental violations.



4.9 Quality Management

Delta has established its internal quality policy as: "Quality Excellence, Superior Reliability, and the Pursuit of Excellence." We strive to achieve “Quality Excellence” through the execution of “do the right things right the first time” concept. Furthermore, being a customer-oriented company, we fully understand and fulfill both internal and external customer demands, thereby attaining “Superior Reliability” through effective communication and team work. Finally, we carefully monitor market information and trends. We are committed to developing products that improve the quality of life and to the pursuit of excellence with continuous innovation.

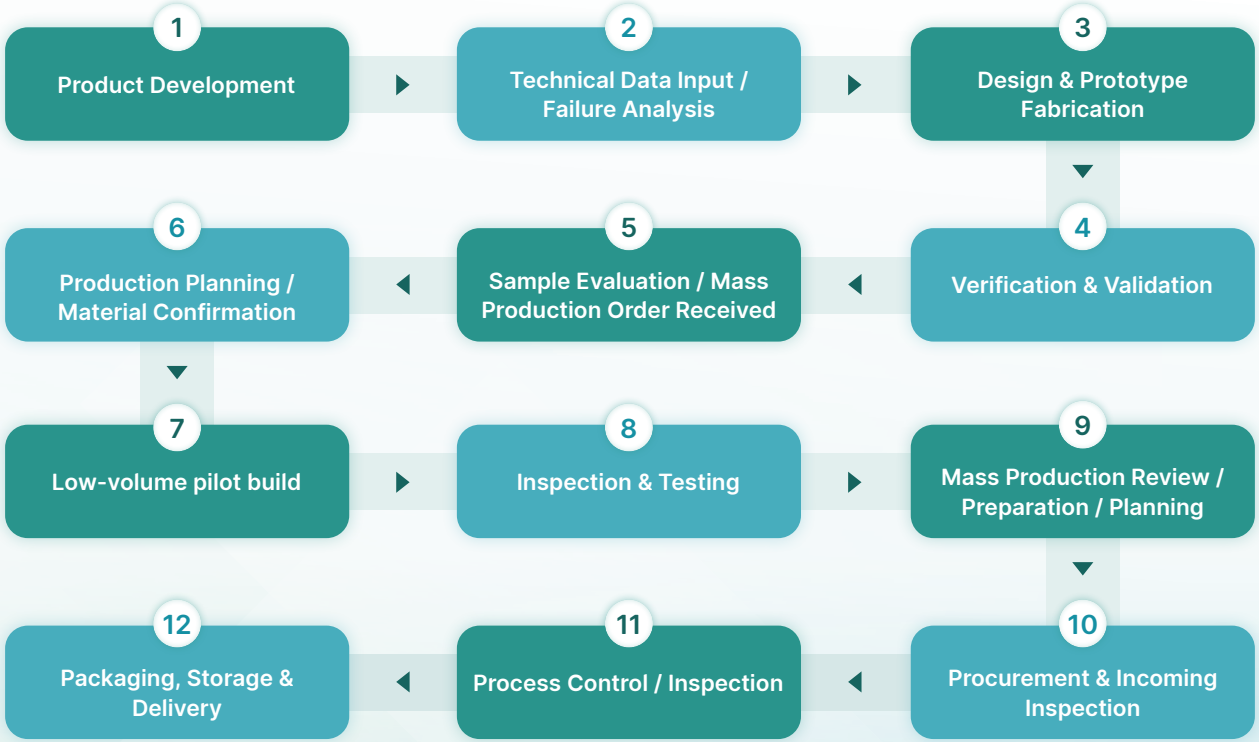
Quality Management System

Delta has established, based on the Delta Quality Policy, a quality management system aligned with international standards. As of December 2025, a total of 52 production locations worldwide have obtained ISO 9001:2015 certification, and 20 locations that specialize in automotive products have obtained IATF 16949:2016 certification.

Delta has also developed a Quality Management System Planning Flowchart, which serves as the foundation for defining relevant procedures and guidelines. These are used as the basis for production control to ensure the proper operation of the quality management system.

In addition to the aforementioned quality management systems, Delta has also established a Smart Quality Management System (SQMS) information platform. Led by the Quality Department in collaboration with the IT team, SQMS is designed and developed to consolidate data from internal and external quality management processes across product design, manufacturing, and after-sales service. The platform generates various KPI dashboards, which serve as a basis for each business unit to regularly review and evaluate performance.

Delta Quality Management System Planning Flowchart



Product Safety and Corrective & Preventive Actions

Delta enforces strict quality control to ensure that its products comply with applicable safety regulations and meet the latest technical safety standards, while posing no threat to the life or health of customers or third parties. In the event of nonconformities in testing, measurement, or inspection, or occurrences such as internal audit findings, customer complaints, material abnormalities, or deviations from quality objectives, Delta follows internal procedures to conduct systematic product monitoring and implements necessary corrective actions to address potential product safety issues.

Through an internal platform, Delta manages quality-related product anomalies by classifying internal and external abnormalities based on issue type, root cause, and impact scope to determine severity. Once an issue is reported into the system, it automatically triggers alerts of varying levels according to severity, such as halting production lines or shipments. Responsible supervisors then evaluate whether product recall, rework, or other actions are necessary. The assigned unit is required to submit a corrective action report, and based on the effectiveness of the actions taken, a decision is made on whether the product still poses a quality risk and whether production and shipment can resume.

Internal Stakeholder Training

Delta provides a wide range of quality-related training courses through its Delta Academy learning platform, which is accessible to all employees. Topics include basic quality concepts, quality issue handling procedures, cost of quality, product safety regulations, environmental management substances, as well as in-depth explanations of ISO 9001 and IATF 16949 standards and clauses. The courses on ISO 9001 and IATF 16949 are available in both Chinese and English, enabling employees worldwide to gain a deeper understanding of the standards and apply them in their daily work.

In addition, internal auditors at Delta are required to complete internal quality audit training. On-the-job training for certified auditors can be provided based on updates to quality management systems, standard revisions, or company-specific operational needs, and is carried out in accordance with the established training procedures.

Internal Quality Management System Audit

In accordance with quality management system requirements, Delta has established an internal audit plan, conducting audits at least once per year. Each annual audit must cover all relevant audit items, and any nonconformity identified in the previous audit must be included to ensure effective follow-up and improvement. The results of internal audits are reviewed through management review meetings.

Auditors conduct audits based on system requirements and actual practices. If any operation is found not to comply with standard procedures or violates quality management system requirements, a nonconformity may be issued. The audited unit is then required to propose corrective actions and a completion date within a specified timeframe.

Customer Service and Complaint Channels

Delta has established diverse customer communication and complaint channels to ensure that stakeholders can provide real-time feedback on service requirements and opinions. Customers can submit requests for product and service-related consultations, suggestions or complaints through online forms, dedicated emails and customer service hotlines. When receiving customer feedback through a telephone, verbal, or written notification, dedicated personnel would conduct preliminary analysis of product models, quantities, and other related data to ensure that we can quickly and effectively handle the customer’ s issues. We will communicate with the customer on the follow-up procedures, maintain smooth and transparent communication channels, and take different actions based on the customer's issues, such as dispatching personnel to the site for investigation or retrieving defective products for in-house analysis and repair.



5 Environmental Protection and Energy Savings

5.1 Key Performance Indicators

5.2 Climate and Nature Strategy

5.3 Energy Management

5.4 Water Resource Management

5.5 Resource and Pollution Management

5.6 Green Products

5.7 Environmental Management



5.1 Key Performance Indicators

Decrease in Scope 1 and Scope 2 Emissions (SBT)

67.4 %

Compared to 2021

Use of Renewable Electricity at Global Operation Sites

91 %

2025

Decrease in Overall Production Plants' EI

29.4 %

Compared to 2020

Overall Decrease in Production Plants WPI

40.6%

Compared to 2020

Energy Saving in Global and Donated Green Buildings

46.01 million kWh

2025

Total Energy Saved by High-efficiency Products for Worldwide Customers

60.9

billion kWh

2010-2025

Environmental Protection Expenditures

95.7

MUSD

2025



Waste Diversion Rate of Overall Production Plants

100 %

2025

Milestones of Actions Towards Net-Zero

Precise Disclosure of Environmental Information

- 2010
  - Product carbon footprint disclosure
  - Joined the Carbon Disclosure Project (now known as CDP)
- 2014
  - The only company in Greater China selected as CPLI (Carbon Performance Leadership Index) and CDLI (Carbon Disclosure Leadership Index) for the CDP (Carbon Disclosure Project)
- 2015
  - Selected as CDLI (Carbon Disclosure Leadership Index) of the CDP for two consecutive years
- 2016
  - Awarded the CDP Climate Change Leadership Level A
- 2017
  - Disclosed climate change information in the Financial Report based on the TCFD framework for the first time
  - Awarded the CDP Climate Change Leadership Level A- and Supplier Engagement Leadership Level
- 2018
  - Awarded the CDP Climate Change Management Level and Supplier Engagement Leadership Level
- 2019
  - Awarded the CDP Climate Change Leadership Level A- and Supplier Engagement Leadership Level
- 2020
  - Awarded the CDP Climate Change and Water Security A List and Supplier Engagement Leader
- 2021
  - Awarded the CDP Climate Change Leadership Level A-, Water Security A List, and Supplier Engagement Leader
- 2022
  - Awarded the CDP Climate Change and Water Security A List and Supplier Engagement Leader
  - All business groups completed the product carbon footprint trial program
  - Disclosed the corresponding information for the TNFD four pillars for the first time in the ESG Report
- 2023
  - Awarded the CDP Climate Change and Water Security A List and Supplier Engagement Leader
- 2024
  - Awarded the CDP Climate Change and Water Security A List and Supplier Engagement Leader
  - Published the first Delta Electronics TCFD & TNFD Report in accordance with the TNFD v1.0 framework
- 2025
  - Awarded the CDP Climate Change and Water Security A List and Supplier Engagement Leader

Deeper Cooperation with International Initiatives

- 2015
  - Committed to the We Mean Business initiative
- 2017
  - Submitted Delta's 2°C SBT and became the 87th company in the world to pass the SBTi compliance validation
- 2018
  - Joined the EV100 Initiative
  - Became the first technology manufacturer in the world to support TCFD
- 2021
  - Joined RE100 and committed to using 100% renewable electricity by 2030
  - Became a member of the Business Ambition for 1.5°C Campaign
  - Joined the United Nations Race to Zero initiative
- 2022
  - Submitted Delta's Net-Zero SBT of 1.5°C and became the 125th company in the world to pass the SBTi compliance validation
- 2023
  - Joined the TNFD Forum
- 2024
  - Became a TNFD Early Adopter
  - Signed the "Renewed Policy Ambition on Nature"

Implementation of Environmental Management

- 2010
  - Greenhouse Gas Inventory ISO 14064-1 verification
- 2011
  - ISO 50001 compliance certification
- 2014
  - Reduced electricity intensity of main plants by 50% compared to 2009
  - Launched internal carbon pricing shadow price mechanism
- 2015
  - Dongguan, Wujiang, Wuhu, Cyntec Hsinchu, and Cyntec Huafeng plants achieved ISO 14064-1 certification
  - Expanded the scope of power savings to new plants, buildings, and data centers
- 2016
  - 100% of Delta's main production plants[*1] have achieved ISO 14064-1 verification
- 2017
  - Officially established consistent internal carbon pricing for global operation sites (shadow price)
  - 100% of Delta's overall production plants[*2] (including Eltek) have achieved ISO 14064-1 verification
- 2018
  - Completed the initial assessment of climate risks and opportunities
- 2019
  - 100% of Delta's overall production plants and buildings in Taiwan have passed ISO 14064-1 verification
- 2020
  - Dongguan Plant received UL 2799 certification (Platinum)
- 2021
  - Met the 2025 Delta science-based target (SBT) of 2°C ahead of schedule
  - Delta signed a long-term green power purchase agreement with a wind power generation company, which was Delta's first renewable electricity transaction
  - Launched the internal carbon fee mechanism for global operation sites
  - Wujiang Plant received UL 2799 certification (Platinum)
- 2022
  - All global operation sites of Delta completed ISO 14064-1 inventory and verification
- 2023
  - Achieved more than 50% of renewable electricity coming from bundled sources
  - Introduced the ISAE 3000 assurance to the RE100 data for the first time
  - Completed the first biodiversity risk assessment
  - Cyntec Hsinchu Plant and Huafeng Plant received UL 2799 certification
- 2024
  - Received the 2024 RE100 Market Trailblazer Award
  - Overall production plants have obtained UL 2799 certification
- 2025
  - Delta's global operation sites obtain ISO 14064-1 and GHG Protocol certifications
  - The overall production plants and target plants obtained UL 2799 certification (Wujiang Plant, Chenzhou Plant, Cyntec Wuhu Plant, Cyntec Huafeng Plant, and Cyntec Huateng Plant obtained Platinum certification)
  - Delta became the first company in the ICT industry to pass the third-party audit of ISO 59004:2024 Circular economy — Vocabulary, principles and guidance for implementation

Industry-Leading Design Cases

- 2010
  - Became a partner of ENERGY STAR in the US
- 2011
  - India Rudrapur Plant (LEED-India Gold)
- 2012
  - Taoyuan R&D Center (EEWH Gold and LEED Gold)
  - India Gurgaon Plant (LEED-INDIA Platinum)
- 2013
  - Taipei Headquarters-Ruey Kuang Building (EEWH-RN Diamond)
  - Shanghai R&D Building (LEED Gold)
- 2015
  - America Headquarters (LEED Platinum)
- 2016
  - Beijing Office Building (LEED Silver)
  - Taoyuan Plant 5 (EEWH Gold and LEED Gold)
  - India Mumbai Office Building (LEED Platinum)
  - Taipei Headquarters-Ruey Kuang Building (LEED Platinum)
  - Breez ventilation fan products won the ENERGY STAR Partner of the Year–Product Brand Owner Award for the first time
- 2017
  - EMEA Headquarters (BREEAM Very Good)
  - DET Plant 5 (LEED Gold)
  - Shanghai R&D Building (LEED Platinum)
  - Won the ENERGY STAR Partner of the Year–Product Brand Owner Award
- 2018
  - Chungli R&D Center (LEED Gold)
  - Delta Ako Energy Park Multi-purpose Building (LEED Gold)
  - Wujiang Data Center (LEED Gold)
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award for the first time
  - Won the ENERGY STAR Partner of the Year–Product Brand Owner Award
- 2019
  - Green data center in Taipei Headquarters (LEED Platinum)
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award and Product Brand Owner Award
- 2020
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award and Product Brand Owner Award
- 2021
  - DET Plant 7 (LEED Gold)
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award and Product Brand Owner Award
- 2022
  - Taichung Plant 1 (LEED Gold & EEWH Diamond)
  - Chungli Plant 5 (LEED Gold), Intelligent Building Gold Level
  - America Headquarters (LEED Zero Energy)
  - Helmond Office Building (LEED Gold)
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award and Product Brand Owner Award
- 2023
  - Tainan Plant 2 (LEED Gold)
  - Taipei Headquarters-Ruey Kuang Building II (LEED Platinum, EEWH Diamond, Building Energy-Efficiency Rating Label for Net-Zero Building, Intelligent Building Diamond Level)
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award and Product Brand Owner Award
- 2024
  - New Delta India HQs and R&D Centre in Bengaluru (LEED Gold)
  - Won the ENERGY STAR Partner of the Year–Sustained Excellence Award and Product Brand Owner Award

*1：Main production plants include Dongguan, Wujiang, Wuhu, and Chenzhou plants in China; DET plants 1, 3, 5 and 6; Taoyuan plants 1 and 2, in Taiwan; Cyntec and Huafeng plants.

*2：Overall production plants include Dongguan, Wujiang, Wuhu, and Chenzhou plants in China; DET plants 1, 3, 5, 6 and 7; Taoyuan plants 1, 2, and 5, as well as Pingjhen in Taiwan; Cyntec and Huafeng plants.

5.2 Climate and Nature Strategy

As global warming intensifies, climate change has transitioned from an environmental issue to a global risk that affects economic and social stability. The World Economic Forum's 2025 Global Risks Report identifies extreme weather events, biodiversity loss and ecosystem collapse, critical changes to the Earth's system, and natural resource shortages as major long-term global risks.

Delta has long addressed climate change and positioned energy conservation as a core focus of its business. We have integrated climate considerations into the Company's business decisions and sustainability strategies. We consider both the impacts of climate change on society and industry and the corporate responsibilities required to respond to the climate transition. Since 2004, Delta has focused on the role of green buildings in climate mitigation and adaption. Since 2007, Delta has conducted in-depth research on climate impacts, implemented internal trainings, and enhanced public awareness. We set a science-based target for 2°C in 2017 and passed the review by the Science Based Targets initiative (SBTi). The internal carbon fee mechanism was launched in 2021 and we also committed to RE100 in the same year to promote 100% use of renewable electricity. In 2022, we completed setting the SBT of 1.5°C and passed the SBTi review.

As we gain a deeper understanding of climate risks, Delta recognizes that the stability of nature and ecosystems is an indispensable foundation for supporting climate adaptation and mitigation actions. Therefore, with the support of the Board of Directors, Delta has gradually shifted its sustainable governance perspective from climate to nature since 2022. We passed the Biodiversity Policy in 2022 and became a TNFD Early Adopter in 2024. We gradually incorporate nature-related risks and opportunities into our management framework to support ecological conservation and restoration, and aim to support a climate-stable and nature-positive future.

5.2.1 Governance

Board Oversight

The Global ESG Committee is a functional committee under the Board of Directors and is the highest-level decision-making and supervision unit within Delta. All members are Directors and they are responsible for supervising the management of nature-related risks and opportunities. They supervise the implementation of climate change and biodiversity strategies, transition plans, GHG inventory and reduction, and internal carbon pricing. The members of the Global ESG Committee have long been concerned about international climate- and nature-related issues, possessing professional knowledge and capabilities such as climate change, energy management, and sustainability strategies, and continue to pay attention to the latest global trends. Climate and nature governance are included as one of the professional competencies of the Directors. Please refer to page 12 of the 2025 Annual Report for relevant professional competencies of each Director. Delta comprehensively considers the balance between physical climate and transition risks, energy efficiency, and low-carbon innovation in its strategies and major decision-making processes to ensure that the Company's sustainable development is aligned with its commitment to limiting global warming to 1.5°C. Climate- and nature-related performance results are also reflected in the executive remuneration system to ensure that the promotion of sustainability goals is consistent with the long-term value creation of the Company. (Please see 6.3.5 Competitive Employee Compensation and Benefits)

In response to sustainability trends and the need for transition, we have established a regional Sustainability Committee and sub-committees for various issues. The Supply Chain ESG Management, Energy and Water Conservation and Waste Reduction Management, Carbon Management, Product Stewardship, and Scope 3 project teams are responsible for the strategic planning and implementation of climate issues. The biodiversity project team is responsible for the analysis and planning of nature-related issues. They promote related projects and implement regular target management and performance tracking. In addition, the Company incorporates climate governance and risk management into the operational decision-making process through the sustainability performance tracking mechanism, and actively implements sustainability commitments through concrete actions. According to internal controls and procedures, the audit department audits the internal control operations of sustainability information management at least once a year to ensure that the contents are complete and correct, and regularly reports to the Audit and Risk Committee and the Board of Directors to strengthen governance and supervision.

Management Role

In addition, we established a ESG Executive Committee at the management level, with the Chief Sustainability Officer Mr. Jesse Chou serving as the management representative to oversee the implementation and management of the Company's climate- and nature-related actions. The Committee regularly reports long-term strategies for climate- and nature-related actions to the Board of Directors at annual strategy meetings, and reports related progress to the Board of Directors on a quarterly basis. Topics include climate- and nature-related changes, key data and regulations, progress of transition plans, energy and carbon management effectiveness, and external evaluation results, ensuring that the Board of Directors keeps track of changes in risks and opportunities and provides relevant recommendations. The departments responsible for managing climate change include the Corporate Sustainability Division, Energy Management Service Department, regional sustainability, finance, legal affairs, and facility management / environmental protection units, Global Supply Chain Management Division, and business units. The departments responsible for managing nature-related issues include the Corporate Sustainability Division, Facility Management Department, HR, business groups, and Global Supply Chain Management Division, which play different roles based on their core operations and capabilities. Delta Electronics Foundation also focuses on certain biodiversity issues based on its major topics of concern.

Through the aforementioned governance framework, management processes, control procedures, and integration mechanisms, Delta has established a robust and effective climate governance system that supports the Company's sustainability goals, including achieving net-zero emissions and conserving biodiversity.

Highest-level Climate- and Nature-related Risk and Opportunity Supervision Body

Global ESG Committee

Chairman and Convenor： Chairman of the Board of Directors and CEO
Main Member： Vice Chairman, COO, CBO, non-executive director, independent director

Climate- and Nature-related Risk and Opportunity Management Organization

ESG Executive Committee

Management Representative： CSO

Functional Subcommittees Related to Climate and Nature

Regional ESG Committee	Energy and Water Conservation and Waste Reduction	RE100	Carbon Management
Product Stewardship	Supply Chain ESG Management	Scope 3 C1	Scope 3 C11

Departments Related to Climate Change

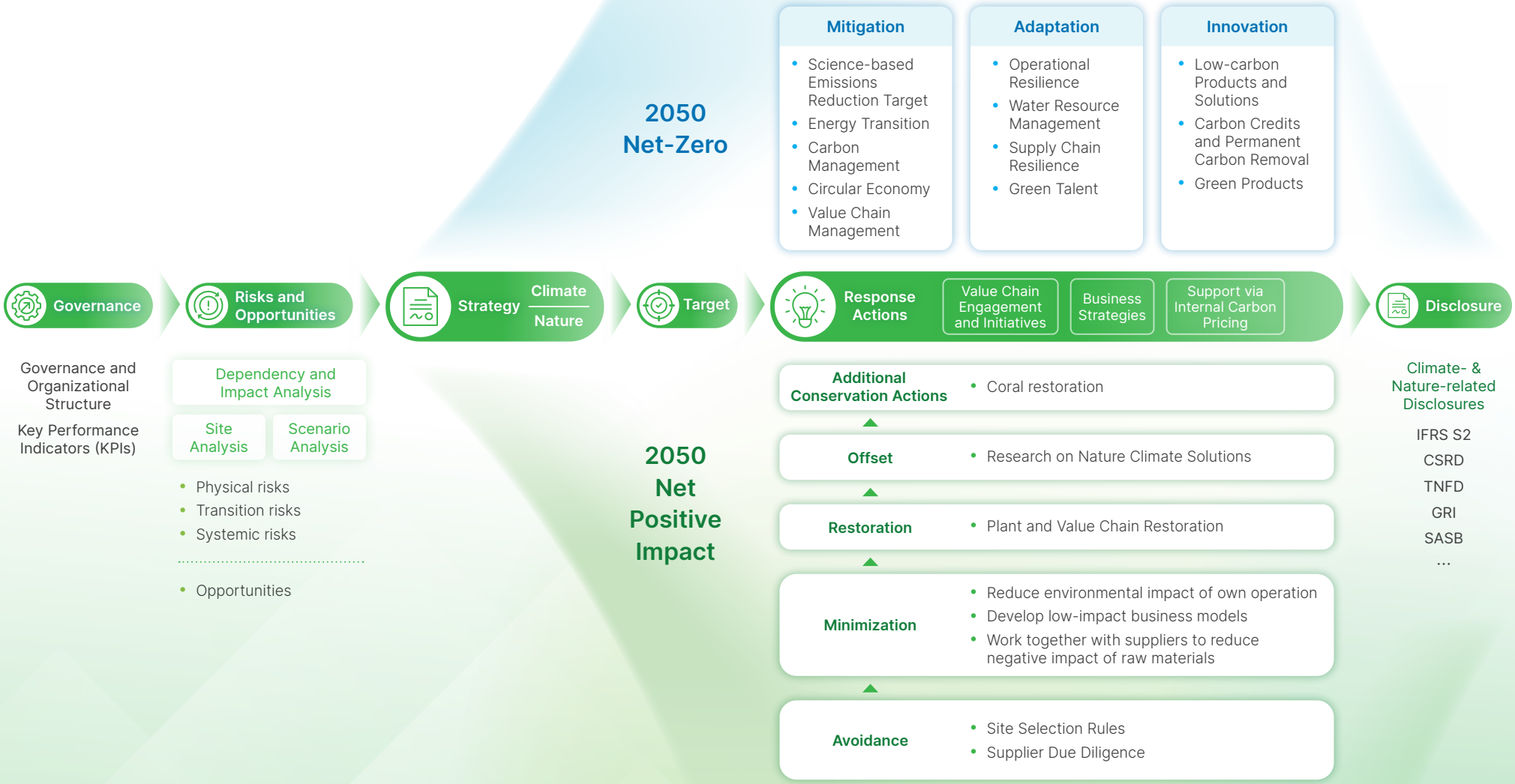
- Corporate Sustainability Development Division
- Finance Department
- Legal Affairs Department
- Energy Management
- Service Department
- Facility / Environmental Protection Department
- Supply Chain ESG Management
- Business Groups

Departments Related to Nature

- Corporate Sustainability Development Division
- Facility
- Human Resource
- Supply Chain ESG Management
- Business Groups

5.2.2 Strategy and Transition Plan

Climate & Nature Strategy



5.2.2.1 Net-Zero Commitment

Delta actively supports international initiatives. Since 2015, we have implemented the policies of the We Mean Business Coalition for "commit to adopt a science-based emissions reduction target," "commit to report climate change information in mainstream reports as a fiduciary duty," "commit to responsible corporate engagement in climate policy," and "conversion to electric vehicles and expansion of charging facilities." In 2021, we also pledged to "use 100% renewable electricity" and joined the "Business Ambition for 1.5°C" action to actively respond to the United Nations Race to Zero initiative, aiming to limit the global average temperature increase to within 1.5°C above pre-industrial levels and align with the Paris Agreement on climate change. We shall support the attainment of the long-term goal for net-zero emissions before 2050.

Delta's Net-Zero Commitment and Action Strategies

Low-Carbon Growth | **Net-Zero Emissions**

2015 — Commitment to We Mean Business

2017 — Passed SBTi 2°C compliance validation

- Commitment to SBT 2°C
  - Carbon intensity[*1] (CI) decreased by 56.6% in 2025
  - Baseline year: 2014

2018 — EV100 Commitment

2021 — RE100 Commitment and carbon neutrality

- Attained SBT 2°C ahead of schedule
  - Carbon intensity (CI) decreased by 71%

2022 — Passed SBTi 1.5°C compliance validation

- Commitment to SBT 1.5°C
  - Net-zero emissions by 2050

2030 — SBT 1.5°C Short-Term Target

- Scope 1 and 2 ▼ 90%
- Scope 3 ▼ 25%
- Baseline year: 2021

RE100

EV100

Carbon neutrality

2050 — SBT 1.5°C Long-Term Target

- Scope 1, 2, and 3 ▼ 90%
- Baseline year: 2021

Reduction Strategies

1 Continue to adopt energy conservation solutions and use renewable electricity

Delta continues to reduce carbon emissions by implementing energy conservation projects in production plants, self-generation and use of renewable electricity, purchasing renewable electricity, and purchasing unbundled EACs.

Corresponding Scope Scope 1, Scope 2

2 Continue to promote green buildings

Starting from 2006, Delta has pledged to use green building construction methods and Delta's green building solutions for all new plants.

Corresponding Scope Scope 1, Scope 2

3 Launch internal carbon pricing and invest in low-carbon innovations

Set an internal carbon price of US$ 300 per metric ton to promote renewable electricity and energy technology development, energy and resource management, and low carbon innovation and initiatives.

Corresponding Scope Scope 1, Scope 2, Scope 3

4 Invest / purchase in high-quality carbon offset credits and permanent carbon removal

Delta intends to neutralize residual emissions and further mitigate emissions beyond our value chain by purchasing using high-quality carbon offset credits and investing in permanent carbon removal.

Corresponding Scope Scope 1, Scope 2, Scope 3

*1：The carbon intensity target unit that passed the SBTi review in 2017 was metric tons CO_2e/million USD in output value

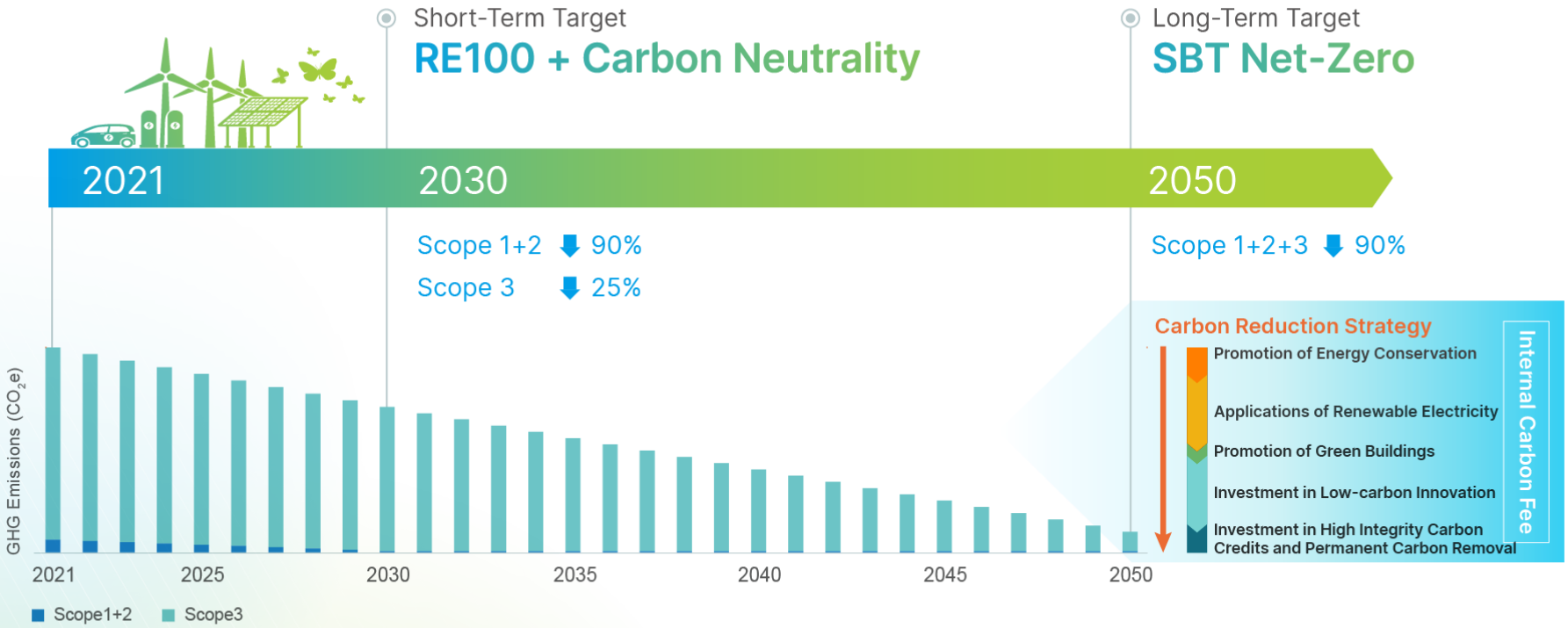
Delta's Net-Zero SBT

Delta met its science-based target (SBT) set in 2017 four years ahead of schedule in 2021. We continued to actively pursue a 1.5°C reduction pathway in 2022 in accordance with the Net-Zero Standard published by the Science Based Targets initiative (SBTi) at the end of 2021. We obtained the SBTi validation in the same year and became the first high-tech hardware equipment company in Asia and the 125th company globally to pass the review for net-zero science-based targets (Net-zero SBT).

We proposed the SBTs with 2021 as the baseline year for reducing absolute Scope 1 and Scope 2 (market-based) emissions by 90%, reducing absolute Scope 3 emissions by 25% by 2030, and attaining net-zero emissions by 2050. We also continue to implement emission reduction measures for limiting global warming to 1.5°C to reduce carbon emissions in internal operations, empower the internal low-carbon transition, and develop innovative products and services.

Scope 1 and 2 emissions from Delta's global operation sites in 2025 decreased by 67.4% compared to the baseline year of 2021. This marks the fourth consecutive year that Delta has achieved its SBT, significantly surpassing the original reduction goal of 40%. This accomplishment demonstrates Delta's strong commitment to realizing its SBT and its long-term dedication to climate action. Delta continues to collaborate closely with partners across the value chain to advance low-carbon economic growth.

Delta's SBT Carbon Reduction Pathway



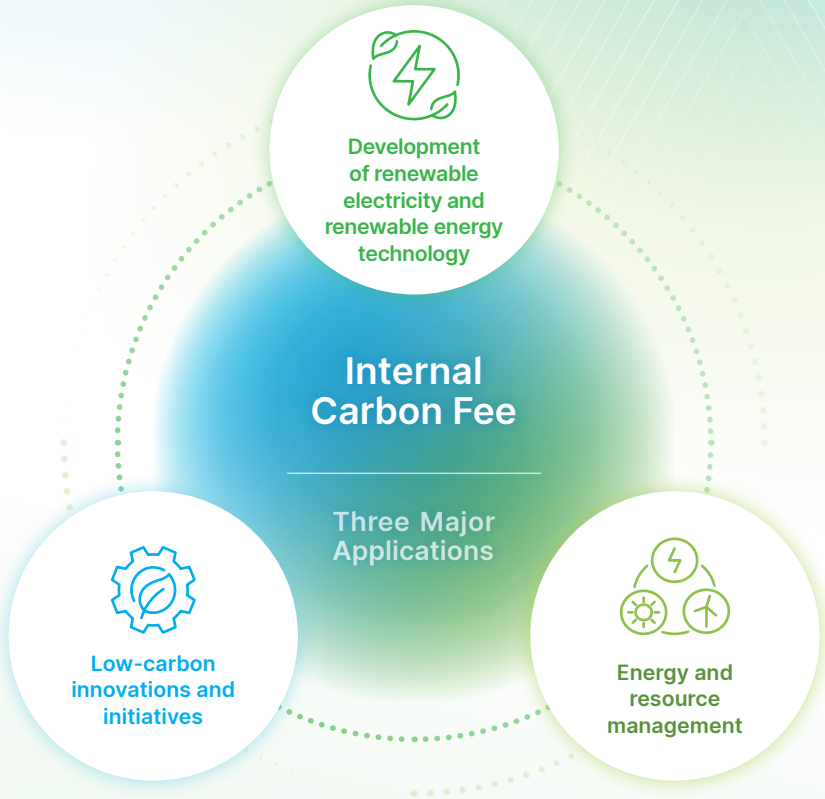
Internal Carbon Pricing

Delta has long focused on the trend for internal carbon pricing and has internalized the economic costs of carbon emissions from operating activities. Delta established a consistent internal carbon pricing management strategy for all global operations and annually updates its internal carbon pricing based on carbon reduction developments as a strategic and risk management tool to support Delta's climate change transition. To enhance incentives for reducing carbon emissions and performance management, Delta introduced carbon fee mechanisms in 2021 and set the internal carbon price at US$ 300 per metric ton based on the internal and external carbon costs of our global plants including regulatory penalties, carbon trading prices, case studies of benchmark international companies, and the Company's investment in renewable electricity solutions and renewable electricity purchase costs. The price was consistent with the expected carbon price for limiting global warming to within 1.5°C by 2030 as specified in the Sixth Assessment Report of the IPCC. Delta implemented the rate after it was approved by the Global ESG Committee.

Delta's implementation system for its internal carbon pricing mechanisms collects carbon fees from business groups at a rate of US$ 300 per metric ton. The fees are included in Delta's carbon fee fund. The carbon fee charged through the internal carbon pricing mechanism is reflected in the monthly financial management reports and linked to the performance evaluation of the top executives of business groups to incentivize investments in carbon reduction applications in global operation sites, and it applies to all business decision-making processes. The three major applications of Delta's internal carbon pricing include supporting the development of renewable electricity and renewable energy technology, energy and resource management, and low-carbon innovations and initiatives. We encourage business units to identify and capture business opportunities in low-carbon technologies as well as sustainable products and services, while embedding the concept of carbon pricing into business unit decision-making processes and integrating carbon costs into operational management and planning. For example, the Renewable Electricity Matching Program, developed with support from the carbon fee fund, addresses the challenge of matching renewable electricity while the business navigates the transition to a low-carbon future. This program can provide solutions for the optimal allocation of renewable electricity if the business is facing a grid-matched system. This program serves as one of the business opportunity cases developed through internal carbon pricing. In 2025, Delta allocated a total of 18 MUSD through the internal carbon pricing mechanism fund, including 6 MUSD for operating expenses (OPEX) and 12 MUSD for capital expenditures (CAPEX).

Please see Delta's Internal Carbon Pricing Report for detailed internal carbon pricing disclosures

Three Major Applications of Delta's Internal Carbon Fee



Voluntary Carbon Credit Limit and Carbon Removal Policy

To ensure that Delta's voluntary carbon credits and carbon removal invested or purchased in the net-zero transition process attains a high level of environmental integrity, traceability, and credibility, Delta extensively refers to international mainstream climate governance and carbon market related regulations and guidelines, such as the "Core Carbon Principles" proposed by the Integrity Council for the Voluntary Carbon Market (ICVCM), and has formulated the "Carbon Credit and Removal Quality Policy" as a common principle for future decisions and management.

5.2.2.2 Nature and Biodiversity Strategy

Net Positive Impact Objectives

Delta's Board of Directors passed the Delta Group Biodiversity Policy in 2022 to implement avoidance, minimization, restoration, offset and additional actions within the scope of corporate actions. Delta also works with upstream value chain and partners to achieve No Net Loss (NNL). We aim to achieve the ultimate goal of Net Positive Impact (NPI) and No Net Deforestation by 2050.

The Taskforce on Nature-related Financial Disclosures (TNFD) launched the beta framework in 2022 and Delta first disclosed information aligned with the four TNFD pillars in its 2021 ESG Report. In 2023, Delta became a member of the TNFD Forum to continue to track the latest trends in TNFD. In January 2024, Delta became one of the TNFD Early Adopters and committed to information disclosure in accordance with the TNFD framework.

Delta introduced the TNFD framework to establish a framework for nature risk management and disclosure, aligning with the Kunming-Montreal Global Biodiversity Framework (GBF) passed in late 2022, which calls for the private sector to manage and disclose biodiversity-related risks to ensure a sustainable production model. We will work to identify, assess, manage, and disclose nature-related dependencies, impacts, risks, and opportunities and continue to enhance assessment methodologies to support global biodiversity targets through concrete actions.

2022
- Established the Delta Group Biodiversity Policy
- Provided first disclosure in the 2021 ESG Report in accordance with the TNFD beta v0.2 framework
- Commenced the Renewable Electricity Due Diligence Investigation Project
- Joined the Taiwan Nature Positive Initiative (TNPI) launched by BCSD Taiwan as a founding member

2023
- Joined the TNFD Forum
- Provided disclosure in the 2022 ESG Report in accordance with the TNFD beta v0.4 framework
- Completed establishing the Renewable Electricity Ecological Due Diligence Investigation process and tools, and completed trial implementation at several sites in Taiwan
- Completed the first biodiversity risk assessment (Site assessment, nature-related dependencies and impacts assessment)

2024
- Became a TNFD Early Adopter
- Published the 2023 Delta Electronics TCFD & TNFD Report for the first time and disclosed it in accordance with the official version of TNFD v1.0
- Became the first company in Taiwan to serve as an official observer at the United Nations Convention on Biological Diversity (CBD) COP 16 conference and held 3 side events

2025
- Participated in consultations for the WEF report Nature Positive: Role of the Technology Sector
- Participated in consultations for the TNFD Draft sector guidance – Technology and communications



5.2.2.3 Transition Plan and Just Transition

In alignment with the Paris Agreement's goal of limiting global warming to 1.5° C, and in the transition to net-zero emissions by 2050, Delta upholds its corporate mission “To provide innovative, clean and energy-efficient solutions for a better tomorrow”. In addition to promoting energy and technological transformation, we also value the impact of transition actions on employees, communities, and the natural environment. As the global economy transitions to low-carbon development, companies also need to pay attention to the potential impacts of the transition process on the employment structure, local community development, and natural ecosystems. The Company is committed to ensuring a just and inclusive transition. Through comprehensive employee training and career development mechanisms, continuous community involvement, and integrating biodiversity considerations into decision-making and environmental management, we aim to mitigate the potential impacts of the transition on stakeholders and ecosystems. We hope to create long-term and positive social and environmental value while pursuing corporate sustainable growth. To ensure the effective implementation of the net-zero transition strategy, Delta actively participates in public policy initiatives and lobbying activities to promote a policy environment aligned with the goals of the Paris Agreement. We also actively engage with stakeholders and actively participate in policy dialogue through multiple channels, including providing professional suggestions to government departments, serving key roles in promoting climate policy in industry associations, sharing transformation practices in international forums and seminars, conveying the concept of sustainability through the mass media, and leveraging value chain business partnerships such as suppliers, customers and joint venture partners to drive industry-wide alignment. Through these efforts, we aim to ensure a high level of consistency between policy initiatives and climate transformation strategies and work together with the government and all sectors of society towards a net-zero future.

Potentially Affected Stakeholders During the Transition

Employees

Established the Global ESG Training Committee and planned learning maps with contents including general ESG theories, energy and resource management, net zero and carbon management, biodiversity, diversity and inclusion, and sustainability topics to strengthen employees' ESG knowledge, skill, and awareness and mitigate the impact of the transition on employees. We recorded a total of 138,731 participants in our global training programs in 2025.

Indigenous peoples

The impact of transition on indigenous peoples has not yet been determined. However, Delta has fulfilled the statutory ratio of indigenous employees in accordance with the "Indigenous Peoples Employment Rights Protection Act".

Suppliers

Delta also monitors the capacity building and transformation challenges of the supply chain in the low-carbon transition process. We help partners gradually improve their low-carbon competitiveness through supply chain cooperation and capability cultivation. In terms of capacity building and support for substantive transformation, Delta provides "Tier 1 supplier training courses" and "service and product solutions" to support suppliers in improving their sustainability performance and promote continuous improvement of the overall supply chain.

Local communities

To support the post-disaster reconstruction and climate adaptation of local communities, Delta Electronics Foundation donated and constructed Namasia Minquan Elementary School, which became the first campus in Asia to obtain LEED zero-energy consumption certification. We increased the climate resilience of local communities with green building disaster prevention designs.

Delta India invests resources in sustainable charity projects every year to improve the environmental and social quality around the plant. We also hope to build connections and interactions with local residents by sponsoring local charity projects and supporting community infrastructure, which enhance the Company's internal social responsibility awareness. Starting in 2025, Delta India has implemented campus improvement plans in rural communities near the new headquarters and R&D center, assisting public schools in improving sanitation facilities, drinking water systems, and a safe campus environment. We expect that approximately 1,000 students will benefit within two years, and we focused on improvement of the basic hygiene conditions for female students. Furthermore, the project has also been expanded to Karnataka State to create a safe and inclusive learning environment and support the long-term development and resilience of communities through the construction of classrooms and libraries.

Biodiversity

Delta formulates biodiversity policy and conducts regular biodiversity risk assessments to identify the dependence and impact of the Company's operations and value chain on the natural environment. Furthermore, we are committed to avoiding sensitive habitats when selecting new sites and planning construction to reduce the potential negative impact on the ecology. In addition, to effectively reduce potential negative ecological impacts, we have established Delta's renewable electricity ecological due diligence methodology, and evaluated a diverse range of factors such as ecological sensitive areas around the site, natural habitat changes and species of concern involved in the site, response measures, and eco-friendly actions, as reference information for procurement.

Delta India worked with stakeholders to launch a five-year elephant conservation campaign in the Hosur Forest Division near the new headquarters and R&D center in Bengaluru, India. By transporting water from nearby communities to artificial ponds, it helped maintain the elephant habitat ecosystem to accommodate at least 225 to 250 elephants. The Hosur Forest Division is located in India's Krishnagiri District, surrounded by a protected area. It contains many rare, unique and endangered species of plants, and is an important habitat for elephants. However, most of the grounds in the forest dry up in summer, resulting in a severe shortage of water resources in the forest. Elephants are forced to search for water on farms outside forest areas, causing damage to crops, casualties, and property losses. To mitigate these challenges, Delta India assisted the management authority of Hosur Forest Division in habitat management through the Corporate Social Responsibility Fund. Initiatives included the construction of artificial reservoirs, the inspection of water tanks, and the cleaning of sludge to provide a habitat for elephants, as well as preventing elephants from entering surrounding rural areas again, and ensuring harmony between communities and ecosystems.

5.2.3 Risks and Opportunities

5.2.3.1 Risk Identification

Climate- and Nature-related Risk Identification Methodology and Results

Climate change and changes in natural systems have become one of the major challenges the world faces today. In response to increasingly stringent climate and nature risk policy requirements and stakeholder expectations, Delta continues to strengthen climate and nature risk management to gain in-depth understanding of dependencies and potential impacts on the natural environment, providing an important basis for strategy and operational decision-making.

Delta has proposed methodologies for identifying climate- and nature-related risks by integrating risk management methods, processes, and experience with climate and nature topics. We incorporated climate- and nature-related factors into the identification process and included them in the Group's Enterprise Risk Management (ERM). Through regular risk identification, risk assessment, risk prioritization, risk response and monitoring processes, we aim to grasp potential impacts early and enhance Delta's resilience and sustainable operations capability.

Stage 1 Risk Identification

Delta uses its group-wide experience in climate- and nature-related management based on its business strategy objectives, comprehensive scenario analysis results, and stakeholder opinions, to identify climate- and nature-related risks. The identification process also draws upon the latest international research and trend reports, TNFD and TCFD framework recommendations, government climate change and meteorological data, relevant regulations, and market information across locations where Delta operates.

We continuously enhances its climate and nature risk management tools and processes, and establishes a comprehensive inventory of climate- and nature-related risks.

- **Frequency：** Comprehensive surveys conducted every three years and annual reviews gather perspectives and feedback from key global operation sites
- **Value chain coverage：** Upstream activities or supply chains, own operations, downstream activities or customers
- **Time horizon：** According to Group risk management definitions, short-term risks are defined as occurring within 0-2 years, medium-term climate risks are defined as 2-5 years, and long-term climate risks are defined as over 5 years
- **Coverage scope：**

Transition risks

Include policy and regulatory risks, technical risks, market risks, and reputation risks (e.g., uncertainties in regulations and policies, litigation, customers and consumers switching to low-carbon and lower-impact products, cost of transitioning to low-carbon technologies, climate change or negative news that affects the Company's reputation, and others)

Physical risks

Include acute and chronic physical risks (e.g., increased extreme weather events, landslides or rockslides, flooding, drought, decreased air quality , and heat waves)

Systemic risks

Ecological stability risks (such as accelerated global warming and loss of climate regulating services)

Stage 2 Risk Assessment

To systematically identify the potential impact of climate- and nature-related risks on Delta, we conduct risk assessments based on the list of climate- and nature-related risks, and comprehensively consider three core assessment aspects, including "Enterprise Risk Management Score", "Dependencies and Impact levels on Climate- and Nature-related", and " Climate- and Nature-related Risk Impact Score". We measure the inherent risk values of each climate- and nature-related risk without considering additional management response measures to clarify the climate- and nature-relatedrisks of high concern that may have a significant impact on Delta's operations.

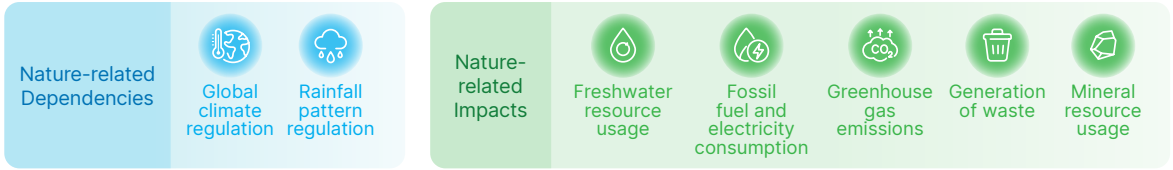
Group Enterprise Risk Management (ERM) Score

Climate- and nature-related risks are part of the risk issues of concern under the Delta ERM framework. The existing ERM framework assesses the Group's operational and strategic risks, and provides the basis for corporate risk governance and management through consistent risk measurement principles. In accordance with the ISO 31000 Risk Management Principles, Delta connects and integrates existing ERM risk items with the list of climate- and nature-related risks to identify the correlation between risk issues in various operations, value chains, and management issues. As the Group's ERM evaluation framework is not designed specifically for climate- and nature-related risks, Delta uses the weighted calculation concept to quantify the ERM score.

Stage 2 Risk Assessment

Dependencies and Impact levels on Climate- and Nature-related

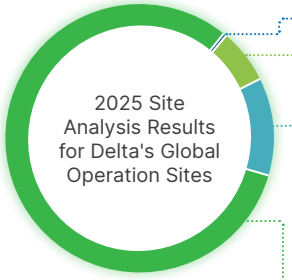
Delta follows the TNFD LEAP methodology and in 2023 we conducted the first nature and biodiversity assessment, including site assessments, dependency and impact assessments. In terms of dependency and impact assessments, we distributed questionnaires to suppliers, employees, and customers to assess value chain dependencies and impacts on nature. The results show that the main dependencies are global climate regulation services and rainfall pattern regulation services. The main impacts include freshwater resource usage, fossil fuel and electricity consumption, greenhouse gas emissions, generation of waste, and mineral resource usage. Based on the results of nature-related dependency and impact assessments, we linked and integrated risk issues into the list of climate- and nature-related risks, and reflected in dependency and impact levels.



Assessment of Delta and Supplier Sites

Delta implements site assessments and compiles the coordinates of Delta's global operation sites and top 100 suppliers[*1] for overlay and buffer analysis with biodiversity data such as the local map data of Taiwan (e.g., public maps of protected areas, important habitats, and biodiversity hotspots) and international map data (IUCN World Database on Protected Areas (WDPA)) to check whether they are directly located in or adjacent to a biodiversity sensitive area. Analysis results of global operation sites in 2025 show that there are currently no sites directly located in biodiversity sensitive areas.

*1 : In 2023, the top 100 suppliers evaluated by suppliers were ranked among the top 100 suppliers with complete spatial information based on the procurement amount in 2022.



0% sites are located in biodiversity sensitive areas

0.5% sites are located in other protected areas

The site is located in Yunnan Province, China. It is an office without any production activities, approved by the Kunming Municipal Government as commercial real estate with development permits. The site is situated within the Dianchi Lake area, designated as a Scenic Area at National level in 1981 and covering an area of 2,290 km^2. The primary objective of this protected area is to prevent and control water pollution and improve the ecological environment of the watershed. It is classified as a Class VI area in the IUCN grading, and designated for sustainable utilization of natural resources.

6.6% sites are adjacent to other protected areas

These sites are mainly located in Asia, Europe, and the Americas. Most of these sites serve as offices, while some have production lines, laboratories, warehouses or data centers.

11.4% sites are adjacent to biodiversity sensitive areas

These sites are mainly located in Asia, Europe and the Americas. Most of these sites serve as offices, while some have production lines, laboratories, warehouses or data centers.

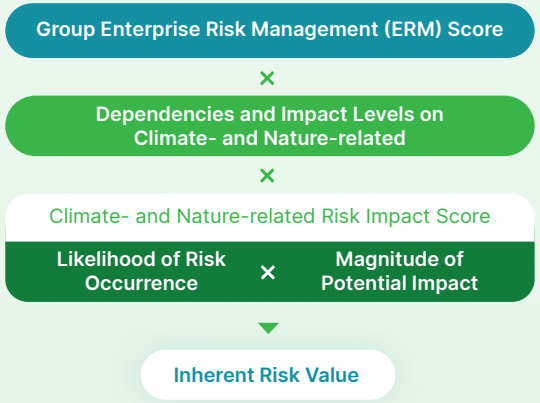
81.5% sites have no biodiversity related risk

Not located in or adjacent to biodiversity sensitive areas and other protected areas.

Climate- and Nature-related Risk Impact Score

These scores are based on the results of Delta's materiality assessment and combined with climate hazard indicators and scenario analysis results, which are linked and integrated with the risks in the list of climate- and nature-related risks to systematically identify the likelihood of different risks and the magnitude of potential impact.

In particular, Delta's materiality assessment is implemented with questionnaire mechanisms to collect the professional opinions of business units and risk management units on the likelihood of occurrence and the degree of potential impact of risk issues as an important reference for climate- and nature-related impact scores. We also use climate hazard indicators and scenario analysis results as the basis for assessing climate- and nature-related physical risks, which can improve the objectivity and comparability of assessment results, measure the degree of exposure of specific climate hazards to Delta Group, and convert them to the likelihood of climate- and nature-related risks.



Stage 3 Risk Response and Adjustment

We seek to understand whether Delta responds and manages risks effectively, so that the climate and nature risk assessment results can reflect the Company's actual management practices and changes in performance in recent years. After the inherent risk value measurement is completed, Delta implements additional adjustments to risk levels to assess the residual risks after implementing risk response measures. The risk adjustment and assessment include the "environmental data trend ratio" and "management strategy level", which reflect changes in the Company's environmental performance, as well as the control and response of existing management measures to risks.

Environmental Data Trend Ratio

Delta examines actual environmental data for the past four years, including key environmental indicators such as energy use, water resource use, greenhouse gas emissions, and pollutant emissions, and links environmental indicators to applicable risk issues. By analyzing the changes in the indicators during the observation period, we calculate and standardize the proportion of environmental data trends to reflect the performance of Delta's environmental management strategies in the past, and include them as adjustment parameters in the risk adjustment stage.

Management Strategy Level

To incorporate Delta's existing climate-related and nature-related management into risk adjustment considerations, Delta referenced the World Business Council for Sustainable Development (WBCSD) corporate resilience rating system and combined it with the organization's project capability maturity model (CMM) to adopt qualitative and semi-quantitative methods to assess the management strategy level of risk issues. The results reflect Delta's management strategy as the effect on resilience of adapting to risks, and incorporate it as one of the adjustment parameters in the risk adjustment stage.

Inherent Risk Value × **Average** (Environmental Data Trend Ratio, Management Strategy Level) ▸ **Adjustment Risk Value**

Stage 4 Adjustment Risk Ranking

Delta ranks relative materiality based on the assessment results of the adjustment risk values of climate- and nature-related risk issues. The adjustment risk values reflect the level of residual risks presented in Delta's environmental data in recent years and existing management strategies. Therefore, by comparing the adjustment risk values of each risk issue to the highest and lowest, the values are prioritized to summarize climate- and nature-related risk issues that may still have a significant impact on Delta's operations and strategies, which are the key directions for subsequent risk management and response planning.

Delta Climate- and Nature-related Risk List and Adjustment Risk Ranking

Rating Risks in Descending Order	Risk Category	Risk List	Probable Duration of Impact
1	Transformation risks - market risks	Customers and consumers shift to products with lower carbon emissions and lower impact	Medium
2	Transformation risks - technology risks	Products and services replaced by other low-carbon products and services	Medium
3	Transformation risks - technology risks	Cost of the transition to low-carbon technologies	Medium
4	Transformation risks - market risks	Changes in customers' greenhouse gas reduction requirements and selection criteria for suppliers	Short
5	Systemic risks	Accelerated global warming and loss of climate regulation function	Long
6	Systemic risks	Reduction of natural resources leads to higher cost of raw materials	Long
7	Transformation risks - policy and regulatory risks	Uncertainties in laws and policies	Short
8	Transformation risks - policy and regulatory risks	Greenhouse gas reduction and carbon tax regulations risks	Short
9	Transformation risks - policy and regulatory risks	Renewable energy policies and regulations	Short
10	Transformation risks - policy and regulatory risks	Biodiversity protection policies and international framework	Medium
11	Transformation risks - reputation risks	Adverse news on climate change or nature that damages the Company's reputation	Long
12	Physical risks - long-term physical risks	Air quality decline	Long
13	Transformation risks - policy and regulatory risks	Mandatory regulations for products and services	Medium
14	Physical risks - immediate physical risks	Flooding	Short
15	Physical risks - long-term physical risks	Heat wave	Long
16	Physical risks - immediate physical risks	Increase in extreme weather events (wildfires, dust storms, typhoons, and severe storms etc.)	Short
17	Physical risks - immediate physical risks	landslides or rockslides	Short
18	Physical risks - long-term physical risks	Drought	Long
19	Transformation risks - technology risks	Failed investment in new technologies	Medium
20	Transformation risks - policy and regulatory risks	Risks of litigation	Long

Stage 4 Adjustment Risk Ranking

Five Climate and Nature Risk Issues of High Concern

Risk Item	Description	Potential Path and Method of Impact	Potential Financial Impact	Risk Response Strategies
Customers and consumers switch to products with lower carbon emissions and lower impact	As customers and investors pay more attention to climate and environmental issues, companies are required to provide low-carbon and energy-efficient solutions. Companies across the globe promote net-zero emissions and supply chain carbon reduction, and customers prioritize the procurement of energy-efficient and low-carbon products, which may reduce the demand for traditional products.	Changes in market demand may lead to a decrease in demand for traditional products and prompt companies to accelerate product design and technological upgrades. Customers' procurement standards may incorporate energy efficiency and product carbon footprint requirements, and thus decrease the demand for low-efficiency products.	Changes in the product portfolio, decreased revenue, and decreased market share	Delta continues to develop energy-saving and low-carbon solutions and strengthens the deployment of high-efficiency power, energy storage, and smart energy products. Promoting green products, Delta continues to improve product energy efficiency, low-carbon material design, and recyclable design to reduce product impact.
Products and services replaced by other low-carbon products and services	The rapid development of low-carbon and high-efficiency technologies results in the launch of alternative products and new solutions in the market.	New competitors or alternative technologies lead to shortened product life cycles, increasing uncertainty in product development and investment planning.	Inventory risk and asset impairment and increased R&D expenses	Delta invests in the R&D of innovative low-carbon technologies and energy efficiency products to enhance product competitiveness, and expands related solutions such as renewable electricity, hydrogen energy, and microgrids to create new business opportunities.
Cost of the transition to low-carbon technologies	Delta invests in renewable energy and low-carbon technology transformation, which increases R&D and application costs, such as increased renewable energy usage, improved power storage technology capabilities, and improved process energy efficiency.	Upgraded equipment, increases in R&D expenditures, and increases in renewable energy procurement result in insufficient investment in low-carbon technology development costs and resources.	Increases in capital expenditures, increases in R&D expenses impact on assets or discarding	Delta has introduced an internal carbon pricing mechanism to accelerate internal carbon reduction actions. We implement energy efficiency improvements, process optimization, and use renewable electricity to reduce long-term operating costs, improve competitiveness, and enhance the cultivation and retention of R&D talents.
Changes in customers' greenhouse gas reduction requirements and selection criteria for suppliers	Investors and customers are concerned about climate issues. Disclosure of climate-related information becomes more important and affects partnerships in the value chain. Customers are more likely to choose suppliers that can provide products for adapting to new climate conditions, and the standards for supplier selection have changed.	Incorporate carbon emissions and reduction performance into customer procurement requirements. Failure to meet the standards may affect customers' procurement decisions.	Potential loss of key customers and market opportunities and reduced revenue	Delta has set net-zero carbon reduction targets and RE100 targets and implemented carbon reduction actions to continuously manage carbon reduction performance. Delta monitors customers' sustainability developments and incorporates them into product R&D strategies to actively respond to customer demand.
Accelerated global warming and loss of climate regulation functions	Extreme climate and ecosystem changes are considered a major risk in the next decade, which will affect companies and supply chain operations.	Extreme weather causes supply chain disruptions, damage to operation sites, and unstable energy supply.	Operation suspension costs, supply chain replacement costs, and increases in insurance expenses	Delta established a business continuity plan for climate-related physical risks and a climate adaptation strategy framework at the enterprise level. We conduct scenario analysis and climate risk assessment for the possible physical risks of flooding, drought, and heat waves at operation sites and key supplier locations to improve operational resilience and carbon reduction strategies and reduce long-term impacts.

5.2.3.2 Identify Opportunities

Climate change and changes in natural systems have become one of the major challenges the globe faces today, while also serving as catalysts for driving low-carbon transition and green innovation. Facing increasingly severe climate risks, natural resource pressures, and policy regulations, Delta continues to strengthen operational resilience and actively transforms challenges into growth momentum. Delta regularly shares relevant analysis results and action plans with key executives in the annual global strategy meetings to build consensus and promote cross-regional collaboration and implementation and review implementation strategies. Relevant issues are also included in the overall enterprise risk management (ERM) process. The Corporate Sustainability Division regularly reviews the progress of climate- and nature-related risks and opportunities. In addition, we regularly use climate scenario analysis to serve as an important basis for internal identification of climate- and nature-related risks and opportunities and future prospects based on product composition, regional distribution, and relevance in the market.

Delta has long focused on forward-looking technology research and development, actively investing in the development of innovative applications, automation, low-carbon and low environmental impact products and solutions, continuously expanding emerging sustainable product and service markets such as hydrogen energy technology, smart grids, and renewable electricity matching systems, as well as formulating carbon credit management and investment possibilities, and striving to combine the strength of industry partners for collaborative low-carbon applications, injecting innovative momentum into Delta's sustainable transformation and accelerating progress toward net-zero targets. The four major opportunities management processes are as follows:

1 Opportunity Identification and Analysis

Through systematic inventory of international climate and nature trends, sustainability assessment indicators, SASB Industry Standards, and industry and market dynamics, we establish climate- and nature-related potential opportunity inventories. Then, based on international trends, industry development, and Delta's current situation, we conduct assessments focusing on high-potential priority opportunity themes. Additionally, combined with senior management interviews, we integrate corporate strategic planning, industry characteristics, and market opportunities, aiming to exceed regulatory requirements to confirm core opportunities with strategic intent.

2 Opportunity Maturity Assessment

Through organizing opportunity maturity workshops, we invite business units, departments, and senior management related to climate and nature core opportunities to jointly conduct opportunity maturity self-assessments.

3 Opportunity Ranking

Three types of assessments are adopted including the possible time of occurrence, relevance to business operations, and maturity to form a systematic opportunity assessment approach. Through this approach, Delta is able to select key opportunities with a high level of timeliness, relevance, and maturity in climate transition and nature-related opportunities, and thus accelerate the implementation of sustainable innovation and the realization of business value.



Possible time of occurrence

We evaluate the timeliness and priority of the opportunity in terms of the timeliness and priorities of Delta's strategic deployment and resource investments. Short-term opportunities represent high feasibility and should be prioritized.



Relevance to business operations

We evaluate the linkage between Delta's business units and the opportunity, resource collaboration, and the scalability of core strategies. High linkage means that the opportunity has high commercial relevance and helps expand the overall value.



Maturity

We examine Delta's technical capabilities, operational resources, and maturity of internal support in the area of opportunities, and confirm the feasibility of and risks of implementation. High maturity means that the company has sufficient technology, equipment, manpower, and management processes to be implemented immediately.

4 Opportunity Strategic Planning and Action Plans

Based on the maturity and ranking results of core opportunities, we plan specific and feasible action plans. According to the importance and implementation complexity of each action plan, we prioritize and classify them, plan phased promotion strategies, and set corresponding internal and external short-, medium-, and long-term targets, prioritizing the use of quantifiable indicators for subsequent tracking and performance management.

1 Opportunity Identification and Analysis

2 interviews with senior executives

2 Opportunity Maturity Assessment

4 maturity workshops

15 departments and business units

67 employees participated

3 Opportunity Ranking

3 assessment aspects

4 Opportunity Strategic Planning and Action Plans

2 major green innovation opportunities

58 Action plans

Value chain coverage

Upstream activities, own operations, downstream activities or customers

Time horizon

According to Group risk management definitions, short-term risks are defined as occurring within 0-2 years, medium-term climate risks are defined as 2-5 years, and long-term climate risks are defined as over 5 years

List of Potential Climate- and Nature-related Opportunities

Theme	Category of Climate- and nature-related Opportunities	Opportunity Description	Key Opportunities
Sustainable innovation	Low-carbon and product market growth and diverse income opportunities	The global net-zero transition increased the demand for low-carbon solutions. By investing or developing hydrogen energy applications, energy efficiency, automation, and microgrids, we can expand markets and diversify operations.	●
	Increased demand for net-zero supply chain services	As global industries accelerate carbon reduction initiatives, brand customers require supply chains to enhance carbon management capabilities and environmental performance transparency. Delta can provide relevant consultants, digitized carbon inventory, low-carbon manufacturing, and supply chain management services as the demand increases.	
	Circular business model and product differentiation	Extend the product life cycle with modular, recyclable and maintenance-based designs, establish differentiated weather-resistant products that meet ESG investment criteria, and reduce the dependence on raw materials and environmental impact.	
Climate leadership	Renewable energy market expansion	International carbon reduction policies and climate change empower the development of renewable energy and resilience requirements, driving the growth in products and solutions such as microgrids, energy storage, and energy management systems, as well as the development of the energy service market.	●
	Increased demand for high-efficiency energy applications and renewable energy market solutions	With the global trend of carbon reduction, demand for renewable energy has increased rapidly, and the importance of energy efficiency has increased. Delta uses its core advantages in power management and energy-saving technologies to provide high-efficiency data center solutions, energy storage systems, and building energy-saving products to meet the management and energy-saving needs of enterprises and institutions in the energy transition. We also explore new business opportunities in the market for energy services and renewable energy applications.	
	Increase in climate competitiveness and market trust	We actively set science-based targets (SBTi) and strengthen carbon reduction actions, and regularly disclose carbon reduction performance. We actively also join and fulfill international initiatives such as RE100 and EV100 commitments to promote the use of renewable energy and electrified transportation transformation, which will help obtain international brand and customer supply chain qualifications, enhance opportunities for cooperation and attractiveness of investment.	
	Carbon credits and carbon removal technology development opportunities	As the global low-carbon transformation progresses, the carbon credits market is rapidly expanding, and carbon removal and capture technologies have gained prominence. Delta uses its energy and environmental management technology advantages in the development of carbon removal technologies, carbon capture and monitoring equipment, and creating potential returns.	
Co-existence with the ecosystem	Implement internal biodiversity management and develop business opportunities to increase investors' willingness to invest	Delta implements many biodiversity-friendly projects, actively participates in international initiatives, and continues to raise the biodiversity awareness of Delta employees. This helps reduce nature-related risks and regulatory impacts and demonstrates Delta's forward-looking deployment in climate- and nature-related issues. We also explore business opportunities for co-existence with nature and low-impact products, and increase investor trust and attractiveness of the Company in the sustainable capital market.	
Digital empowerment	Carbon reduction benefits of low-carbon supply chain transformation and collaboration	Delta works with the supply chain to reduce Scope 3 emissions and enhance the overall competitiveness of the supply chain through supplier carbon inventory, renewable energy procurement, and energy improvement projects. At the same time, Delta uses digital energy management applications and smart energy saving solutions (e.g., energy management platforms, microgrids, and IoT energy efficiency monitoring systems) to expand energy management services and product business opportunities while assisting the supply chain with carbon reduction.	
Talent co-creation	Improved operational efficiency brought by upgrading AI and sustainability expertise	The adoption of AI and data capabilities by employees can strengthen the efficiency of climate- and nature-related data decision-making, improve risk management accuracy and sustainable innovation output, and reduce management costs.	
	Talent resilience and retention opportunities	Establishing a culture of sustainability during the climate impact and transition will help attract and retain talents that value sustainability and strengthen the Company's long-term competitiveness.	
	Talent innovation and R&D opportunities driven by climate transformation	With the promotion of global climate transition and net-zero goals, Delta's product lines that are powered by energy-saving and low-carbon technologies provide internal R&D and engineering talents with a broader space for innovative challenges. Employees can continue in their research and development of emerging technologies (e.g., energy storage, electrification, hydrogen energy, and AI energy efficiency control), which promotes talent growth and retention, and creates a positive cycle of sustainable innovation within the Company.	

Potential Impact of Key Opportunities

Climate- and Nature-related Opportunities		Implications on Business Model	Implications on the Value Chain	Concentration of Risks and Opportunities in the Business Model / Value Chain			Probable Duration of Impact
Type	Description			Upstream	Operation	Downstream	
Low-carbon and product market growth and diverse income opportunities	**Hydrogen fuel cell solutions** In response to climate change, Delta implements management from three aspects, including mitigation, adaptation, and innovation. Delta invests in hydrogen fuel cells and establishes energy-related subsidiaries for emerging low-carbon products and services to respond to relevant climate opportunities. The hydrogen fuel cell solution is one of Delta's signature products in expanding green business opportunities in innovative low-carbon applications, products, and solutions. The business plans for hydrogen fuel cell solutions for the year are mainly based on product R&D, hydrogen energy battery technology transfer and licensing contracts, and manufacturing and R&D bases. We expect to commence production and mass production and sales very soon.	In 2025, Delta has purchased land and buildings in Guanyin District, Taoyuan City, and plans to establish the site as a production and R&D base for Delta's hydrogen fuel cell solutions. It plans to begin small-scale shipments soon, continue to carry out R&D and marketing activities in the short, medium, and long-term, and add production equipment and capital expenditures.	Delta gathers market intelligence, identifies market trends, and creates potential business expansion opportunities through seminars, forums, and media exposure. We expect to attract customers who prefer high-stability, high-efficiency energy, and low-carbon clean electricity, and provide complete energy facility solutions to meet the high demand for energy transition of downstream customers.	○	●	●	Short Medium Long
Renewable energy market expansion	**Delta Energy** Delta Energy Inc. is a wholly-owned subsidiary of Delta Electronics. It is committed to streamlining the energy procurement process through innovative technologies and value-added services, providing a green electricity trading platform, green electricity matching services, and carbon reduction consulting services to help companies optimize their energy portfolios and attain zero carbon emissions. It is one of Delta's most iconic decarbonization services.	In the year of this report, Delta Energy provided a green electricity trading platform, green electricity matching, and carbon reduction consulting services, and continued to invest corporate resources in the establishment and development of software platforms. The renewable energy provided by the platform comes from externally purchased renewable electricity. In addition to purchasing external renewable electricity, we expect to continue to invest resources in attracting professional service talents and enhancing the service capacity of the software platform. The green electricity trading platform supports the government's renewable energy establishment plan and corporate renewable energy goals to resolve the Company's Scope 2 carbon emissions. The green power matching service has established a flexible matching platform for suppliers and buyers to help customers reduce the additional cost incurred by the excess electricity. Our carbon reduction consulting service team provides one-stop energy-saving services from consulting to the implementation of net-zero carbon emissions to reduce Scope 1 and 3 carbon emissions for companies.	In addition to existing services, we plan to provide an excess electricity trading platform and a green electricity inventory platform to respond to market demand for green electricity. By leveraging Delta's existing mature energy infrastructure services, we leverage Delta's business synergies. In addition to continuing to address the needs of the private sector, Delta also responds to public policy planning and service opportunities.	●	●	●	Short Medium Long

5.2.3.3 Climate Resilience

Delta references domestic and foreign scientific reports and policy reports, climate observation, scenario or disaster-related databases, and Delta's sustainability promotion and practical management experience to analyze the impact of physical climate risks and transition risks on Delta's business management and operations. We use climate scenario analysis to evaluate the resilience of companies against climate risks. By adopting a systematic process, we strategically important risks and opportunities, and use climate scenario analysis to evaluate their potential impact on the market, cost structure, and overall strategic layout. Delta selects suitable climate scenarios based on the nature of the identified key transitions and physical risks and opportunities and analyzes the scope of the overall operations and major value chains. We incorporate quantitative factors to improve the comparability of analysis results and decision-making reference values, and convert climate uncertainty into a basis for supporting medium- and long-term strategies and strengthening operational resilience. The scenario analyses conducted in recent years include the business opportunities derived from transformation risks regarding air pollution and Delta's fan and air quality solutions as well as Delta's energy storage solutions. They also include the impact of Delta's purchased renewable electricity in the climate transition risk category, the water shortage impact of Taiwan's production plants in the climate physical risk category, and the quantitative analysis of the possible physical risks of flooding, drought, and heat waves at all Delta locations and key suppliers. This year, we also included the impact of carbon pricing changes on the hidden cost of resin and the impact of high temperature on power consumption in data centers.

Climate scenario analysis 1 | **Transition risk - analysis of the impact of carbon pricing changes on the hidden cost of resin**

Delta integrates operational data and material information of each business group based on the life cycle assessment (LCA) methodology. We have established a series of circular economy goals and solutions. To attain these sustainability goals, Delta is committed to strengthening the sustainable management of the supply chain. The main raw materials used in Delta's products include metals, plastics, chemicals, packaging or cushioning materials, and other materials. Resin is a key raw material that Delta must purchase. Currently, it is mainly made from oil-based resin. The implementation of global net-zero transition and carbon pricing policies may cause an increase in the cost of resin. As major economies introduce carbon taxes or carbon trading systems, the potential carbon cost of resin prices will gradually increase, which will affect the Company's procurement strategy and profit structure.

Purpose of Analysis

We evaluate the potential impact of carbon pricing on the cost and procurement expenditures of resin under different climate transition scenarios. We use the results as the basis for medium- and long-term procurement strategies and raw material replacement plans, which support the Company's overall path to net zero and supply chain carbon reduction strategies.

Climate Scenario

This analysis refers to the three scenarios in the Network for Greening the Financial System (NGFS):

- **Scenario 1：** Net Zero by 2050
- **Scenario 2：** Below 2°C
- **Scenario 3：** Current Policy

Scenario Evaluation Period

- 2030
- 2050

Evaluation Methodology

Based on the carbon price pathway announced by NGFS, the cost contribution of oil-based resin is converted to CO_2 per ton, and the carbon emission factor is assumed to be 3.92 kg CO_2 / kg resin based on academic literature. In the analysis, the potential cost increase in different scenarios is estimated based on the implicit carbon cost × resin emission factor × usage.

Delta's climate-related policies in the jurisdictions where it operates are evaluated based on the climate carbon price, carbon fees, and carbon border adjustment mechanisms in various economies that can be obtained in 2025, and the demand for post-consumer recycled (PCR) resin materials in the market is positively correlated with the overall economic growth or decline. Since PCR resin materials are recycled, sorted, crushed, screened, and cleaned in different economies, uneven proportions of raw plastic are added for production after customization. The extraction of natural resources in the form of oil required for virgin plastics has remained stable in recent years. Furthermore, according to the IEA World Energy Outlook 2025, low-cost producers (countries) are willing to exceed announced capacity limits to expand extraction in order to meet the growth in global oil demand by 2050. In addition, significant increases in oil prices have incentivized producers to conduct new oil exploration and extraction in high-cost regions. Therefore, it is assessed that the oil supply remains secure.

Scenario Analysis Results

The rise in carbon prices will significantly affect the hidden cost of oil-based resin.

- **Scenario 1：** (Net Zero by 2050)
  - The hidden cost per ton of resin increases by 10% by 2030.
  - The hidden cost per ton of resin increases by 127% by 2050.
- **Scenario 2：** (Below 2°C)
  - The hidden cost per ton of resin increases by 8% by 2030.
  - The hidden cost per ton of resin increases by 35% by 2050.
- **Scenario 3：** (Current Policy)
  - The hidden cost per ton of resin increases by 0% by 2030.
  - The hidden cost per ton of resin increases by 0% by 2050.

Response Measures

Promote carbon reduction in the resin supply chain through the supplier sustainability management system and incorporate analysis results into future procurement strategies.

Assumptions, Uncertainties, and Constraints in the Scenario

This scenario is a forward-looking design that incorporates multiple climate-related factors as well as policy and technology development. Scenario analysis is not used to predict the actual climate conditions in the future. Instead, it provides a set of reasonably feasible paths to assist in assessing the impact and formulating adaptation and mitigation strategies.

- **Uncertainties：** The implementation schedule of carbon pricing mechanisms in different countries, fluctuations in energy prices, and breakthroughs in alternative resin technologies may change the results.
- **Market transformation assumptions：** The PCR cost premium structure remains relatively stable, and suppliers have limited appetite for investments in decarbonization.
- **Carbon pricing assumptions：** The current policies remain unchanged and no additional carbon pricing mechanism is introduced.
- **Assumptions for carbon emissions from oil-based resin：** The emission factor remains stable at 3.92 kg CO_2 / kg.

Climate scenario analysis 2 | Physical risk - Impact of high temperature on data center power consumption

As global and regional temperatures rise due to climate change, the energy consumption and cooling load in the operations of data centers will increase significantly. According to academic literature, the energy consumption of the cooling system in the data center increases by 5-6% for every 1°C increase in the ambient temperature. According to Delta's observations, data centers in Taiwan, Thailand, the United States, and Mainland China experienced different levels of increase in electricity consumption.

Purpose of Analysis

We evaluate the potential impact of climate change and high temperature risks on energy consumption for cooling in data centers and use it as the basis for designing energy conservation and adaptation strategies to improve operational resilience and reduce the impact of climate risks on key information infrastructure.

Climate Scenario

IPCC SSP1-2.6 and SSP5-8.5

Scenario Evaluation Period

- 2030
- 2050

Scope

Data centers in Taiwan, Thailand, the United States, and Mainland China

Evaluation Methodology

We use the regional temperature rise forecast data from the Taiwan Climate Change Projection and Information Platform (TCCIP) for Taiwan and the World Bank Climate Knowledge Portal for Thailand, the United States, and Mainland China, and incorporate the cooling system energy consumption regression model of each location to estimate the average monthly change in electricity consumption in different warming scenarios.

Scenario Analysis Results

Under the impact of climate change, the cooling energy consumption of all Delta data centers will increase, and in all scenarios, the increase in 2050 will be higher than that in 2030.

Overall results show that data center energy efficiency is highly sensitive to high temperatures.

- We estimate that the increase in average temperature in Taipei will be between 0.5-2°C and the increase in electricity consumption will be between 3.41-9.65%.
- We estimate that the increase in monthly average temperature in Bangkok will be between 0.3-2.7°C and the increase in electricity consumption will be between 4.01% and 11.21%.
- We estimate that the increase in average temperature in California will be between 0.4-7.2°C. We infer that the regional scale may not be sufficiently detailed to create this huge gap, which will increase electricity consumption by an estimated 9.65 to 15.36%. It is a higher change than the increase in other regions.
- We estimate that the average monthly temperature increase in areas near Wujiang will be between 0.2-2.4°C, and the increase in electricity consumption will be between 1.52-9.29%.

Response Measures

Strengthen efficient cooling system design and promote the application of liquid cooling or AI smart control technology; introduce an energy management system for real-time monitoring of energy efficiency; continue to expand the proportion of free cooling applications to enhance the climate resilience of Delta's key information infrastructure.

Assumptions, Uncertainties, and Constraints in the Scenario

- We assume that the energy efficiency of IT equipment and cooling equipment remains unchanged over time.
- We assume that there is a linear correlation between rising outdoor temperatures and increased cooling energy consumption.
- We assume that the power supply structure and emission factors remain unchanged and do not include the impact of future energy transition.
- Potential improvements in energy management, advanced cooling technologies, and workload optimization measures were not included in this analysis.
- The analysis may use a fixed power usage efficiency (PUE) value without considering the future potential improvement of data center design and energy efficiency.
- Model constraints: The interaction effects of extreme high temperatures and unexpected power outages are not included. Data accuracy is limited by the resolution of regional climate models.

5.2.4 Climate Response

Delta firmly believes that climate and natural systems are intertwined and underpin the Company's sustainability strategy. In response to climate change, Delta continues to expand to the conservation of the natural ecology and resource recycling, and the sustainability objectives of maintaining biodiversity, forestry, and balance of water resources with the ecology. Delta has set climate-related performance indicators with sound climate and nature governance and organization, and actively takes real actions to fulfill its commitment to sustainability. We analyze the climate-related risks and opportunities based on the latest internal and external regulations, scenario analysis, and strategies, and implement systematic management on the basis of "mitigation," "adaptation" and "innovation." Through the clarification of the characteristics of various risks, clear division of responsibilities, formulation of specific response strategies, and establishment of standard operating procedures, Delta continues to strengthen organizational resilience and response efficiency, strengthening response capabilities during the climate transition.



Mitigation

Actively reduce GHG emissions to slow down the rate or scale of climate change. Delta is committed to actively reducing greenhouse gas emissions from the source, and effectively mitigates the speed and scale of climate change through science-based target setting and diverse carbon reduction paths. The mitigation strategy covers key topics such as the energy transition at operation sites, value chain carbon management, circular economy practices, renewable energy procurement, and R&D of energy-saving products. We take real actions to demonstrate Delta's firm commitment to the "Paris Agreement" and net-zero science-based carbon reduction goals.



Adaptation

To address the impacts of climate change, Delta has created a sustainable business plan for climate-related physical risks, initiated the development of a corporate-level adaptation strategy, and analyzed and monitored the impact of climate change to align with R&D strategies. Delta aims to provide customers with integrated solutions to help them adapt to climate change. To properly address the impact of physical risks brought by climate change, Delta has established a comprehensive climate adaptation management mechanism from risk assessment and business continuity planning to product R&D strategy. We aim to comprehensively strengthen the climate resilience of the organization and value chain. Delta not only protects its own operations from the impact of extreme weather events, but also helps customers and suppliers improve their ability to adapt through innovative solutions to jointly create a resilient and sustainable ecosystem.



Innovation

As the world needs technological innovation and breakthroughs to jointly move towards net-zero emissions, Delta focuses on forward-looking technological research and development, and encourages the development of more innovative low-carbon applications, products, and solutions to expand green business opportunities such as hydrogen energy, smart grid, and renewable electricity matching programs.

5.2.4.1 Mitigation (Greenhouse Gas Inventory and Management)

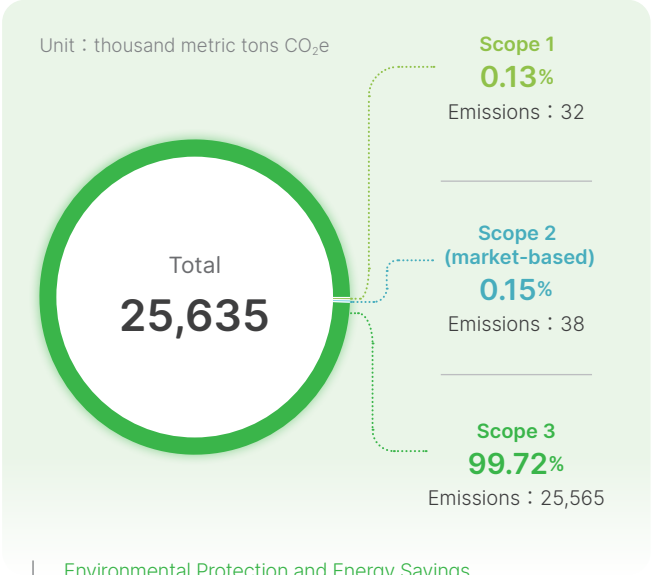
Since 2010, Delta has participated in the CDP to perform annual inventories and disclosures of our GHG emissions, setting organizational boundaries based on operational control in the investigation of GHG emissions. Delta's overall production plants have passed ISO 14064-1 verification since 2017. We gradually expanded the scope of verification to buildings, overseas operation sites, and subsidiaries. Since 2022, all global operation sites have completed the ISO 14064-1:2018 GHG inventory verification, and have adopted the latest emission factor calculation method. This method uses assumptions and input values such as activity data, emission factors, and global warming potential (GWP) to calculate GHG emissions. The current version of GWP is from the sixth assessment report published by the IPCC, ensuring that GHG emissions data align with the latest science.

In 2025, we launched the DelZer0 GHG system, developed internally by Delta, and integrated it with existing systems to accelerate the greenhouse gas inventory process, improve data management methods, and continue to move towards digitization.

GHG Emissions in the Value Chain

GHG emissions in the value chain include Delta's direct emissions as well as upstream and downstream indirect emissions, i.e., Scope 1 direct emissions, Scope 2 energy indirect emissions, and Scope 3 other indirect emissions. In 2025, Delta's GHG emissions in the value chain (market-based) was 25,635 thousand metric tons CO_2e, in which Scope 3 accounted for 99.72%, and Scope 1 and 2 accounted for 0.13% and 0.15%, respectively. We will continue our carbon reduction measures in Scope 1 and 2 and expand our efforts to upstream and downstream of the value chain to actively discuss, communicate, and encourage value chain partners to join us on our path to 1.5°C reduction.

Delta's GHG Emissions in the Value Chain in 2025 (market-based)



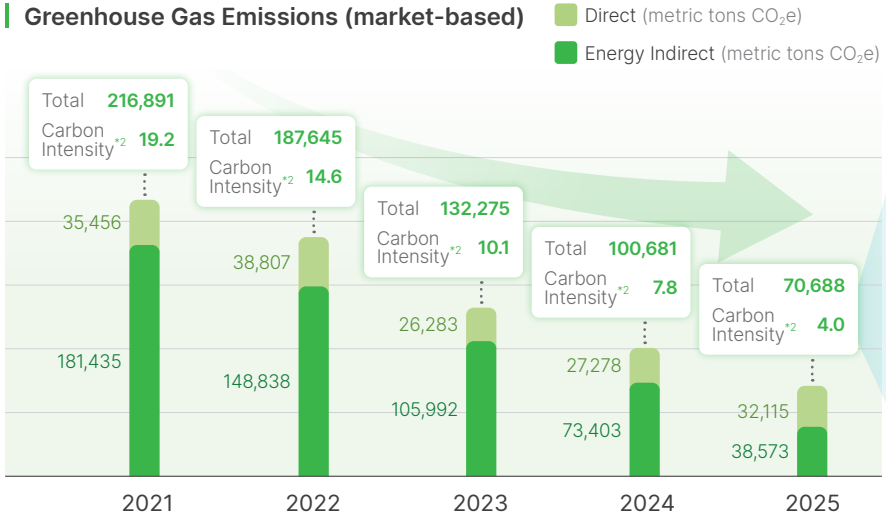
Direct Emissions and Energy Indirect Emissions (Scope 1 and 2)

According to the results of greenhouse gas inventories in past years, Delta's Scope 1 and Scope 2 GHG emissions consisted mainly of Scope 2 emissions (accounting for approximately 95% by location-based[*1] or approximately 55% by market-based). Therefore, Delta's greenhouse gas emissions reduction strategy is based primarily on energy management and the adoption of renewable electricity.

Direct emissions and indirect greenhouse gas emissions of Delta's global operation sites in 2025 were 70,688 metric tons CO_2e (market-based), which was a 30% reduction compared to the previous year and a 67.4% reduction compared to the baseline year of 2021, significantly outperforming the SBT target of a 40% reduction. Our global operation sites can be divided into seven regions including Taiwan, Mainland China, Southeast Asia, Northeast Asia, India, Europe, the Middle East & Africa (EMEA), and the Americas. In market-based terms, Southeast Asia (approximately 49%), Mainland China (approximately 26%), India (approximately 6%) and Taiwan (approximately 12%) are the main regions of Delta's GHG emissions. As the number of global operation sites continues to increase, the reason for Delta's continuous attainment of the SBT is the successful internal carbon fee mechanism launched in 2021, which has effectively empowered energy conservation initiatives and active carbon reduction within the Group. The results of these initiatives are applied to reducing carbon emissions and increasing the ratio of renewable electricity. In 2025, the proportion of renewable electricity in global operation sites reached 91%, surpassing the original target of 80%.

*1：For Scope 2 (location-based) emissions and electricity consumption, please refer to Appendix 7.1 Environmental Data. For detailed electricity consumption, please refer to 5.3.2 RE100 International Initiative and Promotion of Renewable Electricity.

Greenhouse Gas Emissions (market-based)



Greenhouse Gas Emissions by Type (market-based)

Unit：metric tons CO_2e

CO_2	53,022
CH_4	8,442
N_2O	40
HFCs	8,540
PFCs	642
SF_6	2
NF_3	0
Total	70,688

Other Indirect Emissions (Scope 3)

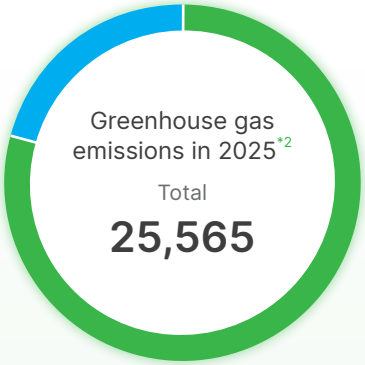
Since 2020, Delta has identified the significant emissions and calculated GHG emissions based on the requirements of ISO 14064-1:2018. We have also conducted an inventory of indirect GHG emissions in each category in accordance with the methodology in Corporate Value Chain (Scope 3) Accounting and Reporting Standard of the GHG Protocol. We completed the calculation for all emissions for the first time in 2022. For Scope 3 calculations, preliminary and secondary data are selected based on the available data of each category, and ISO 14064-1:2018 greenhouse gas verification is obtained to ensure the reasonableness of calculations and data.

According to the GHG inventory results from previous years, the main categories of Scope 3 emissions were C1 purchased goods & services and C11 use of sold products. To more proactively and effectively follow up on downstream value chain engagement, Delta established the Scope 3 C1 and C11 Implementation Subcommittee in 2024, inviting business units to participate in joint inventories and the formulation of management strategies. Progress is reported to the management team on a regular basis. Through working together with business groups, we have been able to achieve a more comprehensive inventory of data on raw material procurement and product energy efficiency. We have updated the C1 and C11 calculation methodologies[*1], recalculated the GHG emissions in the baseline year of 2021, and obtained ISO 14064-1 verification. The total emissions from all categories of Scope 3 in 2025 were 25,565 thousand metric tons CO_2e, an increase of 46.2% compared with the baseline year of 2021. It was mainly due to the increase in product production and sales in 2025. The main emissions category for Scope 3 are C11 use of sold products (76.2%) and C1 purchased goods & services (16.9%). We will continue to work on Scope 3 reduction through key strategies such as product energy efficiency improvement, product low-carbon material design, as well as low-carbon engagements with customers and the supply chain.

Other Indirect Greenhouse Gas (GHG) Emissions

Upstream activities

Category 1	Purchased goods & services	4,331	16.9%
Category 2	Capital goods	722	2.8%
Category 3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	41	0.2%
Category 4	Upstream transportation & distribution	200	0.8%
Category 5	Waste generated in operations	15	0.1%
Category 6	Business travel	14	0.1%
Category 7	Employee commuting	54	0.2%
Category 8	Upstream leased assets	0	0%



Unit：thousand metric tons CO_2e

Downstream activities

Category 9	Downstream transportation & distribution	220	0.9%
Category 10	Processing of sold products	111	0.4%
Category 11	Use of sold products	19,490	76.2%
Category 12	End-of-life treatment of sold products	236	0.9%
Category 13	Downstream leased assets	5	0%
Category 14	Franchises	Not applicable	-
Category 15	Investments	126	0.5%

*1：Please refer to Appendix 7.1 Environmental Data for the updated C1 and C11 methodologies in 2021–2024.
*2：Please refer to Appendix 7.1 Environmental Data for the explanation of the calculation for each category in Scope 3.

5.2.4.2 Adaptation

Climate Adaptation Management

Delta continues to advance climate “mitigation” to reduce the impact on the environment,while gradually implementing climate “adaptation” strategies to address the increasingly severe and irreversible climate change risks. Delta's overall climate adaptation management approach is structured around two key dimensions: "assets" and "systems". For assets, we focus on response planning for the Company's physical assets, operational manpower allocation, and emergency response plans. For systems, we examine the possible climate impacts on the supply chain, ecosystem services, and stakeholders from the perspective of the overall value chain. Delta starts by focusing on asset adaptation and reviews existing climate adaptation measures through the establishment of an assessment framework. We then gradually introduce suitable adaptation strategies and action guidelines, and combine business continuity plans (BCP) to strengthen Delta's operational resilience to climate change.

Climate Adaptation Strategy Framework and Action Guidelines

To further strengthen the development of climate adaptation strategies and action guidelines, Delta established a corporate-level climate physical risk adaptation strategy framework. We incorporated relevant information of global operation sites into the systematic assessment process, and combined the results of climate scenario analysis to identify and screen climate risks with potential significant impact. Through this framework, Delta is able to evaluate the vulnerability of each operation site under different climate scenarios, and prioritize risks accordingly, which serves as an important basis for reviewing subsequent physical risk adaptation measures and decision-making for resource investment.

Delta's corporate climate physical risk adaptation strategy framework

Risk identification	Adaptation plan assessment	Tracking and adjustment
Collect geographical information system data and simulate climate risk disaster patterns through designated climate change scenarios to assess the degree of hazard and exposure to climate risks at each site.	Analyze possible impacts under future climate risk scenarios based on assets, operating information, and the usage characteristics of each site to determine whether existing adaptation measures can reduce related risks to an acceptable level.	Establish continuous monitoring mechanisms for adaptation measures and adjust or formulate alternative solutions based on changes in climate scenarios.

Delta classifies the usage characteristics of global operation sites of operations (e.g., production line, offices, and warehouses) and analyzes the variation in the vulnerability in their usage characteristics in terms of Delta's three major physical risks - flooding, drought, and heat wave. By incorporating the results of climate scenario analysis, we conducted a physical climate risk priority assessment (divided into six levels including extremely low, low, medium, medium-high, high, and critical[*1]) for global operation sites, and focused on sites with "high" and "critical" physical risks to formulate and promote suitable adaptation strategies and resilience enhancement measures.

Vulnerability refers to the sensitivity and adaptability of entities (such as buildings, infrastructure, or communities) to climate hazards. The level of vulnerability is determined based on the characteristics of the entity, such as preventive measures, response, and recovery, higher level of vulnerability indicates greater risk of physical damage caused by climate hazards. Taking Delta's sites as an example, different usage characteristics will affect the vulnerability of the site to physical risks, for instance, with in the same geographical location, the production line equip with high equipment density and process continuity requirements, its vulnerability to flooding is usually higher than that of the office space.

Physical Risk and Vulnerability Analysis Results of Delta's Global Operation Sites

State	Physical Risk Level of the Site	Flooding	Heat wave	Drought
Asia	High physical risks	30.63%	27.93%	11.71%
	Critical physical risks	4.50%	33.33%	3.60%
Europe	High physical risks	0.00%	48.48%	0.00%
	Critical physical risks	0.00%	24.24%	0.00%
Africa	High physical risks	0.00%	0.00%	0.00%
	Critical physical risks	0.00%	0.00%	0.00%
North America	High physical risks	16.67%	41.67%	4.17%
	Critical physical risks	0.00%	25.00%	0.00%
South America	High physical risks	33.33%	33.33%	0.00%
	Critical physical risks	33.33%	0.00%	0.00%
Oceania	High physical risks	0.00%	66.67%	0.00%
	Critical physical risks	0.00%	0.00%	0.00%

Percentage of site with "high" and "critical" physical risks[*2]

Flooding 25.71% | Heat wave 63.43% | Drought 10.29%

*1 : Extremely low: Unlikely to cause quantitative losses to operations or assets; Low: Manageable impact under specific events; Medium: Potential impacts in specific intensity/frequency events; Medium-high: May cause substantial losses; High: May cause significant business disruptions or significant losses; Critical: May threaten the safety of personnel, main operations, or the survival of the organization.

*2 : Percentage of site with "high" and "critical" physical risks =("High physical risk" sites+"Critical physical risk" sites) / Delta's Global Operation sites.

Delta has gradually implemented specific climate adaptation actions at global operation sites, and compiled international benchmark climate adaptation practices based on different physical climate risks and the usage characteristics of sites. We comprehensively assess the technical feasibility, cost effectiveness, and implementation schedule of various measures to formulate or optimize climate adaptation strategies suitable for sites, and improve overall operational resilience. For sites with "high" and "critical" physical climate risks, we establish evaluation and management procedures based on their priority criteria. First, verify the adaptation measures taken by the site to identify existing relevant preventive measures and response strategies. We then evaluate whether the adaptation measures we have taken can effectively respond to future physical climate scenarios. If the existing measures are sufficient for responding to future physical climate risks, we should continue to track the impact on physical assets to ensure the continuous effectiveness of adaptation measures and timely adjustments. If existing measures cannot adequately address future physical climate risks, relevant adaptation measures that may be taken should be strengthened or updated based on the usage characteristics of the sites.

Select the maximum value of climate risk screening ▶ **Confirm the nearest time frame for the occurrence of the maximum risk value** ▶ **Prioritize each site and make decisions based on the timing of climate risks**

Delta Thailand Plant Flood Adaptation Measures

Thailand region

Delta's Thailand plants are located in the Bangpoo Industrial Estates in Samut Prakan, respectively, in coastal low-lying areas near the estuaries of the Chao Phraya. According to Delta's physical risk assessment, the plant is classified as a high to critical flooding physical risk site, requiring the implementation of appropriate adaptation strategies to mitigate potential hazards.

To effectively prevent and reduce losses caused by flooding, the Thailand plant adopted an elevated design during the planning stage, raising the facility by 1.5 meters. In addition, each plant is equipped with water barriers and pumping systems as part of its physical protection measures. Furthermore, a “Flood alert system monitoring” has been gradually deployed along major water gutter surrounding the industrial estate to monitor water levels and rain intensity data in real time. Once the warning threshold is triggered, the Business Continuity Plan (BCP) is automatically activated, which includes closing water barriers, starting pumping system, and executing emergency evacuation of personnel, as well as relocating critical inventory and high-value machine. These measures comprehensively enhance the plant's resilience and response capability against flood events.



The Delta Thailand plant is equipped with water barriers (right) which reduces damage caused by floods. We installed a “Flood alert system monitoring” (left) in the drainage communication channel to facilitate real time monitoring of the water level and precipitation intensity.

5.2.5 Nature and Biodiversity Response Measures

To achieve its 2050 Net Positive Impact (NPI) goal, Delta has established directions and principles based on its policies and commitments. Following the mitigation hierarchy—avoidance, minimization, restoration, offset, and additional conservation actions—to determine the sequence and process for implementing these measures.



Additional Conservation Actions

- Partnered with professional marine conservation organizations on the restoration of coral reefs, the enhancement of marine biodiversity using Delta's technology and equipment, and strengthening ecosystems resilience. Refer to Chapter 6.5 Social Participation for details.



Offset

- Researched the methodologies with experts and developed our process of assessing the feasibility of natural-based solutions such as non-deforestation and preserving biodiversity, by investing in permanent carbon removal and Natural Climate Solutions (NCS) credits.



Restoration

- Assessed and fulfilled the biodiversity criteria specified in the green building standards.
- Established restoration guidelines for renewable electricity sites to serve as the basis and reference for the formulation of restoration action plans.



Minimization

- Site level：Adopted green building standards that comprehensively consider energy, greenhouse gas, water, waste, and biodiversity-related criteria.
- Product level：Developed new products and business models that require fewer natural resources and pose lower stress on the ecosystem.
- Value chain level：Built partnerships with our supply chain to reduce the negative impact on the ecosystem of raw material sourcing activity by sharing knowledge and creating tools.



Avoidance

- Pledged that the Company would avoid setting up operations in or near recognized areas with significant biodiversity on a national or international level.
- Included nature-related risks as one of the key items in the supply chain evaluation and due diligence investigations.

We have established the following indicators:

Indicator	Target	2025 Performance
• Evaluate the coverage of global operation sites positioning: Conduct evaluations for site positioning of existing and new locations each year.	Achieve **100%** every year	**100%** Achieved

Indicator	Target	2025 Performance
• All printing paper purchased should have non-deforestation certifications or labels	**100%** attained in 2025	**100%** Achieved

Under Evaluation

- Percentage of sustainable raw materials among all materials used
- Evaluate and establish nature-related goals based on SBTN methodologies
- Analyze climate- and nature-related solutions based on Delta's net-zero goal, in order to offset approximately 10% of the remaining emissions while improving biodiversity

Regarding the procurement target of non-deforestation certified printing paper, the scope covers Delta's six main procurement regions. A survey-based approach was used to assess the proportion of certified paper and to identify the types of non-deforestation certifications or labels recognized by each region. In 2025, all printing paper used by Delta was certified as deforestation-free. The main certificates that we adopted include the Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC), and China Forest Certification Council (CFCC). In the future, we will continue to evaluate whether the expansion of the management scope and discuss other feasible practices that will help us attain the no net deforestation goal.

Renewable Electricity Ecological Due Diligence Investigation

Delta joined RE100 in 2021 and committed itself to attaining the goal of using 100% renewable electricity by 2030. To effectively reduce potential negative impacts, Delta worked with an ecological consulting company to identify potential ecological impacts of different types of renewable electricity projects through literature review. We then established Delta's renewable electricity ecological due diligence methodology with reference to the environmental and ecological assessment management processes of domestic and foreign renewable electricity projects. It includes assessment processes, verification tools, ecological restoration strategy frameworks and operation manuals. It evaluates multiple aspects such as biodiversity sensitive areas around project sites, changes in natural habitats and species of concern in the project sites, response strategies, and eco-friendly actions as a reference for electricity procurement and decisions on subsequent habitat restoration measures. In 2025, Delta added small hydropower projects as one of the evaluation categories of methodology and assessment tools to increase the diversity of renewable electricity sources and formulate corresponding evaluation items based on the characteristics of the water environment. This supports monitoring of ecological conditions and impact levels of small hydropower sites. In addition, we also selected one of the small hydropower plants that we already purchased for trial evaluation, and formulated future restoration directions in coordination with on-site inspections as an important reference for the next step. In addition to continuing to optimize the assessment process and relevant tools in the future, we will also conduct evaluations and restoration to minimize the ecological impacts associated with renewable electricity.

2021
- Delta joined RE100 in 2021 and committed to attaining the goal of using 100% renewable electricity by 2030

2022
- Commenced the Renewable Electricity Due Diligence Investigation Project

2023
- Completed the methodology to facilitate the preliminary establishment of evaluation tools
- Completed the pilot evaluation of purchased renewable electricity projects in Taiwan, including solar, onshore wind, and biomass

2024
- Organized internal training programs
- Established the ecological restoration strategies table for renewable electricity sites

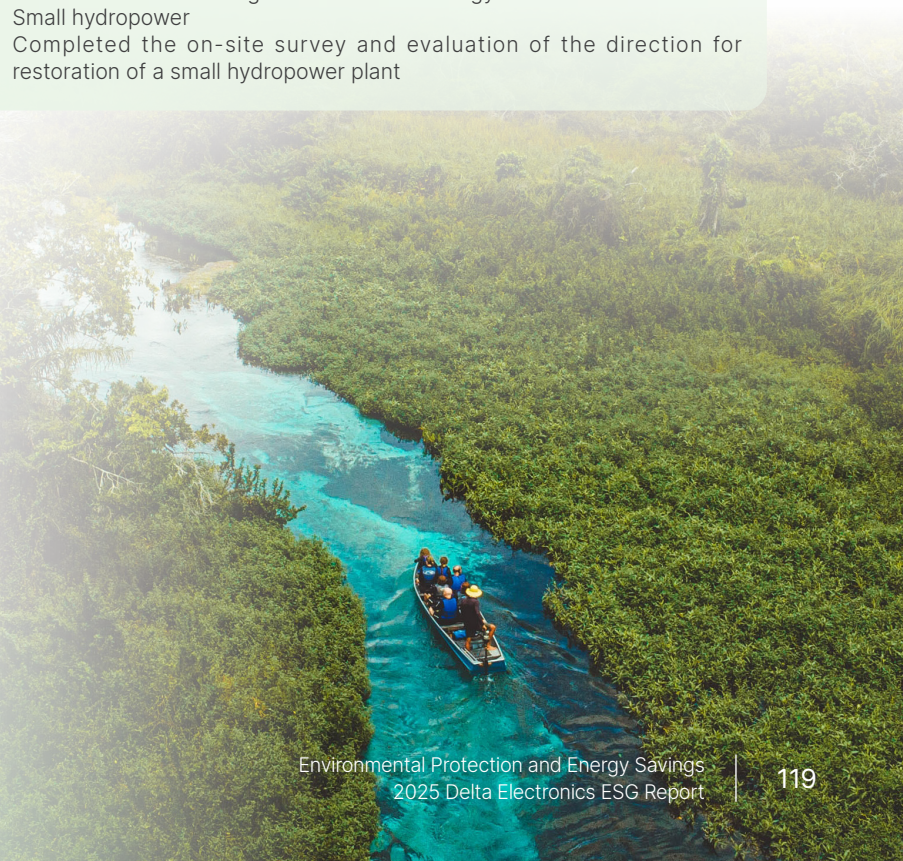
2025
- New assessment categories for methodology and assessment tools: Small hydropower
- Completed the on-site survey and evaluation of the direction for restoration of a small hydropower plant

Stakeholder Engagement

Delta is committed to managing and promoting biodiversity, while also communicating the Company's commitments and progress with stakeholders. In 2025, we organized internal training programs on "Integrating Biodiversity in Product Design" and invited more than 50 employees from different departments such as business units responsible for product or service development and supply chains to raise internal awareness of biodiversity issues, and understanding of sustainable design principles, as well as to consider the potential benefits of integrating product business opportunities. Externally, Delta discloses the Company's biodiversity management strategies, actions, and results through annual ESG reports, TCFD & TNFD reports, the official website, participating in advocacy organizations, and other channels.

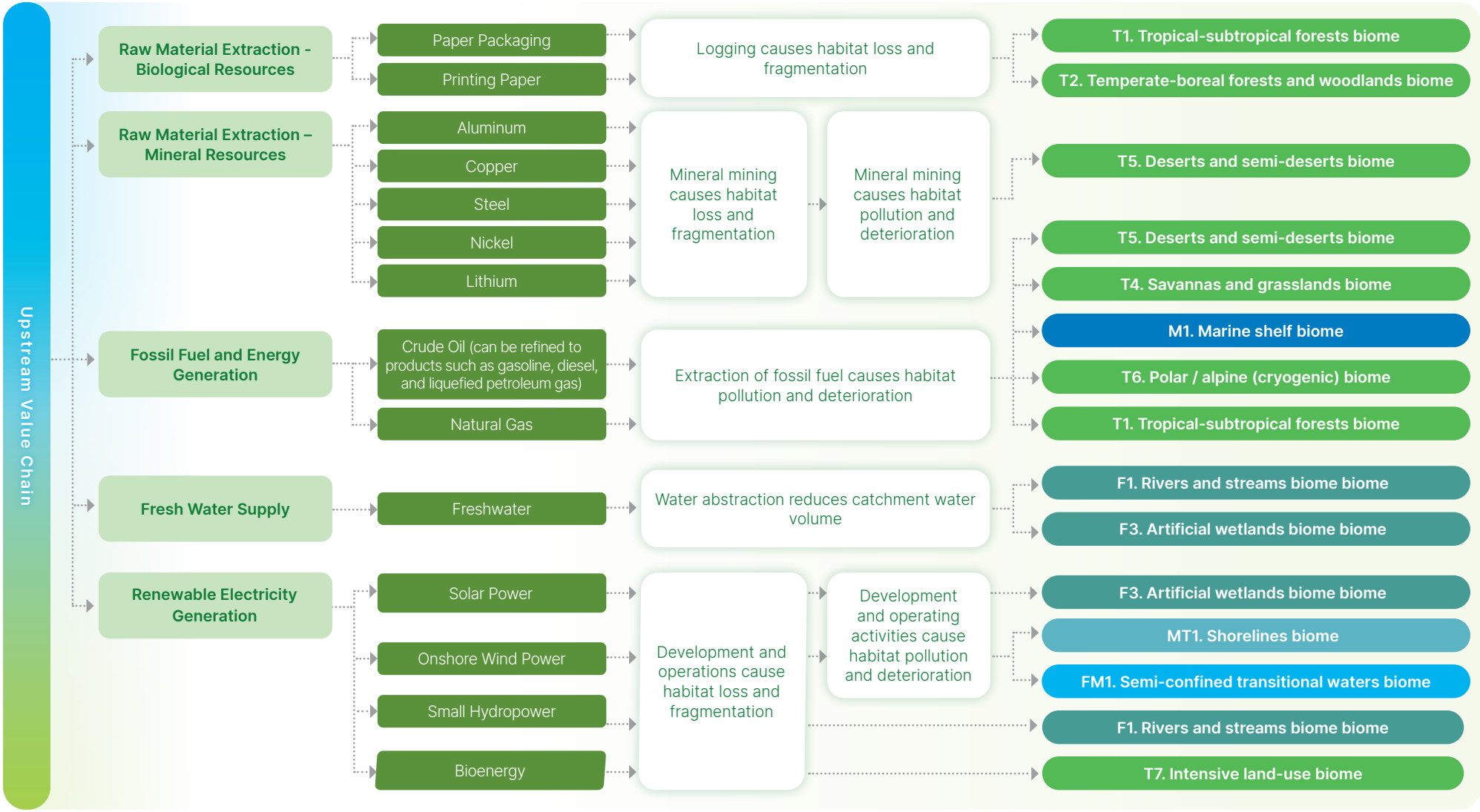
As one of the founding members of the Taiwan Nature Positive Initiative (TNPI) launched by the Business Council for Sustainable Development of Taiwan (BCSD Taiwan), Delta has continuously shared its implementation experience through courses, workshops, and seminars since the end of 2022, and is committed to exerting the Company's influence alongside other Taiwanese enterprises. In 2025, BCSD Taiwan held multiple engagement meetings and invited representatives from the public sector, experts and scholars, and members of the platform to jointly explore the challenges and cooperation opportunities for promoting nature issues. Delta also participated in the meetings to share its own experiences and challenges. We hope to work with relevant partners to contribute to the local environment in Taiwan.

In terms of international participation, Delta participated in WEF's "Nature Positive: Role of the Technology Sector"and the TNFD Sector Guidance – Technology and Communications consultations and discussions in 2025. Delta shared its own experiences and participated in discussions, and jointly explored indicators that may be suitable for measuring the dependence and impact of enterprises on nature issues in the electronic components and hardware manufacturing industries.

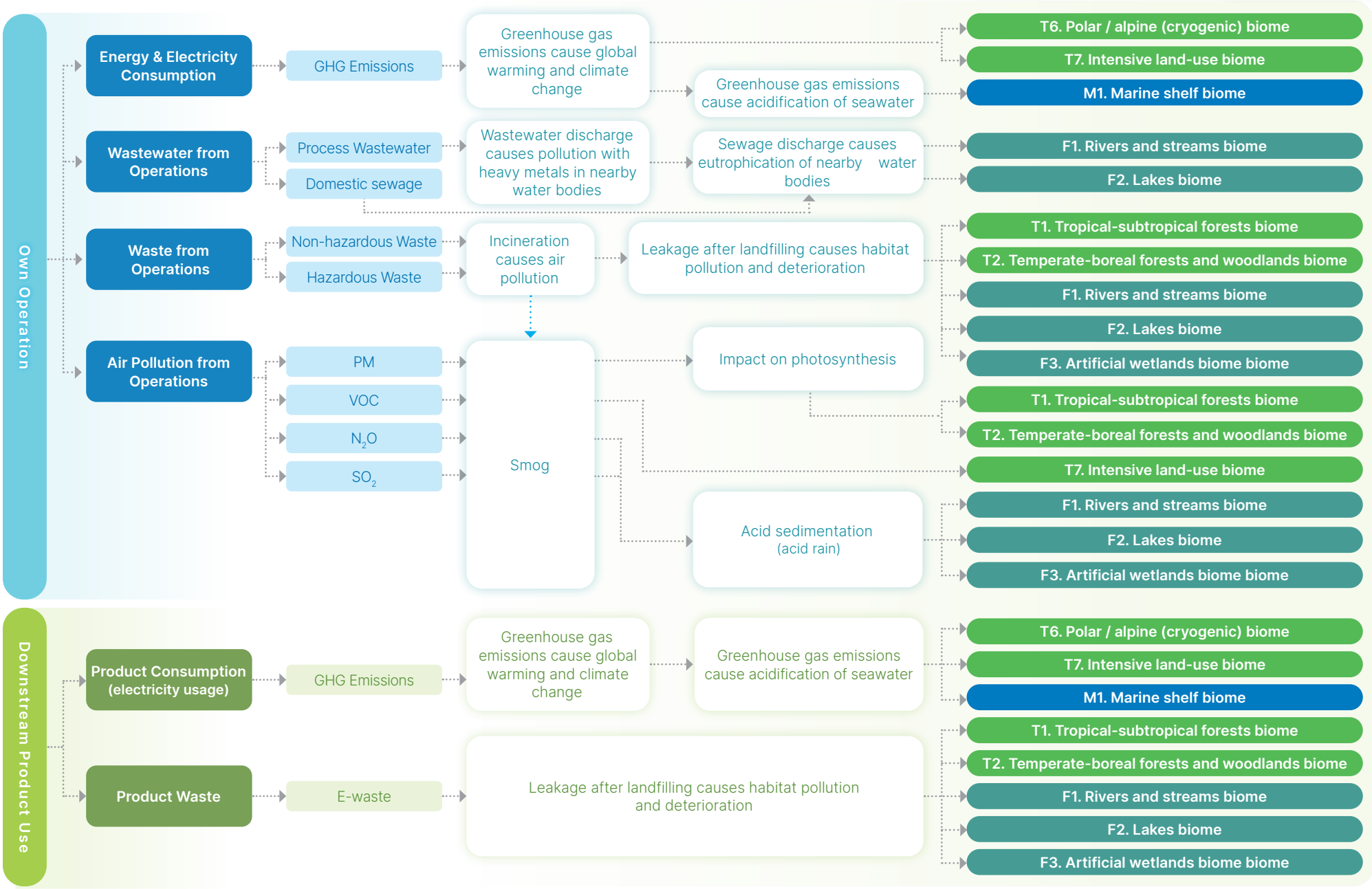


Delta Nature-related Impact Pathway Analysis

To gain a deeper understanding of Delta's nature-related impacts, we continued assessments following the 2023 dependency and impact assessment, conducted relevant literature analysis, and established its first impact roadmap to learn about the corresponding impact drivers of Delta's operations and the types of ecosystems*1 affected by the impact path. In the future, we hope to formulate relevant response strategies and management indicators on this basis to substantially reduce the negative environmental impact of value chain operations.



*1 : The ecosystem classification is based on the Global Ecosystem Typology framework developed by IUCN.


Own Operation
Energy & Electricity Consumption
GHG Emissions
Greenhouse gas emissions cause global warming and climate change
Greenhouse gas emissions cause acidification of seawater
T6. Polar / alpine (cryogenic) biome
T7. Intensive land-use biome
M1. Marine shelf biome
Wastewater from Operations
Process Wastewater
Domestic sewage
Wastewater discharge causes pollution with heavy metals in nearby water bodies
Sewage discharge causes eutrophication of nearby water bodies
F1. Rivers and streams biome
F2. Lakes biome
Waste from Operations
Non-hazardous Waste
Hazardous Waste
Incineration causes air pollution
Leakage after landfilling causes habitat pollution and deterioration
T1. Tropical-subtropical forests biome
T2. Temperate-boreal forests and woodlands biome
F1. Rivers and streams biome
F2. Lakes biome
F3. Artificial wetlands biome biome
Air Pollution from Operations
PM
VOC
N_2O
SO_2
Smog
Impact on photosynthesis
T1. Tropical-subtropical forests biome
T2. Temperate-boreal forests and woodlands biome
T7. Intensive land-use biome
Acid sedimentation (acid rain)
F1. Rivers and streams biome
F2. Lakes biome
F3. Artificial wetlands biome biome
Downstream Product Use
Product Consumption (electricity usage)
GHG Emissions
Greenhouse gas emissions cause global warming and climate change
Greenhouse gas emissions cause acidification of seawater
T6. Polar / alpine (cryogenic) biome
T7. Intensive land-use biome
M1. Marine shelf biome
Product Waste
E-waste
Leakage after landfilling causes habitat pollution and deterioration
T1. Tropical-subtropical forests biome
T2. Temperate-boreal forests and woodlands biome
F1. Rivers and streams biome
F2. Lakes biome
F3. Artificial wetlands biome biome

5.3 Energy Management

To increase industrial production capacity and expand production output, we are reducing energy consumption and greenhouse gas emissions in production as we improve economic efficiency. Part of Delta's production plants are certified by third parties according to the ISO 50001 Energy Management System standard. We established the Energy Management Committee and the RE100 Committee in 2011 and 2021, respectively. These committees set performance indicators from voluntary energy conservation, use of renewable electricity, and green building energy conservation, and regularly review the results of energy conservation improvement plans and carbon reduction measures to reduce the impact of Delta's business operations on the environment.

5.3.1 Energy Management and Performance

We established the Delta Energy Online (EnOL) management system to provide real-time energy consumption and load analysis through methods such as energy planning, efficiency, consumption analysis, and equipment management. The EnOL system optimizes equipment operations, enhances power consumption efficiency, and serves as the basis for evaluating energy-saving improvements. Delta's energy consumption at global operation sites in 2025 included electricity and fossil fuels (e.g., natural gas, diesel, gasoline, and liquid petroleum) and externally purchased heat. The total energy consumption was 1,001,365 MWh, with electricity accounting for 93.7%. The total energy use increased by 12.2% compared to 2024, chiefly due to the expansion of the factory, and the increase in production lines and output. Fossil fuels are mainly used to power emergency power generators, lawn mowers, forklifts, and company vehicles, as well as boilers in living areas (including dormitories and cafeterias).

To raise awareness of energy consumption reduction, Delta periodically provides training courses on energy efficiency management to our employees. In 2025, Delta's Academy, its internal online learning system, launched the "Case Studies of Industry Innovative Energy Conservation Technologies" course to introduce innovative energy-saving techniques and actual case studies of buildings and data centers to employees. We also organized the "2025 Energy Conservation Management Personnel Online Training Course" to discuss issues such as climate and energy conservation overview, energy management regulations and systems, basic knowledge of energy-saving technologies, energy management system planning and establishment, and energy-saving technology applications. A total of more than 7,500 people participated and viewed the programs.

Energy Consumption at Delta's Global Operation Sites in 2025

Unit：MWh

Renewable Electricity	Non-renewable Electricity	Natural Gas	Diesel	Gasoline	Liquefied Petroleum Gas	Purchased Heat*1
855,027	83,209	47,601	5,084	3,595	942	5,907

Electricity: 938,236

Total 1,001,365

*1：In 2025, purchased heat energy included 1,360.781 MWh from renewable fuels.

Energy Conservation Performance

Overall Production Plants*1

The EI of Delta's overall production plants in 2025 was 48,505 kWh*2 / MUSD of production value

2025 Target ↓20%

2025 Actual ↓29.4% Achieved

Baseline year：2020

The main reasons are as follows

- The electricity usage in 2025 had increased by 20.1% compared to 2020
- The production value in 2025 had increased by 70.1% compared to 2020
- Introduced magnetic suspension chillers and high-efficiency chillers
- Replaced old chiller units and air compressor equipment, and replaced energy-saving LED lights to improve performance

Buildings*3

The EUI of Delta's 11 buildings in 2025 was 112.52 kWh / m^2

2025 Target ↓20%

2025 Actual ↓4.8%

Baseline year：2020

The main reasons are as follows

- The electricity usage in 2025 had decreased by 14.3% compared to 2020
- The area used in 2025 had decreased by 9.9% compared to 2020
- Continued to implement energy conservation projects

Data Centers*4

The PUE was 1.30 for Delta's four data centers in 2025

2025 Target ↓37.5%

2025 Actual ↓7.5%

Baseline year：2020

The main reasons are as follows

- The server room electricity usage in 2025 increased by 10.8% compared to 2020
- The IT equipment electricity usage in 2025 increased by 13.9% compared to 2020
- Improved the mixed flow of cold and hot air returns and increased the convection of heat channels to reduce energy consumption
- Replacement of inefficient and old cooling equipment

*1：Overall production plants include Dongguan, Wujiang, Wuhu, and Chenzhou plants in China; DET plants 1, 3, 5, 6 and 7; Taoyuan plants 1, 2, and 5, as well as Pingjhen in Taiwan; Cyntec and Huafeng plants.

*2：The total electricity consumption does not include the self-generated and consumed renewable electricity from solar energy.

*3：The 11 buildings include Taipei Headquarters-Ruey Kuang Building and Ruey Kuang Building II, Taipei Yang Guang Building, Taoyuan R&D Center, Chungli R&D Center, Shanghai R&D Building, Dongguan Technology Development, Wujiang Technology Development, Japan Headquarters, Americas Headquarters, and Germany Soest Building.

*4：Delta has four data centers around the world, including Taipei Headquarters – Ruey Kuang Building, Wujiang, DET, and Americas Headquarters.

Implementing the Internal Carbon Fee Mechanism and Continuing to Expand Energy Conservation Projects

In 2011, Delta established a cross functional energy management committee, and further organized an Energy-Saving Technology Team within the committee. Over the years, the team regularly audited the energy consumption results to find more opportunities and it has implemented various energy conservation and improvement measures for public infrastructure. These efforts help ensure that products and services are produced, manufactured, and maintained in a sustainable manner. These audits serve as checkpoints, allowing Delta to evaluate its progress in reducing energy consumption. By coordinating firsthand experience with energy conservation from internal and external consultants, the team is able to implement these practices at global operation sites. We started implementing the internal carbon pricing mechanism in 2021 and encouraged global operation sites to apply for investment as well as implement energy-saving and carbon reduction projects (e.g., replacing old, inefficient chillers with magnetic suspension chillers at the Dongguan Plant, installing energy-saving LED lighting at the Wujiang Plant, and replacing aging chiller equipment at the Pingjhen Plant). These projects were expanded across production plants to strengthen energy and resource management and applied to innovative low-carbon developments as well as innovative energy conservation and carbon reduction technologies.

From 2011 to 2025, Delta's global operation sites have continued to implement energy conservation and carbon reduction measures (see table). The Company put 457 energy conservation projects into practice in 2025 and saved approximately 64,931 thousand kWh of electricity, equivalent to approximately 40,850 metric tons CO_2e. Delta implemented a total of 4,150 energy conservation projects from 2011 to 2025 with an estimated 524,037 thousand kWh of electricity saved, equivalent to a reduction of 391,488 metric tons CO_2e.

*1 : Electricity emission factor cited: The electricity emission factor in Taiwan was 0.474 kg CO_2e / kWh in 2024; the emission factor of Mainland China's regional power grid in 2024 were 0.7782 kg CO_2e / kWh in Eastern China, 0.8597 kg CO_2e / kWh in Central China, and 0.7906 kg CO_2e / kWh in Southern China; the electricity emission factor in Thailand in 2022 was 0.4999 kg of CO_2e / kWh; the electricity emission factor in India was 0.71 kg CO_2e / kWh in 2024; the electricity emission factorin Slovakia in 2024 was 0.33433 kg of CO_2e / kWh.

Statistics of Energy Conservation Projects from 2011 to 2025

Energy Conservation Projects	Statistical Item	2025	2011-2025 Total
Air Conditioning Ventilation Systems	Cases	116	934
	Electricity Savings per Year (MWh)	21,934	121,146
	Carbon Reduction per Year (Metric Tons)	14,120	83,560
Air Compressors	Cases	23	347
	Electricity Savings per Year (MWh)	2,971	53,062
	Carbon Reduction per Year (Metric Tons)	2,146	39,625
Injection Molding Machines	Cases	3	43
	Electricity Savings per Year (MWh)	63	18,119
	Carbon Reduction per Year (Metric Tons)	54	15,022
Lighting Systems	Cases	23	318
	Electricity Savings per Year (MWh)	676	25,359
	Carbon Reduction per Year (Metric Tons)	383	23,174
Burn-in Recovery Systems	Cases	10	198
	Electricity Savings per Year (MWh)	16,610	84,191
	Carbon Reduction per Year (Metric Tons)	8,212	58,620
Process Improvements	Cases	220	1,662
	Electricity Savings per Year (MWh)	18,497	141,529
	Carbon Reduction per Year (Metric Tons)	13,377	108,755
Other (Management, Innovation, and others)	Cases	62	648
	Electricity Savings per Year (MWh)	4,180	80,631
	Carbon Reduction per Year (Metric Tons)	2,558	62,732
Total	Cases	457	4,150
	Electricity Savings per Year (MWh)	64,931	524,037
	Carbon Reduction per Year (Metric Tons)	40,850	391,488

5.3.2 RE100 International Initiative and Renewable Electricity Promotion

Delta announced in 2021 that it had joined the global renewable electricity initiative RE100 as a Gold Member, and pledged to achieve the goal of 100% renewable electricity by 2030 for Delta's global operation sites. Delta officially established the Delta Global RE100 Committee in 2021 with the Chairman, Vice Chairman, CEO, COO, and CSO as the main members who oversee eight working groups in more than 30 countries. Each working group is led by the president of regional operations, who establishes a regional promotion organization to expand management to all sites. The organization is responsible for the promotion and attainment of renewable electricity targets for all sites in each region.



Delta's global operation sites continued to promote renewable electricity in 2025. The sites studied and reviewed local renewable electricity regulations and policies, market trends, prices and costs, and the integrity of traceability information, and gradually consulted with renewable electricity suppliers or electricity retailers. They also considered the long-term demand for renewable electricity and the alignment of power generation and consumption timing, and began evaluating the benefits of signing long-term renewable electricity contracts to expand their influence in procurement. Plants in different regions also face bottlenecks in the actual implementation process to increase the percentage of renewable electricity, and they conducted in-depth explorations of the causes of bottlenecks. They actively negotiate with relevant stakeholders to find solutions and promote the development of local systems.

In 2022, the attainment rate of the use of renewable electricity was included for the first time as a performance indicator for the Chairman, CEO, and Region Heads of each working group and it now accounts for 5% to 15% of their total remuneration and incentives. To ensure data quality, Delta included electricity data statistics from global operation sites for the ISAE 3000 assurance for the first time in 2023. All renewable electricity sources and types must comply with the RE100 technical criteria, and obtain complete traceability information to certify the source and quantity.

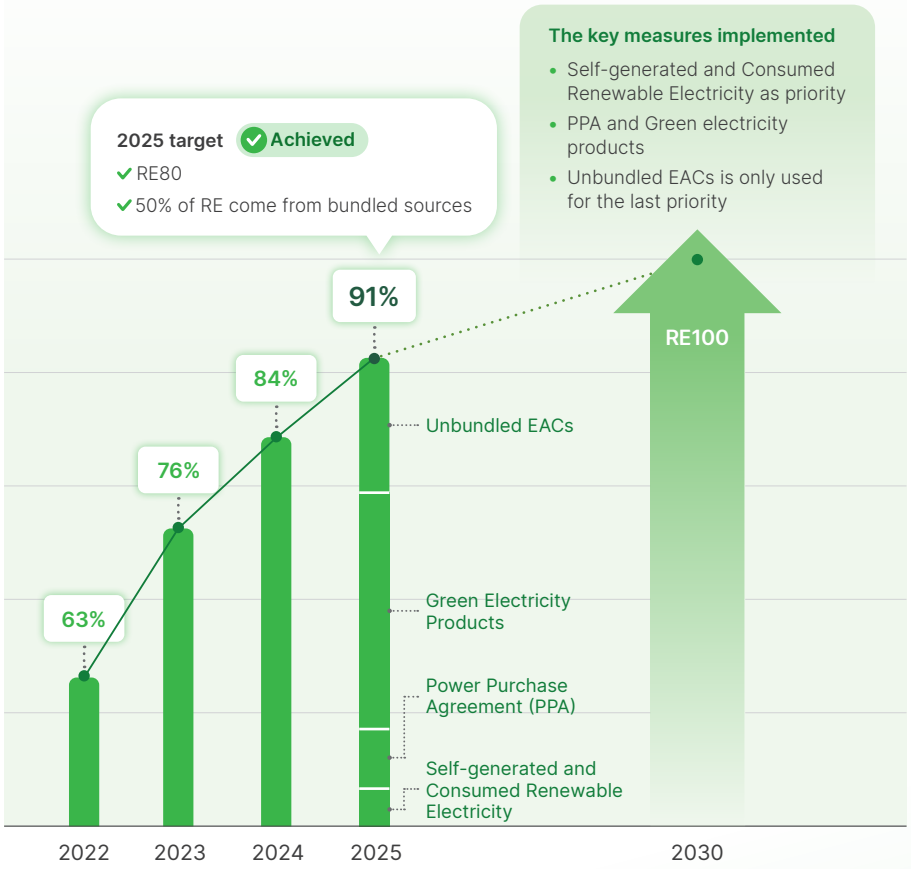
Delta strategically promotes renewable electricity by setting procurement priorities. In terms of the methods for attaining the targets, Delta uses energy conservation as the basis for reducing electricity consumption and has adopted a strategy of self-generated and consumed renewable electricity as the highest priority. The second category is direct purchase of renewable electricity (e.g., power purchase agreements (PPAs) and green electricity products) with bundled renewable electricity and certificates. The third category is unbundled energy attribute certificates (unbundled EACs). In full compliance with the RE100 technical manual, Delta developed other categories of innovation to encourage innovative measures for increasing the percentage of renewable electricity use. Furthermore, the RE100 mechanism is partially linked to internal carbon pricing, with the goal of using more than 50% renewable electricity from bundled electricity certificates in 2025. This encourages each site to prioritize self-generated and bundled renewable electricity. We hope to expand Delta's procurement influence through procurement actions and promote the development of the renewable electricity market in each region, support the decarbonization of regional power grids, and move towards net zero.

Overall Progress of Renewable Electricity in 2025

In 2025, the use of renewable electricity at Delta's global operation sites reached 91%, which exceeded the internal target of RE80. The global operation sites total electricity consumption was 938,236 MWh, including 855,027 MWh of renewable electricity. The sources of renewable electricity as a proportion of total electricity consumption included 56,532 thousand kWh (6.0%), from self-generated and consumed solar power, 109,228 thousand kWh (11.6%) from direct purchase of PPAs electricity, 442,277 thousand kWh (47.1%) from green electricity products, and 246,990 thousand kWh (26.3%) from unbundled EACs.

Delta's Progress of RE100

Delta will power its global operations with 100% renewable electricity and attain **RE100** by 2030



Delta is pursuing the goal of 100% renewable electricity by 2030 for global operation sites and is actively participating in international initiatives and relevant awards. To promote the development of renewable electricity, Delta has actively signed renewable electricity purchase agreements in Taiwan to inject vitality into the developing renewable electricity market. Delta actively engages and collaborates with the government and related stakeholders to accelerate the development of local regulations and renewable electricity trading systems at the key production site of Thailand, in order to promote access to renewable electricity at local plants.

Delta's operation sites in 32 countries including Taiwan, China, Japan, South Korea, the United States, Mexico, Canada, Brazil, and Europe have all achieved the important RE100 milestones in 2025. In the future, Delta will continue to promote renewable electricity and focus on enhancing strategies for renewable electricity.

Delta's Renewable Electricity Promotion History

2014	Dongguan, Wujiang and Wuhu Plants in Mainland China have partaken in the "Golden Sun Demonstration Engineering" project, in which solar power generation systems were established at the plants.
2016	Taoyuan Plant 2, Cyntec Huateng and Huafeng Plant (hereinafter referred to collectively as Cyntec Huafeng Plant) established solar power generation systems at the plants.
2017	Chenzhou Plant in Mainland China established solar power generation systems.
2018	• Wujiang and Wuhu Plants in Mainland China expanded their solar power generation systems. • Purchased International Renewable Energy Certificates (I-RECs) in Mainland China.
2019	10% of the contracted capacity of renewable electricity has been installed in Taiwan.
2020	Negotiated long-term Renewable Electricity Power Purchase Agreements (PPAs) in Taiwan.
2021	• Became a RE100 Gold Member. • Established the Delta Global RE100 Committee. • Completed Delta's first renewable electricity transaction.
2022	The RE100 achievement rate was officially included as a performance indicator for Delta's top executives.
2023	Introduced the ISAE 3000 assurance for the first time.
2024	Received the 2024 RE100 Market Trailblazer Award.
2025	Actively signed PPA and GEP agreements at global operation sites to increase renewable electricity sources for bundled electricity certifications.

5.3.3 Promotion of Energy Conservation with Green Buildings

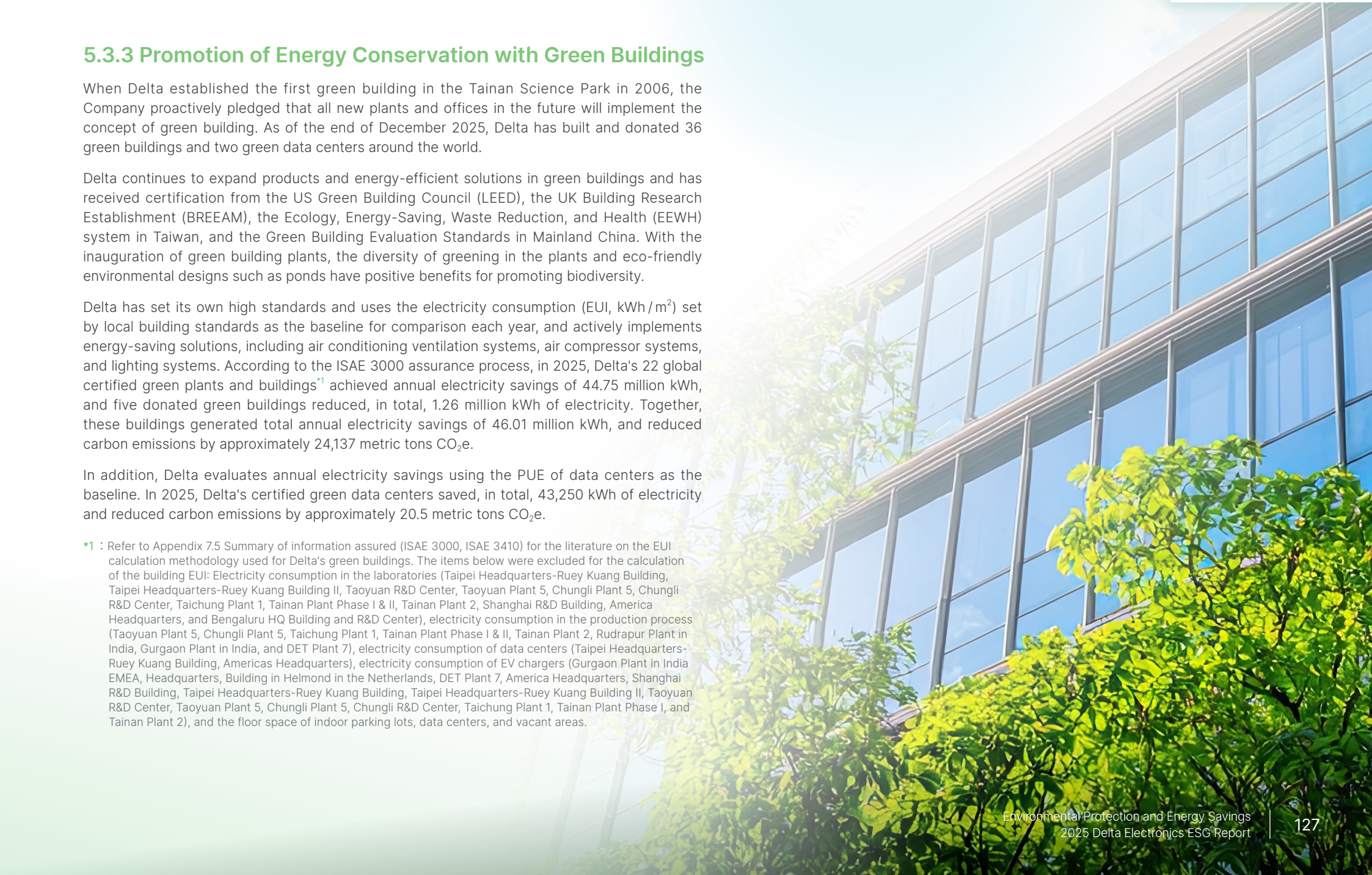
When Delta established the first green building in the Tainan Science Park in 2006, the Company proactively pledged that all new plants and offices in the future will implement the concept of green building. As of the end of December 2025, Delta has built and donated 36 green buildings and two green data centers around the world.

Delta continues to expand products and energy-efficient solutions in green buildings and has received certification from the US Green Building Council (LEED), the UK Building Research Establishment (BREEAM), the Ecology, Energy-Saving, Waste Reduction, and Health (EEWH) system in Taiwan, and the Green Building Evaluation Standards in Mainland China. With the inauguration of green building plants, the diversity of greening in the plants and eco-friendly environmental designs such as ponds have positive benefits for promoting biodiversity.

Delta has set its own high standards and uses the electricity consumption (EUI, kWh / m^2) set by local building standards as the baseline for comparison each year, and actively implements energy-saving solutions, including air conditioning ventilation systems, air compressor systems, and lighting systems. According to the ISAE 3000 assurance process, in 2025, Delta's 22 global certified green plants and buildings[*1] achieved annual electricity savings of 44.75 million kWh, and five donated green buildings reduced, in total, 1.26 million kWh of electricity. Together, these buildings generated total annual electricity savings of 46.01 million kWh, and reduced carbon emissions by approximately 24,137 metric tons CO_2e.

In addition, Delta evaluates annual electricity savings using the PUE of data centers as the baseline. In 2025, Delta's certified green data centers saved, in total, 43,250 kWh of electricity and reduced carbon emissions by approximately 20.5 metric tons CO_2e.

*1 : Refer to Appendix 7.5 Summary of information assured (ISAE 3000, ISAE 3410) for the literature on the EUI calculation methodology used for Delta's green buildings. The items below were excluded for the calculation of the building EUI: Electricity consumption in the laboratories (Taipei Headquarters-Ruey Kuang Building, Taipei Headquarters-Ruey Kuang Building II, Taoyuan R&D Center, Taoyuan Plant 5, Chungli Plant 5, Chungli R&D Center, Taichung Plant 1, Tainan Plant Phase I & II, Tainan Plant 2, Shanghai R&D Building, America Headquarters, and Bengaluru HQ Building and R&D Center), electricity consumption in the production process (Taoyuan Plant 5, Chungli Plant 5, Taichung Plant 1, Tainan Plant Phase I & II, Tainan Plant 2, Rudrapur Plant in India, Gurgaon Plant in India, and DET Plant 7), electricity consumption of data centers (Taipei Headquarters-Ruey Kuang Building, Americas Headquarters), electricity consumption of EV chargers (Gurgaon Plant in India EMEA, Headquarters, Building in Helmond in the Netherlands, DET Plant 7, America Headquarters, Shanghai R&D Building, Taipei Headquarters-Ruey Kuang Building, Taipei Headquarters-Ruey Kuang Building II, Taoyuan R&D Center, Taoyuan Plant 5, Chungli Plant 5, Chungli R&D Center, Taichung Plant 1, Tainan Plant Phase I, and Tainan Plant 2), and the floor space of indoor parking lots, data centers, and vacant areas.



Energy Saving Benefits of Delta's Green Buildings and Data Centers

Taipei Headquarters-Ruey Kuang IT Data Center (Inaugurated in 2014)

LEED V4 ID + C Platinum (first in the world)

- 2025 PUE：1.29
- Highest energy saving rate to date：11% (Compared to 2015)

Wujiang IT Data Center (Inaugurated in 2014)

LEED V4 ID + C Gold

- 2025 PUE：1.31
- Highest energy saving rate to date：38% (Compared to 2015)

Chungli R&D Center Inaugurated in 2017)

LEED Gold

- 2025 EUI：72.93 < EUI Baseline 148.3[*1]
- Highest energy saving rate to date：51% (Compared to office buildings)

Chungli Plant 5 (Inaugurated in 2021)

LEED Gold
Intelligent Building Gold Level

- 2025 EUI：98.29 < EUI Baseline 154[*2]
- Highest energy saving rate to date：68% (Compared to air-conditioned general factory operation areas)

Taichung Plant 1 (Inaugurated in 2021)

LEED Gold
EEWH Diamond

- 2025 EUI：85.87 < EUI Baseline 154[*2]
- Highest energy saving rate to date：44% (Compared to air-conditioned general factory operation areas)

Taipei Headquarters-Ruey Kuang Building (Inaugurated in 1999)

LEED Platinum
EEWH-RN Diamond

- 2025 EUI：52.88 < EUI Baseline 148.3[*1]
- Highest energy saving rate to date：64% (Compared to traditional offices)

Taipei Headquarters-Ruey Kuang Building II (Inaugurated in 2023))

LEED Platinum
EEWH Diamond
Intelligent Building Diamond Level
Building Energy-Efficiency Rating Label for Net-Zero Building

- 2025 EUI：147.11 < EUI Baseline 148.3[*1]
- Highest energy saving rate to date：88% (Compared to traditional offices)

Tainan Plant Phase I (Inaugurated in 2006)

EEWH Diamond

- 2025 EUI：143.61 < EUI Baseline 154[*2]
- Highest energy saving rate to date：38% (Compared to traditional offices)

Tainan Plant Phase II (Inaugurated in 2013)

EEWH Diamond

- 2025 EUI：0 < EUI Baseline 154[*2]
- Highest energy saving rate to date：100% (Compared to traditional offices)

Tainan Plant 2 (Inaugurated in 2021)

LEED Gold

- 2025 EUI：87 < EUI Baseline 154[*2]
- Highest energy saving rate to date：60% (Compared to air-conditioned general factory operation areas)

Taoyuan R&D Center (Inaugurated in 2011)

LEED Gold
EEWH Gold

- 2025 EUI：78.18 < EUI Baseline 148.3[*1]
- Highest energy saving rate to date：53% (Compared to traditional offices)

Taoyuan Plant 5 (Inaugurated in 2015)

LEED Gold
EEWH Gold

- 2025 EUI：174.27 > EUI Baseline 154[*2]
- Highest energy saving rate to date：24% (Compared to air-conditioned general factory operation areas)

Energy saving benefits of Delta's donated green buildings

Delta Building at National Cheng Kung University (NCKU) (Inaugurated in 2009)

EEWH
School Category (2009-2012)

- 2025 EUI：59.73 < EUI Baseline 148.3[*1]
- Highest energy saving rate to date：65% (Compared to traditional offices)

Yun-Suan Sun Green Building Research Center at National Cheng Kung University (NCKU) (Inaugurated in 2011)

LEED Platinum
EEWH Diamond

- 2025 EUI：42.22 < EUI Baseline 148.3[*1]
- Highest energy saving rate to date：85% (Compared to traditional offices)

Delta Building at National Tsing Hua University (NTHU) (Inaugurated in 2011)

EEWH Bronze (2011-2014)

- 2025 EUI：63.39 < EUI Baseline 72.8[*14]
- Highest energy saving rate to date：13% (Compared to traditional university buildings)

Kuo-Ting Optoelectronics Building at National Central University (NCU) (Inaugurated in 2011)

EEWH Bronze

- 2025 EUI：128.64 > EUI Baseline 72.8[*14]
- Highest energy saving rate to date：70% (Compared to traditional university buildings)

Namasia Minquan Elementary School (Inaugurated in 2012)

LEED Zero Energy
LEED Platinum
EEWH Diamond

- 2025 EUI：0 < EUI Baseline 24[*15]
- Highest energy saving rate to date：100% (Compared to traditional elementary school buildings)

Shanghai R&D Building (Inaugurated in 2011)

LEED Platinum

- 2025 EUI：49.92 < EUI Baseline 85.1[*3]
- Highest energy saving rate to date：49% (Compared to large-scale civil buildings)

Beijing Office Building (Inaugurated in 2012)

LEED Silver

- 2025 EUI：27.08 < EUI Baseline 100[*4]
- Highest energy saving rate to date：74% (Compared to traditional offices)

Americas Headquarters (Inaugurated in 2015)

LEED Zero Energy
LEED Platinum
CBE Annual Livable Buildings Award

- 2025 EUI：0 < EUI Baseline 166.88[*7]
- Highest energy saving rate to date：100% (Compared to traditional offices)[*8]

EMEA Headquarters (Inaugurated in 1987)

BREEAM Very Good

- 2025 EUI：138.68 < EUI Baseline 177.16[*9]
- Highest energy saving rate to date：65% (Compared to non-residential buildings)

Netherland Helmond Office Building (Inaugurated in 2022)

LEED Gold

- 2025 EUI：55.82 < EUI Baseline 76.1[*10]
- Highest energy saving rate to date：56% (Compared to non-residential buildings)

India Rudrapur Plant (Inaugurated in 2008)

LEED-India Gold

- 2025 EUI：26.95 < EUI Baseline 179[*5]
- Highest energy saving rate to date：85% (Compared to traditional commercial buildings)

India Gurgaon Plant (Inaugurated in 2011)

LEED-India Platinum

- 2025 EUI：84.82 < EUI Baseline 179[*5]
- Highest energy saving rate to date：60% (Compared to traditional commercial buildings)

India Mumbai Office Building (Inaugurated in 2015)

LEED Platinum

- 2025 EUI：109.92 < EUI Baseline 182[*6]
- Highest energy saving rate to date：77% (Compared to traditional commercial buildings)

India Bengaluru Head Office Building and R&D Center (Inaugurated in 2024)

LEED Gold

- 2025 EUI：33.89 < EUI Baseline 179[*5]
- Energy saving rate：81% (Compared to traditional commercial buildings)

DET Plant 5 (Inaugurated in 1990)

LEED Gold

- 2025 EUI：848.01 > EUI Baseline 640.24[*11]
- Highest energy saving rate to date：23% (Compared to green building application documents)

DET Plant 7 (Inaugurated in 2022)

LEED Gold

- 2025 EUI：328.39 < EUI Baseline 627.34[*12]
- Highest energy saving rate to date：64% (Compared to green building application documents)

Delta Ako Energy Park Multi-purpose Building (Inaugurated in 2017)

LEED Gold

- 2025 EUI：116.55 < EUI Baseline 165.57[*13]
- Highest energy saving rate to date：50% (Compared to green building application documents)

*1：<Energy Administration, Ministry of Economic Affairs> 2025 Energy Audit Annual Report for Non-Productive Industries (P.28): 148.3 kWh/m^2 (Office buildings, parking lots not included)

*2：<Architecture and Building Research Institute, Ministry of the Interior> Green Building Evaluation Manual-Existing Building Energy Efficiency Expert Assessment System E-BERSe (2024 Edition) (P.57): 154 kWh/m^2 (10 hours of operation in air-conditioned general factory operation area).

*3：<Shanghai Municipal Commission of Housing and Urban-Rural Development> 2023 Shanghai Government Office Building and Large Public Building Energy Consumption Monitoring and Analysis Report (P.13): 85.1 kWh/m^2 (office buildings).

*4：<Beijing Municipal Commission of Housing and Urban-Rural Development> and <Beijing Municipal Administration for Market Regulation> Standard for Energy Consumption of Building (published in 2023) (P.6): 100 kWh/m^2 (large commercial offices).

*5：[United Nations Environment Programme] 2015 Building Energy Conservation Implementation Report (P.103): 179 kWh/m^2 (composite buildings).

*6：[United Nations Environment Programme] 2015 Building Energy Conservation Implementation Report (P.103): 182 kWh/m^2 (office buildings).

*7：<ENERGY STAR> Technical Reference of the 2018 US Energy Use Intensity by Property Type (P.4): 166.88 kWh/m^2 after conversion (office buildings).

*8：The Americas Headquarters adopted a net-zero energy consumption design, and the self-generated and sold renewable electricity exceeds the purchased electricity, therefore the EUI=0.

*9：<Statistics Netherlands> StatLine Energy Database, energy intensities of buildings: 76.1 kWh/m^2 and 10.7 m^3/m^2 (2,500-5,000 square meters of buildings). Considering that the EMEA headquarters also uses natural gas, the average natural gas consumption of buildings in the StatLine Energy Database is converted into electricity consumption, and the average energy consumption of buildings is added to derive the EUI baseline: 177.16 kWh/m^2.

*10：<Statistics Netherlands> StatLine Energy Database, energy intensities of buildings: 76.1 kWh/m^2 (2,500-5,000 m^2 of buildings).

*11：<LEED 2009 for Existing Buildings Operations and Maintenance Rating System> DET Plant 5 Green Building Application (According to the LEED 2009 for Existing Buildings Operations and Maintenance)-Baseline year 2010-2012 average EUI: 640.24 kWh/m^2.

*12：[LEED 2021 New Building Systems] The average EUI of the green building application documents (in accordance with the construction system) of DET Plant 7: 627.34 kWh/m^2.

*13：AKO green building application documents (according to LEED v4 commercial interiors, retail, hospitality minimum energy performance simulation requirements) simulation baseline value: 165.57 kWh/m^2.

*14：<Energy Administration, Ministry of Economic Affairs> 2025 Energy Audit Annual Report for Non-Productive Industries (P.28): 72.8 kWh/m^2 (general university EUI, indoor parking lots not included).

*15：<Ministry of Economic Affairs and Ministry of Education> 2024 Public elementary schools group 2 EUI in the Energy Conservation Project for Governmental and Educational Institutions (2024-2026) Approved version (P.20): 24(kWh/m^2).

5.3.4 EV100 International Initiative and Low Carbon Road Transportation

Conversion to Electric Vehicles and Expansion of Charging Facilities

Delta joined the EV100 low-carbon transportation initiative in 2018 and became the first EV100 member that is a provider of energy infrastructure facilities for electric vehicles. Delta has worked with leading companies and organizations in sustainable development across the world to jointly support low-carbon transportation. Delta is committed to providing charging facilities at Delta's operations and production plants[*1] within the scope of its global energy management as well as converting company vehicles[*2] to electric vehicles such as battery electric vehicles and hydrogen vehicles before 2030. This will reduce carbon emissions from transportation and fulfill Delta's mission: "To provide innovative, clean and energy- efficient solutions for a better tomorrow."

Delta's Targets in the Different Phases of Conversion to Electric Vehicles

Initiation Phase 2018-2021

Energy Management Scope for 2020

Core Tasks	• Installing charging facilities
Achievements	• Install at least one charging facility at each main location • Provide free charging facilities to employees and visitors

Progression Phase 2022-2025

Energy Management Scope for 2025

Core Tasks	• Support the replacement of company vehicles with EVs • Smart management of charging facilities
Achievements	• 2022：ICP has been supporting investments in low-carbon transportation • 2024：Enhanced the OA system platform with a charging reservation function • 2025：Require electric vehicles for new company vehicles[*3]

Scaling Phase 2026-2030

Energy Management Scope for 2030

Core Tasks	• Replace company vehicles with EVs
Schedule	• 2026：Drive EV purchasing at new sites covered by EV management scope • 2028：Provide replacement plans for vehicles that have not been replaced • 2030：100% of company vehicles are EVs

Sustained Operations (2035+)

Long-term Vision

Strategic Goals	• 100% of newly acquired company vehicles are zero-emission vehicles (ZEVs)
Schedule	• 2030：In EV leading markets[*4], new company vehicles must be ZEVs • 2035：Newly acquired company vehicles must be ZEVs

EV100 Progress

Corporate vehicles covered by the EV100 fleet commitment	ZEV ratio	Number of locations with charging facilities	Number of charging facilities installed
278	24%	33	312

*1：The EV100's committed operation sites and energy management scope are consistent. In 2025, the scope includes Dongguan, Wujiang, Wuhu, and Chenzhou plants in Mainland China. DET plants 1, 3, 5, 6 and 7;Taoyuan plants 1, 2, and 5, as well as Pingjhen in Taiwan; Cyntec and Huafeng plants; Taipei Headquarters (Ruey Kuang Building and Ruey Kuang Building II, Taipei Yang Guang Building), Taoyuan R&D Center, Chungli Plant 5, Tainan Plant Phase I and II, Shanghai R&D Building, Dongguan Technology Development, Wujiang Technology Development, Japan Headquarters, Americas Headquarters, and the Building in Soest in Germany.

*2：The corporate vehicles in the EV100 commitment refers to those purchased or long-term leased at the aforementioned locations (less than 7.5 tons)

*3：Prioritize battery electric vehicles (BEVs) and hydrogen fuel cell vehicles (FCEVs) for new company vehicle acquisitions.

*4：For the definition and scope of EV leading markets, please refer to the EV100 Barometer Report published and updated by the Climate Group.

Delta provides charging facilities at its location of operations to encourage the use of electric vehicles among its employees and visitors. In 2025, 312 EV chargers have been installed across sites covered by Delta's EV100 commitment. In June 2025, Climate Group, the founder of the EV100, launched the EV100 relaunch event to review the progress of the global road transport electrification transformation. It invited EV100 members to share their best practices and results to strengthen the confidence of global electric vehicle transformation. Delta actively provided support and summarized its implementation practices in the first phase of EV100, and published a thought leadership piece on the EV100 official website and #EVLearnings on LinkedIn to share how to respond to the multiple challenges of energy and management under the wave of electric vehicles through innovative technologies. In terms of technology, the solar PV energy storage system is integrated with the electric vehicle charging infrastructure to make full use of renewable electricity generation. The energy storage system is used to regulate electricity usage, and the DeltaGrid EVM electric vehicle charging management system is used for intelligent dispatch of energy supply and demand. In terms of management, we have established an internal "charging management policy" and launched the "charging reservation system" to ensure fairness and efficiency in the use of charging facilities.



Delta leverages technology and management to make the use of charging facilities smarter and more efficient

5.4 Water Resource Management

5.4.1 Identification of Water Risks and Response Measures

Establish Risk Assessment Mechanisms

Water is an indispensable resource in the global economy. Delta continues to strengthen operation management and risk identification to achieve sustainable cooperation with partners in the value chain and conduct in-depth analyses of the risks of supply chain interruptions caused by droughts derived from climate change. Delta uses the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI) to identify the risks to Delta's supply chain and global operation sites. We scored each risk based on the risk elements, such as WRI risk, water consumption, revenue, and production value, and the comprehensive final results were used as the basis for Delta's internal decision making. We formulated corresponding measures to ensure adequate response capabilities, make adjustments before risks arise, and implement sustainable management of water resources. Delta shall continue to use the assessment methodology for high-risk plants and plan suitable measures for adaptation.

To raise awareness of water consumption reduction, Delta provides training courses on water efficiency management and water conservation to our employees periodically. In 2025, Delta's internal online learning system Academy launched the "Delta Water Resource Management SBTN Introduction" course, which explains international water resource management trends and the methodology and theoretical foundations of the Science Based Targets Network (SBTN). The course explains the case studies of international benchmark companies and the results of the first stage of the SBTN freshwater target assessment and quantification of Delta's plants in Taiwan. The purpose is to strengthen employees' water consumption-related knowledge and water conservation awareness, and cultivate their capacity for self-assessment and improvements. More than 50 people participated and viewed the program.

Entities at risk	Risk Factors	WRI risk distribution[*1]				
		Extremely high	High	Medium-high	Medium-low	Low
Supply Chain Tier 1 suppliers with continuous transactions in 2025	• Hazards：Use the tools of the WRI for hazard classification • Exposure：Rating based on the amount of purchases made from suppliers • Vulnerability：Determined by the industry characteristics (sensitivity to water usage) of the supply chain	23.8	7.6	12.0	35.4	21.2
Global Operation Sites Operation sites, production sites, and R&D centers	• Hazards：Use the tools of the WRI for hazard classification • Dependency：Classification based on the water consumption and standard deviation of the operation site in previous years • Severe：Classification based on the production value / number of employees and standard deviation of the operation site in previous years • Probability：Past flooding/droughts are used as the criteria	34.5	12.8	13.5	21.4	17.8

Total Tap Water Withdrawal (ML)				
1,648.4	610.6	642.0	1,020.4	850.3

*1：WRI overall water risk: Extremely high (4-5 points), high (3-4 points), medium-high (2-3 points), medium-low (1-2 points), low (0-1 points).

Water Risk Adaptation and Response

Supply Chain

- According to the weighted scores, supplier risks can be classified as high (0.1%), medium-high (10%), medium (16.5%), medium-low (25.2%), and low (48.2%).
- Delta shares the water conservation experience from its own plants and green buildings with suppliers in high risk (or higher) areas to plan for climate change mitigation and adaptation.
- Delta evaluates tier 1 suppliers' water resource management and short, medium, and long-term response strategies based on the feedback in the questionnaire to strengthen the sustainability of the value chain and enhance the Company's influence in achieving corporate sustainability.

Global Operation Sites

- Based on the weighted score, the overall comprehensive risks of the overall production plants in 2025 consisted entirely of moderate risks, and there were no high-risk plants.
- Global operation sites have established their own water conservation targets and evaluated the current conditions and future water shortage risks according to RCP*1 2.6 (2°C warming) and RCP 8.5 scenarios of IPCC AR5 to enhance regional water resource resilience and achieve sustainability in water consumption. The risk values derived from the analysis are used as the basis for financial impact estimates.
- Delta continues to use the assessment methodology for high-risk plants and plan suitable measures for adaptation. In addition to reducing the impact of floods, these measures will also increase the number of days for sustained operations.
- Increase wastewater treatment and recycling, to reduce dependency on tap water.
- Delta evaluated individual risks of the sources of water resources for formulating corresponding measures to ensure adequate response capabilities and to make the most resilient adjustments before risks arise, in order to implement sustainable management of water resources.

*1 : Representative Concentration Pathway (RCP)

5.4.2 Consumption and Effectiveness of Water Resources

Implementation of Water Resources Management

Delta is keenly aware of the connections between water safety and the welfare of people and industries. The issues have been extended from the environment to human rights and economic development. Among the 17 Sustainable Development Goals of the United Nations, SDG 6 "Clean Water and Sanitation" aims to ensure availability and sustainable management of water and sanitation for all. Delta's Board of Directors passed the Water Resource Policy in 2024 to enhance the resilience of water management amid climate change and increase Delta's capacity for flexible adjustments in the face of severe pressure on water resources in the future. Delta will also continue to conduct water risk identification and adaptation management for global operation sites and tier 1 suppliers, while developing innovative energy-saving and water-saving products and solutions.

Clean Water for Consumption

In terms of the drinking water and water supply for the kitchen in each plant, tap water must be filtered through a filtration system and sterilized by UV light to ensure that the quality of drinking water meets local legal standards.

Effectiveness / Results

Drinking water is tested at least once each quarter. We also commission third-party water quality inspection units to test for bacteria such as E. coli.

Improving Efficiency

Delta actively increases water consumption efficiency at the process end and increases output under the same water consumption conditions to reduce the risks of water resources in different industries.

Effectiveness / Results

Delta has introduced 17 water conservation solutions at global operation sites in 2025 which reduced 166.1 million liters of water consumption.

Smart Monitoring

Delta completed water meter installation in production plants and buildings and combined them with the Delta Energy Online monitoring system to monitor water consumption.

Effectiveness / Results

Each plant monitors and regularly reviews water consumption efficiency to reduce unnecessary waste.

Pollution Reduction

Sewage treatment and wastewater treatment in plants effectively help to reduce the negative impact on the environment.

Effectiveness / Results

Delta regularly appoints third-party institutions to test the waste (sewage) water quality to ensure that no material impact is posed to the surrounding environment from receiving water.



Promotion of Water Conservation and Use of Recycled Water

Delta conducts comprehensive water use assessments to identify opportunities for water efficiency improvement. These assessments analyze water consumption and identify areas where water-saving measures can be implemented. The sources of water for Delta's global operation sites consist mostly of tap water (96.7%), which is mainly used in cooling towers, restaurants, and daily general sanitation for cleaning bathrooms. In 2025, Delta's total volume[*1] of water withdrawn for global operation sites was 4,933.7 ML (include groundwater 40.5 ML and rainwater reuse 121.5 ML). Total water consumption was 893.1 ML and water discharge[*1] was 4,040.6 ML (90.8% general sewage and 9.2% process wastewater). Total volume of water recycled[*2] was 767.8 ML and the recycled water usage rate[*3] was 13.8%. Global operation sites implemented a total of 17 water conservation solutions in 2025, including: recycling and reuse of discharged water, low-concentration washing water for machine wastewater separation and recovery, replacement of cooling water tower packing, and equipment adjustment and improvement, saving a total of 166.1 ML of water consumption.

With 2020 as the baseline year, Delta has set targets for reducing the overall water productivity intensity (WPI) and water consumption intensity (WCI) of buildings, aiming for a reduction of 10% by 2025. The overall production plant WPI in 2025 was 276 metric tons/million USD, a decrease of 40.6% compared to 2020, and the WCI of eight buildings[*4] in 2025 was 16.1 metric tons/person, a decrease of 27% compared to 2020. We have achieved the water conservation targets for this phase. In 2025, Delta set goals for the overall production plants' WPI and WCI for the next phase, with 2025 as the baseline year and a 10% reduction by 2030. We also adopted the SBTN methodology to conduct water volume target assessments for locations of operations, taking into account both corporate water consumption and natural water resource needs.

*1 : Total water withdrawal and total water discharge are all fresh water (total dissolved solids ≤ 1,000 mg/L).
*2 : Total water recycled = (reclaimed water + rainwater).
*3 : Recycled water usage rate = total water recycled / (total water withdrawn + reclaimed water).
*4 : The eight buildings include Taipei Corporate Headquarters - Ruey Kuang Building and Ruey Kuang Building II, Taipei Yang Guang Building, Taoyuan R&D Center, Chungli R&D Center, Tainan Plant Phase I & II, and Shanghai R&D Building. They do not include Dongguan Technology Development, Wujiang Technology Development, Japan Headquarters, Americas Headquarters, and the building in Soest in Germany.
*5 : Megaliters=one thousand cubic meters (1,000 m³)=1,000 metric tons.

Water Resources

- Tap water: 4,771.7 million liters, 96.7%
- Rainwater: 121.5 million liters, 2.5%
- Groundwater: 40.5 million liters, 0.8%
- Total water withdrawal: 4,933.7 million liters
- Total water recycled: 767.8 million liters
- Recycled water usage rate: 13.8%

Water Discharge

- Domestic sewage: 3,670.5 million liters, 90.8%
- Process wastewater: 370.1 million liters, 9.2%
- Total water discharge: 4,040.6 million liters

Water Consumption

- Water consumption: 893.1 million liters

Water Conservation Performance

Overall Production Plants

In 2025, Delta's overall production plants' WPI was 276 metric tons/MUSD of production value, a decrease of 40.6% compared to 2020

2025 Target	↓10%
2025 Actual	↓40.6%

Achieved Baseline year : 2020

The main reasons are as follows

- Recycling and reuse of discharged water
- Recycling and reuse of concentrated RO effluents from the pure water system
- Low-concentration washing water for machine wastewater separation and recovery
- Replacement of cooling water tower packing improves energy efficiency

Buildings

The WCI of eight buildings[*4] in 2025 was 16.1 metric tons / people-years, a decrease of 27% compared to 2020

2025 Target	↓10%
2025 Actual	↓27%

Achieved Baseline year : 2020

The main reasons are as follows

- Rainwater recycling
- Water conservation improvements were made for high-level water tanks in dormitories
- Replacement of faucets with water-saving faucets
- Fish pond filtering system update reduced water replacement frequency

Wastewater Management

All waste (sewage) water from Delta's global operation sites is either properly treated by suitable wastewater treatment facilities, or directly discharged to waste (sewage) water plants designated by the local management center. For sites where no flow meter is installed and no relevant bills are available, the sewage discharge is estimated based on a specific ratio of the sites' water consumption; while wastewater discharge of Taoyuan Plant 5, Pingjhen Plant, Cyntec Tainan, Cyntec Hsinchu, Cyntec Huateng, and Cyntec Wuhu is calculated by actual monitoring and inspection of discharge volume. The quality of discharge across all plants is in compliance with current legal regulations, and we regularly test the waste (sewage) water quality to ensure that all the treatment facilities are meeting wastewater quality requirements and no material impact is posed to the surrounding environment from receiving water. No material leakage or overflow occurred at any production plant in 2025.

Process Water Discharge by Quality and Destination

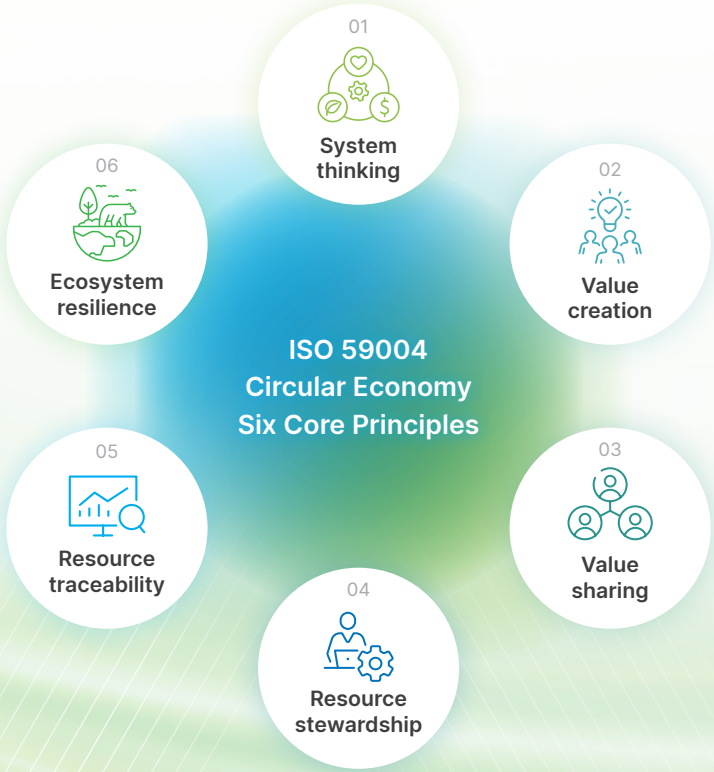
Region	Production Plant	Process Wastewater (ML)	Concentration of Effluent (mg / L)			Processing Unit	Receiving Water Body
			Total Suspended Solids	Biochemical Oxygen Demand	Chemical Oxygen Demand		
Taiwan	Taoyuan Plant 5	0.8	26.5	111	244	Guishan Industrial Park Wastewater Treatment Company	Nankan River
	Pingjhen Plant	1.6	2	1.3	15.6	Treatment within the plant	Dakengque River
	Cyntec Tainan Plant	52.8	5	15.6	92	Tainan Science Park Wastewater Treatment Company	Yanshuei River
	Cyntec Hsinchu Plant	114.3	1.8	12.8	45.9	Hsinchu Science Park Wastewater Treatment Company	Keyaxi River
Mainland China	Cyntec Huateng Plant	18.6	15	9.5	23	Yundong Wastewater Processing Company	Wusongjiang River
	Cyntec Wuhu Plant	180.3	50.75	49.4	139	Zhujiaqiao Wastewater Processing Company	Yangtze River



5.5 Resource and Pollution Management

5.5.1 Promoting the Circular Economy

In 2025, Delta became the first company in the global ICT industry in the world to pass the third-party audit of ISO 59004:2024 - Circular economy - Vocabulary, principles and guidance for implementation (hereinafter referred to as ISO 59004 Circular Economy). Newly established in 2024, the ISO 59004 Circular Economy certification addresses the rising global demand for circular economy frameworks, requiring organizations to establish a comprehensive system that systematically enables resource recyclability, value retention, and value enhancement. The certification audit evaluates enterprises across three dimensions—social, economic, and environmental—to assess whether their circular economy architecture embodies six core principles: systems thinking, ecosystem resilience, resource traceability, value creation, value sharing, and resource stewardship.



Delta continues to promote circular economy concepts in the value chain. In 2022, Delta announced the "Delta Group's Product Carbon Footprint Strategies" to analyze product carbon footprint hotspots and carbon reduction opportunities, in the same year, we formulated four major circular economy strategies to accelerate product carbon footprint reduction actions. In 2023, we followed up with the four major circular economy strategies to inventory 17 indicators in the product value chain of business units. As we promote the net-zero goals of Scope 3 emissions, Delta conducted a comprehensive review of raw materials procurement in 2024 and implemented circular economy procurement and manufacturing models, taking five key reduction measures, and set targets for recycling / recycled materials use. To ensure that the value chain selects sustainable materials in everyday operations, as well as take advantage of business opportunities in circular economy business models, Delta has organized education and training courses related to the circular economy at Delta's internal online learning system Academy. These courses explain what corporate sustainable transformation entails, as well as the methods to implement it. In 2025, a total of two training sessions were held for 140 participants.



Verification TW25/00001020

SGS

Circular Economy Verification Opinion

The process and procedures of

Delta Electronics, Inc.

NO. 186, Ruey Kuang Road., Neihu Dist.,
Taipei City 114501, Taiwan (R.O.C.)

have been assessed from 05 September 2025 to 25 September 2025 and demonstrated the implementation status against the voluntary guidance standard of

ISO 59004:2024

(Circular economy — Vocabulary, principles and guidance for implementation)

And achieved overall rating 5

On a scale of 5

Authorized by

Stephen Pao

Business Assurance Director

Version 1
Date: 14 November 2025

TGP63-15-2 2510

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The opinion recorded herein demonstrated the status against the voluntary guidance standard of ISO 59004:2024 (Circular economy — Vocabulary, principles and guidance for implementation) and are only valid at the time of the intervention and only as stated above. This document is not intended to be used for certification purposes or regulatory or contractual use and does not relieve the Client from compliance with any bylaws, federal, national or regional acts and regulations issued pursuant to ISO 59004:2024. SGS Services are governed by and subject to the General Conditions of Customised Audit Services.

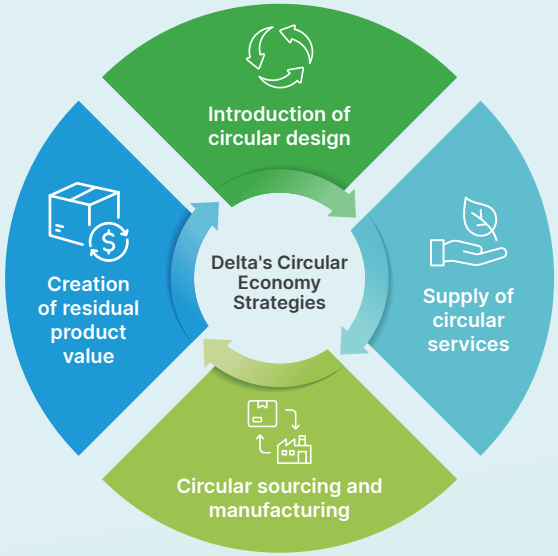
Page 1 of 2

Delta passed ISO 59004 Circular Economy third-party audit.

Delta has established a solid foundation in the implementation of the circular economy through solid and forward-looking circular economy strategies and actions. The current ISO 59004 circular economy audit process has further highlighted Delta's high level of alignment with international standards in circular economy strategies and practices, and has obtained a high score of five out of five in the overall results of external third-party audits.

Delta's Circular Economy Implementation Roadmap

- **Established "Delta Group's Product Carbon Footprint Strategies"：**Adopted ISO 14067 Product Carbon Footprint standard
- **Established the "Delta Group Biodiversity Policy"**
- **Four major circular economy strategies**



2016

- **Established the "Water Conservation and Waste Reduction Management Committee"**

2019

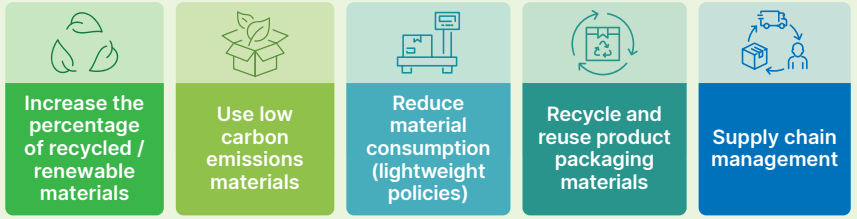
- **Introduce The UL 2799 Zero Waste to Landfill Validation**

2022

- **Inventory of 17 circular economy indicators：**Usage ratio of renewable material, modular design, circular economy revenue, and product recycling that correspond to the four major circular economy strategies

2023

- **Scope 3 C1 and C11 implementation Subcommittees：**Comprehensive review of raw materials purchased, promotion of circular procurement and manufacturing models, and adoption of five key reduction measures



- **Delta Group Responsible Sourcing Policy**

2024

- **Obtained third-party audit for ISO 59004 Circular Economy**
- **100% waste diversion rate of overall production plants in 2025**

Achieved

2025

ISO 59004 Circular Economy Six Core Principles

System thinking | Value creation | Value sharing | Resource stewardship | Resource traceability | Ecosystem resilience

5.5.2 Waste Generation and Reduction Effectiveness

Implement Waste Management and the Transformation of Waste into Resources

Delta established the "Water Conservation and Waste Reduction Management Committee" in 2016. To promote sustainable resource use and proper waste management, the Committee analyzed waste sources and types, identifying key areas that could be integrated into projects to improve waste management performance, and combined internal and external resources to explore the potential for waste reuse. The UL 2799 Zero Waste to Landfill Validation was introduced starting from 2019, and the number of certified plants has increased every year. As of 2025, overall production plants that are set as target plants have obtained UL 2799 certification (totaling 14 certificates), including five plants having platinum certification, the highest level. Delta achieved a 100% waste diversion rate for overall production plants by 2025. The scope of the Group's waste management will be expanded by 2050, with a goal of a 100% waste diversion rate for global operation sites. Delta will continue to improve the diversion rate of waste through reduction, reuse, and recycling to reduce environmental impact, pursue sustainable use of resources and prevent the depletion of Earth's resources.

The data on Delta's waste production are entered in the internal ESG data platform at regular intervals and placed under the centralized management of the system. We also retain the weighing records and government report data for reference. The management units track the vehicles of the institutions responsible for disposal and perform audits from time to time.

Statistically, the total weight of waste at global operation sites processed by qualified disposal institutions was approximately 74,651 metric tons in 2025, of which, non-hazardous waste accounted for 68,396 metric tons (92%), and hazardous waste accounted for 6,255 metric tons (8%).

Overall production plants have obtained UL 2799 certification

2 Sites	Pingjhen Plant Certified*	Taoyuan Plant (1, 2, 5) Certified*
3 Sites	Wujiang Plant Platinum	Dongguan Plant Certified*
	Chenzhou Plant Platinum	
4 Sites	DET plant 1 Gold	DET plant 5 Gold
	DET plant 3 Gold	DET plant 6 & 7 Gold
5 Sites	Cyntec Wuhu Plant Platinum	Cyntec Hsinchu Plant Certified*
	Cyntec Huafeng Plant Platinum	Cyntec Tainan Plant Certified*
	Cyntec Huateng Plant Platinum	

*with a 100% diversion rate

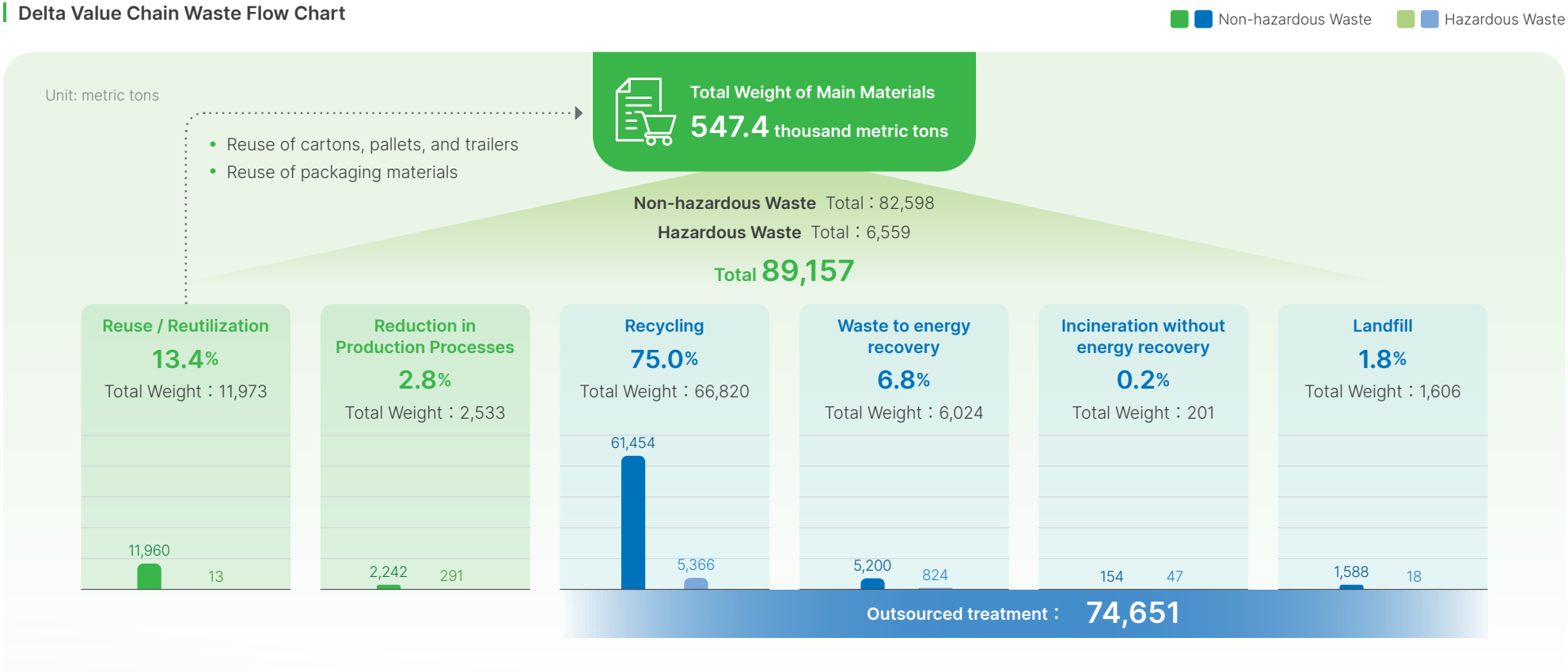
Value Chain Waste Reduction Results

Delta's waste reduction starts with its own improvements and it collaborates with the value chain to facilitate effective use of waste and reduce the production of waste in operations, including packaging material recycling, reduction of use in processes, and reuse of cartons, pallets, and trailers to attain reuse and reduction. The total amount of waste generated in the value chain activities of Delta's global operation sites totaled 89,157 metric tons. The total amount of all waste converted was 87,350 metric tons and the diversion rate[*1] was 98%. The revenue from waste recycling totaled US$ 39.50 million.

Delta continued to promote waste reduction and circular economy measures, and a total of 18 projects were implemented in global operations in 2025, including: improvements to fan heat flow to molds, improvements to material carriers, the reuse of plastic boxes, and more. Total waste reduction amounted to 204 metric tons of waste and saved approximately US$ 0.15 million.

*1：Waste diversion rate: (reuse+reduction+recycling+waste energy recovery+anaerobic digestion+biofuel+composting)/total weight of waste generated; of which, the percentage of waste energy recovery must be less than 10%.

Delta Value Chain Waste Flow Chart



5.5.3 Air Pollution Prevention and Management

All of Delta's plants have obtained emission permits in compliance with local environmental regulations and used the best available treatment technologies for each pollutant type to ensure that environmental loads around the plants are minimized. Moreover, gas monitoring is regularly scheduled at discharge outfalls of the plants. Currently, air pollutants generated by Delta include volatile organic compounds (VOCs), nitrogen oxides (NO_x), sulfur oxides (SO_x), and particulate matter (PM).

The total VOCs in 2025 were calculated based on data from monitoring reports and operation time. The total declared emissions amount of VOCs in global operation sites was 87.0 metric tons. The VOCs mainly came from escaped asphalt (filled in electronic ballast) during the heating process, and volatile organic solvents (such as fluxes and isopropyl alcohol) and others. Nitrogen oxides (4.5 metric tons) and sulfur oxides (1.0 metric tons) came from testing or the emergency use of generators at plants, or from hot water furnaces in dormitories and kitchens, and both were in minute quantities. The total amount of suspended particulate matter generated was 82.8 metric tons.

5.6 Green Products

5.6.1 Green Design

Life Cycle Assessment

Life Cycle Assessment (LCA) is a systematic analysis method for environmental impact caused in each phase of input and output from the acquisition of raw materials, manufacturing and assembly, transportation and distribution, and use to final disposal. In order to reduce the impact of products on the environment, Delta has conducted full-scale LCA and Screening LCA on the environmental impact of respective products according to the international standards ISO 14040 and ISO 14044 in each phase, and has introduced green design to develop sustainable products and services.

Since 2010, Delta has selected several representative products to perform product carbon footprint research based on the Life Cycle Assessment methodology in accordance with PAS 2050 and ISO 14067 standards. They included the carbon footprint inventory of notebook external power supply units (adapters), DC fans, PV inverters, high-efficiency rectifier modules, switching power supplies, and DC/DC modules for EV powertrains, for which third-party verification statements were obtained. By summarizing the results of several products' LCA, it shows that the environmental impact from the "use phase" of Delta's core products is currently most significant during their life cycle, while "acquisition of raw materials" comes in second.

In 2022, the Supply Chain ESG Committee worked with all business groups to launch a comprehensive set of product carbon footprint projects. Each business group has established a working group to regularly report on their progress, including the parallel deployment of product carbon footprint calculations, examination of reduction practices for product life cycles, and case studies of green product design, thereby strengthening investment in R&D resources in sustainable products and services. Delta released the "Delta Group's Product Carbon Footprint Strategies" in 2022. We used the existing Delta Material Carbon Emission Database, established a product carbon footprint calculation methodology and introduced international carbon emission factor databases to create a platform of knowledge. We would analyze product carbon footprint hot spots and opportunities for carbon reduction, and use circular business models, green product design, product energy efficiency improvement, partnerships with low-carbon raw material suppliers, voluntary energy conservation and renewable electricity operation in plants, the setup of green logistics, waste management, and continuous engagement, and communication and encouragement for value chain partners to jointly accelerate product carbon footprint reduction actions.

Delta has a large variety of products, and for this reason, we calculate our carbon footprint in separate stages. We expanded the product categories included in the inventory to adapters, power chokes, stators, DC fans, LED high bay, wireless APs, electric vehicle charger IC-CPDs, digital projectors, integrated low-voltage DC brushless vehicle motors, DIN rail power supply, passive resistor, Mini-ohm resistor, molding choke, and power module in accordance with ISO 14067 Product Carbon Footprint Standards. We also obtained third-party verification statements. We organized in-person training programs and online courses in 2023 to help employees understand product carbon footprints as well as build up their ability to respond to customer requirements. We also compiled lessons learned from the carbon footprint inventory and shared inventory tools and resources through internal announcements to accelerate the internal product carbon footprint inventory. In 2025, we officially launched the DelZer0 product carbon footprint platform that was independently developed by Delta for effectively improving the implementation efficiency of product carbon inventory by business units. DelZer0 supported the completion of carbon footprint calculations for a total of 121 products this year, demonstrating the effectiveness of digital transformation to support carbon reduction management.

Continuous Reduction of the Environmental Impact of Products

Delta upholds the mission statement "To provide innovative, clean and energy-efficient solutions for a better tomorrow" and incorporates the spirit of green product design and circular design into the life cycle of products in the development process. We continue to develop and innovate energy-efficient products and solutions to provide efficient and reliable integration solutions and services for energy conservation. Our strategy includes allocating R&D resources to minimize waste. We continue to provide training related to circular design, including principles such as changing from the source, using waste as a resource, maintaining high value utilization and thinking about circular pathways. We also introduce strategies such as circular designs, the selection of low-carbon materials, the provision of product usage rights, the extension of product life cycles, and the creation of residual product value. For example, we use post-consumer recycled (PCR) PBT (Polybutylene Terephthalate) on fan blades and fan frames, use recycled copper in metal components, add recycled aluminum and PC recycled materials for products' outer casings, use eco-friendly product packaging made entirely of paper, weight reduction of packaging materials and design optimization, use lighting equipment that's 90% recyclable, continue to improve module efficiency, and more. The aim is to raise our resource utilization from the perspective of the product life cycle and reduce the environmental impacts when designing products and services, while also satisfying customer expectations.

1 Product Design

- Consider the full life cycle (raw materials / energy / water / waste)
- Modular design

2 Raw Materials

- Lightweight product design
- Adoption of green packaging materials
- Use of renewable / recycled / recyclable materials
- Green supply chain
- Local procurement of materials
- Chemicals and hazardous substance management

More Information

4.5 Supplier Sustainability Management
5.5 Resource Management and Pollution Prevention Management
5.6.2 Hazardous Substance Policy and Management

3 Manufacturing and Production

- Green building plants
- Adoption of energy conservation / water conservation / waste reduction solutions
- Resource recycling
- Use of renewable electricity

More Information

5.3 Energy Management
5.4 Water Resource Management
5.5 Resource Management and Pollution Prevention Management

4 Transportation & Distribution

- Reduce packaging volume design
- Lightweight product design
- Improved transportation efficiency

5 Usage

- Enhance energy efficiency of products

More Information

5.6.4 Energy Saving Benefits and the Avoided Emissions of Products

6 Final Disposal

- Use of recyclable materials
- Design for ease of recycling and dismantling
- Meet requirements of local environmental protection regulations (e.g., EU WEEE Directive)

More Information

5.5 Resource Management and Pollution Prevention Management

5.6.2 Hazardous Substance Policy and Management

Delta established the Delta Environmental Hazardous Substance Management Policy and Regulations in 2002. Since then, Delta's product design to manufacturing process, including the components, process chemicals, jigs, and packaging materials that make up Delta's products, have all been included in the management system in order to achieve the most comprehensive management. We commit to collaborating with industry associations to identify substitutes for hazardous substances and continuously dedicate R&D resources to developing substitutes or phasing out these hazardous substances. Delta's responsibility and contribution as a global citizen is to insist on producing excellent products that meet green regulations and enhance performance.

Monitoring Legislative Changes

In line with Delta's diverse product development, Delta continues to pay attention to various regulations related to hazardous substances, such as the "Restriction of Hazardous Substances in Electrical and Electronic Equipment Directive" (RoHS), which is the main regulation for electronic products in the European Union; the European Union's "Registration, Evaluation, Authorization and Restriction of Chemicals" (REACH); "Persistent Organic Pollutants Regulations" (POP Regulations); the automotive industry's mainstream "Global Automotive Declarable Substance List" (GADSL); the "Safe Drinking Water and Toxic Enforcement Act" of the United States, also known as the "California Proposition 65" (Prop 65); the "Toxic Substances Control Act" (TSCA) list of the US Environmental Protection Agency; the "Prohibition of Certain Toxic Substances Regulations, 2025 (SOR/2025-270)" in Canada; and Japan's "Chemical Substances Control Law" (CSCL). We pay advance attention to these regulations, and we incorporate them into our management standards and implement them at least one year before the implementation of the regulations.

EU and US regulatory authorities have shifted their focus to per- and polyfluoroalkyl substances (PFAS) in recent years. The US TSCA and the EU's POP and REACH directives have added new management plans, and the electronics industry is trying hard to respond and adjust to the changes.

Delta's Hazardous Substance Management System

Delta introduced the IECQ QC 080000 specification for restricted/hazardous substance process management in 2007 in order to ensure consistent implementation standards for the regulations for hazardous substance management as well as a comprehensive process for hazardous substance control. These include environmental considerations and hazardous risk management procedures, hazardous substance management procedures, and procedures for managing hazardous substances in the manufacturing process.

The entire process, from material assessment and the formulation of material numbers to material procurement, is managed using product life cycle management (PLM) and enterprise resource planning (ERP) systems. We use the Delta EC Suppliers exchange platform as an interface to publish the latest hazardous substance management regulations. We will then subsequently obtain a declaration based on the material number. We implement the same management guidelines for evaluating new suppliers.

Identify hazardous substances

Take into account customer regulations and professional regulatory platforms (e.g. ECHA,

USEPA) to identify potential hazardous substances

Confirm material risks

- Controlled substances(determine applicability)
- Determine type and risk of controlled materials Compliance review: Substance survey
- Effective dates of regulations (including product / material regulations during transition periods)

Assessments and alternatives

- Take inventory and establish control procedures for material numbers. Work with upstream and downstream suppliers and use evaluation tools such as GreenScreen to select alternative materials.
- Verify material characteristics to ensure function and performance

Standardization

- Determine the compliance documents suppliers are required to submit
- Include standardization in Delta's management documents, and announce them

We currently impose restrictions on more than 500 hazardous substances in approximately 13 categories including heavy metals, flame retardants, plasticizers, and persistent organic pollutants.

Implementation

When there are significant adjustments to external laws and regulations or Delta's policies, the Delta Environmental Hazardous Substance Management Policy and Regulations content will be discussed across business groups to reissue the regulations and confirm the schedule. The frequency of adjustment is once a year. Under the management regulations, each plant has established detailed control procedures, including material recognition, testing requirements, reports, and declaration requirements. Each plant has a dedicated staff responsible for handling quality abnormalities and preparing environmental management material implementation plans. We have also incorporated supplier-end management and audits into the management scope by integrating supplier audits with incoming material inspection and sampling, parts engineering units, and materials units to establish a complete hazardous material management system.

Disclosure of Hazardous Substances

The composition of electronic products is complex, and the greatest concerns of customers are the substances of very high concern under EU REACH and RoHS exclusion-related statements.

Take power supplies as an example: There are mainly 17 disclosed substances in Delta's electronic products, including resin materials and additives, metal surfaces, electrical contact alloys, electrolyte additives, ceramic material additives, flame retardant, and substances of concern, such as antimony trioxide, boric acid, and siloxane.

Delta discloses information related to hazardous substances in accordance with customer requirements and investor expectations. All products in the Power and System Business Group comply with the IEC 62474 Material Declaration for Products of the Electrotechnical Industry. Comprehensive statements for RoHS, REACH, Prop 65 and TSCA have been voluntarily disclosed on the official Delta website for all standard power products. We also completed the International Material Data System (IMDS) reference settings for automotive product lines. In 2025, Delta generated no revenue from hazardous substances regulated by authorities.

Progress on the Response to the Latest Legislation

China will add four plasticizers to the China RoHS for control (GB 26572-2025) in 2027. Since Delta actively monitors regulatory changes, these regulated chemicals have all been included in Delta's management procedures, and Delta's products all use corresponding material selection standards. Currently all products meet the latest regulatory requirements.

Regulatory authorities in the EU, US, and other countries have increased their attention toward per- and polyfluoroalkyl substances (PFAS) in recent years. As PFAS is both carcinogenic and non-degradable in the natural environment, industry must exercise greater caution in its use. For example, due to its stable nature and high performance, PFAS is commonly used in electronic products. Delta has launched an inventory in 2023 to strengthen communication with upstream raw material suppliers and collect detailed information to meet requirements for the disclosure of materials. The results of the inventory showed that PFAS is used in at least four major categories, namely industrial plastics, capacitors, insulation materials, and charging lithium battery products. Currently, Delta's R&D team and supply chains are working on developing various alternative solutions, and we plan to conduct verifications on materials starting in 2026.

Delta's Phase-Out Program for Hazardous Substances

Since Delta's introduction of the first lead-free soldering production line in 2000, it has eliminated hazardous components that do not comply with regulations, and has actively reviewed the materials used.

In 2007, we established the Delta Halogen-Free Standard to ensure that Delta's products comply with market trends and regulatory requirements for the use of halogenated substances.

All Delta plants have adopted solvent-free protective insulation paint since 2020. Solvent-free materials significantly reduce emissions of volatile organic compounds (VOCs) and provide stronger protection. In other words, by researching and developing alternative materials and replacing currently-used materials, we can protect employees' health while also improving air quality.

Targets and Progress for Flame Retardants and Plasticizers

Delta also continues to carry out more control and evaluations of flame retardants and plasticizers for continuous optimization. For example, phosphorus-based flame retardants were used in the past to replace brominated flame retardants to achieve the halogen-free goal (chlorine and bromine). But several phosphorus-based flame retardants were later found to be more biotoxic, so they were phased out again, while a number of phosphorus-based flame retardants and plasticizers with higher biotoxicity have been banned. The phasing out was completed in 2023, and at a standard more rigorous than the regulatory requirements. To ensure higher rigor in the selection of chemicals in products, we choose flame retardants and plasticizers based on scientific evaluation standards from GreenScreen, thereby ensuring that we pick flame retardants that are safer to humans and less harmful to the environment. Currently, we fulfill the requirements of green labels for IT products, such as TCO Certified as well as EPEAT, an environmental performance evaluation tool from the United States Environmental Protection Agency. For new products released after 2024, Delta comprehensively provides safer products and services based on even higher standards.

We expect that the Stockholm Convention and the EU POPs regulation will add Dechlorane Plus (DP) to the controlled substances list in the near future. DP has characteristics such as persistent non-decomposition and bioaccumulation in the environment, which may cause accumulation throughout the food chain and lead to biological and health issues in humans and other organisms. Currently, DP is widely used in electronic parts and plastic materials as a flame retardant. Although the EU has not included DP in the controlled substances list yet, Delta still included it in the list of Delta's environmentally controlled substances in 2024 and initiated an inventory of materials. Our R&D team is actively communicating with customers to discuss replacements. The inventory and elimination of DP products is expected to be completed before 2026.



Rare Metals

Delta uses rare metals for certain elements of its electronic components, particularly rare metals defined by the Sustainability Accounting Standards Board (SASB) such as cobalt, gallium, graphite, tantalum, and palladium. In response to the issue of the scarcity of metals, Delta conducts regular inventories and evaluates the feasibility of product use in the circular economy to manage the use of rare metals.

Gallium plays a critical role in the next generation of semiconductor power components. Rare elements such as cobalt, tantalum, palladium, and antimony are widely adopted in a variety of passive components such as resistors, capacitors and magnetic components. Rare earth elements are also indispensable parts of passive components.

5.6.3 Eco-labels and Eco-declarations

Type I Eco-label (ISO 14024)

Type I Eco-labels refer to a third-party environmental protection certification program for products that comply with the ISO 14024 standard. It is a voluntary mechanism to ensure that products meet or exceed pre-established environmental protection standards throughout their entire life cycles.

Type I Eco-label

Taiwan Green Mark

52 projector products have obtained the Taiwan Green Mark

China Environmentally Friendly Certification

82 products have obtained the China Environmentally Friendly Certification

Type II Environmental Declarations

Type II Environmental Declarations refer to environmental labels declared by the company but not certified by an independent third party. Delta launched the "EnergE" program in 2010 and assigns different ratings based on communications power source products' performance in energy efficiency. They include a green label for 95% to 96%, gold label for 96% to 97%, and purple label for efficiency higher than 97% and are placed on products to help customers distinguish between each products' efficiency.

Delta EnergE Product Label Examples

EnergE Efficiency > 97%

EnergE Efficiency 96%-97%

EnergE Efficiency 95%-96%

Other Environmental Protection Labels

In addition to Type I Eco-labels, Delta also participates in numerous other types of voluntary third-party environmental protection certification programs to verify that products meet or exceed pre-established environmental protection standards, such as energy efficiency.

Energy Efficiency Label

Taiwan Energy Label

123 products have obtained the Taiwan Energy Label (including indoor lightings, road lightings, bathroom exhaust fans, electric fans and others.)

China Energy Conservation Certification

392 products have obtained the China Energy Conservation Certification (including digital projectors, three-phase asynchronous motors, permanent magnet synchronous motors, uninterruptible power supplies, power adapters, and others.)

ENERGY STAR Most Efficient Products

99 products have obtained the ENERGY STAR Most Efficient certification (including ceiling fans and ventilating fans)

ENERGY STAR Certification

77 products have obtained ENERGY STAR certification (including ceiling fans, ventilating fans, DC charging stations, AC charging stations, uninterruptible power supplies, and display screens)

80 PLUS Certification

578 power supply products certified by 80 PLUS

5.6.4 Energy Saving Benefits and the Avoided Emissions of Products

Delta continues to develop innovative energy-saving products and solutions to provide efficient and reliable energy-saving integrated solutions and services. We also continuously improve the energy efficiency of our products to help customers save more energy and achieve better cost-saving performance. Based on the shipment of power supplies, direct-current fans, uninterruptible power supplies, LED street lights, and inverters (variable frequency drives) shipped between 2010 and 2025, Delta's high efficiency products saved customers an estimated 60.9 billion kWh of electricity and reduced carbon emissions by nearly 31.3 million metric tons CO_2e[*1].

In 2015, Delta was the first in the industry to introduce product energy-saving calculations into ISAE 3000 assurance. In 2023, Delta became the first in Taiwan to calculate avoided emissions and obtain ISAE 3000 assurance in accordance with the "Guidance on Avoided Emissions" published by the World Business Council for Sustainable Development (WBCSD). In 2025, we used the latest version of the Guidance on Avoided Emissions v2.0 to calculate avoided emissions and obtain ISAE 3000 assurance.

In 2025, Delta's products saved, in total, 8.89 billion kWh of electricity per year for customers and avoided emissions by approximately 19.06 million metric tons CO_2e in the use phase. The twelve products included computer and networking power, ventilating fans, LED street lights, AC-DC adapters, EV DC chargers, LED high bay, UPS, TV power, LED drivers, Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD), traction motors, and on-board charging modules. For more information, please refer to Appendix 7.5 Summary of Information Assured (ISAE 3000, ISAE 3410).

Twelve Types of Products Assured by ISAE 3000 for Electricity Conservation and Avoided Emissions in 2025

Unit：Electricity Savings (million kWh); Avoided Emissions (kilotons CO_2e)

Ventilating Fans
- Electricity Savings 21.52
- Avoided Emissions 8.45

LED High Bay
- Electricity Savings 2.37
- Avoided Emissions 4.50

Computer and Networking Power
- Electricity Savings 5,729.48
- Avoided Emissions 10,859.09

AC-DC Adapter
- Electricity Savings 197.36
- Avoided Emissions 228.41

Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD)
- Electricity Savings 1,867.02
- Avoided Emissions 6,779.14

Uninterruptible Power Supply (UPS)
- Electricity Savings 904.73
- Avoided Emissions 704.13



TV Power
- Electricity Savings 16.36
- Avoided Emissions 9.55

LED Driver
- Electricity Savings 15.68
- Avoided Emissions 29.72

LED Street Lights
- Electricity Savings 26.57
- Avoided Emissions 35.10

EV DC Charger
- Electricity Savings 77.76
- Avoided Emissions 256.29

On-Board Charging Module
- Electricity Savings 24.67
- Avoided Emissions 128.09

Traction Motor
- Electricity Savings 3.37
- Avoided Emissions 17.62

Total in 2025
- Electricity Savings ·····8,886.89
- Avoided Emissions ·····19,060.09

*1：The reduced carbon emissions in 2025 were based on the electricity emission factor of 0.474 kg CO_2e / kWh for Taiwan in 2024.

5.6.5 EU Sustainability Taxonomy Performance Disclosure

To strengthen governance and transparency in sustainable development and address stakeholders' demand for objective criteria regarding of green economic activities, Delta has referred to the EU Taxonomy frameworks and conducted high-level screening since 2023. We established a consistent and comparable assessment method, which serves as an important tool for identifying taxonomy-eligible economic activities and measuring sustainability performance.

Delta systematically reviewed its products, solutions, and related services based on the EU Taxonomy's economic activities and classification methods, and completed the correlation analysis of economic activity identification, technical screening criteria, and Do No Significant Harm (DNSH) and Minimum Safeguards (MS) assessment procedures. We verified compliance with the six environmental objectives, including climate change mitigation, climate change adaptation, transition to a circular economy, sustainable use of waterand marine resources and water protection, pollution prevention and control, and protection and restoration of biodiversity and ecosystems, ensuring the consistency of evaluation results.

According to the EU Taxonomy, economic activities qualify as environmentally sustainable and taxonomy-aligned : contributing substantially to one or more environmental objectives, doing no significant harm to any of the remaining objectives, and being carried out in compliance with specified minimum safeguards. Since the EU Taxonomy published the Technical Screening Criteria in 2021, Delta first evaluated on economic activities related to climate change mitigation and adaptation. Therefore, Delta's first Taxonomy disclosure in 2023 focused mainly on meeting climate change mitigation and environmental adaptation goals. In 2024, we expanded the assessment of the compliance of economic activities with the other four environmental objectives.

Delta assesses whether all products and solutions meet the Technical Screening Criteria for specific economic activities, and confirms 16 taxonomy-eligible economic activities, such as turnover from data centers and low-carbon transportation infrastructure. In addition to existing products and technologies, Delta also actively develops new business and innovative solutions. For example, in terms of energy transition, Delta strengthens its substantial contribution to climate change mitigation objectives through renewable electricity retail, energy management platforms, energy storage systems, and energy management services. We also invest R&D resources in hydrogen energy and low-carbon energy technologies to lay the foundation for future green economic activities.

Going forward, Delta will continue to leverage green product benchmarking criteria and the Taxonomy framework as key references to develop its own classification system and revenue recognition criteria for sustainable products and services, thereby creating more opportunities for sustainable business growth.



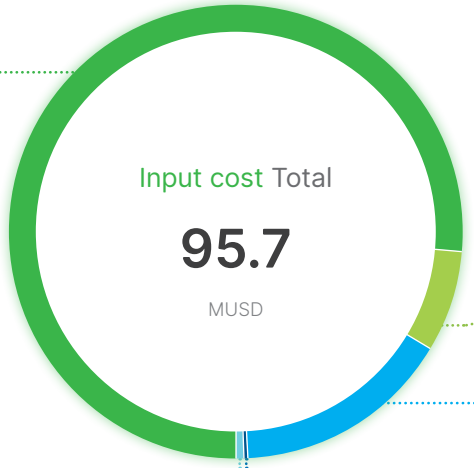
5.7 Environmental Management

Upholding its corporate mission of "To provide innovative, clean and energy-efficient solutions for a better tomorrow," Delta has published its Environmental, Safety and Health Policies. Delta's ISO system implementation team implements the system in a Plan-Do-Check-Act model, while top management regularly reports on the implementation to the Board of Directors. Delta's overall production plants have passed third party certification of the ISO 14001 Environmental Management System and promote environmentally-friendly performance management.

5.7.1 Environmental Protection Expenditures

Delta continues to invest in various environmental projects, including low-carbon applications, energy saving, water conservation, waste reduction, and others. In 2025, Delta's total environmental protection expenditure amounted to US$ 95.7 million.

2025 Environmental Protection Benefits



Low-carbon applications*1

76.6% 73.3 MUSD

Environmental Protection Benefits

Use of renewable electricity at global operation sites reached **91%**

More Information

5.3.2 RE100 International Initiative and Renewable Electricity Promotion

Input cost for waste reduction

0.5% 0.5 MUSD

Environmental Protection Benefits

Reduced waste generated by **204 metric tons**

More Information

5.5.2 Waste Generation and Reduction Effectiveness

Other*2

7.2% 6.9 MUSD

Input cost for energy saving

15.4% 14.7 MUSD

Environmental Protection Benefits

Electricity savings of **64,931 thousand kWh**

Carbon reduction of **40,850 metric tons** CO_2e

More Information

5.3.1 Energy Management and Performance

Input cost for water conservation

0.3% 0.3 MUSD

Environmental Protection Benefits

Water conservation **166.1 ML**

More Information

5.4.2 Consumption and Effectiveness of Water Resources

*1 : Includes energy storage facilities, investments in low-carbon transportation (including EVs and charging facilities), unbundled EACs, the Company's own solar PV facilities, Power Purchase Agreements (PPAs), and green electricity products.

*2 : Includes waste, air pollution and waste (sewage) water treatment fees, environmental testing fees, and management system verification costs.

6 Employee Relations and Social Engagement

6.1 Key Performance Indicators

6.2 Building a Sustainable and Resilient Workplace

6.3 Talent Attraction & Retention

6.4 Sustainable Development of Talents

6.5 Social Engagement

6.6 Occupational Health and Safety



6.1 Key Performance Indicators

Ratio of female managers[*1]
32.5%

Offer letter acceptance rate[*2]
91%

Employee human rights risk assessment coverage rate[*3]
100%

Percentage of positive responses from employee engagement survey[*4]
90%

Job rotation rate of key talents[*6]
74%

Social engagement
13.97 MUSD



Intern conversion rate[*7]
52%

Average hours of training per person[*5]
21.5 Hours

Number of volunteers
1,101 People

*1 Definition of manager: Those with leadership and management duties for the management of subordinates, including professional technical and management unit personnel and management roles among Operators (including production line assistants).

*2 Offer letter acceptance rate: Number of people who accepted offers for global professional technical and management personnel openings / Number of issued offers.

*3 Employee human rights risk assessment coverage rate: Number of companies that have completed risk assessment / number of companies for which coverage is required based on the Dow Jones Best-in-Class Index assessment.

*4 Percentage of positive responses from employee engagement: Employees with a score of 4 or higher on a scale of 5 in the Employee Engagement Survey.

*5 Average hours of training per person: Total hours / Number of employees in the year.

*6 Key talent rotation rate: Among key talents employed in 2025, those who have participated in cross-regional or cross-functional job rotation in the past and have had two years of experience each time.

*7 Intern conversion rate: The percentage of interns hired at Delta in the past three years (2023-2025) that are expected to graduate in 2025 and will become full-time Delta employees in 2025.

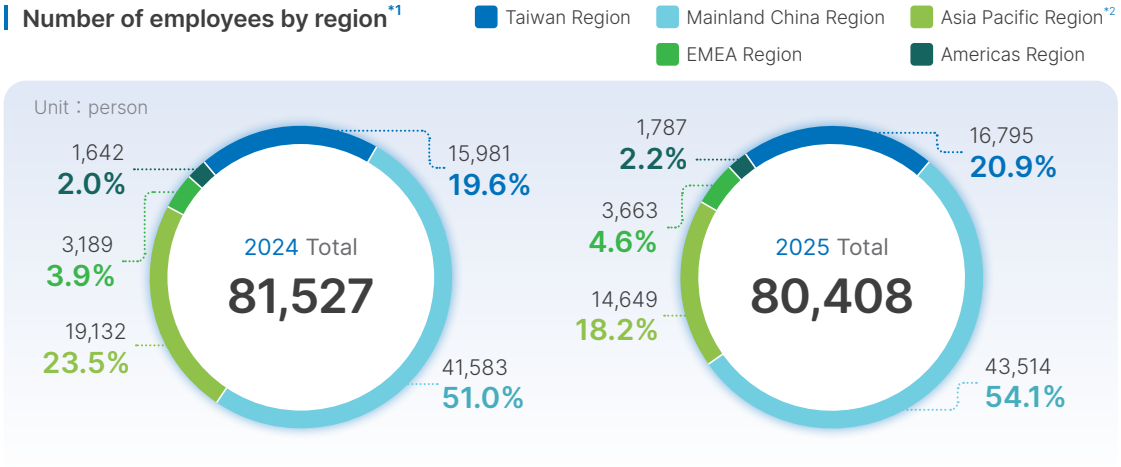
6.2 Building a Sustainable and Resilient Workplace

In the face of high uncertainty and global geoeconomic shifts, Delta has adopted proactive strategies to comprehensively strengthen employee welfare, occupational safety, and supply chain equity. By accumulating solid labor-management trust, we aim to effectively mitigating the impacts of the external environment and economic shocks, transforming social governance into a tangible risk-hedging tool to ensure excellent operational resilience amid changes.

6.2.1 Embrace Inclusion and Build a Diverse Talent Pool

Delta actively expands its global operations, driving the diversification of our workforce structure. Meanwhile, Delta hires local employees across its global plants and business locations, while paying close attention to the employment opportunities for disadvantaged groups. In 2025, Delta's global workforce totaled 80,408 people (a decrease of 1,119 people compared to 2024). Due to the continuous expansion of the new business and R&D platforms, the number of employees in Taiwan Region and Mainland China Region increased steadily to 16,795 and 43,514 (up 5.1% and 4.6% respectively from 2024). The Americas Region and EMEA Region also demonstrated growth momentum, reaping the results of continuous local service team deployment. The number of employees increased by 8.8% in the Americas Region and increased by 14.9% in EMEA Region compared to 2024. However, the Asia Pacific region experienced a significant decline of 23.4% compared to 2024. This change was mainly due to a statistical classification, which moved locally employed dispatched workers from the employee category to the non-employee category. Additionally, due to the continuous implementation of smart manufacturing projects in recent years, the degree of production line automation has increased, gradually reducing the required manual labor on production lines.

Number of employees by region[*1]



In addition, Delta has implemented several measures to reduce the employee turnover rate, including improving employee well-being, enriching employee careers, and providing comprehensive care for employees' physical and mental health. Consequently, the average monthly turnover rate over the past three years has gradually decreased from 2.7% in 2023 to 2.2% in 2025. In terms of R&D talent stability, Delta continues to promote diverse talent retention mechanisms to help new employees quickly integrate into their work and living environment, including new employee seminars, a 1 on 1 mentoring system, professional skills training, and career development plans. Meanwhile, Delta has optimized the work environment and introduced more innovative technologies to create a culture of belonging and growth. Through the efforts of the aforementioned initiatives, the three-year retention rate of R&D personnel[*3] was 88.6% globally and 92% in Taiwan, demonstrating Delta's achievements in cultivating and retaining key technical talent.

Delta is also committed to creating a workplace with gender equality and attaches great importance to fostering a safe and warm environment for employees. Specifically, average monthly turnover rate of female employees decreased from 1.3% in 2023 to 0.8% in 2025, while the average monthly turnover rate of male employees remained stable at 1.4%.

For young employees, Delta has also implemented targeted measures to reduce their turnover rate. Over the past two years, we have transformed supervisors' mindsets and management approaches through cross-generational communication and leadership training courses, fostering a culture that encourages new-generation employees to make long-term contributions. Consequently, the average monthly turnover rate of employees under 30 softened from 1.4% in 2023 to 1.0% in 2025, while that for the 30-49 and 50-and-above age groups held relatively steady.

*1：Includes interns participating in the Delta Internship Program.

*2：Asia-Pacific (APAC) refers to Asian regions outside of Taiwan and Mainland China, including operating sites across Southeast Asia (SEA Region), Northeast Asia (NEA Region) and India Region.

*3：Three-Year Retention Rate for R&D Personnel: The number of R&D personnel with two years of service at the end of 2024 who remained employed at the end of 2025 / The total number of R&D personnel with two years of service at the end of 2024.

Gender, nationality, and age distribution of employees[*1]

Distribution \ Employee Category		Professional, Technical and Management Units Personnel[*2]			Operators (including production line assistants)[*3]		Total	
		Management Role	Technical Personnel	All Other Employees	Management Role	Non-management	Headcount	Percentage
Gender Distribution	Female	1,851	5,266	4,801	730	19,641	32,289	40.2%
	Male	4,635	17,855	6,442	744	18,443	48,119	59.8%
Nationality Distribution	Mainland China	2,222	8,506	3,190	1,362	27,932	43,212	53.7%
	Taiwan	2,305	8,401	3,671	26	1,004	15,407	19.2%
	Thailand	1,012	3,193	896	77	7,165	12,343	15.4%
	India	200	1,027	679	0	173	2,079	2.6%
	Slovakia	97	245	229	0	429	1,000	1.2%
	Vietnam	5	5	25	0	631	666	0.8%
	USA	14	49	131	0	6	200	0.2%
	Other nationalities	515	1,490	1,828	9	623	4,465	5.6%
	Not disclosed	116	205	594	0	121	1,036	1.3%
Age Distribution	≥ 50 years old	1,690	1,477	1,510	28	2,210	6,915	8.6%
	30-49 years old	4,462	13,300	7,540	1,297	25,749	52,348	65.1%
	< 30 years old	310	8,185	2,101	149	10,092	20,837	25.9%
	Not disclosed	24	159	92	0	33	308	0.4%
Total		6,486	23,121	11,243	1,474	38,084	80,408	100.0%

*1：Employees as of the end of 2025 were classified in accordance with 2023 SASB Standards (TC-HW-330a.1). Management is defined in accordance with the definition for Major Group 1 (Managers) in the International Standard Classification of Occupations, and include 7,960 executive/senior level officials and managers and non-executive (senior) management. Technical personnel is defined in accordance with the definition for Sub Major Group 21 (Science and Engineering Professionals) or 25 (Information and Communications Technology Professionals), and include 23,121 employees. All other employees and OPs (including production line assistance) are not classified as the aforementioned management or technical personnel, and include 49,327 employees.

*2：Definition of professional technical and management units personnel: Management coordinators or engineers indirectly related to production activities such as quality management coordinators, materials management coordinators, R&D engineers, sales and marketing specialists, human resources coordinators, and others.

*3：Definition of operators (including production line assistants): Employees directly related to production activities such as system assembly personnel, quality management personnel, warehouse management personnel, production technicians, and others.

Distribution of non-employees



Dispatched Workers[*1] ····· Total
2025 : 8,285 people
2024 : 8,807 people

Contractors[*2] ····· Total
2025 : 1,971 people
2024 : 1,517 people

Consultants ····· Total
2025 : 100 people
2024 : 94 people

Other[*3] ····· Total
2025 : 37 people
2024 : 18 people

*1 : In terms of dispatched personnel, the number was reduced by more than 500 in 2025 compared to the previous year. In recent years, we have actively promoted smart manufacturing and production line process optimization to improve production efficiency, which in turn effectively reduces our dependence on short-term manpower and dispatched manpower. On the other hand, as the number of business locations increases, the demand for equipment maintenance and services increases, and the allocation of professional contractors (including security, group catering, and information technology maintenance personnel) is expanding, resulting in the growth of the number of people in this category.

*2 : The number of contractor employees permanently stationed at workplaces of Delta's operations to perform work as of the end of 2025, such as security, group catering, and information technology maintenance personnel. They do not include those who perform short-term and temporary work.

*3 : The number included interns who were not in Delta's annual internship programs, and campus representatives who were not employees (they assisted Delta in talent recruitment on campuses and holding campus career seminars).

Total distribution of employees[*4] according to region, gender, and type

Type	Region	Taiwan Region		Mainland China Region		Asia Pacific Region		EMEA Region		Americas Region		Total		Percentage
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Contract	Permanent Employees	5,555	10,901	16,441	27,073	8,429	6,102	1,113	2,508	560	1,225	32,098	47,809	99.38%
	Temporary Employees[*5]	149	190	0	0	24	94	16	26	2	0	191	310	0.62%
Hired	Full-time Employees	5,608	10,993	16,441	27,073	8,453	6,196	1,070	2,495	562	1,225	32,134	47,982	99.64%
	Part-time Employees[*6]	96	98	0	0	0	0	59	39	0	0	155	137	0.36%

*4 : Delta does not employ any workers on non-guaranteed hours contracts globally.

*5 : Temporary Employees: The labor contract signed with the employee has a fixed contract term for roles such as assistants, masseurs, and others.

*6 : Part-time Employees: Employees who work fewer hours per week, month, or year than full-time employees, such as interns, student workers, and assistants.

Average monthly new recruit and new hire rate: All employees by region, gender, and age[*1 *2]

Region		Taiwan Region		Mainland China Region		Asia Pacific Region		EMEA Region		Americas Region		Total	
Gender	Age	Headcount	New Recruits Rate	Headcount	New Recruits Rate	Headcount	New Recruits Rate	Headcount	New Recruits Rate	Headcount	New Recruits Rate	Headcount	New Recruits Rate
Female	≥ 50 years old	2	< 0.05%	< 0.5	< 0.05%	< 0.5	< 0.05%	1	< 0.05%	1	0.1%	4	< 0.05%
	30-49 years old	42	0.3%	257	0.6%	16	0.6%	5	0.2%	3	0.2%	323	0.4%
	< 30 years old	46	0.3%	246	0.6%	35	0.6%	2	0.1%	2	0.1%	331	0.4%
Male	≥ 50 years old	4	< 0.05%	1	< 0.05%	3	< 0.05%	3	0.1%	4	0.2%	15	< 0.05%
	30-49 years old	56	0.3%	468	1.1%	33	1.1%	11	0.3%	8	0.5%	576	0.7%
	< 30 years old	71	0.4%	573	1.4%	54	1.4%	5	0.2%	3	0.2%	706	0.9%
Not disclosed		0	0.0%	0	0.0%	0	0.0%	0	0.0%	5	0.3%	5	< 0.05%
Monthly average		221	1.4%	1,545	3.6%	141	0.8%	27	0.8%	26	1.5%	1,960	2.4%

Average monthly resigned employees and voluntary turnover rate: All employees by region, gender, and age[*1 *3]

Region		Taiwan Region		Mainland China Region		Asia Pacific Region		EMEA Region		Americas Region		Total	
Gender	Age	Headcount	Turnover Rate	Headcount	Turnover Rate	Headcount	Turnover Rate	Headcount	Turnover Rate	Headcount	Turnover Rate	Headcount	Turnover Rate
Female	≥ 50 years old	2	< 0.05%	6	< 0.05%	2	< 0.05%	2	0.1%	1	0.1%	13	< 0.05%
	30-49 years old	32	0.2%	173	0.4%	14	0.1%	3	0.1%	2	0.1%	224	0.3%
	< 30 years old	13	0.1%	155	0.4%	8	< 0.05%	2	0.1%	1	0.1%	179	0.2%
Male	≥ 50 years old	3	< 0.05%	3	< 0.05%	1	< 0.05%	4	0.1%	3	0.2%	14	< 0.05%
	30-49 years old	46	0.2%	310	0.7%	18	0.1%	6	0.2%	5	0.3%	385	0.5%
	< 30 years old	26	0.1%	347	0.8%	14	0.1%	3	0.1%	1	0.1%	391	0.5%
Not disclosed		0	0.0%	0	0.0%	0	0.0%	0	0.0%	3	0.2%	3	< 0.05%
Monthly average		122	0.7%	994	2.3%	57	0.3%	20	0.6%	16	0.9%	1,209	1.5%

*1：The calculations of global new recruits and turnover are based on the average monthly number of such employees. It is the total annual number of employees in each value divided by 12 and rounded to the nearest integer, excluding the following involuntary turnover such as employment termination due to retirement, severance, dismissal, and if the contract or internship period has concluded; or Operators (including production line assistants) who have not stayed with the Company for more than 30 days since they first joined, or professional technical and management units personnel who have not stayed with the Company for more than 90 days since they first joined.

*2：Average monthly percentage of new employees = average monthly number of new employees / average number of employees in the year; the average number of employees in the year is defined as (initial head count + end head count) /2, initial head count is the end head count of the previous period (previous year).

*3：Average monthly turnover rate = average monthly turnover / average number of employees in the year; the average number of employees in the year is defined as (initial head count + end head count) /2, initial head count is the end head count of the previous period (previous year).

Average monthly new recruits rate and voluntary turnover rate: All employees by nationality[*1 *2 *3]

Nationality Distribution	New		Turnover	
	New Hires	New Recruit Rate	Turnover Employees	Turnover Rate
Mainland China	1,539	3.6%	993	2.4%
Thailand	128	0.9%	44	0.3%
Taiwan	155	1.0%	93	0.6%
India	11	0.5%	20	0.9%
Vietnam	21	3.4%	10	1.6%
USA	6	3.3%	3	1.6%
Other nationalities	25	2.8%	16	1.8%
Not disclosed	75	1.9%	30	0.8%
Total	1,960	2.4%	1,209	1.5%

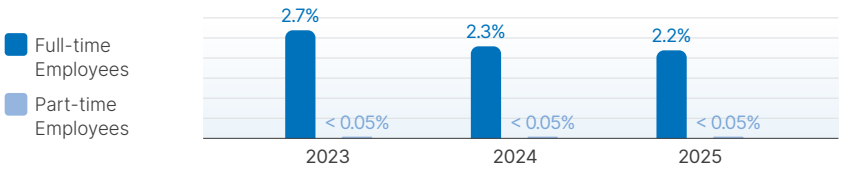
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*2 : Average monthly percentage of new employees = average monthly number of new employees / average number of employees in the year; the average number of employees in the year is defined as (initial head count + end head count) /2, initial head count is the end head count of the previous period (previous year).

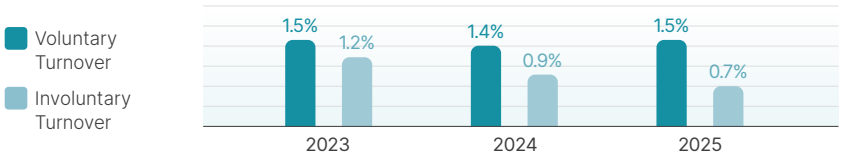
*3 : Average monthly turnover rate = average monthly turnover / average number of employees in the year; the average number of employees in the year is defined as (initial head count + end head count) /2, initial head count is the end head count of the previous period (previous year).

Analysis of the total monthly turnover rate in the past three years

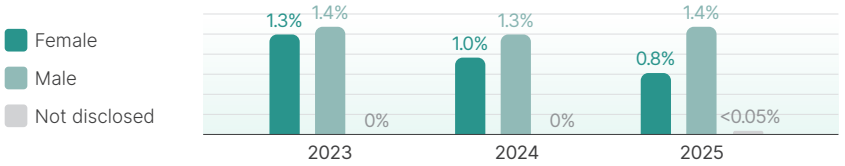
Employment Category



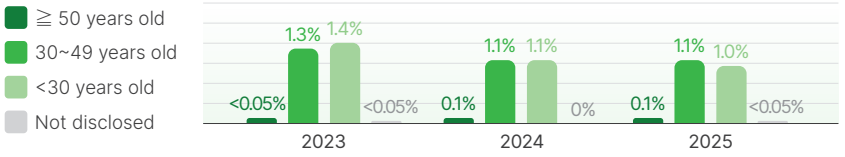
Turnover Category



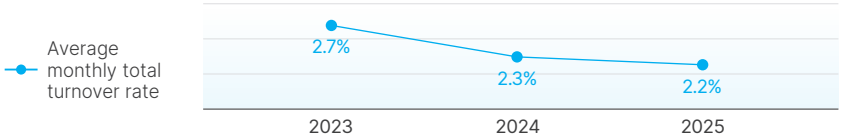
By Gender



By Age



Uncategorized Total Turnover



6.2.2 Enhance Dialogue and Promote Internal Communication

6.2.2.1 Protect Employees' Freedom of Association and Right to Collective Bargaining

Delta firmly believes that positive labor-management interactions are the cornerstone of corporate sustainability. Therefore, we actively create an open and transparent dialogue environment and implement two-way communication. As of the end of 2025, the global collective bargaining agreement coverage rate was 65.4%. This coverage is primarily concentrated in China, India, Thailand, Europe, and the United States. For employees in other operating sites who have not established a union or are not included in the scope of collective bargaining agreements, we strictly comply with local labor laws and regulations. We use diverse negotiation channels such as clear labor contracts, work rules, and labor-management meetings stipulated by law to regulate and ensure the working conditions and labor rights of every employee, demonstrating consistent commitment and protection for all employees.

6.2.2.2 Build Diverse Dialogue Mechanisms

Delta upholds the belief that transparent communication stabilizes labor-management relations. We are committed to building a comprehensive two-way communication network to ensure that the Company's business goals and strategies can be accurately conveyed to every employee, while allowing employees to receive quick responses to their concerns. In terms of internal communication, digital newsletters issued monthly have become important vehicles of corporate culture and core values. We utilize visual designs and a refined style to consolidate activity highlights from global locations, effectively facilitating the exchange of information and strengthening emotional connections among employees in different regions.

In addition, Delta actively develops the accessible feedback channels for employees. We integrate multiple channels such as human resources e-newsletters, internal portals, digital signage, and physical suggestion boxes to promptly disseminate information and gather suggestions. At the same time, we strictly implement policies on anonymity and confidentiality and build a high degree of psychological safety environment for employees to speak up, jointly driving the organization's continuous self-improvement and optimization.

Employee Feedback

Regularly	• Global employee engagement survey • Regional employee opinion surveys
Ad-hoc / Real-time	• HR service functional stations • Employee EAP hotline • Employee feedback mailbox • Employee grievance and whistleblowing channels • Mobile App feedback channels • Online discussion boards for employee opinions • Exclusive Line group for migrant workers

Labor-Management Communication

Regularly	• Welfare Committee meetings • Labor-management communication meetings*1 • Union and collective bargaining meetings*2
Ad-hoc / Real-time	• Senior executive seminars • Migrant worker seminars • Plant communication forums • Employee Roundtables • Communication meetings for new employees



Delta Thailand held the "Production Line Exchange" event to strengthen communication, safety awareness, and workplace discipline. We use open dialogue and exchange of ideas to build a more close-knit team with consensus and active engagement.



Coffee Talk was held in Delta Singapore(SG) to encourage learning and build team spirit. The president shares abundant learning resources to encourage the independent growth of employees.



In Delta Japan, five TeaM communication seminars are held each year. The president and department supervisors personally engaged in face-to-face exchanges with entry-level employees (approximately 15 people each) in a relaxing afternoon tea session.



Employee seminars and exchange meetings are held annually in Mainland China Region.

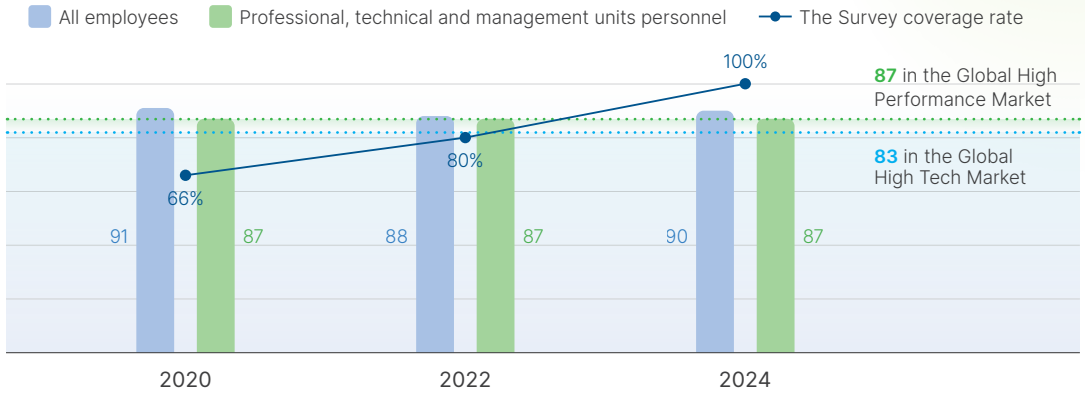
*1：Regular labor-management communication meetings: These include different forms of labor-management communication meetings in different regions, such as labor-management meetings in the Taiwan region, labor-management communication meetings in the Asia Pacific region, and employee representative meetings in the Mainland China Region.

*2：Applicable to regions with a union or collective bargaining agreement.

6.2.2.3 Regular Global Employee Engagement Surveys to Listen to Employees' Opinions

Delta is committed to creating a friendly workplace and regards employee experience as the foundation for sustainable corporate growth. We engage external professional institutions to conduct global engagement surveys every two years. The global employee engagement survey conducted in 2024 covered all operating sites around the world (including professional technical and management staff as well as operators). The questionnaire response rate was 87% and the overall engagement score was 90 points. Specifically, the engagement score for professional technical and management roles was 87 points, which aligns with the global benchmark for high-performing enterprises and continues to lead the global high-tech industry (83 points). Compared with the previous survey, "Trusted Leadership Team" and "Diversity and Inclusion" were the areas that showed the greatest improvement, reflecting employees' strong identification with the decision-making and judgment of the senior leadership team and enjoy equal opportunities to speak out in a multicultural context.

The questionnaire coverage rate and Employee engagement score



Consequently, Delta was included as a constituent of the “2024 Global Benchmarks for High-Performance Enterprises” in Willis Towers Watson Company (WTW) “2025 Taiwan Employee Engagement Survey White Paper”— the only enterprise in Taiwan to be selected. This honor not only shows that Delta's talent strategy is aligned with global top-tier standards, but also reflects the Company's outstanding achievements in simultaneously advancing financial performance and employee engagement.

In 2025, we focused on key areas that require attention in the 2024 survey analysis results, and translated employee feedback into the following practical actions:

Diverse Talent Empowerment

In response to employees' expectations for training resources during the organizational transformation process, Delta expanded its training programs in 2025 for professional competencies and the skills essential for the future of work. Nearly 2,000 courses were offered throughout the year, totaling over 960,000 learning hours. The "Solution Leadership Talent Development Project" was launched to cultivate talent with cross-domain collaboration and integration skills. Furthermore, six large-scale cross-disciplinary forums were held to help employees improve the key abilities needed for future positions and strengthen their confidence in career development.

Promoting Process Efficiency and System Integration

Delta continues to promote internal process optimization projects, effectively simplifying operating procedures and reducing rework by integrating information systems and introducing digital tools. We have also established a cross-departmental collaboration platform to improve information transparency and decision-making efficiency, thereby providing fully supporting the momentum required for the organization's business growth and transformation.

Enhance Cross-generational Communication and Leadership

Aligned with the promotion of Delta's corporate culture of “inclusion”, we implemented a series of Core Value Workshop courses. Through workshops and scenario-based exercises, managers enhanced their understanding of the work values and communication styles of different generations, while discussing specific issues in management practices and developing action plans. A total of 65 workshops were held around the world in 2025, engaging 2,294 participants.

Delta will continue to strengthen real-time feedback mechanisms and internal communication channels. Specific measures include improving the employee suggestion platform, regularly organizing face-to-face meetings with senior executives, and establishing a comprehensive issue tracking and response mechanism to ensure that employees' feedback can be effectively reflected in management decisions. Managers at all levels also continue to participate in leadership development programs, focusing on supportive leadership, coaching dialogue, and performance feedback skills, aiming to create a more trust-based and growth-oriented work environment.

Future Prospects

Delta will continue to deepen employee engagement and enhance well-being and organizational cohesion through data analysis and employee feedback mechanisms. We will also support corporate sustainability and strengthen global competitiveness with robust talent development strategies.

6.2.3 Comprehensive Support to Strengthen Physical and Mental Resilience

6.2.3.1 Delta Care: Multi-Faceted Employee Care

In 2025, Delta's Taiwan operations strengthened the existing Delta CARE employee care program to prevent unlawful infringement in the workplace from four major dimensions. Concurrently, we provided a more comprehensive physical and mental support system. Through internal, external and cross-departmental cooperation, we jointly built a friendly and resilient work environment to ensure that every employee can work with peace of mind in an atmosphere of respect and support.

Delta CARE Employee Care program



6.2.3.2 Building a Happy Workplace with the PLUS Strategy

Delta attaches great importance to employees' physical and mental health. Using the "PLUS Strategy: Delta + You, Work Together" as the core theme for our employee experience design, the concept Delta's core values— including integrity, innovation, collaboration, inclusion, and empowerment. Meanwhile, we have introduced new technological applications and invited employees from around the world to actively participate, inspiring them to pursue their professional passion while fully enjoying life.



1 Preventive Healthcare

Taiwan Region

Taiwan Region organized the "Flat Tummy Alliance" weight loss challenge in 2025. By integrating the weight registration and tracking functions with our health management system, we systematically recorded and reviewed weight changes through digital methods, helping employees independently inquire about and compare personal health data to promote digital health management. Furthermore, based on health promotion theories, we analyzed historical health examination data for abnormal indicators such as hypertension, hyperlipidemia, and elevated BMI. Consequently, we planned a variety of nutrition and health education activities, including online nutrition seminars, a four-month nutrition newsletter curated by professional nutritionists, and an annual nutrition knowledge quiz. A total of 2,408 participants-times were recorded continuously strengthening employees' health awareness and self-management abilities.





Thailand region

Delta Health Day was held at Delta Thailand to promote comprehensive health and well-being. In 2025, a new health center opened at the BP3 plant for health examinations, health promotion activities, and entertainment programs. It helps employees access comprehensive health care services in a relaxed atmosphere.



India Region

Plants in India Region implemented the "Holistic Well-Being Initiatives" to pay attention to the physical health of employees (physician lectures and health camps), and address the needs for comprehensive care for mental quality (meditation courses). The aim is to enhance employees' health awareness and promote physical and mental balance.







2 Work-Life Balance

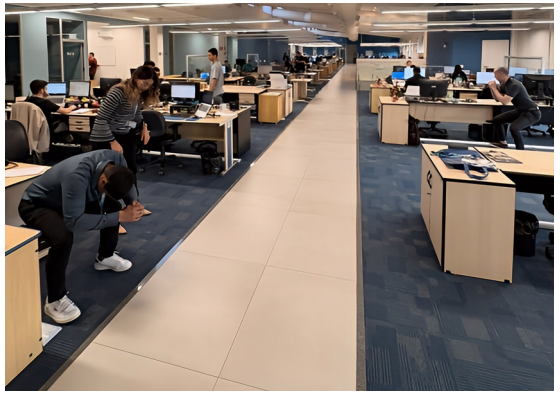
EMEA Region

Plants in EMEA Region actively encourage employees to participate in sports events. In 2025, employees in the EMEA region organized employees'participation in local 10K marathons. The goal is to improve employees' physical and mental quality through regular exercise, and incorporate the spirit of "self-challenge" in the corporate culture to create a vibrant atmosphere in the workplace.



Americas Region

Plants in the Americas Region actively promoted "workplace gymnastics," encouraging employees to use just 5 to 15 minutes of time to leave their seats each day to invigorate their body and mind through professionally designed stretching movements. This is not merely physical exercise, it is also an "energy supply" for teams, effectively reducing work stress and enhancing happiness to integrate health into work.





India Region

Plants in India Region actively promote fitness and healthy lifestyles. Through participation in the 10-kilometer step challenge and sports activities every Friday, we help employees relieve stress, retain vitality, and face challenges at work.







3 Unique Experience

Taiwan Region

LOHAS Day was held in Taiwan Region for more than 7,000 attendees. Senior executives also participated and served as guests of honor at the event, demonstrating the high level of emphasis and unity in the Company's activities.





The Power and System Business Group in Taiwan Region organized the "Experience Day" with close to 300 participants. We hope that the values of "Inclusion" promoted in Delta's corporate culture will occur within the Company and be shared with employees' family and friends. On the day of the event, employees and their families were invited to learn about the actual work environment of employees, including sharing the business scope of the business group, introduction to the Show Room in the plant, immersive games for very young engineers, 8K laboratory, EMI laboratory, and exclusive commemorative photo machines.





Americas Region and Delta SG

Plants in the Americas Region and Delta SG held family days at local venues suitable for family trips, such as amusement parks and ocean parks, for employees' families to experience the sense of exclusivity of express passes. The event was filled with fun and exploration, and enhanced the bond between employees and their families. It helped employees relax physically and mentally, facilitating emotional exchange and strengthening team cohesion.



EMEA Region

Plants in EMEA Region organized the annual senior employee celebrations, which have become an important annual corporate cultural event. We organized social experiences filled with fun and surprises to honor the long-term contributions of senior employees. The events have become crucial for strengthening team cohesion and promoting internal cross-departmental exchanges. We will continue to create a workplace environment that provides employees with a sense of belonging.



Delta Global Regions and Sites

Delta's operations around the world supported International Women's Day by encouraging employees to share their gratitude and blessings to their family and friends through internal advocacy and interactive activities. We also communicated the background and significance of International Women's Day on the internal website to take real actions to support gender equality. The activities included understanding and communicating issues related to women's rights and gender equality, and they helped employees examine their attitudes and behaviors towards gender equality in daily life, thereby promoting the elimination of gender biases and establishing an inclusive workplace culture.









4 Social Welfare - Promoting Community Recognition and Community Development

Taiwan Region

Plants in Taiwan Region focused on "sustainable green living" and designed four dedicated areas: Sustainability seminars, sustainable tourism, charity donations, and contributions to making dreams come true. We provided support through a variety of channels to integrate the concept of "4R" in daily life, starting from ourselves and protecting the Earth and society together. In terms of public welfare donations, the amount of supplies donated by employees reached a new high of 14,146 items. The recipients were 17 social welfare organizations across Taiwan, and the estimated number of beneficiaries is close to 91,000. The number of donations increased by 187% compared to 2024 as we continue to expand our positive impact on society. Delta received the 2025 Buying Power Social Innovation Product and Service Procurement Incentive Mechanism - Potential Action Award.



Delta SG

The Delta SG office participated in community wetlands and beach cleanups and collected 170 kg of garbage. It also organized a workshop on wetland conservation to help employees understand and enhance their knowledge of wetland conservation. We jointly participated in the One Million Trees Movement with the National Park Bureau and planted 50 trees native to Singapore to continue to contribute to greening actions.





Mainland China Region

In Mainland China Region, we actively implement the sustainable action philosophy of "Smart Green Symbiosis for the Future" to connect corporate growth and the natural ecosystem. In 2025, we actively participated in the restoration of local ecological environments through concrete afforestation projects, aiming to enhance regional biodiversity and create carbon sinks.



EMEA Region

In EMEA Region, we supported community engagement and have long been a core sponsor of the Möhnesee Company Run. We have supported this event for 12 consecutive years. In 2025, we assembled a large-scale and dynamic team to participate in the 6.5 km race and received the "Motivation Award" from the organizer.



Americas Region

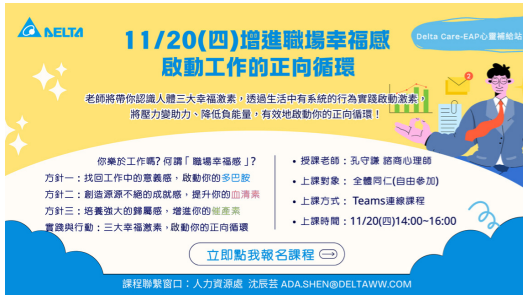
To support Earth Day in the Americas Region, members of the Delta Fremont team went to the Linda Mar State beach, rolled up their sleeves, put on gloves, and picked up spades to take real actions for restoring the natural habitat and helping the earth.

5 Wellbeing Strengthens Mental Resilience

Taiwan Region

- In Taiwan Region, we held the second eight-week PIY self-exploration and mindfulness stress relief course, as well as the refresher training and experience sharing session for previous attendees. We organized systematic learning and practical exercises to guide employees to enhance their self-awareness, strengthen their concentration and emotional management abilities, improve work efficiency and psychological resilience, and create a friendly and happy workplace.
- In Taiwan Region continue to work with external professional institutions. In addition to providing the Employee Assistance Program (EAP), we also organized professional consulting services and diverse training courses, covering topics such as emotional management and stress adaptation, non-violent communication, crisis management, and physical and mental health. We aim to provide comprehensive support for employees' physical and mental needs to create a friendly workplace environment with care and support. A total of 16 courses were held in 2025 for 7,217 participants, with an overall average satisfaction score of 4.72 points (out of 5).





Mainland China Region

In Mainland China Region, we held mental health seminars to help employees relieve stress through mindfulness and stress reduction. Psychological remediation and EAP consultation services also were provided and employees enthusiastically participated in these events.



Delta SG

In Delta SG, we organized a mental health workshop, with leaders participating in peer support workshops. We organized practical activities and experience sharing for them to learn how to identify stress symptoms, provide empathetic support, and help employees seek assistance with the aim of creating a warmer, closer, and more mentally resilient workplace environment.

6.2.3.3 Strengthen the Care System and Health Assets

Delta values employees' physical and mental health and provides health examination services that exceed regulatory requirements in terms of both frequency and items. We also improve employee welfare measures based on a systematic health management mechanism to create a safe and friendly workplace. To effectively monitor and prevent workplace health risks, we have planned and promoted three major health management programs in Taiwan region, and implemented health screenings for specially hazardous operations in accordance with relevant laws and regulations. Additionally, we conduct risk identification and management according to the health management grading system, taking corresponding improvement and preventive measures for different risk levels, and communicated health knowledge through various online and in-person channels to strengthen employees' self-health management abilities.

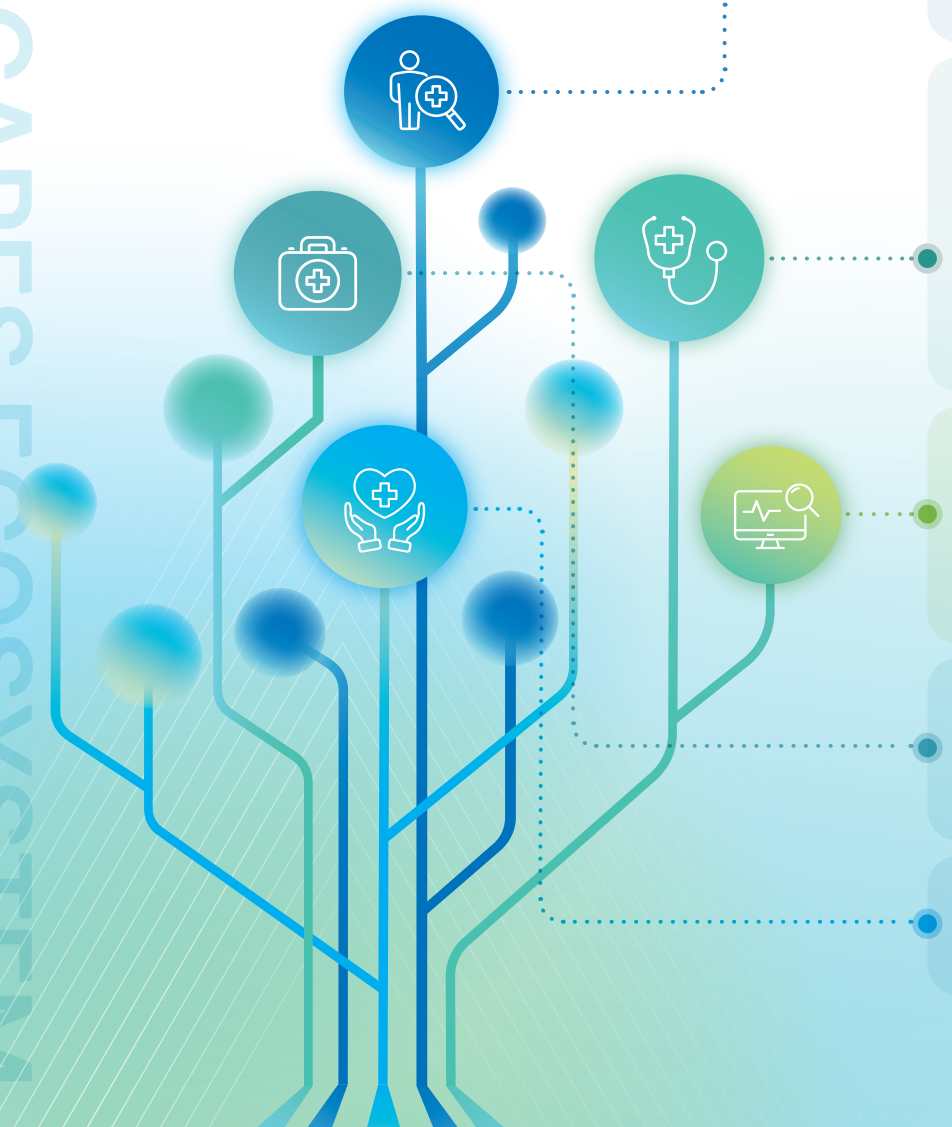
Three Major Health Management Plan Objectives for 2025

Medical and health education/consultations on abnormalities in the ergonomic hazard prevention plan.	100% completion rate
Medical education/consultations on prevention plans for abnormal workload-triggered ill health.	100% completion rate
Workplace maternal health protection plan.	100% consultation rate

CARES ECOSYSTEM

2025 Health Activity Management

Based on the theory of health promotion, we systematically identified employees' potential health risk factors, and used "health promotion" as the core element for communication. We implemented a series of health activities, including weight management and nutritional and health education, to help employees establish a healthy lifestyle.



Health Examinations

- Number of employees participating in health examinations : **11,134 people**
- Abnormal results after health examination:
  - Hypertension : **2,086 people**
  - Hyperglycemia : **390 people**
  - Hyperlipidemia : **2,535 people**
  - Obese (BMI ≥ 27) : **2,848 people**
  - Number of employees included in the health management classification system : **5,271 people**

Preventive Healthcare

- Health examination for four types of cancer : **1,002 people**
- Flu vaccination : **1,052 people**
- Weight-loss activity : **1,562 people**
- Walking activities : **1,125 people**
- Online dietitian seminars : **559 people**
- Nutrition education publication : **4,932 cases**
- Monthly Health Advice : **25,835 cases**
- CPR+AED first aid training : **1,435 cases**
- Taipei Technology Run : **619 people**
- Power walk in plant areas : **298 people**
- Blood donation activities : **1,066 people**

Health Risk Management

- Total number of people included for the three major health management measures : **13,130 people**
- Included in the health management classification system (consultation required) : **5,271 people**
- Health education/consultation rate target : **100%**
- Main aspects of management :
  - Illness caused by abnormal workload
  - Maternal health
  - Ergonomic hazards

Occupational Disease Prevention

- Prevent and manage diseases caused by abnormal workload : **4,542 people**
- Prevention and management of ergonomic hazards : **271 people**
- Maternal health management : **138 people**

Care and Support

- Awareness development program : **1,910 cases**
- 4 EAP support sessions for workplace parents : **960 people**

Goals and Results of Health Promotion Activities

Item		Results	Completion Rate
Flat Tummy Alliance - Weight loss challenge	1,400 people participated in weight loss activities	1,562 people participated in weight loss activities Total weight loss was 3,214.9 kg with an average of 2 kg per person Total fat reduction was 1,935.6% with an average body fat reduction of 1.2% per person	Achieved 111% weight loss achievement rate based on the number of participants
Nutrition knowledge promotion (including test activities)	1,000 people participated in nutrition knowledge promotion activities t(including lectures, publications, and test activities)	2,408 people participated in nutrition knowledge promotion activities (including lectures, publications, and test activities)	Achieved 241% achievement rate of nutrition knowledge activities
Vivotek Walking Competition for all Employees	100 participants / 30 million total steps taken in the competition	110 total participants / 30 million total steps taken in the competitiont	Achieved The number of participants was 110% of the target / The number of steps taken was 100% of the target
Vivotek Say No to Cancer	50 participants	60 total participants	Achieved 120% achievement rate
Cyntec Family Walk	Participation of 250 employees	Participation of a total of 265 employees and 239 dependents	Achieved 201% achievement rate
Cyntec Daily Blood Pressure Checks	Participation of 200 employeest	Participation of a total of 337 employees	Achieved 168% achievement rate
Cyntec Rediscovering our Summer Bodies	50 participants / Total weight loss of 75 kg	57 total participants / Total weight loss of 123 kg	Achieved The number of participants was 114% of the target / The total weight loss was 164% of the target

6.2.3.4 Promote Multiple Support Programs to Provide Solid Support

Gender Equality Development Support Measures

Delta has integrated the concept of diverse hiring into its sustainability blueprint policy and actively cultivates a gender equality workplace. In 2025, the overall proportion of female employees was 40.2% and the proportion of female employees in STEM fields was 22.5%. Among managerial positions, female senior executives accounted for 14.9%, while the overall proportion of female in all management positions increased by 0.3% compared to the previous year. A childcare subsidy policy was launched in 2022 to alleviate employees' financial burdens. Consequently, both the reinstatement rate and retention rate have increased year by year; specifically, the reinstatement rate after parental leave in 2025 increased by 8.7% year-on-year, and the retention rate increased by 2.1% year-on-year.

Gender distribution of management personnel[*1]

	Executive Management Positions	Entry-Level Management Positions	All Management Positions	Revenue Generating Management Positions
Female percentage	14.9%	54.3%	32.5%	21.2%
Male percentage	85.1%	45.7%	67.5%	78.8%

*1：Management positions: Those with leadership and management duties for the management of subordinates, including professional technical and management unit personnel and management personnel among Operators (including production line assistants). The executive management positions are above the manager level, entry-level management positions are senior team leaders or team leaders. Revenue Generating Management Positions: Managerial roles involving business planning and operations.

Creating a Safe Workplace for Families

Delta deeply values family support and the well-being in the workplace for employees. To help working parents start families without worries, alleviate Delta employees' financial burdens when they have children, and increase the fertility rate, we actively champions progressive policies across employee benefits, leave entitlements, and flexible working hours to provide working parents with a better workplace, thus helping them achieve a better work-life balance. Training seminars and EAP consultation channels are used to enhance employees' knowledge toward childcare and children's education, and to create a friendly and healthy workplace.

Family Benefits and Friendly Childcare Contributions

Marriage and Starting a Family

- Marriage leave system superior to regulatory requirements and marriage bonus
- Health insurance and health care activities for employees, dependents, and children

Childbirth Incentives

- Birth celebration gift money
- Child care subsidy
- Pregnancy and newborn gifts and allowance

Maternity Support

- Paternity leave, maternity leave, paid parental leave, and other leave policies superior to regulatory requirements
- Breastfeeding facilities and time
- Exclusive parking spaces for maternity protection

Parenting Assistance

- Contracted childcare institution or kindergarten
- Flexible work hours and work from home arrangements
- Allowance for three-year-olds

Family Growth

- Family communication course
- Education lectures for working parents
- Paid travel leave
- Family activities for employees

Pregnancy Bonus and Childcare Subsidies

Taiwan Region expanded the scope of childcare subsidies to employees with children aged 0-6 starting from October 2022, with a maximum subsidy of US$ 12,300 per child. In 2025, a total of 3,241 Delta babies benefited from the policy, and our total expenditure was 5.15 MUSD (NT$ 161,895,000).

A total of 356 Delta babies were born in Taiwan in 2025 and the crude birth rate was 25.09 per 1,000, which is more than 5.43 times Taiwan's crude birth rate (4.62 per 1,000).

we implemented a variety of family support activities in 2025, covering family communication activities, parent-child book courses guided by counseling psychologists, lectures on simple first aid and care for young children at home taught by professional physicians, and picture book giveaways. There were 960 participants, and the contents spanned different childcare stages and addressed the diverse needs of employees' families. These activities aim to establish a platform for learning and an exchange of ideas. We support employees taking into account both work and family roles, and enhance their sense of belonging and support in the workplace. We also set up a "Workplace Parents' Supply Station" to compile government childbirth subsidies and company welfare and health information, and continue to strengthen the family-friendly workplace environment.







Statistics for Parental Leave in the Taiwan Region

Statistical Item	Male	Female	Subtotal
Employees qualified for parental leave in 2025 (A) *1	933	364	1,297
Number of employees applying for parental leave in 2025 (B)	19	58	77
Number of employees expected to apply for parental leave and reinstatement in 2025 (C)	25	74	99
Number of employees applying for parental leave and reinstatement in 2025 (D)	18	67	85
Number of employees reinstated after parental leave in 2024 (E)	14	56	70
Number of employees reinstated after parental leave in 2024 and working for no less than one year (F) *2	12	54	66
Return to Work Rate (D/C)	72.0%	90.5%	85.9%
Retention Rate (F/E)	85.7%	96.4%	94.3%

*1：Number of employees in the Taiwan region qualified for parental leave in 2025 (A): Confirmed number of employees who applied for maternity leave of more than 56 days and paternity leave for more than 1 day in the three years from January 1, 2023 to December 31, 2025.

*2：Number of employees in the Taiwan region who returned after parental leave in 2024 and were working for no less than one year (F): Number of returning employees who continued to work no less than one year after returning from unpaid parental leave in 2024.

Retention Rate After Parental Leave



Caring for Key Minority Groups

We organize internal inclusion activities and community services to promote the human rights of minorities in the workplace, enhance employees' empathy and respect toward diverse groups, and create a friendly and inclusive workplace environment for minorities.

Reflecting these continuous efforts, our diverse family in 2025 embraced 715 colleagues with disabilities, alongside 2,209 vibrant migrant workers from Thailand and Vietnam.



Professional visually impaired masseurs provide services through paid work empowerment



Delta provide facilities in the dormitories of migrant workers for religious events and festivals



The exclusive holiday party for migrant workers combines elements from the holidays of three nations, as well as childhood games, and snacks from vintage eras to open up dialogue and discover common connections and values

Caring for Migrant Workers

Taiwan Region have more than 2,000 Thai and Vietnamese migrant workers, which are an important talent pool of the Company. Delta upholds the spirit of inclusion and is committed to helping migrant workers thrive and build a fulfilling life in Taiwan. We adopted the comprehensive "Three Dimensions of Care" strategy to create a "Village of Happiness", providing comprehensive support for their life, work, and emotional well-being and creating a friendly and diverse workplace full of warmth and respect.

Zero Placement Fee Policy, Long-term retention, Re-Employment, and Talent Referrals & Transfers



- Delta practices the zero placement fee policy for RBA and offers secure employment guarantees for migrant workers by providing full payment of all pre- and post-employment costs when hiring migrant workers.
- In 2023, we launched the Long-term Retention Program for Migrant Workers so that migrant workers whose work periods have expired are no longer constrained by the time limit for working in Taiwan and can continue to work in Taiwan. We also help migrant workers who return to their home countries by finding them positions at Delta's overseas sites, thereby providing diverse career development opportunities throughout the world. In 2025, we also transformed the support of migrant workers into actual recruitment campaigns. A total of 37 migrant workers joined the Company through internal recommendations. We also actively promoted the "Transfer of Migrant Workers to Middle-level Technical Talents" program. Currently, two migrant workers were successfully transferred, and we applied for an additional four migrant workers in 2025 to provide long-term career development opportunities for foreign talents.

Seamless Communication and Comprehensive Care for the Body and Mind



- Vietnamese and Thai counselors are stationed at dormitories to provide immediate assistance to migrant workers 24 hours a day, thus creating an environment where workers can work safely and live without worries.
- We communicate Taiwan's laws, the Company's policies, and dormitory regulations in the mother tongue of migrant workers to ensure that they can fully understand relevant information and better integrate into the local environment.
- Multi-layer communication mechanisms: We established three channels for migrant workers to provide feedback (quarterly seminars for migrant workers, physical suggestion boxes, and real-time communication groups) to ensure timely response to issues within 24 hours. We implement two-way communication and transparency to protect the rights of minorities.
- Regular follow-up on physical and mental status: We conduct monthly general interviews through random sampling to actively identify potential life adaptation issues, and transform case care into regular data tracking and psychological support.

Culture of Inclusion and Happy Life



- Institutionalized festival and spiritual care system for migrant workers: We hold at least two festivals or religious activities in the dormitories every year (e.g., Dragon Boat Festival, Mid-Autumn Festival, and Thai Blessing Ceremony). The coverage rate is close to 100%, which effectively alleviate homesickness and isolation through cultural and inclusive activities.
- Language empowerment and social inclusion: We actively integrate internal and external resources and provide them to migrant workers. In addition to participating in the government's four-month Chinese reinforcement program, Delta also offers regular basic Chinese lessons in the dormitories. The annual language training improves the autonomy of migrant workers in Taiwan and accelerates their integration into local life.

Retirement Transition and Care Plan

Delta regards senior employees as an important cornerstone of wisdom retention. In addition to providing comprehensive pension protection, Delta also actively promotes retirement transition plans. Specific measures include implementing the spirit of passing on experience by hiring retired employees to serve as professional consultants, lecturers, contracted employees, leveraging their deep industry experience to guide junior colleagues. Furthermore, Delta combines health promotion and care activities to help retiring employees smoothly transition into a new stage of life, maintaining their physical, mental, and spiritual balance and vitality. Delta is committed to building a warm and continuous career ecosystem, achieving the double sustainability of talent wisdom and corporate business operations.

Taiwan Region

We provide one-stop retirement services, including an online portal and on-site consultation by dedicated personnel, to assist employees in completing the application process. We also continue to provide health examination discounts and contracted merchant offers to extend the Company's support.

Mainland China Region

We promote the "Retirement Re-Employment Program" to encourage talent re-engagement, ensure professional continuity through knowledge transfer, and improve labor stability.

Americas Region

We provide 401(k) retirement plans and up to 50% equivalent contribution (up to 10% salary), and support tax planning and automatic debit services to help employees enjoy stable finances after retirement.

Delta Japan

We implemented the "One-time Retirement Payment Plan" and provided an additional 4%–7% annual contribution to strengthen post-retirement financial protection and enhance the trust relationship between employees and the Company.

6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees

6.2.4.1 Human Rights Policies and Protection Measures Aligned with Current Trends

Delta is committed to adhering to international human rights conventions and local regulations at our operations sites. We have established the "Delta Human Rights and Employment Policy" to clearly demonstrate our firm commitment to and respect for global human rights, serving as a core principle for human rights management in our global operations. Delta is committed to ensuring that all employees enjoy a fair, safe, and dignified workplace in any region of operations. In 2025, Delta Group updated the “Delta Human Rights and Employment Policy”, and formally incorporated clauses related to living wage to declare Delta's emphasis on living wage. We also adjusted 27 internal management regulations in 2025 to protect the equality, respect, and safety requirements of relevant personnel, taking appropriate preventive, corrective, and punitive measures, while safeguarding the rights and privacy of parties involved.

Delta conducts human rights policy education and training for all employees in its own operations every year and continues to conduct human rights due diligence within the scope of its own operations to ensure the full implementation of human rights standards. For joint ventures in which Delta holds more than 10% of shares, we conduct systematic human rights due diligence every two to three years to assess the potential impacts on employee rights and interests. We conduct a risk assessment based on both the "scale of impact" and "severity of impact" to identify high-risk areas, formulate mitigation and remedial measures, and set priority actions to effectively prevent and eliminate human rights risks[*1].

In 2025, Delta completed human rights due diligence investigations for its own operations and joint ventures with shareholding of more than 10%. Relevant investigation results, risk assessments, and response measures were summarized in the "2025 Delta Human Rights Due Diligence Report and Modern Slavery Statement”, and published on the official website in accordance with the requirements of UK Modern Slavery Act.

The Company complies with local labor regulations and related rules, and there were no material non-compliance incidents in 2025.

Promotion of and Commitment to a Living Wage

A living wage refers to employees earning an income sufficient to adequately cover basic daily needs from their work during legal working hours. The remunerations of Delta's employees in location of operations all around the world are in compliance with the statutory minimum wage or minimum wage standards stipulated by local labor laws and regulations. We also utilize compensation competitiveness analysis and pay mix design to keep our compensation remains leading in the industry. Furthermore, we have established a living wage database for major operating sites to calculate the coverage rate of employees whose regular pay exceeds the local living wage, enabling that the regular wages of employees around the world are sufficient for basic expenses such as food, clothing, housing, and transportation, thereby supporting employees and their families in achieving a better quality of life.

2025 Human Rights Management Achievements

Employee human rights protection

- Amended the Delta Human Rights and Employment Policy
- Amended the "Management Procedures for Unlawful Infringement in the Workplace"
- Conducted human rights due diligence on employees and affiliates (investment) with 100% coverage in the risk assessment scope

Audited activities for human rights protection in each region

- 398 internal reviews
- 1,632 external audits
- The risk ratio of own operations[*2] was 1.92%; the risk ratio of joint ventures with more than 10% of shares held by Delta was 8.6%

Human rights policy training

- A total of 79,980 employee training participations were recorded globally
- 96.3% completion rate[*3]
- 14,663 total training hours

*1：The scope and classification of the risk assessment are based on the Dow Jones Best-in-Class Index, and include Delta's own operations and joint ventures in which Delta holds stakes above 10%.

*2：The risk ratio calculation is based on the Dow Jones Best-in-Class Index.

*3：Course completion rate=for employees who reported for duty before the end of October of the current year who are still employed at the end of December, the number of trainees in the current year/the total number of employees who reported for duty before the end of October who are still employed at the end of December.

6.2.4.2 Identify Risks and Actively Implement Improvements Through Human Rights Due Diligence

Human Rights Due Diligence Procedures

Delta systematically reviews its policies, procedures, and plans related to human rights, identifies potential employee human rights issues in the value chain, and proposes improvement measures.

1 Define the scope of Human Rights Due Diligence

All employees and all workplaces of Delta's own operations are included, as well as joint ventures in which Delta holds more than 10% of shares.

2 Identify Human Rights Issues and Risks

The design of human rights questionnaires are based on Delta's human rights-related policies and international human rights conventions. Special attention is paid to issues such as modern slavery, child labor, underage workers, migrant workers, working overtime, and violations of local labor laws and regulations.

3 Human Rights Investigation

The risk levels of all human rights issues are evaluated by employing risk assessment tools and comparing results with public information to verify their authenticity.

4 Human Rights Risk Identification

Identification of risk priorities and potential risks is based on the severity and frequency of human rights risks.

5 Auditing and Counseling for Corrective Actions

For global operation sites including the Taiwan Region, Mainland China Region, Asia Pacific Region, EMEA Region, and Americas Region, we formulate management and mitigation measures for high-risk populations, continue tracking, require correction plans, provide recommendations for improvement and training, and ongoing audit management.

6 Continuous Risk Management and Public Disclosure

Delta produces human rights due diligence reports to continuously manage and improve performance on human rights issues.

Human Rights Risk Assessment Tools

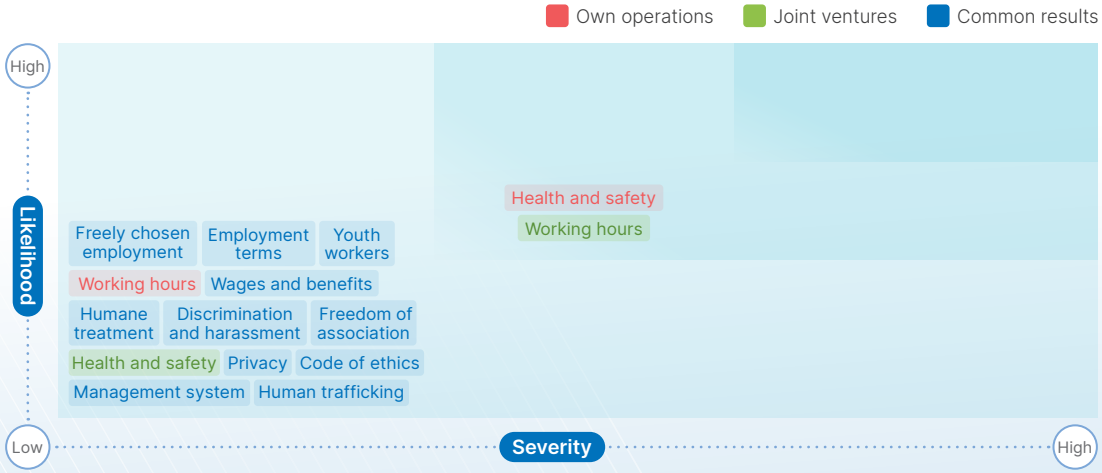
Delta identifies human rights issues every year through internal Responsible Business Alliance (RBA) reviews and external audits, as well as internal and external grievance records. We identify potential employee human rights risks through human rights risk assessment questionnaires at least once every three years.

Ad-hoc / Real-time	• Customer/third-party RBA audits • Employee opinions and labor-management communication • Employee grievance and whistle-blowing reports
Annually	• Internal RBA reviews
At Least Once Every Three Years	• Human rights risk assessment questionnaires

2025 Human Rights Risk Assessment Results

We take remedial and mitigation measures based on risk assessment results and implement continuous improvement to achieve our risk management objectives. The 2025 employee human rights risk assessment coverage rate was 100%. We assessed 13 human rights issues within the scope of our operations in 2025, and identified one as a medium-risk issue (health and safety), and the remaining 12 as low-risk issues (freely chosen employment, employment terms, youth labor, working hours, salary and benefits, humane treatment, discrimination and harassment, freedom of association, privacy, ethical standards, management system, and human trafficking). In addition to conducting rigorous human rights due diligence on the scope of our own operations, Delta also extends it to the operations of joint ventures (affiliates and investee companies) and incorporates it into the scope of human rights risk assessment. The assessment results show that the potential human rights risks are mainly concentrated in "working hours". Delta will continue to convey the core values of human rights and encourage the establishment of a people-centric workplace environment.

2025 Human Rights Risk Assessment Results



2025 Human Rights Due Diligence Improvements and Tracking

We take remedial and mitigation measures based on risk assessment results and implement continuous improvement to achieve our risk management objectives. In 2025, the following actions were taken within the scope of Delta's own operations.

Risks	Targets of Concern	Mitigation and Remediation Measures	Management Actions
Health and Safety	All employees	• Maintain the ISO 45001 management system and certification of major production plants around the world, and continue to promote preventive safety and health management. In addition to addressing physical hazards, we also reference the spirit of the ISO 45003 guidelines, and incorporate psychological and social risks in the scope of risk assessment. We create a physically and mentally healthy workplace with the Employee Assistance Program (EAP) and anti-harassment policy. • Focus on the safety and health of the work environment of workers and remain committed to creating a safe and healthy workplace	• Strengthen the communication of important safety matters at work • Place protective equipment in designated temporary storage areas and communicate usage and storage regulations • Conduct quarterly inspections of bulletin boards to ensure that the employee policy is up to date

6.2.4.3 Continue Optimization of the Global Labor Compliance Management System

Delta established the "Global Human Resources Compliance Team" and established a consistent cross-border policy framework and review mechanism in 2024 to continue Delta Group's support of sustainable development with high standards of ethics and compliance systems, and respond to stricter global supervision and enhanced accountability. In 2025, we continued to implement compliance management and processes, gradually implemented labor regulation gap analyses in major locations of operations around the world, and introduced a compliance system to improve the consistency and traceability of policy implementation, and create a better compliance management system.

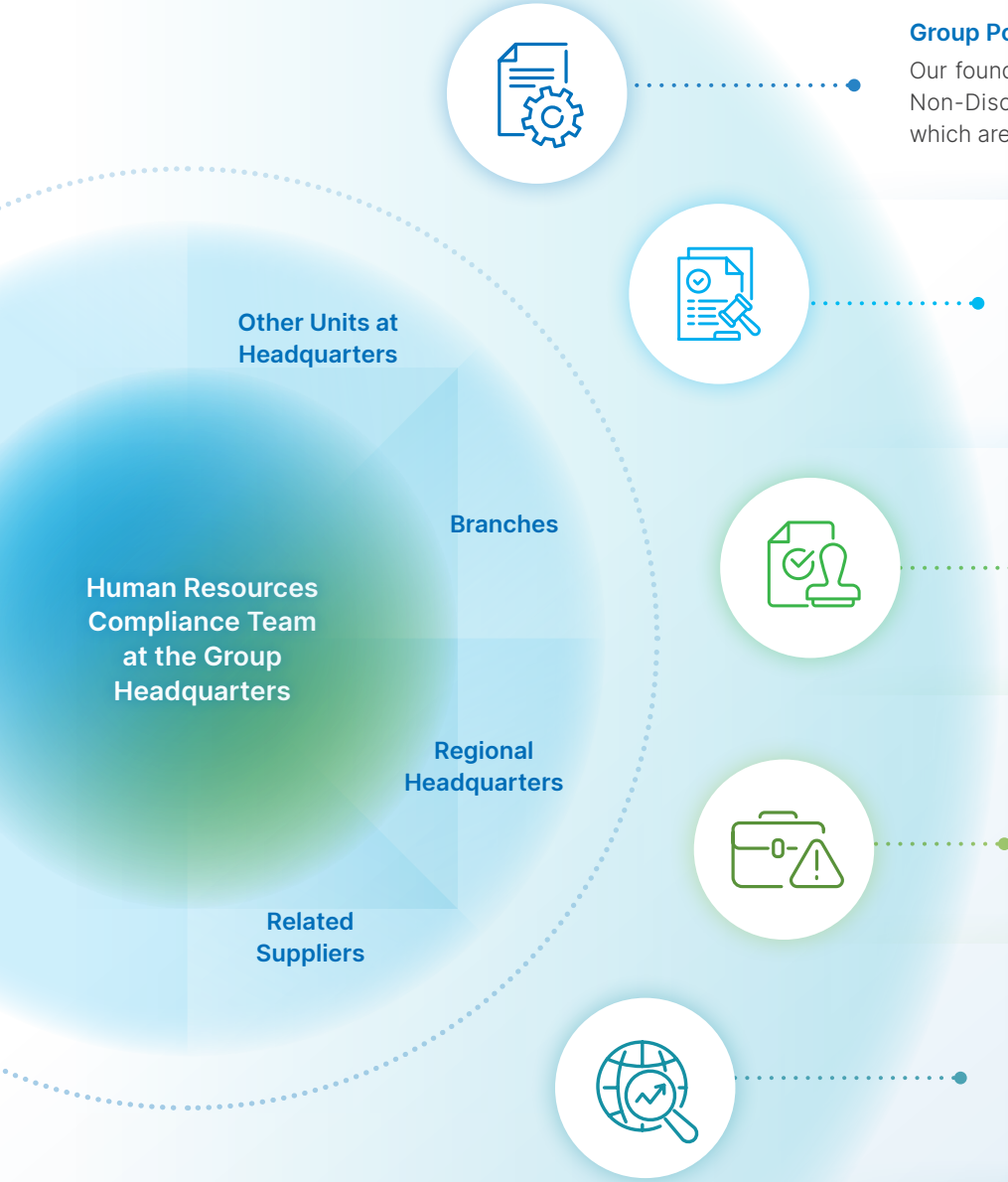
The Managed Issues Include

1. Applicability and basic behavioral requirements
2. Avoiding conflicts of interest
3. Management principles for accepting gifts and services
4. Business integrity
5. Business operations with ethical corporate management
6. Political donations, political participation, and charitable donations
7. Insider trading
8. Fair competition
9. Rade secrets, intellectual property rights, and confidential information
10. Respecting personal privacy
11. Diverse and fair employment opportunities and respect
12. Prohibition of discrimination and harassment
13. Safe and healthy workplace
14. Use of company resources
15. Compliance with environmental regulations
16. Training, communication, disciplinary procedures, and grievance channels

Primary Results of Human Resources Compliance Management in 2025

- Achieved the ISO 27701 international privacy information security management system certification, and expanded the Personal Information Management System (PIMS) to a global scale.
- Conducted internal reviews of human resources processes to ensure that all measures comply with the requirements of the latest version of RBA. Assigned employees to conduct onsite audits with Delta's global supply chain management.
- Collaborated with relevant units to integrate the ISO 37001 anti-bribery management system and the Taiwan Intellectual Property Management System (TIPS), and passed internal and external verification.
- Integrated human resources regulations from around the world to ensure compliance with local laws and Delta's policies.

Human Resources Compliance Management Framework



Group Policies and Guidelines

Our foundation rests upon the Delta Human Rights and Employment Policy, the Delta Group Non-Discrimination and Anti-Harassment Policy, and the Delta Group Code of Conduct, which are the basis for Delta's human resources management procedures.

Labor Compliance Review Mechanisms

- Regular reviews of local labor regulations
- Regular evaluations of the effectiveness of human resources internal control
- Revision of regulations and systems in each region
- Internal and external human rights standards audits

Management System Verification

- ISO 27701
- ISO 37001
- Patents, intellectual property, anti-corruption and anti-bribery frameworks, conflict of interest management, operational risk management, enterprise risk management, and more.

Risk Identification and Prevention

Use risk assessment tools to regularly identify and assess risks and implement management measures for labor and personnel issues, thereby managing risks.

International and Industry Trends

Dynamic tracking of international and industry trends and standards, planning disclosure schedules and relevant operation plans in advance to meet relevant standards.

6.2.4.4 Proactive Prevention of Unlawful Infringement in the Workplace

Delta adheres to the "zero tolerance" principle, strictly prohibits any form of discrimination and harassment, and is committed to safeguarding a dignified and equitable workplace environment. We have established comprehensive internal regulations that cover whistleblower protection, the prevention of unlawful infringement in the workplace, and prevention of sexual harassment. We have also established accessible global complaint channels to support named or anonymous whistleblowing. For incidents of physical, psychological, verbal violence, sexual harassment, and stalking and harassment, we are committed to initiating independent investigations in strict compliance with the statutory timeliness upon receiving a report. We keep all the complaint information confidential to ensure procedural justice and the rights and interests of the parties involved. During the investigation period, the primary focus is placed on the physical and mental safety of the victim, implementing necessary accommodation and protective measures. After the case is closed, in addition to disciplinary actions in accordance with regulations, we attach greater importance to the root-cause analysis and record retention as a basis for improvements to prevent recurrence.

In 2025, we continued to strengthen the implementation of our workplace safety management plan. The key strategies focused on "active support" and "culture reshaping". We integrated the Employee Assistance Program (EAP) to provide more real-time psychological and legal resources support. We are also committed to ensuring the independence of investigation mechanisms and the impartiality of judgments. We strengthen communication to increase the sensitivity of supervisors and employees to potential risks. By shaping an inclusive workplace culture, we expect all employees to have the ability to quickly identify and respond to unlawful infringement, thereby reducing the occurrence rate from the source and minimizing the impact of incidents. Delta's Workplace unlawful infringement management plan is as follows:

Regular response

- Regularly identify and assess hazards
- Inspect and make improvements to workplace environments
- Allocate manpower and design work appropriately
- Establish a code of conduct: announce the Management Procedures for Unlawful Infringement in the workplace; declare zero tolerance for unlawful infringements
- Organize training on hazard prevention and communication skills
- Organize promotion seminars for a friendly workplace and create FAQs on the intranet for all employees to read
- Continue to implement the Delta CARE employee care project :

Connect

Add links to resources such as on-site psychologists to improve employees' mental health and emotional resilience

Assist

Provide emotional, physical, and mental support to help employees tackle the challenges they face in life and work

Resource

Offer courses on office culture and leadership/communication to enhance managers' sensitivity and employee self-awareness

Enhance

Strengthen mechanisms to prevent unlawful infringements in the workplace and improved efficiency and fairness when handling employee issues

Incident response

- Set procedures for handling incidents
- When a suspected unlawful infringement in the workplace has occurred, an investigation is conducted according to the incident handling procedures (including investigation, convening a review meeting, determining the results, notifying the related parties, filing subsequent complaints, and closing the case).
- Continue to enhance the timeliness of complaints and reporting.
- Establish an Emergency Investigation Committee for major incidents
- External professionals (legal, psychological, or medical background) participate in case investigations
- Expand the applicability of management regulations on preventing unlawful infringements and sexual harassment in the workplace to include separated employees, and employee representatives added to the committees.

Post-incident response

- Provide guidance on tracking physical and mental health and protection of rights
- Review the impact of unlawful infringement incidents on the organization and implemented responses
- Implement risk reassessment and mitigation
- Review the number of new cases and continue to pay close attention to preventing the recurrence of risks
- Pay attention to the physical and mental health of employees who declined to use consultation channels and provide immediate assistance when needed.
- Continue to actively improve management's communication and management modes through training and advocacy, and increase their awareness toward identifying suspected cases.
- Proactively provide psychological counseling channels for victims and their dependents
- Provide focus groups and counseling, as well as one-on-one counseling for employees that have suffered a significant impact, with no limitations on the number of sessions

Global Human Rights and Employee Feedback Mailboxes

Human Resources Division
Taiwan
HR885@deltaww.com

Human Resources Department
Mainland China
HR885.CN@deltaww.com

Human Resources Department
Americas
HR885.DAL@deltaww.com

Human Resources Department
EMEA
HR885.EMEA@deltaww.com

Human Resources Department
SEA
HR885.SEA@deltaww.com

Human Resources Department
NEA
HR885.NEA@deltaww.com

Human Resources Department
India
HR885.DIN@deltaww.com



Employee Feedback and Improvement Measures in 2025

In 2025, a total of **805** employee feedback items were provided across the globe, including **87 reports** and complaints related to labor standards
(42 cases in the Taiwan region and 45 cases in other regions).

The Company has closed **all cases of reports** and appeals in 2025.

There were **14 cases** of sexual harassment.
8 cases were determined to be valid after investigation

and relevant improvement measures were taken in accordance with the **Sexual Harassment Prevention Management Regulations**.

There were **4** labor-management disputes

and after complaints were received, they were processed in accordance with the **labor consultation procedure**.

There were a total of **32 cases of** unlawful infringement in the workplace

The Company conducted investigations and convened **meetings of the Workplace Unlawful Infringement Complaint Handling Committee** in accordance with regulations, and provided victims with protection, placement, and assistance measures.

Main Improvement Measures

Category	2025 Summary of Main Improvements
Workplace	• Inspected meeting rooms regularly and replaced aging equipment in planned phases. • Expanded storage spaces and streamlined the entry procedures. • Optimized the temperature regulation within work areas.
Physical and mental health	• Deployed the EAP project to help employees overcome difficulties through internal and external resources. • Hosted EAP seminars to help employees identify their own requirements and encouraged the use of EAP channels. • Organized health lectures to raise employee awareness toward their health and encourage them to take action to maintain their physical and mental health. • Invited external psychological counselors on-site to provide confidential, freely scheduled consultations.
Living needs	• Upgraded the massage reservation system and adjusted it based on the number of weekly reservations. • Increased the supply time of hot water in dormitories, enhanced the cleaning of the environment, and added home appliances and rest areas. • Increased the variety of cafeteria meals and strengthened heat insulation. • Updated shuttle bus schedules. • Increased drinking water supply volumes and refreshment station locations.
Workplace communication	• Posted promotional materials to strengthen awareness regarding friendly workplaces for key units. • Conducted courses on workplace communication and emotional management to promote effective communication in the workplace. • Strengthened the communication of company policies and reward and punishment regulations and reminded supervisors and employees to manage their conduct. • Launched monthly friendly workplace Q&A campaigns to promote good two-way communications between managers and employees, in order to jointly create a friendly workplace.
Harassment and discrimination	• Strengthened sexual harassment prevention training and added case studies on gender discrimination patterns to the training to raise employee awareness. • Planned courses and activities to strengthen awareness of gender equality and the concept of diversity and inclusion.
Employee-employer communication	• Discussed the venues and plans for employee activities to better meet employee expectations.

6.2.4.5 Protection of the Rights of Subcontracted and Dispatched Workers

Delta complies with labor regulations and the principles of corporate social responsibility. Currently, Delta does not utilize any dispatched workers, adhering to the principle of direct employment for all workforce needs to safeguard employee rights and career stability. For necessary subcontracted (outsourced) services, the Company has established a rigorous supplier management mechanism, explicitly requiring partner vendors to comply with Taiwan's Labor Standards Act and relevant regulations, ensuring that subcontracted personnel enjoy reasonable working hours, a safe working environment, and basic labor protections.

To monitor regulatory compliance among subcontracted service providers, Delta utilizes the Ministry of Labor's inquiry system to verify vendors' labor law violation records prior to entering partnerships, integrating these findings into our cooperation evaluations. Furthermore, we regularly review whether existing partner vendors have any records of labor law violations. Investigations confirm that all currently contracted service providers have zero records of labor law violations.

Additionally, the Company has implemented the "Delta Group Supplier Code of Conduct" and conducts annual surveys for partner vendors. The scope of evaluation encompasses labor law compliance and the implementation of other voluntary standards. Audits are conducted based on risk levels, and identified deficiencies as well as improvement outcomes serve as the basis for contract renewal decisions. We also conduct periodic surveys and audits of actual working conditions to ensure full compliance with relevant laws and corporate responsibility standards.

In 2025, Delta organized labor regulation education and training sessions for business units utilizing subcontracted services, with a total of 36 employees completing the training. The Company explicitly communicated and required all business units to utilize subcontracted services in strict accordance with regulations and relevant orders from the Ministry of Labor. Moreover, subcontracted personnel can report their working conditions through the anonymous feedback channels and communication platforms established by the Company, ensuring that their voices are heard and addressed. All subcontracted relationships are formalized and reviewed through legal contractual procedures, and management processes are continuously optimized to maintain fairness, dignity, and sustainability across the entire workplace.

6.2.5 Implement a New Corporate Culture to Drive Business Strategy Transformation

6.2.5.1 Build Global Cross-Regional Collaboration Capabilities with Inclusion as the Core

Delta has been committed to implementing the concept of "Inclusion" at all locations around the world starting from Delta's headquarters in Taiwan in 2020. We aim to create a workplace experience of respect for different people and find common ground for all sites. As the transformation of our Solution Business enters a new stage of internationalization, Delta has formally incorporated "Inclusion" into our corporate core value system in 2023, launching global promotion projects. In response to the challenges brought by diverse backgrounds amid business expansion, we pay more attention to the needs of different generations, cultures, and groups to ensure that all types of talent can demonstrate their strengths on Delta's platform.

In terms of practical tools, Delta uses systematic training to deepen employees' awareness. In 2023, we prioritized the deployment of "Diversity and Inclusion Online Courses" to explore how to identify and eliminate "unconscious bias," equipping employees with practical skills to address biases. In 2024, we enhanced our efforts by launching the "New Corporate Core Values and Code of Conduct" digital course, which concretized the concept of inclusion into daily code of conduct and strengthened employees' awareness through interactive workshops. To continue this campaign, we have significantly expanded the breadth and depth of cultural implementation in 2025, holding more than 65 in-person workshops at major sites around the world. We are committed to expanding our corporate culture across our global operations footprint, encouraging global employees to embody the expected behavioral values.

Main Actions for Inclusion in 2025:
Openness to diverse perspectives, respectful of differing opinions and inclusive of various backgrounds that offer unique contributions.

Create an Inclusive Cultural Environment in the Workplace

- Promote values and encourage diversity, impactful interactions, and concept training to raise awareness of diversity and inclusion in the workplace.
- We organize various activities related to inclusion, including national festivals of different countries, cross-team activities, and cultural exchange activities, to create a unique inclusive culture at Delta.

Caring for Diverse Groups

Nurturing the employee resource groups (ERGs)

- Women@Delta
- Cross-Generation@Delta
- Global Family@Delta
- Parents' Club

Group Welfare Measures

- Delta's measures to help employees establish families with peace of mind include setting up a support station for working parents and providing childcare subsidies.
- Delta has implemented a flexible work hour system and provides a leave system superior to statutory requirements, so that employees can balance their work and their families with optimal physical and mental well-being.
- The PLUS Strategy, Delta+You, Making Things Better Together program empowers employees of all ages to improve their health, their passion for their work, and their lives.
- Delta has set up a counseling room to provide employees with mental health support and promote a positive corporate culture, ensuring that employees can feel cared for and supported.

Diverse Communication Channels

- Periodic global employee engagement surveys (100% coverage rate for all global sites)
- Seminars for senior executives at global sites
- Multiple channels for real-time employee feedback
- Communication meetings for each department/plant
- Labor management meetings/union communication meetings
- Employee seminars
- Communication meetings for new employees

Create an Inclusive Cultural Environment in the Workplace

Promote Values

We have launched online courses on Delta's global core values, as well as promotional activities and core values workshops that integrate key values and behaviors, in order to help employees understand Delta's new core values and demonstrate inclusive behavior.

Key Achievements

- The "Delta Core Values" online course has accumulated approximately 120,000 views worldwide.
- We have organized workshops on Delta's core values to give employees a deeper understanding of Delta's corporate culture. A total of 65 workshops were held worldwide in 2025.





The EMEA Region transformed core values into concrete actions through experience-based activities.



India Region held core value workshops to enhance employee awareness of corporate values through practical case studies and interactive dialogue.



Delta Japan held core value workshops to strengthen mutual understanding and consensus on core values through interactive and participatory discussions.

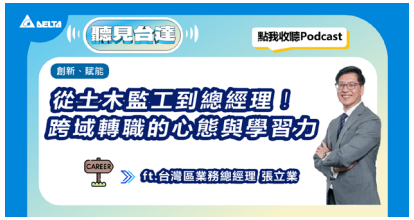
Impact of Interactions

We have organized a series of lectures and used interactive podcasts for Delta specialists or key experts to teach employees new ideas and mindsets and help them turn knowledge into action.

Key Achievements

The "Voice of Delta" podcast explored a series of topics on diversity and inclusion. The podcast featured guests from different groups, who shared their approaches to and experiences with inclusion, thereby promoting a diverse and inclusive workplace environment.





Encourage Diversity

We have established an employee resource group to encourage the participation of colleagues interested in related topics and promote a diverse and inclusive workplace environment.

Key Achievements

We continue to operate four employee resource groups, including Women@Delta, Cross-Generation@Delta, Global Family@Delta, and the Parents' Club, with efforts focusing on gender issues, generational issues, nationalities, and family groups. We encourage employees to use their voice on diversity issues through community activities from time to time and resource sharing.



Cognitive Training

Cognitive training helps employees detect possible biases and barriers to inclusion in their teams, and promote a diverse and inclusive team.

Key Achievements

Continuing on from the themes explored in the 2023 in person training course on unconscious bias, the "Voice of Delta" podcast invited employees to share and break down common biases, including discussions on perception biases and cross-cultural cooperation.





Create a positive environment

We have established a DEI communication platform to strengthen employees' awareness and culture of equality in the workplace.

Key Achievements

The "Workplace Inclusion Encyclopedia" is published on a monthly basis to systematically communicate the concept of diversity and inclusion, and attract employee participation through interactive activities, transforming a friendly atmosphere into a code of conduct.



6.2.5.2 Culture as the Root and Empowerment as the Wings: Fostering Collective Learning and Independent Innovation

To realize the corporate vision of "Innovative IoT, Energy-Saving Sustainability, and Value Co-Creation,", Delta understands that true transformation begins with shared consensus and freedom of action. Delta is not only committed to the improving our institutions, but also focuses on enhancing corporate culture and individual empowerment, ensuring that values are no longer just slogans, but form the basis for everyday choices. Furthermore, innovation is no longer confined to specific job titles; instead, it has become an accessible right for every employee. Therefore, Delta promotes a dual-track strategy of "culture as the root and empowerment as the wings": On the one hand, we use systematic learning to guide all employees to learn leadership philosophy and internalize our common language and code of conduct. On the other hand, we utilize flexible mechanisms to unleash employees' potential, encouraging independent exploration and cross-disciplinary practice. These two forces are intertwined to drive organizational evolution, making Delta not only a technology leader but also a cultivator of talent and culture.

Corporate Culture and Employee Empowerment: Promotion a Leadership Culture

To enhance the corporate culture of "integrity, innovation, collaboration, inclusion, and empowerment", Delta transforms the leadership philosophy of our top management into a learning resource accessible to all employees. In 2025, we officially launched the "The 7 Habits of Highly Effective People" book club video series, personally hosted by Chairman Yancey Hai and CEO Ping Cheng, as a corporate digital learning resource, transforming it from an "exclusive top-management course" to "collective learning for all employees."

The course focuses on the concept that "thinking determines behavior, behavior forms habits, and habits shapes destiny." It guides employees to move from "dependency" to "independence", and ultimately to "interdependence", strengthening cross-team collaboration and a sense of responsibility. The content covers the principle-centered values, emotional bank account, and the maturity continuum, while integrating the Chairman's real leadership practices, so that abstract concepts are translated into daily behavioral standards.

This not only reflects Delta's commitment to a "people-oriented" approach and "continuous learning", but also extends leadership development from the management to all employees, promoting an organizational culture that shifts from "passive implementation" to "active co-creation", laying a solid humanistic foundation for realizing the vision of "Intelligent IoT, Energy-Saving Sustainability, and Value Co-Creation".

Pro10: Building an Organizational Culture with Opportunities for All Based on Active Participation and Professionalism

Delta launched the Pro10 (Be Proactive and Professional) program in 2025 to create a corporate culture of "innovation", "collaboration", and “empowerment”, encouraging all employees to flexibly utilize 10% of their working hours to actively initiate or participate in tasks and projects related to the Company's development, and to implement four major behavioral models: Proactiveness - voluntarily optimizing work value without waiting for instructions. Voluntary learning - proactively improving skills for career goals and applying them in practice. Project participation - engaging in cross-domain tasks with clear goals, schedules, and budgets; and Cross-team Collaboration - collaborating with employees from different professional backgrounds to solve complex and create results together. The Pro10 project can be regarded as a concrete practice for promoting corporate culture—it transforms the leadership philosophy of "move from dependency to independence, and ultimately to interdependence" into actionable language. Through this mechanism, Delta not only empowers individuals to accelerate professional learning and breakthroughs, but also systematically cultivates an organizational ecosystem of "proactive influencers", allowing innovation and growth to extend from exclusive courses for senior executives to the daily choices of every employee.



6.3 Talent Attraction & Retention

In response to the demand for talent driven by the Company's long-term growth and global expansion, we view talent development as the key foundation for supporting corporate expansion and risk management. The overall talent strategy is based on the communication approach with "gradual intensification" as we expand our reach to talents on the front end, establish stable supply sources, and gradually intensify relations into campus cultivation and cross-regional career development, forming a complete link for the sustainable growth of talents.

In terms of strategy design, Delta adopted the ACE model as the common framework for global recruitment and employer brand management. We systematically promote awareness (employee brand awareness), campus (campus work), and engagement (employee experience), ensuring that our communication with talents at each stage addresses the needs of the Company at different stages of growth. We use consistent brand propositions, institutionalized campus cooperation, and people-centric employee experience design to lay a solid foundation for subsequent talent cultivation, retention, and cross-regional development.

6.3.1 Improve Understanding of Delta's Employer Brand and Establish a Stable and Scalable Talent Portal

In the preliminary communication phase, we expanded our reach to potential talents through consistent global brand propositions and diverse communication channels. Our operations in seven major regions around the world simultaneously engage in employer brand management, combining the strategies of "land war" and "air war": On the one hand, we organize physical recruitment activities, campus seminars, and interviews to strengthen direct interactions with people. On the other hand, we actively operate social media and digital platforms to enhance brand visibility and reach. By 2025, the number of LinkedIn followers in each region increased by more than 200,000, with nearly 500,000 in the cumulative number of followers. This shows that Delta's employer brand has established a stable and continuously expanding talent communication presence in the global market.

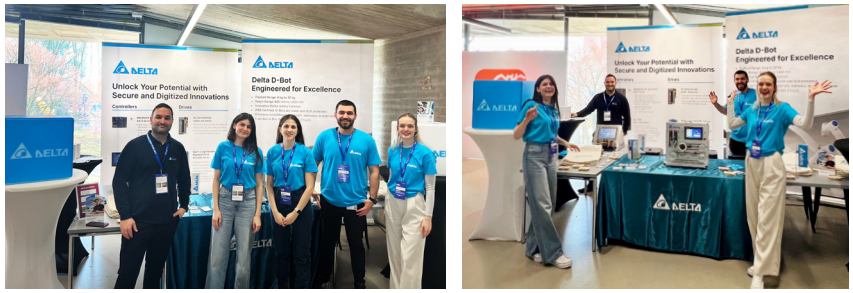
Overall recruitment results have been stable in recent years, and the acceptance rate of job applications *1 in 2025 remained at 91%, indicating Delta's clear positioning and attractiveness in the global talent market. By leveraging the integration of employer brand management and recruitment processes, the global recruitment team demonstrated excellent efficiency. The overall recruitment lead time was 33 days, and the vacancy filling rate was 96%, which effectively and promptly filled key manpower needs.

*1：Offer Acceptance Rate= Number of Accepted Job Offers/Total Number of Issued Job Offers

Intensify Campus Collaboration in Europe and Expand Talent Diversity

Delta continues to strengthen campus recruitment partnerships in Europe, and has established stable partnerships with TU Delft, the top science and engineering institution in the Netherlands. We focus on recruiting electrical engineering, machinery, software engineering, and PhD-level technical talent. In 2025, a total of 26 students joined the internship program to support diverse functions such as human resources, information technology, finance, law, and marketing.

In 2025, we expanded our partnership with the TU Delft Energy Club. We engaged in face-to-face exchanges with students on campus for the first time, introduced Delta's EIS-related products and technology applications, and shared our corporate culture and career development opportunities. By combining technology demonstration, cross-functional internships, and campus interactions, Delta effectively enhanced the visibility of its employer brand in Europe and established long-term and diverse talent recruitment channels.



Campus recruitment activities led by HR teams in Europe

Enhance Long-term Campus Relationships in Taiwan to Stabilize the Supply of Technical Talents

Delta has continuously focused on key universities and departments for many years. We maintain close partnerships with top universities such as National Taiwan University, National Tsing Hua University, National Chiao Tung University, National Cheng Kung University, National Taiwan University of Science and Technology, and National Taipei University of Science and Technology. Through long-term participation in campus recruitment activities, industry-academia exchanges, and interactions with students, we help students understand Delta's corporate culture and technological development strategies. Delta also actively expands its reach on campuses and continues to engage more academic institutions with high potential to expand the talent pool.

In 2025, we completed close to 30 campus activities in Taiwan. These activities included campus recruitment fairs and corporate seminars, and we collected more than 5,000 resumes. Delta’s recruitment focuses on key professional fields such as power electronics, thermodynamics, and smart manufacturing that are highly aligned with Delta's mid-term and long-term development. Through continuous and consistent front-end campus management, we steadily strengthen the effectiveness of the recruitment of junior talents, and lay a solid foundation for subsequent medium to in-depth talent cultivation and retention.





Mr. Charles Chen, Delta's Global Human Resources Officer, led the Taiwan recruitment team in the 2025 National Taiwan University Campus Job Fair

6.3.2 Inside-out Talent Strategy to Build a Stable Mid- to Long-term Pipeline of Key Technical Talents

6.3.2.1 Strengthen the Supply of Key Talents and Enhance Diverse Recruitment Channels with Internal Support

Delta upholds its "inside-out" talent development strategy to transform internal support into an important starting point for the supply of key talents. Employee referrals are used as a core talent matchmaking mechanism. Through active employee participation, we continue to expand outwards. This not only reflects the high level of internal support of existing employees for the corporate culture and development strategy, but has also become an important engine of growth for attracting top external talents.

To create a flexible and diverse talent ecosystem, Delta continues to optimize the internal referral mechanism, enhance the intern retention program, and promote cross-functional and cross-regional dispatching and training to encourage employees to overcome career boundaries and explore innovative development paths. Data in 2025 showed a 12%[*1] internal referral rate of global professional technical and management positions, and the referral rate for operator positions (including production line assistants) was 49%, demonstrating a high level of engagement and sense of belonging among entry-level employees. The intern-to-full-time conversion rate continued to rise and reached 52% as we successfully achieved seamless connection between new recruits and the organization.

Delta also upholds its commitment to "internal priority" in talent development through a global job openings platform and a transparent job rotation system. According to statistics in 2025, 65.2% of the Company's job openings were filled by internal employees. The percentage of open management positions filled by internal candidates[*2] was 85.8%, which demonstrated the success of Delta's sound successor training mechanism and clear promotion channels, laying a solid foundation for the organization's sustainable growth and leadership.

*1：Employee referral rate: Number of people accepted through internal referral channels/total number of people accepted.

*2：Internal Fill Rate: (Number of positions of professional technical and management units personnel filled by internal candidates+number of employees promoted to management positions)/(total number of internal and external new employee hires of professional technical and management units personnel+number of employees promoted to management positions) in the current year.

6.3.2.2 Expand External Talent Pool and Build a Global Elite Network

In terms of external operations, Delta focuses on key areas such as manufacturing and R&D based on the business and industry characteristics of each region to ensure accurate talent expansion. Our global recruitment focuses on core expertise such as smart manufacturing, power electronics, thermodynamics, automation, and robotics. We organize large-scale recruitment events and campus activities for key talents in different regions, and these activities allow us to reach talents that meet our organizational development needs. By leveraging both internal referrals and external recruitment, Delta is able to respond to the needs of key technical talents in the next 3-5 years ahead of schedule, laying a solid manpower foundation for continuous corporate growth and global expansion.



Enhance Recruitment in Thailand and Increase Regional Manpower

Since 2023, we have continuously planned and held large-scale dedicated recruitment interviews for Delta Thailand. We strategically conducted local talent recruitment, focusing on core expertise in electronics, mechanisms, industrial engineering, and automation. We improved recruitment efficiency and enhanced talent recruitment accuracy through group interviews. In 2025, the number of participants exceeded 200 and the acceptance rate exceeded 50%, effectively filling the key manpower gap in the region, and rapidly improving the organization's capabilities. This not only supports business expansion and production capacity growth in Thailand, but also demonstrates Delta's sustainable manpower strategy in response to regional development needs and the steady enhancement of local talent recruitment.



Delta Thailand hosting a large-scale dedicated recruitment interviews event

Diverse Campus Cultivation Mechanisms Expand Smart Manufacturing and High-Level R&D Talents in Mainland China Region

We organize the "Delta Class" to systematically promote forward-looking talent cultivation, and work with campuses to create training mechanisms that meet industry needs for key professional fields such as smart manufacturing, automation, and machinery, before students graduate. Students begin systematic training for approximately 1 to 1.5 years before graduation. They can combine their studies of theories with practical courses, which gradually strengthen their professional skills and understanding of the industry. During the training period, students can familiarize themselves with Delta's corporate background, core technologies, and business models in advance through online courses to bridge the gap between studies and work. To date, more than 150 students have participated in the Delta Class programs in 2025, which effectively supports the supply of talents in local industries, and demonstrates Delta's long-term commitment to talent cultivation, enhanced industry-academia connections, and strengthened support for sustainable human capital.

The Shanghai R&D center is the core site for Mainland China Region. It plans summer camps with 177 participants in 2025. The summer camp enhances our connection with technical talents in power electronics ahead of schedule. Camp courses focus on forward-looking technical forums and career and employment seminars. The camp's R&D experts and operation teams share the latest industry knowledge and technology applications, helping students enhance their professional horizons and accelerate their understanding of the corporate R&D culture and development.



2025 summer camp students visit Shanghai R&D Center



Group photo of summer camp students at Shanghai R&D Center in 2025

6.3.3 Support Local Industrial Development and Strengthen the Cultivation of Resilient Talents

Delta has expanded recruitment to early career and cross-regional development levels during the in-depth talent engagement stage. We systematically shorten the gap between learning and employment through the training model of "employment before graduation" and improve the talent retention rate. We use professional training programs such as the Delta Class and Joint Research and Development Centers for students to participate in long-term and structured training during their studies. They gradually become familiar with the corporate culture, core technologies, and practical operations. They can seamlessly continue their roles after graduation, effectively reducing initial adaptation costs and accelerating value output.

In terms of global talent deployment, Delta also promotes off-site training and cross-regional cultivation mechanisms to ensure that the results of talent cultivation can be effectively reciprocated in local organizational development. This in-depth engagement and long-term cultivation model not only improves talent stability and organizational resilience, but also builds a forward-looking talent pool for Delta's global operations and sustainable growth.

Leverage Cross-Border Academic and Research Collaboration to Systematically Cultivate Key Smart Manufacturing Talents in India

Delta cultivates smart manufacturing talents in India and in 2024 launched the M-Tech Program. We are working with SASTRA University and Yuan Ze University to establish multinational technical talent cultivation mechanisms. Each year, we select approximately 10 students with potential and use this program to enhance cooperation with international academic institutions and steadily build a source of key smart manufacturing talents in India. This demonstrates our long-term investment in human capital and our sustainability commitment to supporting regional industrial upgrades.



Opening ceremony of the 2025 M-Tech internship program

Collaboration with Top Universities in Taiwan to Cultivate International Talents

Delta continues to promote cross-regional talent cultivation projects. In 2025, Delta Thailand launched new cross-disciplinary talent cultivation projects with National Taiwan University of Science and Technology and National Chung Cheng University to cultivate close to 40 international talents each year.

Delta Thailand worked with the Industry-Academia Innovation College of National Taiwan University of Science and Technology to launch the first "International Student Master's Program" for outstanding students in Thailand. Delta Thailand provides full scholarships and corporate internships, and guarantees employment opportunities after graduation to cultivate a new generation of technology specialists with both professional knowledge and capacity for cross-border collaboration. In 2025, we selected 18 students from well-known institutions such as Chulalongkorn University, Chiang Mai University, and King Mongkut's University of Technology Thonburi to participate in the MA program at National Taiwan University of Science and Technology. After completing their master's degrees, students will be employed at Delta and apply their knowledge and expertise to their practical work, making a seamless transition from graduation to employment.

In addition, Delta Thailand collaborated with the Advanced Institute of Manufacturing with High-Tech Innovations of National Chung Cheng University to cultivate manufacturing talents. We selected 20 outstanding Thai university students from Kasetsart University and King Mongkut's University of Technology Thonburi. Starting from December 2025, we conducted a nine-month internship and course exchange program at Chung Cheng University. In addition to participating in internship activities and professional courses in the laboratories of the College of Engineering, students are required to take 360-hour Chinese language courses tailored to them by the Center for Language Studies of National Chung Cheng University. Delta Thailand provides full scholarships and students can immediately work at Delta Thailand and start their corporate career once they return home after graduation.



Industry-academia collaboration with National Chung Cheng University in Thailand

6.3.4 International Impact of Delta's Talent Governance Strategy

Delta's in-depth talent recruitment and management have gained extensive recognition. Relevant achievements have extended to different regions across the globe and we have received recognition with international and regional awards, including awards for outstanding employer, best recruitment team, and corporate culture. The results are a testament to the effectiveness of Delta's employer brand and talent governance strategy, and highlight substantive results of long-term investment in human capital and enhanced organizational resilience.



Delta's Global Human Resources officer Charles Chen(third from right) and Mainland China Region HR Head YH Wu(second from right) pictured with the Mainland China Region HR team at HRoot ceremony.



Taiwan Region HR Head Rudolf Chen (center) pictured with Taiwan Region HR team at the Taiwan Corporate Sustainability Awards (TCSA) ceremony.

International Awards and Recognition for Promoting Human Resources Innovation and Development

Delta won numerous major awards in 2025, including the following representative awards:

- Best Team Award in the 2025 Digital HRTech Awards
- HRoot Best Employer Award 2025 (Fourth consecutive win)
- 2025 TCSA Talent Development Leadership Award / Human Rights Practice and Development Leadership Award
- Business Culture Builder Award
- Best Brand and Value Initiative for Business Culture
- HR Excellence Award "Bronze" in HR Communication Strategy
- Best Employee Engagement Company of the Year
- Wow Workplace Award 2025



EMEA Region HR Head Sam Huang (left) pictured with EMEA Region HR team at the Business Culture Builder Award ceremony.



SEA Region HR Head CH Huang (middle) pictured with Delta Thailand HR team at the HR Excellence Awards Thailand award ceremony.



Delta SG team pictured at the HR Excellence Award 2025 Singapore



India Region HR Head Chun-Hao Chen(left), pictured with Delta India HR Team at the Best Employee Engagement Company of the Year award ceremony.

6.3.5 Competitive Employee Compensation and Benefits

6.3.5.1 Performance and Compensation of the Senior Management Team

Delta attracts and retains high-quality talent with competitive compensation, establishes a remuneration management framework linked to the Company's business performance, and encourages employees to succeed. In addition, we link ESG performance with senior management remuneration to meet sustainability goals and fulfill corporate social responsibility. We incorporate annual ESG goals into the performance indicators of the highest-ranking managers in each region. We also make dynamic adjustments in response to manpower requirements and market supply and demand to ensure that the overall remuneration is superior to prevailing levels of the tech industry. Delta continues to be included in the Taiwan High Compensation 100 Index in 2025.

The pay structure of top executives is closely tied to the Company's performance. Each year, a compensation proposal for top executives is formulated based on the Company's performance metrics. After review by the Compensation Committee, the proposal is submitted to the Board of Directors for approval. Starting in 2023, a stock trust arrangement was implemented as a long-term incentive for senior executives (CEO included). The plan is based on the Company's annual EPS and employees' annual performance and was executed in 2024. Eligible participants mainly include business unit general managers responsible for operational performance, R&D leaders, and other key functional executives. Shares are acquired by an external institution and held in trust for a 5-year vesting period. A clawback policy is in place to ensure that the Company's long-term performance and shareholders' interests are aligned. The ratio of the highest-paid individual's total annual compensation to the median total annual compensation of all employees was 258; the ratio of the growth in the highest-paid individual's total annual compensation to the growth in the median total annual compensation of all employees was 5.1:1.

Linking ESG Performance to Executive Compensation

A External Evaluation

- Dow Jones Best-in-Class Indices
- Morgan Stanley Indexes (MSCI ESG)
- CDP

B Voluntary Initiatives

RE100：
Achieve the 100% renewable electricity target by 2030

C Corporate Governance

Corporate Governance Evaluation of Companies listed on the TWSE and TPEx

Senior Executive Compensation and Reward System

Chairman and CEO

A + B
30% of current-year performance indicators

C
20% of current-year performance indicators

Managers
(e.g., the COO)

A + B
20% of current-year performance indicators

Region Head and Global MFG Leaders
(e.g., President of Regional Operations, President of Global Manufacturing)

B
5% of current-year performance indicators

Manager Performance Indicators



60% Company Performance Indicators

- Annual ROE
- Annual Net Profit Margin
- Annual Revenue Achievement Rate

20% Annual Key Strategic Target Achievement Rate

- Original Brand Manufacturer (OBM) Revenue Ratio
- Key Strategic Business Group Operation Target Achievement Rate
- Growth Rate of Productivity per Capita

20% ESG indicators*1

- **External Evaluation**：(10%)Dow Jones Best-in-Class Indices, CDP, MSCI ESG
- **Voluntary Initiatives**：(10%) Achievement rate of RE100 initiatives

*1：The ESG indicators apply to the Vice Chairman, CEO, and COO

6.3.5.2 Continuously Implement Remuneration Policies Superior to Industry Peers

In accordance with Delta's Articles of Incorporation, no less than 3% of 2025 profits was allocated for employee compensation, with no less than 4% of that amount distributed to frontline employees. In addition to a fixed monthly salary, employees in Taiwan receive three types of bonuses: year-end, performance, and profit-sharing. Through a comprehensive performance management system, the company closely aligns overall corporate goals, departmental objectives, individual targets, and talent development.

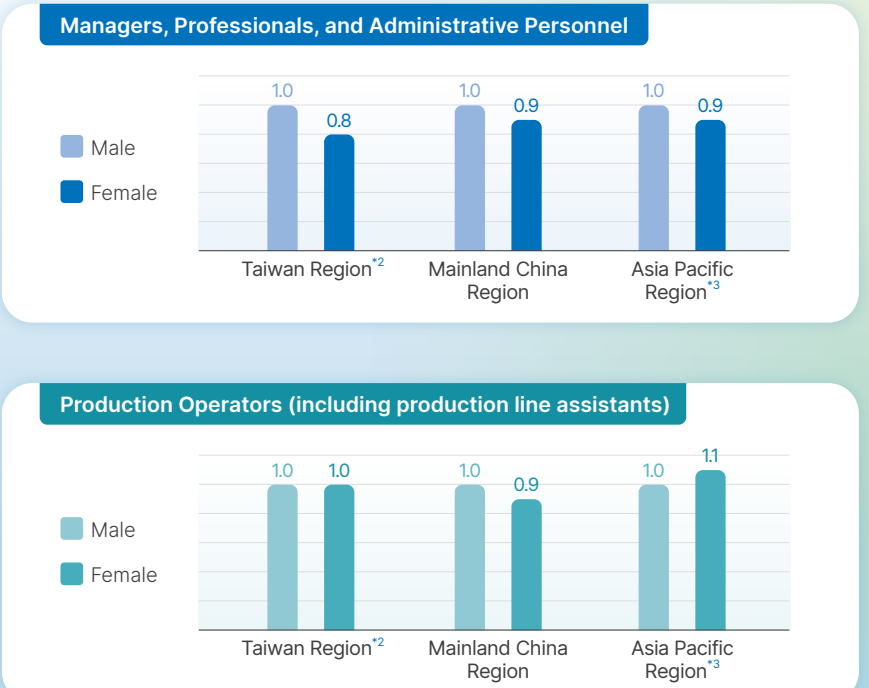
Furthermore, in accordance with Delta's compensation policy and pay positioning, annual salary merit increases are conducted each year, with pay increase rates not falling below local market rates. By leveraging regional talent markets, Delta tailors pay mix and mechanisms to attract and retain talent. The 2024 Employee Engagement Survey revealed that Delta employees' recognition of compensation as commensurate with their work contributions exceeds the market benchmark for high-performing companies globally. This indicates that Delta's ongoing strategy to enhance compensation competitiveness has been effectively implemented and recognized.

In 2025, Delta revised standards for global talent assignments, including allowances and airline class, to optimize and enhance the overseas work experience for assigned personnel.

Global Gender Pay Ratio

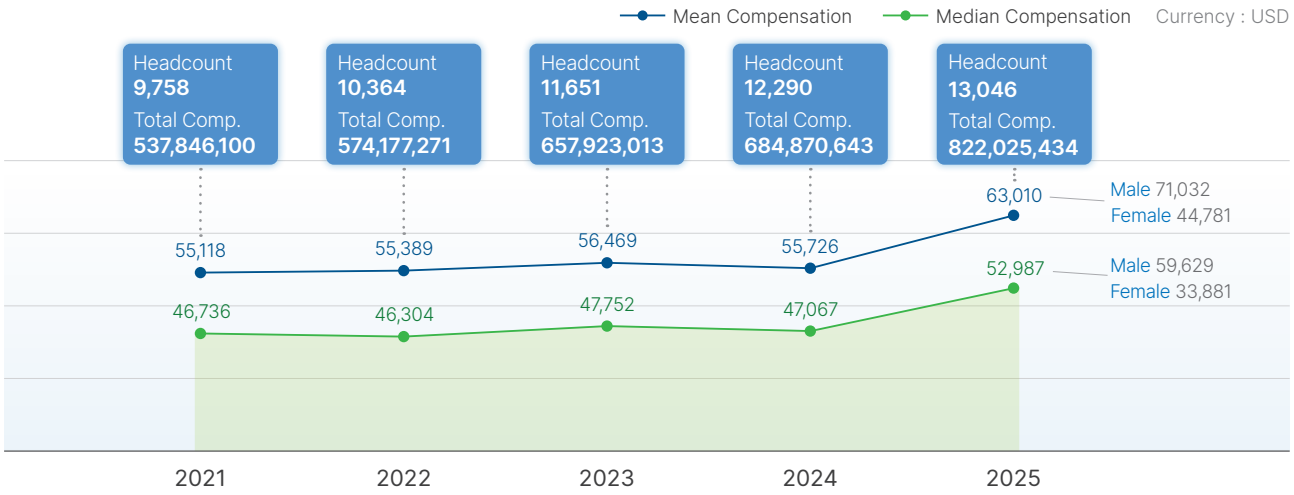
Position		Male	Female
Managers and above (Basic Salary)		1.0	1.0
Managers and above (Total Compensation*1)		1.0	0.9
Other Management Roles (Basic Salary)		1.0	0.9
Other Management Roles(Total Compensation)		1.0	0.9
Non-Management Employees (Basic Salary)	Professionals and Administrative Personnel	1.0	1.0
	Production Operators (including production line assistants)	1.0	1.1
Non-Management Employees (Total Compensation)	Professionals and Administrative Personnel	1.0	1.0
	Production Operators (including production line assistants)	1.0	1.1

Gender Pay Ratio Across Major Production Sites *1



*1：Total Compensation: includes the basic monthly salary, fixed cash remuneration, bonuses, and cash dividends of employees who have worked at Delta throughout 2025.
*2：Production Operators in Taiwan do not include production line assistants.
*3：Asia Pacific region production sites refer to the India and Thailand sites.

Taiwan Salaries for Full-Time Employees[*1] Who Are Not in a Managerial Position[*2]



*1 : Full-time employees who are not in a managerial position: The definition of a "manager" covers: general manager and other executives with equivalent job position; vice presidents and other executives with equivalent position; AVPs and other executives with equivalent position; the head of the finance department; the head of the accounting department; and authorized signatories of the company and other employees who manage the company's business. The definition of "full-time employees" is based on the terminology in the Employee Salary Survey by the Directorate General of Budget, Accounting and Statistics (DGBAS) of Executive Yuan.

*2 : The information is disclosed in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" promulgated by the Taiwan Stock Exchange. The information was audited by PwC Taiwan.

2025 CEO Compensation

The CEO's total compensation is approximately US$ 2,265,599, the ratio of the CEO's annual compensation to the median annual compensation of US$ 17,456 for all employees (excluding the CEO) is approximately 130; the ratio to the median annual compensation of employees in Taiwan is approximately 43; and the ratio of the mean annual compensation of US$ 32,469 for all employees is approximately 70.

A Salary	+	B Pension	+	C Bonus and Special Allowances	+	D Employee Bonus	=	Total Compensation
931,562		5,370		0		1,328,667		2,265,599

Ratio to the Median Annual Total Compensation of All Employees

Delta Group **130** | Taiwan region **43**

6.3.5.3 Encouraging Talent Retention through Long-term Incentives — Delta Encourages Employees to Stay with the Company

To retain key talent, motivate employees, and enhance loyalty, certain regions implement key talent retention bonuses or R&D talent retention programs based on local market conditions and supply-demand dynamics, such as in Taiwan, India, and Thailand.

We plan diverse long-term talent retention measures to foster an environment conducive to long-term development. Through talent management mechanisms, we identify and track promising talent, focusing on their potential for growth within the organization. Each year, we encourage employee proposals through the "Delta Innovation Award" to invigorate innovation within the organization.

With a clear work level framework and promotion system, we annually promote employees who demonstrate both performance and potential. This is complemented by rigorous compensation review and promotion-based pay adjustment mechanisms, ensuring compensation is aligned with job responsibilities and performance, guided by the employer value proposition of "Keep Exploring at Delta and sustainably develop your future."

6.3.5.4 Performance Management and Development (PMD)

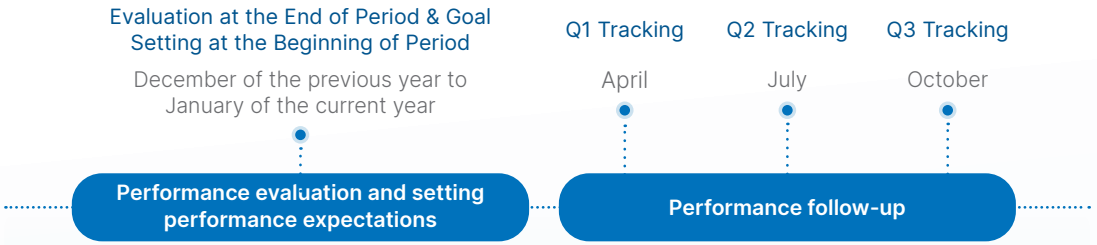
Delta's performance management system focuses on target alignment, continuous feedback, and talent development. At the beginning of each year, each department sets organizational goals based on the company's strategy and its organizational role. Managers then help employees clarify their job responsibilities and cascade organizational goals into employees' annual individual performance indicators (IPI).

At the same time, employees set competency performance indicators (CPI) based on their current roles and future development directions and create individual development plans (IDP) to support long-term growth.

During the annual goal implementation process, managers and employees engage in ongoing communication and feedback to regularly review goal progress and work performance. Quarterly performance check-ins and dialogues are conducted to ensure that individual contributions and team outcomes remain aligned with organizational strategies. Employees may also leverage diverse feedback mechanisms to proactively seek or provide work-related feedback. Through 360-degree performance feedback, input and suggestions from different stakeholders are collected, helping managers gain a more comprehensive understanding of employees' performance and development potential.

For key people decisions such as salary adjustments and promotions, the Company conducts collective reviews based on comprehensive performance records through the Leadership Development Committee (LDC) and Talent Development Committee (TDC), both composed of diverse members. This approach helps reduce subjective bias, ensure consistency and fairness in evaluation standards, and uphold the principle of equal pay for equal work.

Performance Management Procedures for Employees



- Review annual performance. Managers and employees jointly discuss future development and improvement plans, and complete formal performance evaluations in the performance management system.
- Managers help employees clarify their job responsibilities, and set performance goals and measurement criteria.

- Employees take ownership of self-management, while managers and employees maintain ongoing dialogue to review goal achievement. Based on organizational goals or changes in employees' roles, goals may be adjusted dynamically, with managers providing support to help employees resolve issues.

Immediate Work Performance Evaluation and Feedback Mechanism

The Company has established real-time work performance evaluation and feedback mechanisms to encourage employees to actively provide feedback in day-to-day work and project execution. Employees can invite others to provide work suggestions through the feedback management system, or provide feedback on the performance of their partners. Managers can also integrate multiple perspectives for more comprehensive and balanced talent management.

The project performance evaluation functionality was activated in Delta's project management system in 2024. Employees can launch the Project Accomplishment (PA) process after each project is completed, which helps facilitate ongoing conversations between employees and project managers or steering committee members. Through self-assessment and feedback from others, employees review the achievement of project objectives. The assessment results are incorporated into the performance management system as an important reference for quarterly performance tracking and annual performance evaluations.

This immediate and dialogue-centric feedback mechanism helps improve the quality of project execution, promote cross-departmental cooperation, and support employees in continuous learning and growth.

6.3.5.5 Robust Pension Provision Plan and Commercial Insurance

1. Delt's operations in Taiwan allocate pension funds in accordance with the Labor Standards Act and Labor Pension Act. It enables them to use these funds in retirement and maintain a basic standard of living.
2. Delta has established a one-stop consulting service for retirement in Taiwan and set up a dedicated retirement service page, and deployed staff at each site to assist employees with internal and external retirement-related applications, consultations, and resources, and connects various retirement-related units and activities. HR serves as the pivotal contact, coordinating with various retirement-related departments and activities. Employees can continue to enjoy benefits after retirement, such as use access to the Company's exclusive contracted vendors and discounts on health examinations.
3. In addition to the statutory basic social insurance, the companies in each region purchase commercial insurance, group insurance, or emergency medical insurance-depending on local insurance needs-to provide employees with more comprehensive coverage.

6.4 Sustainable Development of Talents

In response to the transformation from a product-oriented original design manufacturer (ODM) to an original brand manufacturer and solution provider (OBM & Solution), Delta continues to advance the talent development strategy of "Increase Professionalism, Prepare for the Future, and Collaborate with the World". We formulate comprehensive career plans and provide sufficient internal transfer opportunities, and by integrating continuous learning with clear development paths to help employees strengthen their professional capabilities and expand cross-disciplinary development opportunities.

To promote globalization, Delta implements a resource sharing framework based on the principles of global resource integration and collaboration. For employees who speak different languages, we have significantly reduced the knowledge gap by expanding non-Chinese language digital learning paths and AI translation technology, ensuring that employees worldwide have access to best practices in real time, and ensuring the consistency and quality of global development resources.

In response to the needs of transformation, we redefined the roles and competency requirements of personnel. We use the AI recommendation system to allocate learning resources and recommendations to employees with greater accuracy. We also increased training budgets and resources to improve the professional skills of PM and sales personnel. The number of courses related to "leadership management and talent development" significantly increased by 52% compared to the previous year, demonstrating Delta's determination to focus on its core capabilities and empower future growth.

Average Hours of Training per Person, Total Hours, and Total Spent in All Global Regions[*1]

Classification		Taiwan region	Mainland China region	Asia Pacific region	EMEA region	Americas region
Gender	Male	22.8	25.9	17.0	8.3	6.9
	Female	20.7	24.6	12.8	6.6	7.5
Employee Category	Operators (including production line assistants)	17.8	20.9	7.9	4.2	13.5
	Professional, Technical and Management Units Personnel	23.1	34.6	19.3	8.8	6.6
Management roles / Non-management roles	Top level	32.2	36.2	29.1	11.7	8.6
	Mid-level	38.9	35.5	24.5	10.6	10.5
	Junior level	20.9	18.4	13.9	5.2	6.4
	Non-management	20.1	25.2	13.9	7.5	6.7
Age	≥ 50 years old	22.6	22.8	9.6	6.5	8.7
	30-49 years old	22.9	23.3	13.5	8.3	7.5
	< 30 years old	19.4	30.1	20.9	8.2	6.3
Nationality	Taiwan	22.7	39.6	31.2	11.7	14.4
	Mainland China	18.4	25.2	24.9	18.3	8.4
	USA	8.3	-	9.3	3.5	5.6
	Thailand	16.9	28.0	14.6	19.5	3.7
	India	10.4	-	11.1	8.3	6.2
	Other Nationality or not Disclosed	21.2	22.1	12.9	7.7	7.0
Average Hours of Training per Person[*2]		21.5				
Total Hours		1,729,154				
Total Spent		US$ 25,281,289				

*1：The main components of the training fee are the teacher's hourly fees, education material fees, and lecturers and employees' travel expenses for training. The fee does not include the cost of time for training across the globe; total training fees spent are calculated based on the foreign exchange rate of each currency against the USD on December 31, 2025.

*2：Calculations based on total training hours for the year show global average hours of training per person=total hours/total number of employees in the year (number of employees at the end of 2025=80,408).

6.4.1 Global Learning System and Platform to Comprehensively Strengthen Professional Skills and Adaptability

Delta uses a comprehensive global learning and development system to accurately link the key competencies required for transformation. We leverage the digital learning ecosystem to provide all employees (including full-time and part-time employees) with development resources covering professional skills, leadership, and psychological resilience. We support employees in strengthening cross-regional and cross-disciplinary collaboration and self-improvement and assist employees in establishing a long-term growth foundation in a challenging and rapidly changing business environment to fulfill our commitment to common growth with employees.

6.4.1.1 Global Training Committee Governance: Strengthen Professional Skills and Career Development Ecosystem

In 2025, the Global Training Committee global functional training program set a target of 1,700 courses. A total of 1,970 professional courses were actually delivered, achieving an annual target completion rate of 116%. Total learning hours reached 961,000, up 70.9% year on year; total learning participations reached 393,000, up 59.0%. Delta's Global Training Committee Framework creates value for both talent development and strategy implementation. We establish clear development paths for employees through a standardized training roadmap. As an important platform that empowers the Company's core strategies, we quickly communicate the Company's most important development strategies "ESG Sustainable Development" and "Solutions" to every professional, and implement true global collaboration:

Strengthening ESG Sustainability Literacy

We organize training for Scope 3 carbon reduction and sustainability disclosure in response to the requirements of climate change and IFRS. The number of participants in related courses increased by 2,232% in 2025, demonstrating the organization's resolve to build sustainability capabilities.

Solution Transformation and Global Collaboration

To accelerate the transition from product sales to solution sales, Delta's Global Sales & Marketing Committee held six large cross-regional forums in 2025 for 1,435 global business professionals, with an increase of 69% in the number of participants compared to the previous year. Delta also established a structured sales training system, covering courses such as "Solution Selling Bootcamp", "Key Customer Management", and "Consulting Sales". We also introduced external experts to align strategies with senior executives to improve the skills of front-line teams in making proposals and negotiations.



Solution Selling Bootcamp

Led by the Solution Office, a sales-oriented solution workshop was held in Taiwan Region to enhance sales personnel's understanding of the core concepts and practices of sales for solutions



Solution Business Foundation & Account Planning

The Delta Solution Office and Global Sales Transformation and Operation units organized workshops on basic knowledge of solutions and key customer planning in SEA Region



Consultative Sales Training

EMEA Region planned consulting sales courses to inspire curiosity and discussion through guided learning, build team cohesion, and promote common learning



Sales Enablement Program

NEA Region planned business capability improvement projects and invited external lecturers to provide customers with experience sharing and practical perspectives



The Titan Strategy of Key Account Management

Led by SEA Region, senior executives with key customer management experience were invited to engage in internal activities and promote strategic alignment, exchange of insights, and duplication of successful practices

6.4.1.2 Intensify Diverse Learning Channels and Empower AI-driven Precision Skills

To support employees' different learning preferences and improve training efficiency, Delta uses diverse formats for learning and AI recommendation mechanisms to optimize the allocation of learning resources and create a comprehensive learning environment centered on learners:

Diverse Learning Formats and Global Knowledge Base

In addition to online and in-person courses, Delta also offers diverse learning resources such as expert reading sessions, theme-based podcasts, and mental health workshops to take care of employees' professional development and physical and mental health. We also use the Delta Management System (DMS) as a cross-regional collaboration platform and adopt an AI subtitling translation function on the Academy's learning platform to ensure that employees around the world have access to the latest knowledge and implement local applications.

AI-Powered Course Smart Recommendation

Delta inaugurated the Smart Recommendation function in May 2025 to ensure accurate matching between abundant learning resources and employee needs. The system compiles employee roles and responsibilities, learning history, and performance goals, and actively uses AI algorithms to suggest the most suitable learning resources. It facilitates adaptive development, shortens search time, and improves recommendation accuracy.

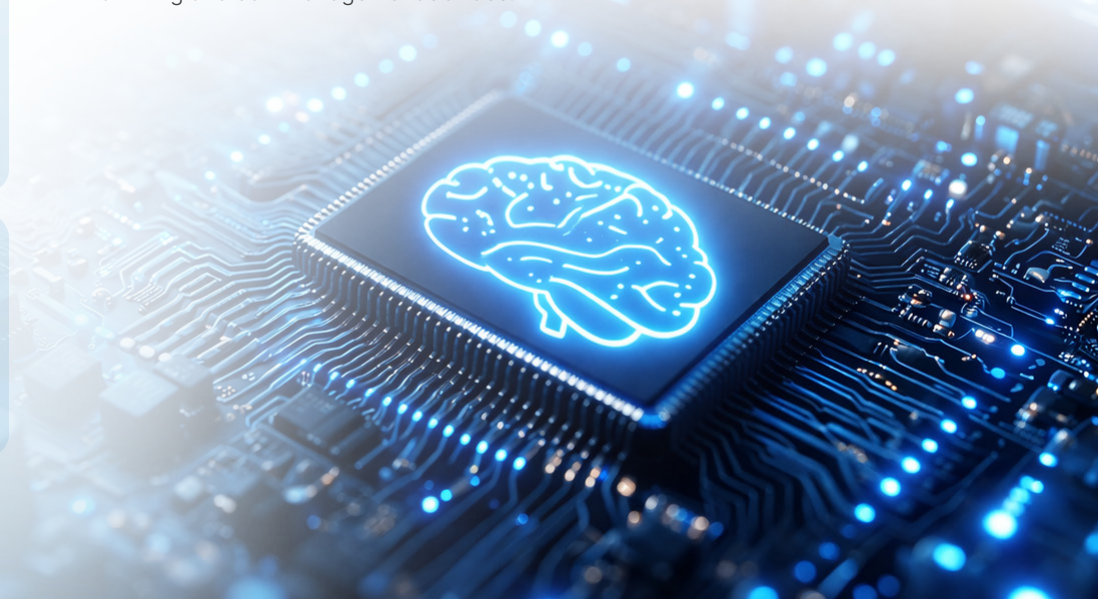
After the launch of the function, we implement continuous optimization with algorithms to significantly improve the accuracy of resource matching. As of the end of 2025, the total number of visits exceeded 48,000. The average user satisfaction rate significantly increased from 64.9% during the trial period to 98%, indicating that the employees were satisfied with the AI-powered learning recommendation mechanism.

Mental Resilience and Soft Power: Internal Strength of the Body and Mind Amid Changes

We provided 40 courses on mental welfare in 2025. In addition to work, we are also concerned about employees' mental health. Therefore, we extended our concern for employees to their physical and mental balance, and help everyone remain calm and flexible during transitions by providing systematic courses.

Unlike traditional standalone stress relief lectures, we introduced a more systematic series of "Mindfulness" courses, covering self-exploration, mindful diet, and sleep restoration. The course design fully considers the diverse needs of our people across different life stages, empowering mature employees who are in the mature stages of their careers and facing diverse life transitions to obtain substantial help and develop sustainable self-care paths. At the same time, we firmly believe that warm leadership consolidates teams. We therefore included emotional management and empathy in supervisor training courses to ensure that managers can lead teams through changes with high emotional intelligence. We also provide programs for employees in communication-intensive roles, provide guidance on "self-restoration" courses, and build a solid resilience network from leadership to execution. In addition, we discuss growth-oriented thinking through online podcasts, and organize family education seminars to care for family life, extending the power of support from the workplace to life.

The warmest internal support comes from cultural heritage. In 2025, we transformed our Chairman's management insights and practical applications based on the book The 7 Habits of Highly Effective People into digital learning resource, overcoming job level restrictions to spread ideas to employees across the globe. This not only helps high-efficiency work approaches to overcome national boundaries and time zones, but also promotes employees' positive thinking and self-management abilities.



6.4.2 Key Competency Certification and Comprehensive AI Strategy

6.4.2.1 Full Support for Skills Certification to Enhance Capabilities and Cultivate Expertise

To establish a learning organization, promote continuous growth of employees, and develop consistent criteria for key competencies, Delta continues to design and promote the skills certification system, and effectively improves employees' professional capabilities and overall organizational competitiveness through systematic training and evaluation mechanisms.

In response to the company's transition goals, the Headquarters Solution Office worked with HR to establish a global "PM@Delta Project Management Certification" in 2025. We established a four-level standard based on the employee development stage, and expanded systematic training from Taiwan to Mainland China and Thailand to ensure the readiness and consistency of the implementation of transnational projects. The first group of 40 employees obtained the certification, which effectively increased customers' trust in Delta's project delivery ability. The Company also donated more than NT$ 1 million to the PM Excellence/Spark Award to continue to encourage professional improvement by project management personnel.

2025 PM@Delta Expanding the learning resources from Taiwan to other regions

PM Skills Online Courses

Enhanced regional coverage and learner reach

#1: Resource Management I
#2: Effective Project Kick-off
#3: Critical Path Method
#4: Resource Management II



Critical Path Method



Resource Management II

PM Skills In-person Courses

Taiwan, Mainland China, Thailand

Face-to-face discussions and case practices for immediate feedback

#Agile Scrum Training #PM Fundamental



PM Fundamental @Thailand

PM Tool Courses

Taiwan, Mainland China, Thailand

Instructors guided learners through hands-on practices to elevate tool proficiency



PM Tools @ Mainland China

In addition to the project management competency certification, the Shanghai Office also designed the Five-star Competency Certification in response to the Company's business development strategies, which established consistent competency standards for sales professionals, thus encouraging employees to gradually develop and enhance their professional abilities starting from basic marketing promotion, basic product allocation, and sales. Through standardized skills training and certification systems, we have successfully transformed the expertise of individual employees into the organization's long-term competitive advantage, ensuring Delta's continuous lead in the complex and changing industry environment.

6.4.2.2 Building a Comprehensive AI Learning Roadmap and Global Development Strategies

In the face of the rapid iteration of AI technologies, Delta comprehensively enhanced its digital talent development in 2025. The AI Committee led by the Chief Technology Officer at Delta Headquarters covers five key functional subcommittees on data, technology, infrastructure, talent, and legal affairs. It is responsible for reviewing Delta's AI development maturity, optimizing resource allocation, and formulating development roadmaps. We also implement a governance mechanism that stipulates quarterly reports to the CEO to ensure the accurate implementation and results of our transformation strategies. The "Talent Sub-Committee" led by HR planned the establishment of two major projects, "AI Elite" and "AI Empowerment C". We implement systematic competency grading and learning roadmaps along with an AI-powered smart learning platform. We are committed to enhancing the AI literacy of all employees, strengthening professional development capabilities, and creating an efficient workplace for human-machine collaboration.

AI Learning Roadmap

Delta has established a dedicated internal "Delta AI Learning Roadmap" that divides talent cultivation into four levels. The Company implements audience segmentation strategies to adapt a tiered development approach ranging from broad AI literacy to advanced technical specialization to facilitate the cultivation of resources and accurate matching of job requirements.

Level 1	AI Literacy and Awareness All employees	Understand the basic concepts of AI and ethical risks, and use generative AI to optimize daily operations
Level 2	Advanced AI Application and Usage in Projects Employees with basic knowledge of programming and data processing	Able to use Low Code / No Code tools with AI models to solve data analysis problems in the department
Level 3	AI Model Development and System Integration AI development engineer and data scientists	Possess core technical capabilities for independent design, training, and deployment of deep learning models
Level 4	AI Architect Senior developers and technology supervisors	Lead AI project strategies, cross-domain integration, and responsible AI governance

Phased Implementation Strategies and Global Implementation

To ensure the stable implementation of the AI cultivation roadmap across the globe, Delta adopted the "phased implementation" model with Taiwan as the site of the pilot program. We prioritized the popularization of "general skills" and established standardized training modules. We spread our successful experience to regions around the world and are focused on enhancing advanced professional skills to gradually improve the global AI talent ecosystem.

As a site of the AI learning development pilot program, Delta's operations in Taiwan were the first to organize a series of courses to help employees improve their AI skills. For example, the online live streaming course "Effective Prompts and Techniques" attracted more than 600 employees to the live online session. The courses provided attendees with the skills of precise prompts, which received high acclaim from attendees, with a satisfaction score of 4.73 points (out of 5 points). It increased employees' confidence in the use of AI tools, laying the foundation for subsequent global promotion.



6.4.3 Continuous Development of Global Talent Mobility and Leadership Team Succession

6.4.3.1 Empowerment and Experience of Cross-border Talents

In response to rapid changes in the global market and the increasing demand of customers for local solutions, Delta has established a talent pool with global competitiveness to realize the long-term goals of organizational sustainable development and operational resilience. Delta believes that true global competitiveness comes from the proactive exploration and in-depth commitment of every employee for diverse career development. To support employees in independently planning cross-border development paths, Delta has established the three pillars of "guidance through mechanisms, information transparency, and practical support" to create an ecosystem where talent can confidently pursue global development opportunities, gain diverse experience, and continue growing.

Guidance through Mechanisms: Incorporate Diverse Experiences into Career Development Paths

Delta implemented the "Global Expatriation & Rotation Acceleration Policy" (ERA) in 2023 to facilitate systematic experience accumulation and cultivate leadership talents with cross-cultural collaboration capabilities and strategic perspectives. We promote dual-track expansion in the depth and breadth of individual careers, thereby achieving mutual benefits for talent growth and corporate development.

The policy design covers three major aspects, including cross-functional, cross-organizational, and cross-regional experience, and is deeply integrated with the personnel promotion review mechanism. It serves as the basis for the evaluation of talent development processes by the Technology Committee and the Personnel Review Committee. We collaborate with regional units to plan the career paths of key talents in advance to ensure that they have corresponding practical experience when performing important duties. We also established clear promotion indicators for professional positions to strengthen the development of technical talents and align them with organizational needs.

To strengthen the diverse experience of key talents, the Leadership Development Committee (members include the Chairman, COO, and the highest-ranking managers of each business and region) reached a consensus after discussions. The goal is to ensure that at least 50% of key talents complete the ERA policy experience and are fully prepared to take on senior positions. With the support of multiple parties, the completion rate of key talents exceeded 70% in 2025, and the number of new expatriates worldwide has increased for four consecutive years.

Information Transparency: Replace Passivity in Career Planning with Proactiveness

To support employees in actively planning their career paths for diverse development, Delta has planned a transparent information communication channel for global sharing, so that every employee who is willing to participate in global rotations has a clear view of the possibilities of development and obtain sufficient preparation resources. Employees no longer passively wait for assignments, but actively seek opportunities that align with their career development.

Talent Attraction Promotion Plan

Information on global vacancies is updated on internal platforms from time to time, and employees around the world are notified of key vacancies through internal email announcements.

Talent Development Mechanisms and Resource Platforms

We integrate the global talent evaluation mechanism, expatriate rotation development paths, diverse project plans, and learning resources to provide employees with a one-stop overview to address their personal development goals and organizational needs. In addition, the platform provides career interview guidelines to assist supervisors in guiding dialogue and focusing on development issues, while encouraging employees to propose clear growth plans and action plans.

Continuously Optimize Support Measures for Overseas Employees

The financial security of employees and their dependents is our top concern, and we provide competitive compensation and a reinstatement system. Delta regularly reviews and optimizes the allowance structure for expatriate employees, and establishes clear and transparent support measures in accordance with the Group's management guidelines. These measures cover relocation assistance, annual plane tickets for returning home and cabin upgrades, transportation, and accommodation subsidies. We also provide children's education allowances and support for family members to help them adapt to a new environment and ensure a secure family life. In addition, we provide both statutory social insurance based on local legal requirements as well as high-standard group insurance and 24-hour international emergency medical assistance services (SOS) to build a robust safety net and comprehensively protect the physical and mental health and safety of overseas employees.

6.4.3.2 Enhance Global Dispatch Mechanisms to Empower Multinational Talent Development

To support the Company's global expansion, Delta is committed to establishing an efficient expatriate talent dispatch system. Asia Pacific is the main region for expatriate work assignments, while other regions are provided with international talents needed for local business development. We continued the positive impact of the "Global Mobility System" launched in 2024. The digital platform connects service contacts across different regions to facilitate precise talent inventory and digitized management, ensuring smooth connections of the assignment process at all stages. In terms of soft power support, we established a dedicated "Expatriate Information Section" and "Multi-Language Enhancement Project" to integrate internal talent pool resources and provide learning programs, including guidance for expatriates, cross-cultural adaptation training, and local community communication. Through comprehensive preparation and competency empowerment, we help employees overcome cultural barriers. As they expand their international horizons and job experience, they can take on challenges without worry and grow together with the organization.

6.4.3.3 Strengthen the Leadership Team and Succession

Dual-Track Key Talent Selection Mechanism

Delta attaches great importance to the movement and strategic deployment of talent. Therefore, Delta has activated an inventory mechanism to respond to the requirements of different units and levels, allowing the Company to comprehensively examine talent deployment and talent in the pipeline, thereby ensuring consistency between talent preparation and the Company's strategies and transformations, and enhancing the sustainable development of the organization.

Meeting Mechanism	Responsible Unit	Participating Members	Subjects of Inventory	Frequency	Areas of Focus
Leadership Development Committee (LDC) - individual meetings before the meeting itself	Corp. HR	Chairman, COO, and top managers of business units and of each region	Personnel in each unit and business department (and higher)	Conducted individually by each unit once every six months	• Current status of the unit • Discussions and arranging development experience for specific candidates.
Leadership Development Committee (LDC)	Corp. HR	Attended by the Chairman, COO, and top managers of business units and of each region	Highest-ranking manager of each business department (and higher)	Once every six months	• Comprehensive reviews of talent planning and pipelines from the perspective of business strategies and business development. • Establishment of relevant mechanisms and measures.
Talent Development Committee (TDC)	HRBP / Region HR	Highest-ranking manager of each unit	Select personnel with high development potential based on performance and evaluations of potential	Based on the regulations of each unit, once per quarter to once every six months	• Strategic development of key positions in each unit • Description of models of success for key positions • Evaluations of talent readiness and development planning
Section Talent Development Committee (SDC) First implemented in 2024	Region HR	Chairman of subsidiaries, COO of subsidiaries, and Site GM (same as TDC)	Section-level managers	Once every year	• Responses to the rapid development requirements of units, and advance preparations for younger groups of personnel • Monitoring of work performance and creation of individual development plans (IDPs) and rotations

The following results were achieved in 2025 through the above-mentioned committee meetings and related talent development programs:

LDC Leadership Development Committee

The internal succession rate for key positions exceeded **60%**, more than **70%** key positions had identified successor pipelines.

We incorporate more than **100** high-potential talents into the talent pool to accelerate talent development and the retention rate is close to **100%**.

In terms of team composition, we rejuvenate the leadership pipeline, and the proportion of succession teams under 45 years old has increased to **40%**, ensuring organizational vitality and sharing of cross-generational experience.

Over the past three years (2023-2025), **80%** of key talents have been promoted or accepted greater responsibilities due to accelerated development plans.

We established the Global Expatriation & Rotation Acceleration Policy (ERA) in 2023. The key talent rotation rate*1 in 2025 was **74%**, which not only enhanced their international perspectives but also prepared them to maximize their influence in the future.

We continue to optimize the talent inventory mechanism, shorten the training and preparation of key talents, further strengthen supervisors' support for accelerating talent development, and propose more concrete and effective development plans.

TDC Talent Development Committee

To support the development of key positions in each organization and ensure the stable succession of key technical and management positions, the "Talent Development Committee" (TDC), led by each business unit and regional human resources, defines the key positions of the organization according to different organizational needs. It then uses performance and potential assessment tools to identify high-potential talents. The TDC mechanism uses regular inventory and development dialogue to establish personalized growth paths for each high-potential talent. It links them by means of global rotations and cross-domain projects.

To improve the accuracy and consistency of talent inventory, Delta launched the "Global Talent Management System" in 2025. The system is tailored to the talent inventory process and needs of each business unit and region, replacing the previous model which was based on manual operations. We help HR teams and managers focus more on in-depth dialogue and development planning with high-potential talents, laying a stronger foundation for organizational sustainability.

SDC Section Talent Development Committee

In response to the rapid expansion of certain business units and the need for succession in key positions, Delta has launched the "SDC" at the subsidiary level. The chairman, COO, and regional managers of subsidiaries jointly participate in the event. They conduct annual inventories to identify young managers with potential, and tailor development tasks and experience opportunities for new talent. By setting a talent cultivation schedule in advance, we reduce the risk of gaps in vacancies caused by rapid business growth, and strengthen the organization's resilience and continuous development capabilities in a rapidly changing environment. The talent inventory conducted in 2025 tallied close to 150 high-potential employees. The plan is to quickly improve their capabilities within two years to give them opportunities for promotion.



*1 : Key talent rotation rate: Among key talents employed in 2025, those who have participated in cross-regional or cross-functional job rotation in the past and have had two years of experience each time.

6.4.3.4 Global Leadership Team Development Project

In response to the global expansion and the continuous growth of the organization, the Company focuses on long-term talent development, promotes global leadership training programs, and plans talent cultivation mechanisms with local characteristics based on different operating scenarios and key roles in different regions. We seek to gradually strengthen the continuity and organizational resilience of key positions.

SLP (Strategic Leadership Program)

To ensure the long-term stable development of the organization and the continuous supply of key talents, Delta considers the establishment of a leadership team as an important strategy for the sustainable development of talents. Delta focuses on the Strategic Leadership Program (SLP) in the senior leadership team, and systematically accelerates the cultivation of key talents in a two-year program so that 80% of the members of the project improve their preparedness or promotions and transfer to target positions.

With the Individual Development Program (IDP) as the main development method, SLP starts with key challenges, breaks free from existing comfort zones, and undertakes growth-oriented missions. It implements the concept of "training talent in combat", so that skills development is closely integrated with organizational needs. We also leverage the diverse support mechanisms of internal and external coaches and mentors. We regularly conduct one-on-one meetings and four-party meetings to establish clear feedback and results tracking mechanisms and focus on development goals and stable progress.

At the end of February 2025, the Advanced Business Leadership Workshop was held to focus on core competencies such as vision-based leadership, business strategies, team leadership, and cross-departmental collaboration. It helps potential talents gradually adapt to higher-level management roles.

Through the SLP program, Delta has established a systematic and sustainable leadership team to strengthen succession preparedness and organizational resilience, implement human-centric sustainable talent development, and lay the foundations for long-term business operations.

ELP (Empowering Leadership Program)

In 2025, Delta inaugurated the two-year solution leadership development project titled Empowering Leadership Program (ELP) to promote long-term strategy development from "product-oriented" to "solutions-oriented", and to ensure the continuous upgrade of key leadership functions along with the organization's transformation. The program cultivates solution leadership talents with cross-disciplinary collaboration and eco-integration capabilities. The goal is for at least 50% of the trainees to reach 100% of their leadership preparedness when the project is completed to support the long-term development and sustainable governance of Delta's solutions business.

The ELP plan adopted a systematic design starting from front-end talent selection. At the beginning of the project, we conducted in-depth interviews with senior executives across the globe to outline the Company's key expectations and success factors for solution leadership talents, and build a clear image of success for talents. We selected 30 key talents with high potential from global business groups and regions as key training targets to ensure that talent investment is closely aligned with corporate strategies.

In terms of training and design, the ELP is based on the core development framework of "learning together, field operations, and mentorship". We planned three successive development stages, focusing on empowering teams, customer co-creation, cross-disciplinary collaboration, and ecosystem integration. By integrating theoretical studies with real business scenarios, we systematically strengthen the ability of leadership talents to integrate resources, create value, and drive organizational growth in a complex environment.

We inaugurated the ELP Global Leadership Workshop at the end of October 2025. It focused on "empowering leadership" and "business model canvas" that help trainees strengthen their overall perspectives, interdisciplinary collaboration, and solution mindset, laying the foundation for subsequent actions.

In order to continue the development of the plan, the Individual Development Plan (IDP) will be implemented in 2026 to create a senior manager coaching system that connects actual business projects with senior managers across different business groups or regions. It will continuously enhance key leadership skills, results-oriented efforts, and business acumen.



In 2025, we held the Advanced Business Leadership Workshop for managers to exchange ideas on business decision-making across business groups and regions, and facilitate collaboration.



In discussions with the CEO and COO, members of the SLP program gained insights on Delta's future business strategies and learned about strategic thinking and leadership experience.



In 2025, the ELP Global Leadership Workshop was held in Taipei, with enthusiastic participation from managers from different business groups and regions around the world



Attendees from different BGs and regions lead, empower, motivate, and guide teams through different scenarios

Regional Talent Strategies and Practices

Manufacturing and Operation Talent Pools

- To strengthen Delta's manufacturing advantages, we activated the "Product Plant Manager Reserve Talent Development Project" in Mainland China Region to ensure the stable continuation of core production capacity.
- **Strategic vision :** Establish a standardized and resilient leadership succession mechanism. The goal is for 85% of key factory managers to be promoted internally before 2028. By using a stable supply of high-quality talents, we can optimize operational performance and demonstrate organizational adaptability.
- **Implementation highlights :** We launched the "Product Plant Manager Reserve Talent Development Plan" in 2024. It integrates job rotations with the current 3-6 month mentorship system to accelerate the dual succession of technical intelligence and management culture.
- **Specific benefits :** 17 potential trainees were included in the first year of the program. As of the end of 2025, four employees were successfully promoted as product plant managers, and 13 others remained in training. We have successfully built a seamless manufacturing leadership team.

Sales and Marketing Team

- For markets with high growth potential, we focus on enhancing the "strategic sales" and "cross-border governance" capabilities of front-line managers to empower regional sales teams and expand the market.
- **Enhance customer stickiness (India region) :** We focused on sales negotiation and high impact communication training for 182 entry-level to mid-level sales managers and key account managers in 2025. This effort effectively strengthened the strategic customer management capabilities of local teams, laying a solid talent foundation for Delta's regional business growth and long-term development.
- **Strengthen the multinational collaboration network (EMEA Region) :** We launched the "L.E.A.D Leadership Project" in 2022 in response to the challenges posed by the vastness of the European market. In 2025, we connected 31 sales and marketing managers from different countries to strengthen horizontal connections and the empowering culture through the establishment of a trust-based cross-border network, ensuring the consistency and execution of regional business strategies.

Business Management Team

- To support supply chain restructuring and business expansion in emerging markets, we focus on systematic training of organizational talents and created a comprehensive management talent pool.
- **Systematic leadership team building (SEA Region) :** Starting in 2024, we have implemented hierarchical leadership development programs for Thailand and Southeast Asia (three plans including new supervisor fundamentals, elite leadership, and future key leadership).
- **Quantitative results :** The program covers close to 300 high-potential managers, and systematically supports them in building their perspectives of strategies and management skills. We ensure that the regional business operations are provided with sufficient and high-quality management talent during the rapid expansion process, laying a solid foundation for the sustainable growth of the Company.

6.4.3.5 Strengthen the Leadership Performance of Global Supervisors: Internalize Core Value and Situational Agility

Leader Qualities

As corporate transformation intensifies, the organization's requirements for cross-domain integration, strategic planning accuracy, and global collaboration continue to increase. Delta adjusted its corporate culture in 2024 and optimized existing leadership competencies in 2025 in accordance with the resolutions and observations of the Leadership Development Committee (LDC). This adjustment focuses on clarifying the contents of functions, consolidating core functions, and redefining the profiles of supervisors that meet future development needs to ensure that leadership behavior is consistent with the Company's strategy and development strategy.

The optimized leadership competency framework incorporates "Driving Innovation" on its original basis, and incorporates new core values into behavioral indicators to strengthen its connection with corporate transformation, collaboration across different team, diversity and inclusion, and sustainable talent development. The framework continues to serve as the common guideline for performance management, leadership development, talent inventory, and succession planning systems. Through more identifiable behavioral descriptions, it improves management consistency and evaluation transparency, ensures that leadership behavior evolves in line with corporate strategies and core values, and supports organizational resilience and long-term sustainable operations.

Managerial Training, Leadership Development, Cross-Generational Communication, and Team Leadership

In response to the rise of cross-generational collaboration and team diversity in the organization, as well as the adjustment of corporate culture, Delta is committed to enhancing the development of leadership and mentorship to shape a culture of empowerment and inspire teams to grow and improve together. Therefore, we implemented the "Situational Leading" and "Coaching" courses simultaneously across the globe to establish a common language for management and promote cross-generational understanding and collaboration.

On this basis, the headquarters took the lead in implementation in Taiwan and strengthened its key role in demonstration and dissemination within the organization. A total of 211 people participated, and collaborated with global manufacturing, R&D, sales, administrative managers, and HR chiefs in different regions to launch cross-regional exchanges and co-creation workshops. They focused on the internalization and implementation of cross-generational communication challenges and team management practices. Through common reflection and experience sharing, we help supervisors incorporate leadership principles into daily management, and strengthen the organization's foundations for sustainable development in talent cultivation and team leadership.

6.4.3.6 New Talent Incubator: New Business Development (NBD) as Driver for Delta's Growth

New Business Development (NBD) is one of the important strategies for the growth of Delta. It aims to accelerate the cultivation of key talents and imbue them with innovative ideas, market insights, and cross-disciplinary leadership.

In 2022, Delta launched the first "NBD Leader Incubation Program" to promote the transformation of talents from existing competencies into new fields of business through courses, actual projects, and the mentorship system. More than half of the trainees take on more core responsibilities in NBD-related units after graduation or were formally transferred to new business teams. Nearly half of them have served as project supervisors or team leaders, injecting more potential talents into Delta's new business development units.

To continuously strengthen this talent engine, Delta launched the "Second NBD Leader Incubation Program" in 2025. After selecting a total of 60 potential talents through the three stages of public selection and nomination by units, Delta focused on enhancing the participants' business sensitivity, market development capabilities, and new business operational concepts. They were divided into two development paths based on their current backgrounds:

Non-NBD background employees	lEmployees in NBD units
We matched them to short-term internal NBD projects to accumulate practical experience through "real-world learning" to accelerate the accumulation of experience and adaptability in new fields.	We strengthened their leadership and strategic planning capabilities, shared senior managers' experience and challenges, and encouraged them to actively undertake responsibilities with greater influence.

As of the beginning of 2025, close to 20% of employees have achieved their development goals, including promotion or completion of official transfer to NBD units. This plan will be implemented until the end of 2027 with the aim of effectively aligning talents with new business needs and continuing to expand new business units.



The second NBD Leadership Development Program was launched in March 2025. The Chairman and COO were invited to personally talk to participating employees to share Delta's strategy and expansion in new business development. They encouraged employees to actively take part in new business development.



The first year of the program focused on core competencies such as business sensitivity, market analysis, and new business development processes. We adopted a systematic analysis framework and real-world scenario cases to help attendees convert theories into judgment and decision-making skills that can be applied to new business exploration.

6.4.4 Strengthening Sustainability Talent Capital and Empower Global Solutions

Looking towards 2026, Delta will continue to integrate global training and collaboration resources and focus on four themes:

1. Comprehensively enhance the professional empowerment of solutions and accelerate front-line business transformation
2. Promote AI professional certification and applications and expand the talent pool with AI capabilities
3. Strengthen the cultivation of global leadership talents and establish a cross-generational and cross-border succession team
4. Strengthen employees' mental resilience and improve the organization's adaptability and agility in the face of rapid market changes.

We will continue to uphold the principle of sharing to support "local development, global empowerment" and ensure that every employee continues to grow and develop in a rapidly changing environment through transparent development mechanisms and equal learning resources.

6.5 Social Engagement

Caring for Biodiversity

In 2025, Delta Electronics Foundation continued to strengthen the conservation of marine ecosystems, and enhance public awareness of the environment through collaboration in environmental education with films and biodiversity research. For example, we supported Taiwan's first deep-sea documentary filmed in ultra-high 8K resolution, "Shipwrecks Taiwan," which was screened across Taiwan on public tours. The documentary attracted close to 1,000 viewers who explored the magnificent ecology of shipwrecks around Taiwan 50 meters below the surface, raising public awareness of ocean restoration. The post-production of this work was completed at the 8K Green Theater at Delta's headquarters and produced using 100% renewable electricity, demonstrating Delta's commitment to environmental sustainability.

In 2025, Delta also successfully restored 10,000 heat-resistant corals and preserved 40 endangered species to strengthen the resilience of Taiwan's marine ecosystem. In addition, Delta worked with the International Union for Conservation of Nature (IUCN) to introduce the "Species Threat Abatement and Restoration" (STAR) methodology. We used the ocean area of the Kenting National Park as a demonstration site, making it the world's first application of the IUCN STAR for the marine ecosystem and providing important scientific indicators for marine ecological restoration. In addition to the application of cutting-edge methodologies, Delta also organized the first "Delta International Symposium on Coral Restoration" (DISCR), inviting 160 experts and scholars from 8 countries and 12 top coral conservation institutions around the world to exchange ideas on innovative restoration technologies and applications such as digital twin and AI-assisted surveys. Building on its long-standing ecological restoration efforts in collaboration with partners from different sectors, Delta was further recognized as the recipient of the first "Corporate Ocean Sustainability Contribution Award" presented by the Ocean Affairs Council.



Delta organized the first "Delta International Symposium on Coral Restoration" (DISCR), attended by scholars from 8 countries, 12 conservation institutions, and 14 international scholars, including IUCN Chief Scientist Thomas Brooks (front row, third from the right)



Vice President Bi-khim Hsiao presented the inaugural "Corporate Ocean Sustainability Contribution Award" to Delta, with Professor Chang-Feng Dai, Chief Consultant of Delta's "The Birth Coral Restoration Project", accepting the award on behalf of Delta

To expand social participation, Delta has extended its conservation actions to education. We have collaborated with the Jane Goodall Institute (JGI) and the National Museum of Marine Science and Technology (NMMST) to promote collaboration in coral education. With the Foundation's publication of the popular science picture book "Saving Our Coral Reefs" as the core material, we set up and promoted education programs to elementary schools to help the next generation develop an understanding and sense of responsibility for the marine ecology. The renowned conservationist Dr. Jane Goodall also attended events and bore witness to the achievements of the Chaojing Coral Conservation Center in Keelung.



Delta Group Founder and Honorary Chairman Bruce Cheng (left) visited the Chaojing Coral Conservation Center with Dr. Jane Goodall

Ongoing Participation in the United Nations Climate Change Conference

Delta participated in the United Nations Climate Change Conference (UNFCCC COP) for the 18th time in 2025, and collaborated with well-known international organizations such as the Plymouth Marine Laboratory (PML), BNP Paribas, International Coral Reef Society (ICRS), and Partnership for Observation of the Global Ocean (POGO). Delta held side events in the Blue Zone with these organizations to discuss how to use artificial intelligence technology in coral restoration to implement climate-smart solutions for the marine environment. For the first time, Delta brought together its nature and climate actions under the central theme of "AI for Green" while further joining the Sustainable AI Coalition this year.

In addition, Delta was invited by the Global Alliance for Buildings and Construction (GlobalABC) to share its experience at the Buildings and Cooling Pavilion hosted by the United Nations Environment Programme (UNEP). Delta exchanged ideas on how near-zero emission and resilient buildings (NZERB) can be achieved through standards and technologies along with partners at the event such as the U.S. Green Building Council (USGBC), the International Code Council (ICC), and other leading global organizations. Through this event, we helped industry experts quickly grasp the carbon reduction and biodiversity indicators in the new standards and became the first company in the Mandarin-speaking world to adopt AI in green building education.



Delta held a side event in the COP30 Blue Zone with international organizations such as the Plymouth Marine Laboratory, BNP Paribas, and the International Coral Reef Society



Delta shared the progress of AI applications in green buildings at the COP30 Building and Cooling Pavilion (Photo by IISD/ENB | Angeles Estrada Vigil)*1

20 Years of Heritage: Opening A New Chapter in Delta Cup

The theme of the 2025 Delta Cup International Solar Building Design Competition was "Sunshine and Urban Renewal," which included two competitions titled the "Urban Renewal Project of Beijing Huguosi Street" and the "Urban Renewal Project of No.2 Blast Furnace, Beijing Shougang Park." Through the promotion of industrial heritage regeneration and the transformation of historical and cultural districts, we aim to enhance urban spatial activation and ecological restoration, improving the energy efficiency of existing buildings and the quality of spatial usage, and implement demonstrative applications of urban low-carbon renewal. The competition attracted 614 teams from around the world to register and received a total of 178 valid proposals. In the end, the proposal from the team of North China University of Technology titled "Breaking Boundaries - The Rebirth of Huguosi Temple Fair" and the "Vertical Farm & Photosynthetic Furnace - Reuse of the Beijing Shougang Blast Furnace Site" from the team of Shenzhen University both won first prizes.

As of 2025, the competition has been held for 20 consecutive years, with more than 12,132 teams from more than 90 countries participating in the competition, and 2,636 valid entries have been submitted, with construction completed for 7 entries. The Delta Cup Competition has helped train a large group of green building talents, and is a testament to the spirit of "passing the torch" in the construction industry. The stories of the transformation of young students into top talents in the industry can be found across colleges and institutes of architecture.



First Prize for the "Breaking Boundaries - The Rebirth of Huguosi Temple Fair" from North China University of Technology



First Prize for the "Vertical Farm & Photosynthetic Furnace - Reuse of the Beijing Shougang Blast Furnace Site" from Shenzhen University



On December 12, 2025, Delta held the 20th anniversary conference of the Delta Cup International Solar Building Design Competition with the theme "Becoming the Sun" in Beijing. It was attended by distinguished guests such as Cui Kai, Academician of the Chinese Academy of Engineering, Ken Yeang, Honorary Fellow of the American institute of Architects, and Delta's Chief Brand Officer Shan-Shan Guo.

*1 : Photo source: International Institute for Sustainable Development (IISD) Angeles Estrada Vigil.

Building Green Learning Environments to Enhance Rural Community Resilience

To enhance the climate adaptation capabilities of rural communities in response to extreme weather events, Delta Electronics Foundation has continued to leverage its experience in responding to the damage caused by weather events. Delta sponsored the construction of the affiliated kindergarten of Namasia Minquan Elementary School in 2021, which obtained the Low Embodied-Carbon Building Rating System (LEBR) certification from the Ministry of the Interior in 2025, making it the first campus space in Taiwan to obtain the highest-level low-carbon building label. Namasia Kindergarten not only utilizes passive energy-saving designs that comply with the mountain climate incorporating indigenous architectural wisdom, but it also provides local children with the best way to learn about environmental sustainability from an early age.

In addition, the project that won first prize in the 2020 Delta Cup Competition, the“A Kindergarten Built By Tetris”, was used for the design and construction of the Jinglong Kindergarten in Nanping, Fujian, which was officially completed and inaugurated in 2025. The project uses green building construction methods such as assembly construction and natural ventilation and lighting to create a green and warm space for children's growth.



The Namasia Kindergarten building adopts energy-saving designs that suit the mountain climate, significantly reducing the embodied carbon content of building materials.



Nanping Jinglong Kindergarten adopted the designs of the project that won first prize in the 2020 Delta Cup

Delta also continues to support the construction projects of the Delta Cup International Solar Building Design Competition. The “Twenty-four Courtyards at the Foot of Riyue Mountain” in Qinghai was a construction project that won the 2015 Delta Cup and they are currently operated as homestays. In 2025, Delta learned that due to the prolonged cold winters and the high demand for heating, the previously installed energy storage systems had severely deteriorated and could hardly operate normally. Delta donated a smart microgrid system to the Courtyards, which increased the self-use rate of photovoltaics from 35% to above 85%, saving an estimated 45% of electricity throughout the year. It helped the Courtyards achieve self-sufficiency in energy use, and the village also successfully obtained zero-carbon and carbon neutrality certifications.

In addition, Delta also commissioned Southern Weekly for the filming of the documentary "Regeneration" based on the “Twenty-four Courtyards at the Foot of Riyue Mountain”. It tells the story of the rebirth of Tu'ergan Village in Qinghai as a result of the Delta Cup Competition, and reveals to the world the success story of carbon reduction in rural buildings in line with the goal of "carbon peaking and carbon neutrality."



A winning proposal in the 2015 Delta Cup Competition was implemented for the construction of the “Twenty-four Courtyards at the Foot of Riyue Mountain.” Delta donated a smart microgrid system to the Courtyards in 2025 to help it obtain certifications for both zero carbon and carbon neutrality

Long-term Development of Environmental Protection, Power Electronics, and New Power System Talents

Since 2000, Delta has set up the "Delta Power Electronics Science and Technology Educational Development Program " and the "Delta Scholar Program" (also known as the “Two Science Educational Programs”) to support basic research and talent cultivation in power electronics and related fields in universities in China. Starting in 2025, Delta has invited Chongqing University to join the programs and added 14 partner universities, further expanding the impact and coverage of the programs.

In June 2025, Delta organized the "Delta Power Electronics Technology Seminar" and "The Fourth Electronics New Type Power Systems Summit Forum" in Wujiang, Suzhou. More than 450 university teachers, students, and industry professionals gathered together to engage in in-depth exchanges on the development of power electronics and new power system technologies. During the meeting, 21 research projects were announced for implementation. Professor Li Wuhua and Professor He Jinwei received the honorary title of "Delta Scholar". Professor Li Binbin, Professor He Zhixing, and Associate Professor Ji Shiqi won the "Delta Youth Scholar Award", and 85 graduate students received scholarships. During the seminar, approximately 90 scholars, experts, teachers, and students in attendance visited Delta's Five-Star Zero-Carbon Factory in Wujiang to learn about green factories and smart manufacturing practices.

The Two Science Educational Programs have been implemented for 26 years, and cumulatively supported 372 basic research projects. It granted the title of "Delta Scholar" to 38 professors, presented the "Delta Youth Scholar Award" to 32 young teachers, and appointed 20 "Delta Visiting Scholars". They have long cultivated critical talents in the academic field of power electronics. Delta awarded scholarships to 1,659 outstanding graduate students to continuously supply R&D talents for the industry.

To cultivate diverse talents, Delta began working with the Netherlands Trade and Investment Office and the British Office in Taiwan in 2005 to establish the "Delta Netherlands Environmental Scholarship" and "Delta Chevening Climate Scholarship". We have sponsored students with outstanding academic performance to study in both countries for master's and doctoral studies. We also launched the "Delta Corporate Environmental Ethics Grant" in 2011 to subsidize short-term overseas research for outstanding college teachers. To date, a total of 180 postgraduates, doctoral students, and university teachers have received scholarships to study environmental issues around the world. Delta also established the "Northern Thailand Student Scholarship" in 2006. To date, a total of 156 outstanding students from Northern Thailand have received this scholarship.



During the seminar, experts, teachers, and students such as Dr. Wang Chengshan Academician of the Chinese Academy of Engineering (4th from left) visited Delta's Automated Production Line and the Five-Star Zero-Carbon Factory in Wujiang



Delta's climate and environmental scholarships cultivate various talents for sustainability

Energy and Climate Education

Low Carbon Lifestyle and Social Media

Since 2007, the Delta Electronics Foundation has maintained the "Low Carbon Lifestyle Blog", which recorded over 450,000 annual page views in 2025. Since 2010, the Foundation has also launched the podcast "Climate Battle in Taiwan". The episodes in 2025 covered topics including marine environmental conservation, AI-powered energy conservation, and nature conservation. The total number of listeners in the year exceeded 36,000.

Energy Education

In 2025, over a hundred Delta volunteers from Shanghai, Wujiang, Wuhu, and Dongguan worked with partner elementary schools on the theme of low-carbon transportation. We integrated green travel into the classroom through fun experiments and simulations. We communicated the concept of environmental protection to a total of 1,600 students, cultivating the foundational environmental awareness of children.



Around World Environment Day, students from Jishilu Elementary School in Suzhou visited the Wujiang Factory, and Mr. Michael Gu, Delta's Eastern China GM presented children with the "Environmental Protection Pioneer" medal

Popularizing Green Buildings and Low-Carbon Transportation

Building and Industrial Energy Conservation Training

Since 2009, Delta Electronics Foundation has organized the “Green Collar Architects Training Workshop”. In 2025, Delta continued to offer courses on LEED Zero, WELL Building, and energy management professionals training, attracting a total of over 2,500 participants.



Delta organizes training courses for energy management personnel

Training and Development

Hope for Pearl

Delta sponsored 35 "Delta Pearl Classes" in 6 provinces and cities, helping a total of 1,410 high school students from underprivileged families who have shown academic and moral excellence. Delta provides them with subsidies for living expenses for three years. Supervisors at the factories actively participate in high school activities and assist Pearl Students in early career planning. In the National College Entrance Examination in 2025, the 3 Pearl Classes sponsored by Delta attained an average undergraduate admission rate of 91.5%.



Director of Chongqing Factory Xue Yuxing (second from right) and Director of China Philanthropic Affairs Department Eason Chen (second from left) attended the opening of the Delta Pearl Class at Chongqing Wulong High School to instill confidence in students and encourage them to study

Delta Environmental Law and Educational Promotion Program

A total of 12 Delta Environmental Law Scholars and 26 Delta Environmental Law Young Scholars received awards, and a total of 475 people received graduate scholarships and excellent graduate thesis awards. In addition, 12 Delta Environmental Law Forums were held.

In 2025, Professor Yang Zhaoxia of the Beijing Forestry University received the honorary title of "Delta Environmental Law Scholar". Assistant Professor Wu Kaijie of Peking University and Associate Professor Tian Yiyao of Tianjin University received the "Delta Environmental Law Youth Scholar Award". In addition, 18 graduate students received the "Delta Environmental Law Excellent Thesis Award".



Wim Chang, CEO of the Delta Electronics Foundation, introduced the "Delta Coral Restoration Project" at the 2025 Delta Environmental Law Forum, and played the documentary "Birth", which inspired attendees.

6.6 Occupational Health & Safety

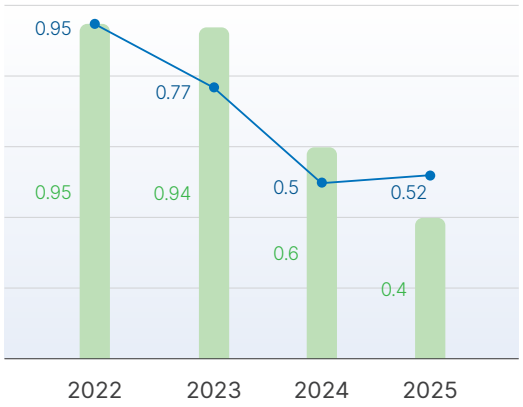
Occupational Health and Safety Key Performance Indicators (KPIs)

To increase the consistency of global occupational health and safety management, Delta established the Global Occupational Health and Safety Administration Office to coordinate and promote global safety and health management matters and continuously improve the effectiveness of the Company's safety and health management. In terms of key performance indicators in the past four years (as shown in the figure below), Delta's total recordable injury frequency rate (TRIFR) in 2025 was 0.52, up 4% from 2024.The lost-time injury frequency rate (LTIFR) was 0.40 in 2025. The actual score was 5.3% higher than in 2024 and did not reach the 2025 target (0.4 for TRIFR and 0.32 for LTIFR). Each region has formulated and implemented improvement measures based on incident analysis, including strengthening mechanical equipment engineering protection, optimizing operating procedures, and continuing to reduce the occurrence rate of accidents through regular reviews and tracking.

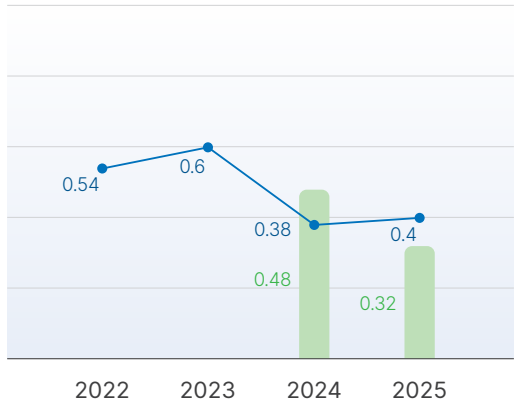
Occupational Health & Safety KPIs in 2026:

The rate of total recordable work-related injuries of employees was	0.35	The lost-time injury frequency rate of employees was	0.28

TRIFR



LTIFR



Occupational Health and Safety Management System

Delta has been committed to creating a health and safety workplace since its establishment, continuously strengthening internal and external communications to enhance awareness. We have systematically implemented health and safety operations in accordance with the Plan, Do, Check, Act cycle defined in ISO 45001 Occupational Health and Safety Management Systems, thereby protecting the basic human rights of workers regarding health and safety.

Among overall production plants, 100% have passed the ISO 45001 Occupational Health and Safety Management Systems certification. The detailed verification regions and plants are shown in the table below. Pingjhen Plant, Yangmei Plant, and Tainan Plant 1 in the Taiwan region have also passed CNS 45001 certification and obtained the Taiwan Occupational Safety and Health Management System (TOSHMS) certification. In Mainland China, in addition to obtaining ISO 45001 certification, all plants have also implemented safety production standardization in accordance with local laws and regulations —100% of plants have completed the self-assessment, passed on-site assessments by the competent authorities, and obtained good assessment results.

Plants that have Passed ISO 45001 Occupational Health and Safety Management Systems Certification in Each Region

Taiwan	Taoyuan Plant, Taoyuan Plant 2, Taoyuan Plant 3, Taoyuan Plant 5, Chungli Plant 5, Pingjhen Plant, Yangmei Plant, Taichung Plant, Tainan Plant 1, Tainan Plant 2, Cyntec Hsinchu Plant and Southern Taiwan Science Park Plant	Mainland China	Dongguan Plant, Wujiang Plant, Chenzhou Plant, Wuhu Plant, Chongqing Plant, Shanghai Plant, Cyntec Huateng Plant, Cyntec Huafeng Plant, and Cyntec Wuhu Plant
Thailand	DET Plant 1 (DET1) / Plant 3 (DET3) / Plant 5 (DET5) / Plant 6 (DET6) / Plant 7 (DET7) / Plant 8 (DET8) / Plant 9 (DET9) / Plant WG3 and Warehouse 1	India	Gurgaon-GGN Plant, Rudrapur-RDP Plant, and Krishnagiri DTA Plant / SEZ Plant
EMEA	Slovakia SKE1 Plant/SK03 Plant	Other	United Kingdom, Australia, and Singapore

Participation, Consultation, and Communication on Occupational Health and Safety

Each Delta plant has an OHS department or personnel responsible for the planning, implementation, supervision, and inspection of OHS management operations. Supervisors at all levels or the personnel in charge of the work site shall supervise and guide their employees to perform health and safety tasks in accordance with regulations.

In Taiwan, India, Thailand, and Slovakia, 100% of sites have established health and safety committees in accordance with local laws and regulations, and meetings are held on a regular basis. These committees are responsible for reviewing, coordinating, and recommending OHS management measures. There are 509 committee members in total, 217 of whom are employee representatives, accounting for 43% of all members, which is superior to local regulations. In 2025, the top three key items discussed by the health and safety committees were: ① Status of incident investigation, analysis, and proactive prevention management, ② Enhancement of engineering controls for equipment and operational safety, ③ Tracking of audit findings and regulatory compliance.

In the Mainland China and other regions, local laws and regulations do not require enterprises to establish health and safety committees composed of labor and management, but nonetheless we still comply with the ISO 45001 requirement to organize teams with similar functions (e.g., health and safety teams, ISO 45001 implementation teams, and health and safety consultation teams) and convene regular meetings. These functional teams have a total of 502 members. In 2025, the top three key items discussed in meetings were: ① Incident Root Cause Analysis and Proactive Prevention, ② Safety Safeguards and Engineering Controls for High-Risk Machinery, ③ Material Storage, Handling, and Occupational Environment Safety.

Regardless of whether they are members of the committees or teams, all Delta employees are allowed to provide health and safety comments or suggestions to Delta via letters or email. Delta is committed to protecting all employees who submit proposals, and they will not suffer any unequal treatment or retaliatory punishment for proposing health and safety issues.

To ensure the consistency of global occupational health and safety information sharing with occupational health and safety personnel's awareness and risk protection concepts, quarterly "Occupational Health and Safety Management Meetings" are held to promote global occupational health and safety guidelines, incident reviews, and information sharing. Case studies of major incidents are conducted to promote lateral expansion and preventive measures across all plants.

Core objectives include:

Standardization of systems

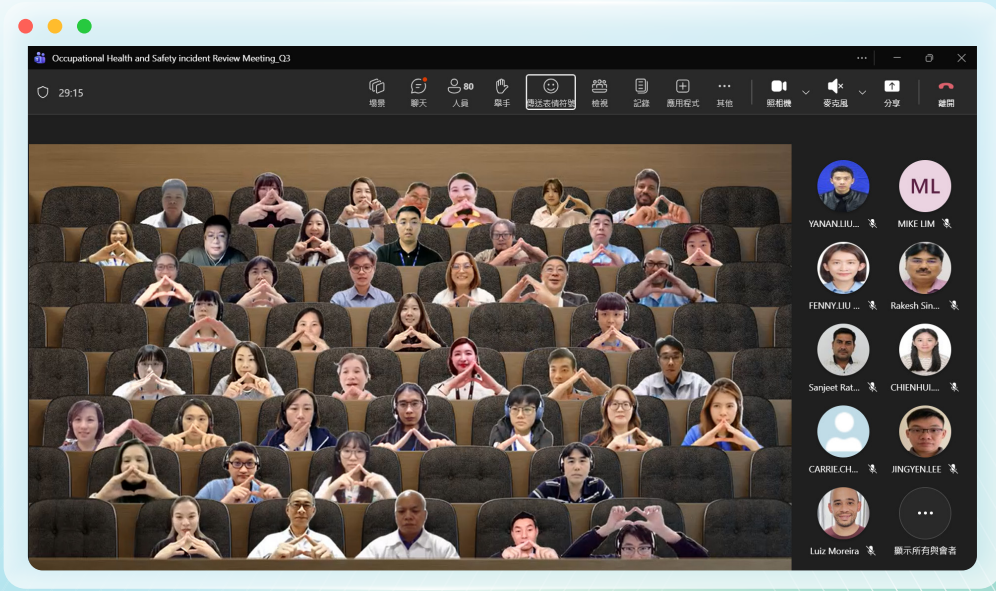
The "Regulations for Global Occupational Health and Safety Incident Reporting" were released in 2025 to standardize definitions and clarify reporting hierarchies ensuring transparent and real-time information flow.

Digitalization of Management

Utilizing internal platforms to implement task management, Q&A consultation, and knowledge sharing, digitizing management experience and overcome geographical barriers.

Transparency in Performance

Established regular monthly, quarterly, and annual reporting mechanisms to monitor management performance comprehensively, from site-level incident management to annual occupational health and safety operational results.



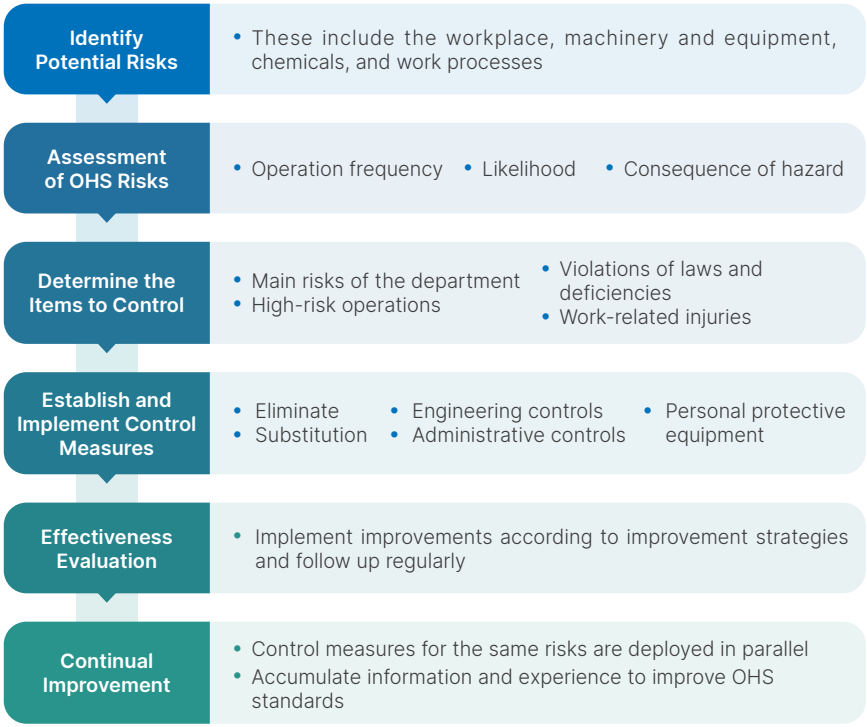
2025 Occupational Health and Safety Management Meeting

Risk Assessment and Management

To effectively prevent the occurrence of occupational harm, overall production plants have established OHS hazard identification and assessment mechanisms for risks and opportunities based on each site's characteristics. These mechanisms form the basis for identifying and evaluating OHS hazards and risks arising from operating activities on employees, stakeholders, or the workplace, as well as identifying items for which risks should be managed and opportunities enhanced.

For example, each plant in Delta's Taiwan region conducts hazard identification and risk assessment of all operating procedures on a regular or as-needed basis. Risk assessment updates are carried out for all plants at least once a year, and risks are quantified for all operations to ensure that all operational risks are effectively monitored. For risks that are classified based on the risk assessment level as unacceptable risks, the top three high-risk items in each department, OHS fines or requirements to make improvements by a deadline from the competent authority, and OHS incidents that occurred within the previous year, the best feasible control measure should be chosen based on the order of "Elimination, Substitution, Engineering Controls, Administrative Controls, and Personal Protective Equipment". Furthermore, management plans or risk control measures shall be formulated, and they shall be regularly tracked and reviewed to effectively reduce risks from activities and operations in plants. In addition to regular and irregular systematic overall risk assessments, when employees discover that a dangerous situation is occurring during their work, they can immediately stop the operation and report the situation and evacuate to a safe place. No punishment will be given for such actions.

In addition to annual regular risk assessments for all plants, any new operational risks arising from procurement or management of change are integrated into the risk assessment mechanisms to develop timely control measures. Furthermore, if employees identify potential OHS risks during their daily operations, they can also report them through internal channels to eliminate hazards that may cause work-related injuries or work-related ill health, thereby preventing incidents.



Occupational Health and Safety Internal Inspections

To ensure the safety of employees and plants, OHS personnel in each plant conduct regular and irregular safety inspections in the plant, identify potential hazards involving personnel operations and the environment through safety inspection mechanisms, and track the implementation of improvement measures. Labor safety inspections include electrical safety, fire safety, mechanical/equipment/instrument management, chemicals management, operating environment, and safe operating procedures and protection. Deficiencies found in 2025 were mainly electrical safety (24%), machinery, equipment, and tools (20%), and workplace (14%). All deficiencies were corrected with guidance from the OHS personnel in the plants and the supervisory unit.

In the Mainland China region, in addition to inspections by OHS personnel, supervisors at all levels also conduct on-site audits monthly, in which they conduct walking inspections to obtain an understanding of the safety status at each plant's operating environment, as well as plan and promote practical safety management measures. These audits demonstrate supervisors' emphasis on health and safety management.

Introducing Expert Perspectives to Enhance Safety

In 2025, plants in Taiwan actively recruited external experts and scholars to conduct operational safety diagnosis to improve the readiness and foresight of the system for occupational health and safety management. The expert examined the effectiveness of on-site risk control and actual operations of management mechanisms. The audit results were classified and managed according to the risk attributes to ensure that there is a clear improvement schedule and resource investment for the strengthening of the management system and engineering improvement measures. We adopted professional perspectives of third parties to identify potential systemic weaknesses and simultaneously conduct the inventory and improvement for similar types of risks. The audit results are being integrated into future occupational safety digitalization plans and global standardization efforts to ensure simultaneous improvements of systems and sites.

Management of Hazardous Chemical Substances and Workplace Monitoring

All plants in Taiwan, China, Thailand, and Slovakia implement chemicals management and regular inventories to ensure that the scope of control is consistent with the actual onsite conditions. Chemical management at Delta is conducted via a source control method. Before a new chemical is introduced, the user must first submit a New Chemical Assessment on the New Chemical Assessment Platform, and OHS personnel must assist in assessing the chemical's hazards and risks and provide suggestions. The user must choose chemicals with lower hazard levels in the design phase to replace more hazardous chemicals, ensure that optimal control measures are taken, and comply with laws and safety standards. We also integrate the mechanisms of "Procurement Occupational Health and Safety Management" and "Management of Change in Occupational Health and Safety", and strictly monitor engineering controls and environmental improvements from the application stage. In 2025, 344 new chemical audits were completed through chemical management procedures. We prioritized the use of low-hazardous substances instead of high-hazardous substances. For example, we use low-chemical hazard propylene glycol to replace high-hazard water-chilled ethylene glycol. We not only implement preventive source control, but also reduce potential health risks to personnel. All regions and plants comply with the Globally Harmonized System of Classification and Labelling of Chemicals (GHS), which forms the basis for managing chemicals' container labeling and safety datasheets at plants, thereby effectively communicating chemical hazard information.

In addition, to ensure oversight toward the actual workplace and assess employees' exposure to chemicals, as well as prevent work-related ill health, overall production plants conduct workplace environmental monitoring in accordance with local laws and regulations. Monitored items include chemical and physical factors, and the monitored items for chemical factors are mainly isopropyl alcohol, tin, toluene, and lead. Physical monitoring factors mainly include noise, lighting, and wind speed.

A small number of personnel are involved in ionizing radiation operations at some Delta plants. We regularly provide special health examinations for these personnel and ensure that operators are qualified in accordance with local laws and regulations and comply with control requirements for operating sites.

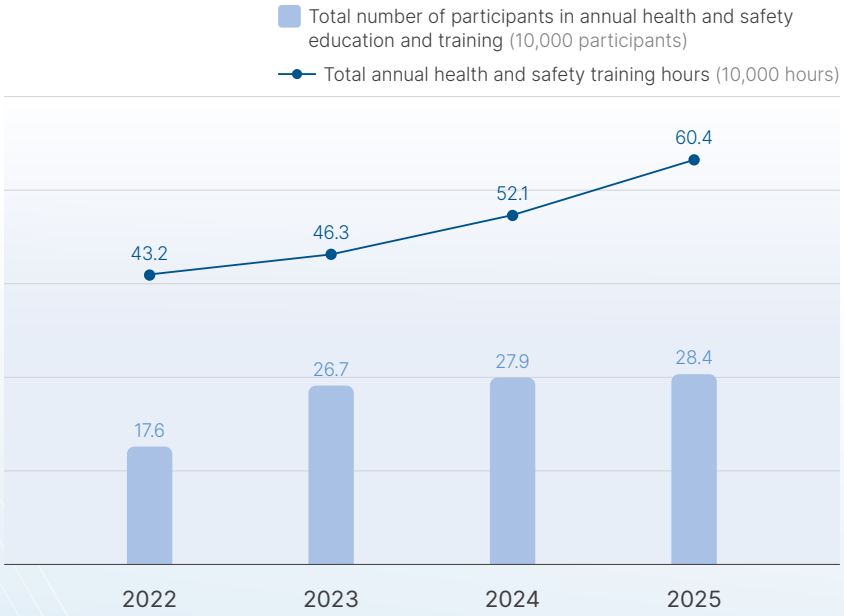
Training, Communication, and Promotion as Well as Emergency Response

To enhance employees' knowledge regarding health and safety and strengthen their disaster response abilities, Delta organizes health and safety courses in accordance with local regulations as well as other safety courses, such as electrical safety, traffic safety, and more. We use diverse training methods to conduct health and safety education and training in employees' native languages. We also use quizzes and questionnaires after the courses to evaluate the effectiveness of training and obtain feedback. Furthermore, we have implemented ongoing revisions and optimization of training courses, including physical, online, and external training.

In 2025, health and safety-related education and training reached 284,000 participants, totaling 604,000 training hours.

All Delta plants conduct emergency response drills each year based on the characteristics of the plant, and organize emergency response and evacuation drills according to plans on a regular or as-needed basis. Generally, in addition to fire response and evacuation drills, complex incident emergency response drills are also conducted, such as industrial machinery incident response drills, equipment short-circuit arc burn incident drills, and others. This way, our personnel's response and disaster relief abilities can be improved through regular and irregular response training courses. In 2025, Delta conducted a total of 246 emergency response drills, with a total of 122,000 participants.

Annual OHS Training: Total Participants and Total Training Hours



Contractor Management

To enhance the safety of contractors during operations, contractors must comply with laws and regulations as well as Delta's contractor safety management regulations. For example, they must join an agreement organization and sign hazard notices, as well as voluntarily complete OHS related courses specified in local regulations. In 2025, Delta upgraded the in-person contractor education and training to online courses. We use the OSH Academy contractor education and training system to implement remote learning mechanisms, providing contractors with highly flexible independent learning channels. To enhance the safety and health knowledge of contractor operators, operation personnel must complete training and pass tests before they are eligible to enter the plant. OHS personnel in plants shall conduct inspections as needed during contractor operations. In the event that violations of health and safety management regulations are found, disciplinary actions will be taken and guidance provided to ensure the safety of OHS personnel, equipment, and property during operations. In 2025, Delta's OHS education and training for contractors had a total participation of 35,000, with a total of 151,000 training hours.

Contractor Operations Management Process



Work-related Injuries Management

To enhance the timeliness and consistency of global OHS incident reporting, we published the " Regulations for Global Occupational Health and Safety Incident Reporting" in 2025, requiring plants in all regions to report in accordance with regulations, ensuring that information on the incident is disclosed in real time and addressed appropriately. All workers entering Delta's plants are required to take immediate action such as first aid, rescue, reporting, investigation, and improvement if there are any incidents, including near misses, work-related injuries, or work-related ill health. The improvement measures for major incidents will be extended to all regions or plants to prevent similar incidents elsewhere. Furthermore, if employees still have concerns about the workplace after recovering from a work-related injury or ill health, they can provide their feedback to the OHS Department at any time.

Delta's work-related injuries statistics are calculated based on the guidelines in the Global Reporting Initiative (GRI). The statistics of the work-related injuries involving employees and contractors in 2025 were as follows:

01 Occurrence & Response to the Incident

- Prevent secondary disasters
- Report incident
- Emergency response

02 Incident Investigation

- Establish investigation team
- Analyze the cause of the incident
- Immediately initiate short-term improvement measures

03 Propose Improvement Plans

- Identify the root cause of the incident and adopt the best feasible plan
- Execute and follow up until completion
- Confirm the effectiveness of the improvement plan

04 Prevent Recurrence

- Parallel deployment
- Case study

Employees

In 2025, the total work hours of employees exceeded 220 million hours. The work-related injuries and work-related ill health that occurred in each region are listed in the "Statistics of Work-related Injuries and Ill Health in 2025". There were no deaths or serious work-related injuries caused by work-related injuries or ill health in 2025. The total recordable injury frequency rate (TRIFR) was 0.52.The lost-time injury frequency rate (LTIFR) was 0.4, and the rate of high-consequence work-related injuries was 0.01.Based on the analysis of recordable occupational injuries, the main types of injuries include pinched, rolled-up, cutting (50%), crashed, crash or dash, object dropping/collapsing (20%), falling over/slip over, and falling down/rolling down (20%).The causes of high-consequence work-related injuries were pinched injuries caused by material handling and mechanical equipment repair work. Key improvement measures for the incidents are as follows:

Continue strengthening machine safety protection initiatives to reduce machinery-related injuries

New equipment:

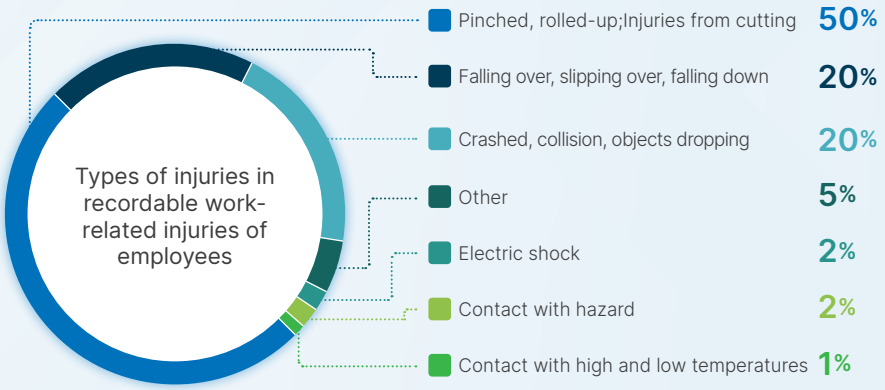
- Strengthen procurement and change management reviews, and introduce an electronic system for applications for the management of change.
- Prioritize machinery and equipment that have built-in safety designs.

Existing equipment:

- Create an inventory of safety equipment installed in machinery and equipment, and make improvements to machinery and equipment that are not sufficiently protected.
- Regularly organize training on machinery and equipment operational safety.
- Maintain and inspect machinery and equipment.

Material Handling and Walkway Safety Improvement Project

- Enhance workplace environment and walkway safety, such as improving unsafe environments such as uneven or slippery floors and obstructed pathways.
- Formulate the "Material Storage and Handling Safety Requirements" to establish consistent operational management standards for compliance by plants in each region.





Prohibition of Manual Handling Equipment on Slopes



Immediate Reporting of Slippery Floors



Keeping Walkways and Aisles Clear of Obstacles

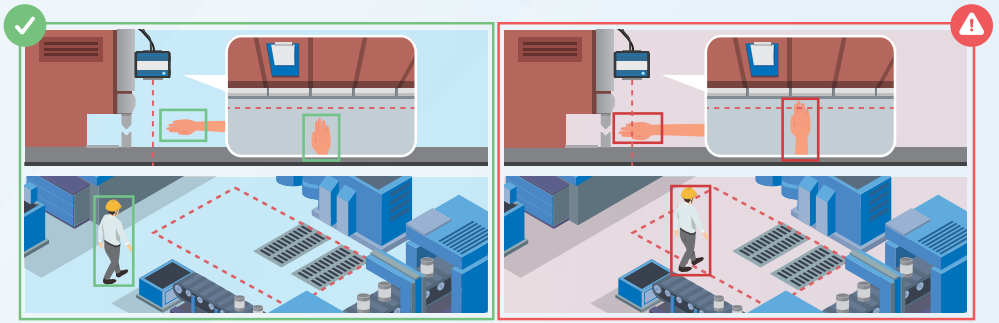
Contractors*1

In 2025, there were no fatalities due to assigned work or fatalities due to fire incidents, and no serious work-related injuries occurred. In 2025, the total recordable injury frequency rate (TRIFR) of contractors was 0.07, and the lost-time injury frequency rate (LTIFR) was also 0.07. There was one recordable occupational injury incident. The incident caused injuries due to the collapse of objects stacked in the passageway by personnel. Subsequently, the material storage area was redesigned to ensure that the passageway remains unobstructed.

Highlights of Safety Management

We introduced a variety of smart safety management tools at Wujiang Plant to strengthen smart monitoring and risk management of machinery and equipment. The real-time monitoring system can quickly activate the power outage mechanism of machine equipment when abnormal conditions are identified, effectively reducing the possibility of personnel's exposure to high-risk situations, and improving the safety protection of personnel operations.

For example, we introduced a smart camera for occupational safety in press brake operations, which uses image recognition technology to determine whether the hands of the personnel are in a hazardous area, and automatically activate protective measures when necessary. At the same time, we have established personnel intrusion identification mechanisms in high-risk operating areas to implement real-time monitoring of improper conduct of personnel during the operations of machinery and equipment. These intelligent applications reinforce engineering controls and operational management, proactively preventing occupational accidents.



2025 Thailand System ImplementationRecognized for Excellence in OHS

To strengthen OHS management performance, the Thailand region continuously strengthen the OHS management system to ensure the stable operation of all risk control measures. In 2025, some DET plants received the "National Outstanding Occupational Health and Safety Enterprise Award" from the Thailand Ministry of Labor. DET Plant 5 has received a Platinum Award for 10 consecutive years, and DET Plant 6 and Plant 7 won the Gold Award for the first time in 2025.





*1 : Contractors: All workers who are not employees but whose work and / or workplace is controlled by Delta

Statistics of Work-related Injuries and Ill Health in 2025

		Taiwan	Mainland China	Thailand	India	EMEA	Americas	Other Regions	Cyntec	Vivotek	Total
Employees (per million hours worked)	Rate of fatalities as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0
	Rate of high-consequence work-related injuries	0	0.03	0.01	0	0	0	0	0	0	0.01
	Total recordable injury frequency rate (TRIFR)	1.34	0.30	0.28	0	1.87	5.14	0	0.60	0	0.52
	Lost-time injury frequency rate (LTIFR)	1.05	0.24	0.28	0	1.45	0	0	0.44	0	0.40
	Rate of fatalities as a result of work-related ill health	0	0	0	0	0	0	0	0	0	0
	Rate of recordable work-related ill health	0	0	0	0	0	0	0	0	0	0
Contractors (per million hours worked)	Rate of fatalities as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0
	Rate of high-consequence work-related injuries	0	0	0	0	0	0	0	0	0	0
	Total recordable injury frequency rate (TRIFR)	0.87	0	0	0	0	0	0	0	0	0.07
	Lost-time injury frequency rate (LTIFR)	0.87	0	0	0	0	0	0	0	0	0.07
	Rate of fatalities as a result of work-related ill health	0	0	0	0	0	0	0	0	0	0
	Rate of recordable work-related ill health	0	0	0	0	0	0	0	0	0	0

*1：The number of hours employees worked in 2025 = annual work hours+overtime work hours = 222,791,621.56 hours.

*2：The number of hours contractors worked in 2025 = annual work hours = 13,958,664.55 hours.

*3：Rate of fatalities as a result of work-related injury (ill health), rate of recordable work-related injuries (ill health), rate of high-consequence work-related injuries, and lost-time injury frequency rate (LTIFR): Calculated in accordance with the statistical indicators related to occupational injuries published by GRI.

*4：The occurrence rates are presented to two decimal places; any digits beyond the second decimal place are truncated.

Formula：

Occupational injury-induced death rate = Number of deaths caused by occupational injuries/Number of hours worked*1,000,000

Rate of high-consequence work-related injuries (excluding fatalities) = Number of high consequence work related injuries (excluding fatalities)/Number of hours worked*1,000,000

Rate of recordable work-related injuries = Number of recordable work-related injuries/Number of hours worked*1,000,000

Lost-time injury frequency rate (LTIFR) = Number of lost-time injuries/Number of hours worked*1,000,000

Rate of fatalities as a result of work-related ill health = Number of deaths caused by work-related ill health/Number of hours worked*1,000,000

Rate of recordable work-related ill health = Number of recordable work-related ill health/Number of hours worked*1,000,000

7 Appendix

7.1 Environmental Data

7.2 Social Data

7.3 GRI Standards Content Index

7.4 SASB Index and Sustainability Disclosure Indicators

7.5 Summary of Information Assured (ISAE 3000, ISAE 3410)

7.6 External Assurance Statement and Report

7.1 Environmental Data

Category	Item	Unit	Global Operation Sites			
			2022	2023	2024	2025
Energy[*1]	Amount of non-renewable electricity	MWh	262,482	179,233	127,373	83,209
	Amount of self-generated renewable electricity	MWh	25,454	34,484	45,288	56,532
	Externally purchased renewable electricity	MWh	421,548	534,111	648,157	798,495
	Use of Renewable Electricity	%	63	76	84	91
	(A) Total electricity consumption	MWh	709,484	747,828	820,818	938,236
		GJ	2,554,144	2,692,179	2,954,945	3,377,650
	(B) Natural gas	MWh	55,332	46,617	57,405	47,601
	(C) Diesel	MWh	7,670	7,302	5,557	5,084
	(D) Gasoline	MWh	3,451	3,435	3,511	3,595
	(E) Liquid petroleum gas	MWh	637	415	860	942
	(F) Purchased heat[*2]	MWh	136	2,747	4,816	5,907
	(G) Total energy consumption[*3]	MWh	776,710	806,653	892,407	1,001,365
		GJ	2,796,157	2,903,951	3,212,665	3,604,914
Water Resources	Tap water	Megaliters	4,306.6	4,070.7	4,050.0	4,771.7
	Groundwater	Megaliters	3.7	124.4	17.2	40.5
	Rainwater	Megaliters	92.8	98.5	125.5	121.5
	Total water withdrawal	Megaliters	4,403.1	4,293.6	4,192.7	4,933.7
	Water productivity intensity	Metric tons / MUSD	392	359	331	276
	Total water recycled	Megaliters	406.7	421.3	505.1	767.8
	Recycled water usage rate	%	8.6	9.1	11.0	13.8
Water Discharge	Domestic sewage	Megaliters	2,786.2	2,474.6	2,899.8	3,670.5
	Process wastewater	Megaliters	212.2	276.4	282.1	370.1
	Total water discharge	Megaliters	2,998.4	2,751.0	3,181.9	4,040.6
Water Consumption	Water Consumption	Megaliters	1,404.7	1,542.6	1,010.8	893.1

Category	Item	Unit	Global Operation Sites			
			2022	2023	2024	2025
GHG Emissions*4	Scope 1	metric tons CO_2e	38,807	26,283	27,278	32,115
	Scope 2 Market-based	metric tons CO_2e	148,838	105,992	73,403	38,573
	Scope 2 Location-based	metric tons CO_2e	395,447	464,191	488,545	561,902
	Scope 1 + Scope 2 Market-based	metric tons CO_2e	187,645	132,275	100,681	70,688
	Scope 1 + Scope 2 Location-based	metric tons CO_2e	434,254	490,474	515,823	594,017
	Carbon intensity (metric tons CO_2e/NT$ million Revenue)	metric tons CO_2e/NT$ million Revenue	0.49	0.33	0.24	0.13
	Carbon intensity (metric tons CO_2e/MUSD Revenue)	metric tons CO_2e/MUSD Revenue	14.6	10.1	7.8	4.0
Non-hazardous Waste	Incineration without energy recovery	metric tons	0	100.0	21	154
	Landfill	metric tons	1,137.0	521.1	896	1,588
	Waste to energy recovery	metric tons	5,746.0	5,015.7	4,998	5,200
	Recycling	metric tons	40,889.0	39,366.7	48,014	61,454
	Subtotal	metric tons	47,772.0	45,003.5	53,929	68,396
Hazardous Waste	Incineration without energy recovery	metric tons	117.0	20.3	28	47
	Landfill	metric tons	212.0	24.7	31	18
	Waste to energy recovery	metric tons	964.0	811.8	805	824
	Recycling	metric tons	5,097.0	3,443.9	3,176	5,366
	Subtotal	metric tons	6,390.0	4,300.7	4,040	6,255
Waste	Total waste generation	metric tons	54,162.9	49,304.2	57,969	74,651
	Hazardous waste recycled rate	%	79.8	80.1	79.0	85.8
Waste Gas Emissions	Volatile organic compounds	metric tons	462.9	233.2	188.1	87.0
	Nitrogen Oxides (NO_x)	metric tons	22.5	40.5	6.4	4.5
	Sulfur Oxides (SO_x)	metric tons	2.3	1.2	0.6	1.0
	Particulate matter (PM)	metric tons	57.6	60.2	91.3	82.8

*1：Energy Calculation Formula:

- Energy (GJ) = Activity Data (e.g., m^3, kg) x Calorific Value (kcal/unit of activity data) x 4.1868 (kJ/kcal) / 1,000,000 (kJ/GJ)
- The calorific value is calculated using fixed values: Natural gas: 9,000 kcal/m^3; Diesel: 10,200 kcal/kg; Gasoline: 10,300 kcal/kg;
- Unit conversion: 1 kcal = 4.1868 kJ; 1 MWh = 3.6 GJ

*2：In 2025, purchased heat energy included 1,360.781 MWh from renewable fuels.

*3：(G) Total energy consumption = (A) Total Electricity Consumption + [(B) ~ (F)] – [Self Generated Non-Renewable Electricity]

*4：Emissions from global operational sites have been verified by SGS Taiwan Ltd. based on ISO 14064-3, obtaining a limited assurance level.

GHG Emissions Scope 3

Unit：thousand metric tons CO_2e

Category	2022	2023	2024	2025	Calculation methodology[*1]
C1 Purchased Goods and Services[*2]	3,763	4,466	4,694	4,331	Calculated by the weight of the purchased goods
C2 Capital Goods	346	446	436	722	Calculated by the figure disclosed in the financial report
C3 Fuel- and Energy-Related Activities	52	37	28	41	Calculated by the fuel and energy consumption
C4 Upstream Transportation and Distribution	177	107	129	200	Calculated by the transportation expenditure
C5 Waste Generated in Operations	7	12	14	15	Calculated by the weight of the waste and the treatment
C6 Business Travel	5	10	14	14	Calculated by the business travel distances
C7 Employee Commuting	56	58	54	54	Calculated by the employee's commuting transportation and average distances
C8 Upstream Leased Assets	0.02	0.01	0	0	Calculated by the leased assets that are not included in Scope 1 or Scope 2
C9 Downstream Transportation and Distribution	152	128	95	220	Calculated by the distances and methods of the products' transportation
C10 Processing of Sold Products	49	38	46	111	Calculated by the processing of the sold products
C11 Use of Sold Products[*3]	13,510	13,907	16,642	19,490	Calculated by the product power consumption and end-of-life
C12 End-of-Life Treatment of Sold Products	176	182	173	236	Calculated by the global recycle rate
C13 Downstream Leased Assets	4	3	15	5	Calculated by the Scope 1 and Scope 2 of the leased assets
C14 Franchises	-	-	-	Not applicable	Not applicable since Delta has no franchises
C15 Investments	109	129	114	126	Calculated by the figure disclosed in the financial report
Total	18,406	19,523	22,454	25,565	

*1：The data calculated by the figure disclosed in the financial report refers to the UK Standard Industrial Classification of Economic Activities, the rest of the data refers to the IPCC AR6 GWP in SimaPro Ecoinvent database.

*2：In 2024, the internal data collection process was updated to calculate emissions based on actual procurement volumes and the weight of each part number. Emissions for the years 2021 to 2025 were also updated using the same methodology.

*3：In 2024, the calculation scope was expanded to include product categories such as power supplies, fans, uninterruptible power systems (UPS), EV chargers, and insertion machines. Emissions for the years 2021 to 2025 were simultaneously updated. Emission factors for the years 2021 to 2024 were based on the IEA STEPS global electricity emission factors; emission factors for 2025 were based on the IEA STEPS global electricity emission factors and end-customer public information.

7.2 Social Data

Category	Item	2022	2023	2024	2025
Education	Average hours per person of training and development[*1]	18.2	19	23	21.5
	Average amount spent per person of training and development (USD)[*2]	105.9	209.3	223.35	314.41
Employees Worldwide	Total number of employees worldwide	85,684	81,855	81,527	80,408
Talent Attraction & Retention	Offer acceptance rate (%)	89.4	91	91	91
	Percentage of open positions filled by internal candidates (%) [*3]	61.4	64.6	66.9	65.2
	Human Capital Return on Investment	1.55	1.49	1.53	1.80
Building a Sustainable and Resilient Workplace	Union and collective bargaining agreement coverage rate (%)	53.6	59.3	59.3	65.4
	Retention rate of reinstated employees after parental leave (%)	76.5	86.6	92.2	94.3
	Global human rights training course completion rate (%)	97.0	97.2	93.1	96.3
	Share of female employees in the Company (%)	50.6	48.7	44.4	40.2
	Share of female employees in all management positions (%)	32	32	32.2	32.5
	Share of female employees in junior management positions (%)	50.1	52.7	53.1	54.3
	Share of female employees in top management positions (%)	14	13.1	13.7	14.9
	Share of female employees in revenue generating management positions (%)	21.5	20.9	19.9	21.2
	Share of female employees in STEM positions (%)	21.3	21.3	22.3	22.5
	Share of employees with disabilities in the Company (%)	1.3	1.0	1.0	0.9
Engagement Survey Response	Total engagement score of all employees [*4]	88	88	90	90
	Coverage rate (%) [*6]	88	88	100	100
	Response rate (%) [*6]	90	90	87	87
Engagement Score：Employee Category [*7]	Top managers	94	94	93	93
	Mid-level managers	90	90	90	90
	Junior managers	87	87	87	87
	General employees	87	87	87	87
	Operators (including production line assistants)	89	89	92	92
Engagement Score: Gender	Male	87	87	87	87
	Female	88	88	87	87

Category	Item		2022	2023	2024	2025
Engagement Score：Age	61 and above		89	89	89	91
	51-60		89	89	89	89
	41-50		89	89	89	89
	31-40		87	87	87	87
	30 and below		83	83	84	84
Social Engagement*8	Social engagement and participation (MUSD)		9.87	13.42	9.27	13.97
Occupational Health & Safety*9	Employees	Number of fatalities	0	1	0	0
		Number of recordable work-related injury cases	236	171	106	117
		Total Recordable Injury Frequency Rate (TRIFR)	0.95	0.77	0.50	0.52
		Number of Lost-time injury cases	135	134	81	90
		Lost-time injury frequency rate (LTIFR)	0.54	0.60	0.38	0.40
		Rate of recordable work-related ill health	0	0	0	0
		Rate of high-consequence work-related injuries	0	0	0	0.01
	Contractor	Number of fatalities	0	0	0	0
		Number of recordable work-related injuries cases	37	3	7	1
		Total Recordable Injury Frequency Rate (TRIFR)	6.49	0.25	0.52	0.07
		Number of Lost-time injury cases	32	0	5	1
		Lost-time injury frequency rate (LTIFR)	5.61	0	0.37	0.07
		Rate of recordable work-related ill health	0	0	0	0

*1：Calculated from annual training records, the global average hours of training per person total hours / total number of employees in the year (number of employees at the end of 2025=80,408).

*2：Average amount spent per person of training and development = total expenses / year-end headcount (total number of employees at the end of 2025 = 80,408).

*3：Percentage of open positions filled by internal candidates: (Number of professional technical and management unit positions filled by internal transfers + Promoted to management positions)/(Number of professional technical and management unit positions filled by internal and external hires + Promoted to management positions) in the current year.

*4：The total 2025 engagement score of professional technical and management unit personnel is 87 points, operators (including production line assistants) scored 92 points; this is the average weight of the two.

*5：Coverage rate: Employees who received the survey/(professional technical and management personnel working more than 6 months+Operators (including production line assistants) working 3)= 66,665 / 66,665= 100%.

*6：Response rate of professional technical and management unit personnel and Operators (including production line assistants) in 2025 were 79% and 94%, respectively; overall response rate of 87%.

*7：Top managers refer to executives and above, mid-level managers refer to section chiefs/senior associates, junior managers refer to team leaders/senior team leaders.

*8：In 2025, the proportion of funding allocated to various forms of social engagement was as follows: charitable donations accounted for 14%, the promotion of green buildings and low-carbon transportation made up 4%, energy and climate education initiatives represented 7%, talent cultivation comprised 73%, and other categories constituted 2%, including USD 460,000 allocated to supporting domestic cultural development.

*9：Formula：

Total Recordable Injury Frequency Rate (TRIFR) = Number of recordable work-related injuries/Number of hours worked*1,000,000

Lost-time injury frequency rate (LTIFR) = Number of lost-time injuries / Number of hours worked*1,000,000

Rate of recordable work-related ill health = Number of recordable work-related ill health/Number of hours worked*1,000,000

Rate of high-consequence work-related injuries (excluding fatalities) = Number of high consequence work related injuries (excluding fatalities)/Number of hours worked*1,000,000

7.3 GRI Standards Content Index

The 2025 ESG Report published by Delta Electronics is reported in accordance with the GRI Standards. The scope of data and information is sourced from the period of January 1, 2025 to December 31, 2025. The structure of this report is in accordance with the Global Reporting Initiative's (GRI) "GRI Sustainability Reporting Standards (2021)" (GRI Standards), GRI 1: Foundation 2021. We also referenced the SASB Electrical Electronic Equipment Standard (2018) and Hardware Standard (2018).

The various GRI and SASB indexes have been verified by a third party (Refer to 7.6 External Assurance Statement and Report).

GRI 1 sersion used: GRI 1: Foundation 2021

Index No.	Disclosure Title	Chapter	Page	Description
GRI 2：General Disclosures 2021				
Organization and Reporting Practices				
2-1	Organizational details	About the Report 1 Overview	2 6	
2-2	Entities included in the organization's sustainability reporting	About the Report	2	
2-3	Reporting period, frequency, and contact person			
2-4	Restatements of information	4.5.3 Green Low-Carbon Supply Chain	69	
2-5	External assurance	About the Report	2	
Activities and Workers				
2-6	Activities, value chain and other business relationships	1 Overview 4.5.3 Green Low-Carbon Supply Chain	6 69	
2-7	Employees	1 Overview 6.2.1 Embrace Inclusion and Build a Diverse Talent Pool 7.2 Social Data	6 150 215	
2-8	Workers who are not employees			

Index No.	Disclosure Title	Chapter	Page	Description
Governance				
2-9	Governance structure and composition	1.1 Delta Electronics Organizational Structure 2.2.2 Sustainable Promotion of Organizations	9 18	
2-10	Nominating and selecting the highest governance body	4.2 Enhancing the Board of Directors' Functions	48	
2-11	Chair of the highest governance body			
2-12	Role of the highest governance body in overseeing the management of impacts	2.2.2 Sustainable Promotion of Organizations 3.2 Materiality Assessment 4.2 Enhancing the Board of Directors' Functions	18 29 48	
2-13	Delegation of responsibility for managing impacts	2.2.2 Sustainable Promotion of Organizations	18	
2-14	Role of the highest governance body in sustainability reporting	2.2.2 Sustainable Promotion of Organizations 3.2.1 Methodology	18 29	
2-15	Conflicts of interest	4.2 Enhancing the Board of Directors' Functions	48	
2-16	Communication of critical concerns			
2-17	Collective knowledge of the highest governance body			
2-18	Evaluation of the performance of the highest governance body			
2-19	Remuneration policies	6.3.5 Competitive Employee Compensation and Benefits	184	
2-20	Process to determine remuneration	4.2 Enhancing the Board of Directors' Functions	48	
2-21	Annual total compensation ratio	6.3.5 Competitive Employee Compensation and Benefits	184	
Strategy, Policies and Practices				
2-22	Statement on sustainable development strategy	A Word from the Management	4	
2-23	Policy commitments	2.2.1 ESG Policy and Mission 4.2.1 Board of Directors and Duties 6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees	17 48 168	

Index No.	Disclosure Title	Chapter	Page	Description
2-24	Embedding policy commitments	2.2.1 ESG Policy and Mission 3.1 Stakeholder Engagement and Response 4.5.2 Supplier ESG Risk Assessment 6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees	17 25 59 168	
2-25	Processes to remediate negative impacts	3.3 Management of Material Topics 5.2 Climate Strategy 5.3 Energy Management 5.4 Water Resource Management 5.5 Resource and Pollution Management 6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees 6.6 Occupational Health and Safety	41 95 122 131 135 168 203	
2-26	Mechanisms for seeking advice and raising concerns	4.2.2 Ethical Corporate Management 6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees	51 168	
2-27	Compliance with laws and regulations	4.8 Risk Management	79	
2-28	Membership of associations	2.3.2 International Sustainability Initiatives 2.3.3 Participation in Associations	21 23	
	Stakeholder Engagement			
2-29	Approach to stakeholder engagement	3 Communication with Stakeholders 3.1 Stakeholder Engagement and Response	24 25	
2-30	Collective bargaining agreements	6.2.2 Enhance Dialogue and Promote Internal Communication	155	
	GRI 3：Material Topics 2021			
3-1	Process to determine material topics	3.2.1 Methodology	29	
3-2	List of material topics	3.2 Materiality Assessment	29	
3-3	Management of material topics	2.2.2 Sustainable Promotion of Organizations 3.3 Management of Material Topics	18 41	

Index No.	Disclosure Title	Chapter	Page	Description
		GRI 101 Biodiversity* 2024		
101-1	Policies to halt and reverse biodiversity loss	5.2.2 Strategy and Transition Plan 5.2.5 Nature and Biodiversity Response Measures	97 118	
101-2	Management of biodiversity impacts	5.2.5 Nature and Biodiversity Response Measures	118	
101-3	Access and benefit-sharing	-	-	Not applicable; no genetic resources are used.
101-4	Identification of biodiversity impacts	5.2.3 Risk and Opportunity	103	
101-5	Locations with biodiversity impacts	-	-	Not applicable; based on the current assessment scope and methodology, no significant impacts on biodiversity have been identified.
101-6	Direct drivers of biodiversity loss			
101-7	Changes to the state of biodiversity			
101-8	Ecosystem services			
		GRI 102 Climate Change* 2025		
102-1	Transition plan for climate change mitigation	5.2.1 Governance 5.2.2 Strategy and Transition Plan 5.7.1 Environmental Protection Expenditures	96 97 147	
102-2	Climate change adaptation plan	5.2.1 Governance 5.2.2 Strategy and Transition Plan 5.2.3 Risk and Opportunity 5.2.4 Climate Response 5.7.1 Environmental Protection Expenditures	95 97 103 113 147	
102-3	Just transition	5.2.2 Strategy and Transition Plan 6.2.1 Embrace Inclusion and Build a Diverse Talent Pool 6.3.5 Competitive Employee Compensation and Benefits	97 150 184	
102-4	GHG emissions reduction targets and progress	5.2.4 Climate Response	113	

Index No.	Disclosure Title	Chapter	Page	Description
102-5	Scope 1 GHG emissions	5.2.4 Climate Response 7.1 Environmental Data	113 212	
102-6	Scope 2 GHG emissions			
102-7	Scope 3 GHG emissions			
102-8	GHG emissions intensity			
102-9	GHG removals in the value chain	5.2.2 Strategy and Transition Plan	97	
102-10	Carbon credits			
GRI 103 Energy* 2025				
103-1	Energy policies and commitments	5.3.1 Energy Management and Performance 5.3.2 RE100 International Initiative and Renewable Electricity Promotion	122 125	
103-2	Energy consumption and self-generation within the organization			
103-3	Upstream and downstream energy consumption	5.6.4 Energy Saving Benefits and the Avoided Emissions of Products	145	
103-4	Energy intensity	5.3.1 Energy Management and Performance	122	
103-5	Reduction in energy consumption	4.5.4 Supply Chain Engagement and Capability Development 5.3.1 Energy Management and Performance 5.3.3 Promotion of Energy Conservation with Green Buildings 5.6.4 Energy Saving Benefits and the Avoided Emissions of Products	72 122 127 145	
GRI 201 Economic Performance* 2016				
201-1	Direct economic value generated and distributed	-	-	Refer to the Delta Electronics 2025 Annual Report, English Edition page 166
201-2	Financial implications and other risks and opportunities due to climate change	5.2 Climate Strategy	95	

Index No.	Disclosure Title	Chapter	Page	Description
GRI 203 Indirect Economic Impacts* 2016				
203-1	Infrastructure investments and services supported	6.5 Social Engagement 7.2 Social Data	198 215	
GRI 204 Procurement Practices* 2016				
204-1	Proportion of spending on local suppliers	4.5.3 Green Low-Carbon Supply Chain	69	
GRI 205 Anti-corruption 2016				
205-2	Communication and training about anti-corruption policies and procedures	4.2.2 Ethical Corporate Management	52	
GRI 206 Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-	Delta was not involved in legal actions for anti-competitive behavior, anti-trust, and monopoly practices in 2025
GRI 207 Taxation 2019				
207-1	Tax payment method	-	-	Refer to the official website for disclosures relating to tax policy and annual tax report
GRI 301 Materials* 2016				
301-1	Materials used by weight or volume	4.5.3 Green Low-Carbon Supply Chain	69	
301-2	Recycled input materials used			
GRI 302 Energy* 2016				
302-1	Energy consumption within the organization	5.3 Energy Management 7.1 Environmental Data	122 212	
302-2	Energy consumption outside of the organization	5.6.4 Energy Saving Benefits and the Avoided Emissions of Products	145	
302-3	Energy intensity	5.3 Energy Management	122	
302-4	Reduction of energy consumption			
302-5	Reductions in energy requirements of products and services	5.6.4 Energy Saving Benefits and the Avoided Emissions of Products	145	

Index No.	Disclosure Title	Chapter	Page	Description
GRI 303 Water and Effluents* 2018				
303-1	Interactions with water as a shared resource	5.4.1 Identification of Water Risks and Response Measures	131	
303-2	Management of water discharge related impacts	5.4.2 Consumption and Effectiveness of Water Resources	132	
303-3	Water Withdrawal			
303-4	Water Discharge			
303-5	Water Consumption			
GRI 305 Emissions* 2016				
305-1	Direct (Scope 1) GHG emissions	5.2.4 Climate Response	113	
305-2	Energy indirect (Scope 2) GHG emissions			
305-3	Other indirect (Scope 3) GHG emissions			
305-4	GHG emissions intensity			
305-5	Reduction of GHG emissions	5.2.2 Strategy and Transition Plan	97	
305-6	Emissions of ozone-depleting substances (ODS)	N/A	-	No use
305-7	Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	5.5.3 Air Pollution Prevention and Management	138	
GRI 306 Waste* 2020				
306-1	Waste generation and significant waste-related impacts	5.5.2 Waste Generation and Reduction Effectiveness	137	
306-2	Management of significant waste-related impacts			
306-3	Waste generated			
306-4	Waste disposal and transfer			
306-5	Waste directed to disposal			

Index No.	Disclosure Title	Chapter	Page	Description
GRI 308 Supplier Environmental Assessment* 2016				
308-1	New suppliers that were screened using environmental criteria	4.5.2 Supplier ESG Risk Assessment	59	
308-2	Negative environmental impacts in the supply chain and actions taken			
GRI 401 Employment* 2016				
401-1	New employee hires and employee turnover	6.2.1 Embrace Inclusion and Build a Diverse Talent Pool	150	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.3.5 Competitive Employee Compensation and Benefits 6.2.3 Comprehensive Support to Strengthen Physical and Mental Resilience	184 157	
401-3	Parental leave	6.2.3 Comprehensive Support to Strengthen Physical and Mental Resilience	157	
GRI 403 Occupational Health and Safety* 2018				
403-1	Occupational safety and health management system	6.6 Occupational Health and Safety	203	
403-2	Hazard identification, risk assessment, and incident investigation			
403-3	Occupational health services	6.2.3 Comprehensive Support to Strengthen Physical and Mental Resilience	157	
403-4	Worker Engagement, consultation, and communication on occupational health and safety	6.6 Occupational Health and Safety	203	
403-5	Worker training on occupational health and safety			
403-6	Promotion of worker health	6.2.3 Comprehensive Support to Strengthen Physical and Mental Resilience	157	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.6 Occupational Health and Safety	203	
403-8	Workers covered by an occupational health and safety management system			
403-9	Work-related injuries			
403-10	Work-related ill health			

Index No.	Disclosure Title	Chapter	Page	Description
GRI 404 Training and Education* 2016				
404-1	Average hours of training per year per employee	6.4 Sustainable Development of Talents	188	
GRI 405 Diversity and Equal Opportunity* 2016				
405-1	Diversity of governance bodies and employees	6.2.1 Embrace Inclusion and Build a Diverse Talent Pool	150	Refer to the Delta Electronics 2025 Annual Report, English Edition page 11
405-2	Ratio of basic salary and remuneration of women to men	6.3.5 Competitive Employee Compensation and Benefits	184	
GRI 406 Non-discrimination* 2016				
406-1	Incidents of discrimination and corrective actions taken	6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees	168	
GRI 408 Child Labor* 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	4.5.2 Supplier ESG Risk Assessment 6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees	59 168	
GRI 409 Forced or Compulsory Labor* 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.5.2 Supplier ESG Risk Assessment 6.2.4 Proactively Strengthen Human Rights Protection Mechanisms for Employees	59 168	
GRI 414 Supplier Social Assessment* 2016				
414-1	New suppliers that were screened using social criteria	4.5.2 Supplier ESG Risk Assessment	59	
GRI 415 Public Policy 2016				
415-1	Political donations	N/A	-	No political donations
GRI 418 Customer Privacy* 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	-	Delta was not subject to any lawsuits or fines related to customer privacy

*1：Topics marked with * are considered material topics

7.4 SASB Index and Sustainability Disclosure Indicators

SASB

Theme	Calculation Index	No.	Measurement Unit	Corresponding Chapter & Delta's Response
Supply Chain Management	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	TC-HW-430a.1	%	The suppliers who have passed RBA VAP or equivalent audits: (a) Number of suppliers passed the audit / Total number of suppliers in 2025 = 286/2006=14.3%, (b) Number of suppliers passed the audit / Number of high-risk suppliers in 2025 = 23/108=21%
	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	TC-HW-430a.2	rate	4.5.2 Supply Chain ESG Risk Management The supplier improvement rate with mentoring provided by Delta was 100% in 2025.
Material Sourcing	Description of the management of risks associated with the use of critical materials	TC-HW-440a.1 RT-EE-440a.1	N/A	5.6.2 Hazardous Substance Policy and Management
Business Ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	RT-EE-510a.1	N/A	4.2.2 Ethical Corporate Management
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	RT-EE-510a.2	Presentation currency	In 2025, Delta incurred no legal proceedings or financial losses due to violations of corporate governance, anti-corruption / bribery, or anti-competitive behavior. (4.2.2 Ethical Corporate Management) 0 USD
	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	RT-EE-510a.3	Presentation currency	In 2025, Delta incurred no legal proceedings or financial losses due to violations of corporate governance, anti-corruption / bribery, or anti-competitive behavior. (4.2.2 Ethical Corporate Management) 0 USD
Product Information Security	Description of approach to identifying and addressing data security risks in products	TC-HW-230a.1	N/A	4.7 Product Security • Established the Product Security Steering Committee and formulated the product security policies and frameworks • Established the Product Security Committee, Product Security Office, and Product Security Issue Response Team to address product security regulations, customer requirements, emerging threats, and incidents • Established secure development guidelines and implemented full product lifecycle management based on the requirements of IEC 62443-4-1 • Established a Product Security Incident Response Team (PSIRT) to manage and address product security vulnerabilities • Provided the Product Cybersecurity Vulnerability Management Policy, the vulnerability reporting portal, and product security advisories on the official website.

Theme	Calculation Index	No.	Measurement Unit	Corresponding Chapter & Delta's Response
Product Safety	(1) Number of recalls issued (2) total units recalled	RT-EE-250a.1	Number	Delta is establishing relevant data collection systems.
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	Presentation currency	
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	TC-HW-410a.1 RT-EE-410a.1	Percentage (%) by revenue	We selected the Power and System Business Group for evaluation. All power supply products complied with regulations such as RoHS and REACH. Due to product attributes, the declared ratio of "Revenue from Products Subject to IEC 62474 Declaration / 2025 Power Electronics Business Group Product Revenue" is 97%. Please refer to section 5.6.2 Hazardous Substance Policy and Management for related management policies.
	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	TC-HW-410a.2	%	The vast majority of Delta's products are designed for the B2B market and do not fall within the product categories covered by EPEAT. Therefore, EPEAT registrations are generally not pursued by Delta, and no relevant statistics are available.
	Percentage of eligible products, by revenue, certified to an energy efficiency certification	TC-HW-410a.3	Percentage (%)	5.6.3 Eco-labels and Eco-declarations
	Percentage of eligible products, by revenue, certified to an energy efficiency certification	RT-EE-410a.2	Percentage (%) (%) by revenue	
	Weight of end-of-life products and e-waste recovered, percentage recycled	TC-HW-410a.4	Metric tonnes(t) Percentage (%)	As most Delta products are sold to other businesses, collecting information in the current stage remains difficult.
	Revenue from renewable energy-related and energy efficiency-related products	RT-EE-410a.3	Presentation currency	5.6.4 Energy Saving Benefits and the Avoided Emissions of Products
Energy Management	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable	RT-EE-130a.1	Gigajoules (GJ)	7.1 Environmental Data
			Percentage (%)	(1)Total energy consumption was 3,604,914 GJ (2) Grid electricity totaled 3,174,135 GJ (881,704 MWh), which accounted for 88.1% of total energy consumption (3,604,914 GJ) (3) Delta utilizes 91% renewable electricity in global operation sites (by kWh)

Theme	Calculation Index	No.	Measurement Unit	Corresponding Chapter & Delta's Response
Hazardous Waste Management	(1) Amount of hazardous waste generated (2) percentage recycled	RT-EE-150a.1	Metric tons (t)	5.5.2 Waste Generation and Reduction Effectiveness
			Percentage (%)	7.1 Environmental Data Global Operation Sites：6,255 tons, recycling：85.8%
	(1) Number and aggregate quantity of reportable spills (2) quantity recovered	RT-EE-150a.2	Number	4.8 Risk Management There were no reportable spills in 2025
			Kilograms (kg)	
Employee Diversity and Inclusiveness	Percentage of gender and racial/ethnic group representation for (1) management (2) technical staff, and (3) all other employees	TC-HW-330a.1	%	6.2.1 Embrace Inclusion and Build a Diverse Talent Pool
Activity Indicator	Number of units produced by product category	TC-HW-000.A	Number	The information is not disclosed due to business confidentiality considerations, as it relates to operational and capacity planning strategies that could impact the Company's competitive advantage.
		RT-EE-000.A		
	Area of manufacturing facilities	TC-HW-000.B	Square feet (ft^2)	
	Percentage of production from owned facilities	TC-HW-000.C	Percentage (%)	
	Number of employees	RT-EE-000.B	Number	6.2.1 Embrace Inclusion and Build a Diverse Talent Pool

Sustainability Disclosure Indicators

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Note
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	Total energy consumption：3,604,914 GJ Percentage of purchased electricity：88.1% Utilization rate (renewable energy)：91%	Gigajoules (GJ) , percentage (%)	
2	Total water withdrawn, total water consumption	Quantitative	Total water withdrawal：4,933.7 thousand cubic meters Total water consumption：893.1 thousand cubic meters	Thousand cubic meters (m^3)	
3	Total hazardous waste generated and percentage recycled	Quantitative	Amount of hazardous waste generated：6,255 Metric tons (t) Percentage of hazardous waste recycled from the product manufacturing process：85.8%	Metric tons (t), percentage (%)	
4	Types of occupational accidents, number of employees involved, and accident rate	Quantitative	Refer to the Delta Electronics 2025 Annual Report, English Edition page 73.	Percentage (%), quantity	
5	Product Lifecycle Management Disclosure: including weights of scrap products and electronic waste and percentage recycled	Quantitative	Weights of scrap products and electronic waste：24,331 Metric tons (t) Percentage of end-of-life products and e-waste recycled：99.9% Including the recycling of plastics, metals, circuit boards, and scrapped semi-finished products.	Metric tons (t), percentage (%)	
6	Description of the management of risks associated with the use of critical materials	Qualitative description	Delta uses certain critical materials in electronic components, including cobalt, gallium, graphite, tantalum, and palladium as listed in the SASB Standards. In response to the issue of the scarcity of metals, Delta conducts regular inventories and evaluates the feasibility of product use in the circular economy to manage the use of rare metals. Gallium plays a critical role in the next generation of semiconductor power components. Rare elements such as cobalt, tantalum, palladium, and antimony are widely adopted in a variety of passive components such as resistors, capacitors and magnetic components. Rare earth elements are also indispensable parts of passive components.	Not applicable	
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Delta was not involved in legal actions for anti-competitive behavior, anti-trust, and monopoly practices in 2025.	Reporting currency	
8	Production by product category	Quantitative	The information is not disclosed due to business confidentiality considerations, as it relates to operational and capacity planning strategies that could impact the Company's competitive advantage.	Varies by product category	

7.5 Summary of Information Assured (ISAE 3000, ISAE 3410)

No.	Assured Item	Information Assured	Page	Reporting Criteria
1	Computer & Networking Power annual energy savings in 2025 and avoided emissions during the use stage.	Computer & Networking Power annual energy savings were 5,729.48 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta Computer & Networking Power to that of 80 Plus Bronze requirements, for shipments of Computer & Networking Power models in 2025. Annual Energy Savings (kWh) = [∑ (A × B × Q) × D] × 24 (hr) × 365(day) ÷ 1000 A：Rated output power (W) of each Delta computer & networking power model. B：At the 50% load condition, efficiency difference btetween Delta computer & networking power and 80 Plus Bronze requirements. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Percentage of load=50%.
		Computer & Networking Power avoided emissions during the use stage were 10,859.09 thousand metric tons CO_2e (thousand $mtCO_2e$)	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions ($kgCO_2e$) = [∑ (A × B × Q) × D] × 24 (hr) × 365(day) × 5(yr) [*1] × E ÷ 1000 A：Rated output power (W) of each Delta computer & networking power model. B：At the 50% load condition, efficiency difference between Delta computer & networking power and 80 Plus Bronze requirements. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Percentage of load=50%. E：Electricity emission factor($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the product lifetime of the power supply product category rules (PCR 2019: 2.0).
2	Ventilating Fans annual energy savings in 2025 and avoided emissions during the use stage.	Ventilating Fans annual energy savings was 21.52 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta Ventilating Fans to that of USA Energy Star or Taiwan Energy Label requirements, for shipments of products that have been certified by the USA Energy Star or Taiwan Energy Label in 2025. Annual Energy Savings (kWh) = ∑ (A × B × Q) × 1671(hour/Year) [*1] ÷ 1000 A：Rated output power (W) of each Delta ventilating fan model at 0.1 in w.g. static pressure. B：Energy saving rate (efficiency difference between Delta ventilating fan and USA Energy Star/Taiwan Energy Label requirements divided by that of USA Energy Star/Taiwan Energy Label requirements). Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. *1：Usage time of 1671 hours/year refers to Japanese Industrial Standards (JIS C 9921-2).

No.	Assured Item	Information Assured	Page	Reporting Criteria
2	Ventilating Fans annual energy savings in 2025 and avoided emissions during the use stage.	Ventilating Fans avoided emissions during the use stage was 8.45 thousand mtCO_2e.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions (kgCO_2e) = Σ (A × B × Q) × 1,671 (hour/Year) *1 × 1(year) *2 × E ÷ 1000 A：Rated output power (W) of each Delta ventilating fan model at 0.1 in w.g. static pressure. B：Energy saving rate (efficiency difference between Delta ventilating fan and USA Energy Star/Taiwan Energy Label requirements divided by that of USA Energy Star/Taiwan Energy Label requirements). Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. E：Electricity emission factor(kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1：Usage time of 1671 hours/year refers to Japanese Industrial Standards (JIS C 9921-2). *2：Product lifetime refers ENERGY STAR Program Requirements for Residential Ventilating Fans Partner Commitments for minimum warranty years.
3	LED Street Lights annual energy savings in 2025 and avoided emissions during the use stage.	LED Street Lights annual energy savings was 26.57 million kWh	145	The annual energy savings is calculated by assuming that end-users installed Delta LED Street Lights to replace various street lights, and is based on the minimum energy efficiency requirements for LED streetlights specified in the Mercury Vapor Streetlight Sunset Program Implementation Guidelines, as well as the minimum energy efficiency requirements for gas discharge lamps under the Bureau of Energy's Energy Saving Label. The calculation is performed according to the quantity of LED streetlights shipped to Taiwan in 2025. Annual Energy Savings (kWh) = Σ (B1 × Q1+B2 × Q2) × 12(hour) × 365(day) ÷ 1000 B1：Power consumption (W) difference between Delta LED street lights and theoretical replaced mercury street lights. B2：Power consumption (W) difference between Delta LED street lights and theoretical replaced gas-discharge lamps street lights. Q：Quantities of products of each model are exported from SAP shipment record from 1 / 1 / 2025 to 12 / 31 / 2025.
		LED Street Lights avoided emissions during the use stage was 35.10 thousand mtCO_2e.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions (kgCO_2e) = Σ (B1 × Q1+B2 × Q2) × 15000(hour) *1 × E ÷ 1000 B1：Power consumption (W) difference between Delta LED street lights and theoretical replaced mercury street lights. B2：Power consumption (W) difference between Delta LED street lights and theoretical replaced gas-discharge lamps street lights. Q：Quantities of products of each model are exported from SAP shipment record from 1 / 1 / 2025 to 12 / 31 / 2025. E：Electricity emission factor(kgCO_2e / kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the hours of electricity consumption calculation in the use phase of the street luminaire carbon footprint product category rules (CFP-PCR:21-015) v.4.0.

No.	Assured Item	Information Assured	Page	Reporting Criteria
4	AC-DC Adapter annual energy savings in 2025 and avoided emissions during the use stage.	AC-DC Adapter annual energy savings was 197.36 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta AC-DC adapters to that of EU eco-design requirements for External Power Supplies (EU 2019/1782), for shipments of AC-DC Adapter models in 2025. Annual Energy Savings (kWh) = {[Σ (B × Q) × D × 39.9(hr) × 52(week)]+[Σ (C × Q) × 56.05(hr) × 52(week)]} *1 ÷ 1,000 B：On charge mode, power loss (W) difference between Delta product and EU requirements at corresponding average efficiency. C：On no load mode, efficiency difference between Delta product and EU requirements. D：Percentage of load=56%.*2 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025.*3 *1：Usage time refers to Page 22, Additional assessment in the frame of the review study on commission regulation (EC) No. 278/2009 External Power Supplies. *2：Percent loading of 56% refers to Page 21, Additional assessment in the frame of the review study on commission regulation (EC) No. 278/2009 External Power Supplies. *3：The sales quantities are calculated only based on shipments from the Wujiang factory.
		AC-DC Adapter avoided emissions during the use stage was 228.41thousand $mtCO_2e$.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions ($kgCO_2e$) ={[Σ (B × Q) × D × 39.9(hr) × 52(week)]+[Σ (C × Q) × 56.05(hr) × 52(week)]} *1 × 3(year) *3 X E ÷ 1,000 B：On charge mode, power loss (W) difference between Delta product and EU requirements at corresponding average efficiency. C：On no load mode, efficiency difference between Delta product and EU requirements. D：Percentage of load=56%*2 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025.*4 E：Electricity emission factor($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Usage time refers to Page 22, Additional assessment in the frame of the review study on commission regulation (EC) No. 278/2009 External Power Supplies. *2：Percent loading of 56% refers to Page 21, Additional assessment in the frame of the review study on commission regulation (EC) No. 278/2009 External Power Supplies. *3：Product lifetime refers to the power supply product category rules (PCR 2019：2.0). *4：The sales quantities are calculated only based on shipments from the Wujiang factory.

No.	Assured Item	Information Assured	Page	Reporting Criteria
5	EV DC Charger annual energy savings in 2025 and avoided emissions during the use stage.	EV DC Charger annual energy savings was 77.76 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta EV DC Charger to the minimum efficiency 90% regulated by CHAdeMo, for the shipments of EV DC Charger in 2025. Annual Energy Savings (kWh) = Σ (A × B × Q) × D × 8 (hr) × 365 (day) ÷ 1000 A：Rated output power (W) of each Delta EV DC Charger model. B：Efficiency difference between Delta EV DC Charger and CHAdeMo requirements. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Percentage of load=100%.
		EV DC Charger avoided emissions during the use stage was 256.29 thousand mtCO_2e.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions (kgCO_2e) = Σ (A × B × Q) × D × 8 (hr) × 365 (day) × 9(year) *1 × E ÷ 1000 A：Rated output power (W) of each Delta EV DC Charger model. B：Efficiency difference between Delta EV DC Charger and CHAdeMo requirements. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Percentage of load=100% E：Electricity emission factor(kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1 ：Product lifetime refers to Energy Star "Electric Vehicle Supply Equipment Version 1.2"
6	LED High Bay annual energy savings in 2025 and avoided emissions during the use stage.	LED High Bay annual energy savings was 2.37 million kWh.	145	The annual energy savings is calculated by Assuming that end-users installed Delta LED high bays to replace LED lights and traditional lights, and by comparing the efficiency of Delta LED high bays to the minimum efficiency requirements of Commission Regulation (EU) 2019/2020, for the shipments of LED high bays in 2025. Annual Energy Savings (kWh) = [Σ (B1 × Q1+B2 × Q2)] × 12 (hr) × 260 (day) *1 ÷ 1,000 B1： Efficiency difference of LED high bay between Delta and COMMISSION REGULATION (EU) 2019/2020 (W). B2：Efficiency difference of traditional lights between Delta and traditional COMMISSION REGULATION (EU) 2019/2020 (W). Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. *1 ：Usage time refers to Adoption of Light-Emitting Diodes in Common Lighting Applications, US DOE, August 2020, P20.

No.	Assured Item	Information Assured	Page	Reporting Criteria
6	LED High Bay annual energy savings in 2025 and avoided emissions during the use stage.)	LED High Bay avoided emissions during the use stage was 4.50 thousand mtCO_2e.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions (kgCO_2e) = [Σ (B1 × Q1+B2 × Q2)] × 12 (hr) X 260 (day) X 5 (yr) *1 × E ÷ 1,000 B1：Efficiency difference of LED high bay between Delta and COMMISSION REGULATION (EU) 2019 / 2020 (W). B2：Efficiency difference of traditional lights between Delta and traditional COMMISSION REGULATION (EU) 2019/2020 (W). Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. E：Electricity emission factor(kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the warranty for minimum warranty years.
7	Uninterruptible power supply (UPS) annual energy savings in 2025 and avoided emissions during the use stage.	Uninterruptible Power Supply (UPS) annual energy savings was 904.73 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta Uninterruptible Power Supply (UPS) to that of EU Code of Conduct on Energy Efficiency and Quality of AC Uninterruptible power supply systems (EU UPS CoC Version 2.0, 2021), for the shipments of UPS models in 2025. Annual Energy Savings (kWh) = Σ [(A × B) × Q × D] × 24 (hr) × 365 (day) ÷ 1000 A：Rated output power (W) of each Delta UPS model. B：Weighted Efficiency Comparison (Online Mode) between Delta and EU CoC. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Weighted percent of load.
		Uninterruptible Power Supply (UPS) avoided emissions during the use stage was 704.13 thousand mtCO_2e.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions (kgCO_2e) = Σ [(A × B) × Q × D] × 24 (hr) × 365 (day) × 2 (year) *1 × E ÷ 1000 A：Rated output power (W) of each Delta UPS model. B：Weighted Efficiency Comparison (Online Mode) between Delta and EU CoC. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Weighted percent of load. E：Electricity emission factor(kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to uninterruptible power supply product category rules (PCR 2011:1.0).

No.	Assured Item	Information Assured	Page	Reporting Criteria
8	TV Power annual energy savings in 2025 and avoided emissions during the use stage.	TV Power annual energy savings was 16.36 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta Open frame TV power to that of the minimum energy efficiency required by customer's specifications, for shipments of Open frame TV Power models in 2025. Annual Energy Savings (kWh) ={[Σ (A × B × D) × Q × 2.6 (hr) × 365 (day)]+[Σ (C × Q) × 21.4 (hr) × 365 (day)]}*1 ÷ 1000 A：Rated output power (W) of each Delta TV Power product. B：On charge mode, power loss (W) difference between Delta TV Power product and the customers' minimum efficiency specifications. C：On no load mode, efficiency difference between Delta product and the customer's minimum efficiency specifications. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025*2 D：Percent of load required for the customer's specifications for performance. *1：Usage time refers to the result of AMERICAN TIME USE SURVEY. *2：Product models are AP-P239AM-1 A、AP-P265AM-1 A、AP-P295AM A、AP-P309AM A、AP-P313AM A、AP-P313AM B、AP-P313AM-1 B、AP-P340BM A、AP-P340BM B、AP-P345AM A、AP-P397AM-3 A、AP-P406AM A、AP-P407AM A、AP-P412BM A、AP-P412BM D、AP-P412BM-1 A、AP-P412CM A、AP-P473AM A、AP-P484BM B、AP-P484BM D、AP-P484BM-1 A、AP-P484BM-1 B、AP-P488BM B、AP-P496AM A、AP-P500CM A、AP-P585AM A、AP-P647AM A
		TV Power avoided emissions during the use stage was 9.55 thousand $mtCO_2e$.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions ($kgCO_2e$) ={[Σ (A × B × D) × Q × 2.6 (hr) × 365 (day)]+[Σ (C × Q) × 21.4 (hr) × 365 (day)]}*1 × 1.5 (year) *2 × E ÷ 1000 A：Rated output power (W) of each Delta TV Power product. B：: On charge mode, power loss (W) difference between Delta TV Power product and the customers' minimum efficiency specifications. C：On no load mode, efficiency difference between Delta product and the customer's minimum efficiency specifications. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Percent of load required for the customer's specifications for performance. E：Electricity emission factor ($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Usage time refers to the result of AMERICAN TIME USE SURVEY. *2：Product lifetime refers to the warranty for minimum warranty years.

No.	Assured Item	Information Assured	Page	Reporting Criteria
9	LED Driver annual energy savings in 2025 and avoided emissions during the use stage.	LED Driver annual energy savings was 15.68 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta LED driver to that of EU eco-design requirements for light sources and separate control gears[*1], for the shipments of the Delta OBM and 1 major customer in 2025. Annual Energy Savings (kWh)= Σ (A × B × Q) × D × 8 (hr) × 365 (day) ÷ 1000 A：Rated output power (W) of each Delta LED driver model. B：Efficiency difference between Delta LED driver and the EU requirements. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025 D：Percentage of load=100%. *1：laying down eco-design requirements for light sources and separate control gears pursuant to Directive 2009/125/EC of the European Parliament and of the Council and repealing Commission Regulations (EC) No 244/2009, (EC) No 245/2009 and (EU) No 1194/2012.
		LED Driver avoided emissions during the use stage was 29.72 thousand $mtCO_2e$.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions ($kgCO_2e$) = Σ (A × B × Q) × D × 8 (hr) × 365 (day) × 5 (year) [*1] × E ÷ 1000 A：Rated output power (W) of each Delta LED driver model. B：Efficiency difference between Delta LED driver and the EU requirements. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. D：Percentage of load=100%. E：Electricity emission factor ($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the warranty for minimum warranty years.
10	Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) annual energy savings in 2025 and avoided emissions during the use stage.	Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) annual energy savings was 1,867.02 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) to that of Commission Regulation (EU) 2019/1781, for shipments of Delta own brand manufacturer (OBM) products in 2025. Annual Energy Savings (kWh) = Σ (B × Q) × 12 (hr) × 250 (day) [*1] ÷ 1000 B：Efficiency difference between Delta Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) and Commission Regulation (EU) 2019/1781. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. *1：Usage time refers to IEA report Energy-Efficiency Policy Opportunities for Electric Motor-Driven Systems (2011), 250 days/year, 12 hours/day.

No.	Assured Item	Information Assured	Page	Reporting Criteria
10	Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) annual energy savings in 2025 and avoided emissions during the use stage.	Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) avoided emissions during the use stage was 6,779.14 thousand $mtCO_2e$.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions ($kgCO_2e$) = Σ (B × Q) × 12 (hr) × 250 (day) [*1] × 10 (year) [*2] × E ÷ 1000 B：Efficiency difference between Delta Low Voltage Inverter (Low voltage Variable frequency drive, LV VFD) and Commission Regulation (EU) 2019/1781. Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. E：Electricity emission factor($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Usage time refers to IEA report Energy-Efficiency Policy Opportunities for Electric Motor-Driven Systems (2011), 250 days/year, 12 hours/day. *2：Product lifetime refers to the product lifetime of the current vector variable frequency product category rules (PCR 2017: 1.0).
11	On-Board Charging Module annual energy savings in 2025 and avoided emissions during the use stage.	On-Board Charging Module annual energy savings was 24.67 million kWh	145	The annual energy savings is calculated by comparing the efficiency of Delta On-Board Charging Module to that of the minimum efficiency by customers' requirement, for shipments of On-Board Charging Module in 2025. Annual Energy Savings (kWh) = Σ (Q × B) × (F/G) Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. B：Efficiency difference between Delta On-Board Charging Module and the customers' minimum efficiency requirements. F：The average annual mileage of a vehicle (km/year) by customers' minimum requirement. G：The average mileage per kilowatt-hour (km/kWh) of electric vehicles, referencing the average energy efficiency values for different vehicle models on the Energy Administration Ministry of Economic Affairs' Auto Energy Research Website.
		On-Board Charging Module avoided emissions during the use stage was 128.09 thousand $mtCO_2e$.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions ($kgCO_2e$)= Σ (Q × B) × (F/G) × T × E Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. B：Efficiency difference between Delta On-Board Charging Module and the customers' minimum efficiency requirements. F：The average annual mileage of a vehicle (km/year) by customers' minimum requirement. G：The average mileage per kilowatt-hour (km/kWh) of electric vehicles, referencing the average energy efficiency values for different vehicle models on the Energy Administration Ministry of Economic Affairs' Auto Energy Research Website. T：Design service life required by the customer. E：Electricity emission factor($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP).

No.	Assured Item	Information Assured	Page	Reporting Criteria
12	Traction Motor annual energy savings in 2025 and avoided emissions during the use stage.	Traction Motor annual energy savings was 3.37 million kWh.	145	The annual energy savings is calculated by comparing the efficiency of Delta Traction Motor to that of the minimum efficiency by customers' requirement, for shipments of Traction Motor in 2025. Annual Energy Savings (kWh) = Σ (Q × B) × (F/G) Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. B：Efficiency difference between Delta Traction Motor and the customers' minimum efficiency requirements. F：The average annual mileage of a vehicle (km/year) by customers' minimum requirement. G：The average mileage per kilowatt-hour (km/kWh) of electric vehicles, referencing the average energy efficiency values for different vehicle models on the Energy Administration Ministry of Economic Affairs' Auto Energy Research Website.
		Traction Motor avoided emissions during the use stage was 17.62 thousand mtCO_2e.	145	Calculating avoided emissions according to Guidance on Avoided Emissions published by WBCSD in 2025. Avoided emissions (kgCO_2e)= Σ (Q × B) × (F/G) × T × E Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. B：Efficiency difference between Delta Traction Motor and the customers' minimum efficiency requirements. F：The average annual mileage of a vehicle (km/year) according to customers' minimum requirement. G：The average mileage per kilowatt-hour (km/kWh) of electric vehicles, referencing the average energy efficiency values for different vehicle models on the Energy Administration Ministry of Economic Affairs' Auto Energy Research Website. T：Design service life required by the customer. E：Electricity emission factor(kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP).
13	Electricity intensity in 2025	The EI of Delta's overall production plants in 2025 was 48,505 kWh/MUSD of production value.	123	Delta's 2025 overall production plants include China (Dongguan, Wujiang, Wuhu, Chenzhou and Huafeng), Taiwan (Taoyuan Plant 1, Taoyuan Plant 2, Taoyuan Plant 5, Pingzhen and Cyntec) and DET (plants 1, 3, 5, 6 & 7). Electricity intensity = [Annual electricity usage (kWh) - electricity usage (kWh) of excluded areas] / Production value (million USD). Annual electricity usage refers to purchased non-renewable and renewable electricity extracted from energy bills.

No.	Assured Item	Information Assured	Page	Reporting Criteria
14	Data center power usage effectiveness in 2025 (Power Usage Effectiveness, PUE)	The PUE was 1.30 for Delta's 4 data centers in 2025.	123	Global average= average PUE of four Delta data centers (Taipei Headquarters – Ruey Kuang Building, Wujiang, DET and Americas Headquarters). PUE= Total Data Center Energy*1 (kWh) /IT Equipment Energy*2 (kWh). *1：Total data center energy includes all IT equipment energy as described above plus everything that supports the IT equipment using energy, such as: A：Power delivery components, including UPS systems, switchgear, generators, power distribution units (PDUs), batteries, and distribution losses external to the IT equipment B：Cooling system components, such as chillers, cooling towers, pumps, computer room air handling units (CRAHs), computer room air conditioning units (CRACs), and direct expansion air handler (DX) units C：Other miscellaneous component loads, such as data center lighting *2：IT equipment energy includes the energy associated with all of the IT equipment (e.g., compute, storage, and network equipment) along with supplemental equipment (e.g., KVM switches, monitors, and workstations/laptops used to monitor or otherwise control the data center).
15	Electricity savings of green plants and buildings in 2025	In 2025, Delta's 22 global certified green plants and buildings achieved annual electricity savings of 44.75 million kWh.	127-129	The twenty-two green plant/office buildings are the following: Taipei Headquarters- Ruey Kuang Building, Taipei Headquarters - Ruey Kuang Building II, Taoyuan R&D Center, Taoyuan Plant 5, Chungli Plant 5, Chungli R&D Center, Taichung Plant 1, Tainan Plant Phase I, Tainan Plant Phase II, Tainan Plant 2, Beijing Office Building, Shanghai R&D Building, Delta Ako Energy Park Multi-purpose Building, DET Plant 5, DET Plant 7, India Mumbai Office Building, India Gurgaon Plant, India Rudrapur Plant, India Bengaluru Headquarters Building and R&D Center, EMEA Headquarters, Netherland Helmond Office Building and Americas Headquarters. Electricity savings (kWh) = (EUI in literature cited – Actual EUI of green buildings) * Floor area of green buildings. EUI = Annual Electricity usage (kWh)/Floor area (m^2). Annual electricity usage refers to purchased non-renewable and renewable electricity extracted from energy bills, excluding self-generated electricity.
16	Electricity savings of donated green buildings in 2025	In 2025, Delta Group's five donated green buildings reduced, in total, 1.26 million kWh of electricity.	127-129	The five donated green buildings are the following: the Delta Building and the Y. S. Sun Green Building Research Center at National Cheng Kung University (NCKU), the Kuo-Ting Optoelectronic Building at National Central University (NCU), the Delta Building at National Tsing Hua University (NTHU), as well as the Namasia Ming Chuan Elementary School. Electricity savings (kWh) = (EUI in literature cited – Actual EUI of green buildings) * Floor area of green buildings. EUI = Annual Electricity usage (kWh)/Floor area (m^2). Annual electricity usage refers to purchased non-renewable and renewable electricity extracted from energy bills, excluding self-generated electricity.
17	Buildings EUI in 2025	The EUI of Delta's 11 buildings in 2025 was 112.52 kWh/$m^{2.}$	123	The eleven buildings are the following：Taipei Headquarters- Ruey Kuang Building, Taipei Headquarters - Ruey Kuang Building II, Taipei Yang Guang Building, Taoyuan R&D Center , Chungli R&D Center, Shanghai R&D Building, Dongguan Technology Development, Wujiang Technology Development, Japan Headquarters, Americas Headquarters, and Germany Soest Building. EUI = Annual Electricity usage (kWh)/Floor area (m^2). Annual electricity usage refers to electricity from all sources, including purchased non renewable electricity, purchased renewable electricity, and self generated electricity.

No.	Assured Item	Information Assured	Page	Reporting Criteria
18	Water productivity intensity (WPI) in 2025	In 2025, Delta's overall production plants' WPI was 276 metric tons/MUSD of production value.	133	Delta's 2025 overall production plants include China (Dongguan, Wujiang, Wuhu, Chenzhou and Huafeng), Taiwan (Taoyuan Plant 1, Taoyuan Plant 2, Taoyuan Plant 5, Pingjen Plant and Cyntec) and Thailand plant (plants 1, 3, 5 ,6 & 7). Statistics are exported from tap water bills. Water productivity intensity = Annual purchased water usage (metric ton)/Production value (million USD)
19	Electricity consumption of global operation sites (including rental sites) in 2025	In 2025, Delta's global operation sites' total electricity consumption was 938,236 MWh, including 91% of renewable electricity.	126	Delta's global operation sites'[*1] total electricity consumption includes non-renewable electricity consumption and renewable electricity consumption[*2]. *1 : Delta's global operation sites in 2025 include below areas: Working Group / Main areas Taiwan: Taipei, New Taipei City, Taoyuan City, Hsinchu County, Taichung City, and Tainan City China: Dongguan City, Jiangsu Province, Wuhu City, Chenzhou City, Shanghai City, and Hangzhou City, etc. SEA: Thailand, Australia, Myanmar, Vietnam, Singapore, Philippines, and Malaysia India: Gurgaon, Rudrapur, and Mumbai, etc. EMEA: Germany, Netherlands, Egypt, Croatia, Finland, France, Italy, Norway, and United Kingdom, etc. Americas: United States, Canada, and Brazil, etc. NEA: Japan and Korea Cyntec: Cyntec Co., Ltd. (including sites in Taiwan and China) *2 : Renewable electricity includes self-generated electricity, purchased green electricity products, purchased PPA electricity and purchased Unbundled EACs.
20	Embedded PSU – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025	Embedded PSU – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 7,582.30 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold Embedded PSU according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products ($mt\ CO_2e$) = Σ [Q × P × (1-C) ÷ C] × D × 24 (hr) × 365 (day) × 5 (yr) [*1] × E ÷ 1,000 Q : Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P : Rated output power (kW) of each Delta Embedded PSU model, according to the label of the fact sheets. C : Operating efficiency (%) of each Delta Embedded PSU model, according to test reports. D : Percentage of load = 50%. E : Electricity emission factor ($kgCO_2e/kWh$) according to IEA Stated Policies Scenario (STEP) ; Electricity emission factor of certain models are based on publicly available information from end customers. *1 : Product lifetime refers to the product lifetime of the power supply product category rules (PCR 2019: 2.0).

No.	Assured Item	Information Assured	Page	Reporting Criteria
21	DC-DC Module – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	DC-DC Module – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 5,585.24 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold DC-DC Module according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e) = Σ [Q × P × (1-C) ÷ C] × D × 24 (hr) × 365 (day) × 5 (yr)*1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta DC-DC Module model, according to fact sheet. C：Operating efficiency (%) of each Delta DC-DC Module model, according to datasheet. D：Percentage of load = 70%. E：Electricity emission factor ($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the product lifetime of the power supply product category rules (PCR 2019: 2.0).
22	Telecom power systems – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Telecom power systems – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 683.74 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold Telecom power systems according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e) = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 5 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta Telecom power systems model, as specified in the fact sheets of the included modules. C：Operating efficiency (%) of each Delta Telecom power systems model, as defined in the fact sheets of the included modules. E：Electricity emission factor ($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the product lifetime of the power supply product category rules (PCR 2019: 2.0).
23	Power Train Unit (PTU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Power Train Unit (PTU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 159.65 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold Power Train Unit (PTU) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 2 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta Power Train Unit (PTU) model, according to test reports or power specifications documented in SAP material number information. C：Rated conversion efficiency (%) of each Delta Power Train Unit (PTU) model, according to test reports or those of models with similar capacity. E：Electricity emission factor ($kgCO_2e$/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the product lifetime defined in the "Uninterruptible Power System (UPS)" Product Category Rule (PCR) version 1.0.

No.	Assured Item	Information Assured	Page	Reporting Criteria
24	Containerized Data Center (CDC) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Containerized Data Center (CDC) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 0.03 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Containerized Data Center (CDC) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 2 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Containerized Data Center (CDC) model, according to test reports or power specifications documented in SAP material number information. C：Rated conversion efficiency (%) of each Delta product model, according to test reports or the specifications of the UPS adopted in the product. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the product lifetime defined in the "Uninterruptible Power System (UPS)" Product Category Rule (PCR) version 1.0.
25	DC Power – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	DC Power – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 1,348.35 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold DC Power according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 5 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta DC Power model, according to test reports or fact sheet. C：Operating efficiency (%) of each Delta DC Power model, according to test reports or fact sheet. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the product lifetime of the power supply product category rules (PCR 2019: 2.0).
26	Power Distribution (PDU, STS, rSTS) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Power Distribution (PDU, STS, rSTS) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 95.43 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Power Distribution (PDU, STS, rSTS) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 10 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Maximun rated power consumption (kW) of each Delta Power Distribution (PDU, STS, rSTS) model at full load, according to the label of the fact sheets. C：Operating efficiency (%) of each Delta Power Distribution (PDU, STS, rSTS) model, according to test reports. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the service life indicated in the EATON report specific to power distribution products.

No.	Assured Item	Information Assured	Page	Reporting Criteria
27	Uninterruptible Power Supplies (10-20K, rack type) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Uninterruptible Power Supplies (10-20K, rack type) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 15.13 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Uninterruptible Power Supplies (10-20K, rack type) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 2 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Average rated power consumption (kW) of each Delta Uninterruptible Power Supplies (10-20K, rack type) model at full load, according to the label of the fact sheets. C：Operating efficiency (%) of each Delta Uninterruptible Power Supplies (10-20K, rack type) model, according to test reports and efficiency weightings outlined in IEC 62040-3 Ed. 3.0 en:2021. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the product lifetime defined in the "Uninterruptible Power System (UPS)" Product Category Rule version 1.0 (PCR).
28	Uninterruptible Power Supplies (≧ 250K, Monolithic type) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Uninterruptible Power Supplies (≧ 250K, Monolithic type) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 271.66 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Uninterruptible Power Supplies (≧ 250K, Monolithic type) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C] × 24 (hr) × 365 (day) × 2 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Average rated power consumption (kW) of each Delta Uninterruptible Power Supplies (≧ 250K, Monolithic type) model at full load, according to the label of the fact sheets. C：Operating efficiency (%) of each Delta Uninterruptible Power Supplies (≧ 250K, Monolithic type) model, according to test reports and efficiency weightings outlined in IEC 62040-3 Ed. 3.0 en:2021. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the product lifetime defined in the "Uninterruptible Power System (UPS)" Product Category Rule version 1.0 (PCR).
29	Liquid-to-Liquid Coolant Distribution Units (L2L CDU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Liquid-to-Liquid Coolant Distribution Units (L2L CDU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 0.55 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Liquid-to-Liquid Coolant Distribution Units (L2L CDU) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ (Q × P) × 24 (hr) × 365 (day) × 6 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Maximum rated output power (kW) of each Delta Liquid-to-Liquid Coolant Distribution Units (L2L CDU) model at full load, according to fact sheet. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the data center service life according to "A new approach for Scope 3 emissions transparency" published by Microsoft.

No.	Assured Item	Information Assured	Page	Reporting Criteria
30	Liquid to Air Coolant Distribution Units (L2A CDU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Liquid to Air Coolant Distribution Units (L2A CDU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 687.28 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Liquid to Air Coolant Distribution Units (L2A CDU) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ (Q × P) × 24 (hr) × 365 (day) × 6 (yr) [*1] × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Maximum rated output power (kW) of each Delta Liquid to Air Coolant Distribution Units (L2A CDU) model at full load, according to fact sheet. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the data center service life according to "A new approach for Scope 3 emissions transparency" published by Microsoft.
31	Battery Backup Units (BBU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Battery Backup Units (BBU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 0.01 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Battery Backup Units (BBU) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [Q × P × (1-C) ÷ C × H] × 12 (day) × 5 (yr) [*1] × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta Battery Backup Units (BBU) model, according to test reports or fact sheet. C：Operating efficiency (%) of each Delta Battery Backup Units (BBU) model, according to test reports or fact sheet. H：Daily operating hours (hr) of each Delta Battery Backup Units (BBU) model, according to test reports or fact sheet. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the product lifetime of the power supply product category rules (PCR 2019: 2.0).
32	Server/Datacenter Fan – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Server/Datacenter Fan – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 2,881.95 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold Server/Datacenter Fan according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ (Q × P) × D^3 × 70,000[*1] × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Operating power (kW) of each Delta Server/Datacenter Fan model, according to fact sheet. D：Percentage of load (%) of Server/Datacenter Fan, according to actual data from representative customers for the current year. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the maximum operating hours (70,000 hours) specified in the Server & Datacenter Fan fact sheets.

No.	Assured Item	Information Assured	Page	Reporting Criteria
33	Coolant Distribution Units (CDU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Coolant Distribution Units (CDU) – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 25.62 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold Coolant Distribution Units (CDU) according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ [(Q × P) × C] × 24 (hr) × 365 (day) × T (yr) × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Maximum operating power (kW) of Coolant Distribution Units (CDU), according to fact sheet. C：Operating efficiency (%) of each Delta Coolant Distribution Units (CDU) model, 100% T：Product lifetime (yr) of each Delta Coolant Distribution Units (CDU) model, according to product warranty certificates. E：Electricity emission factor ($kgCO_2e/kWh$) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers.
34	VCD 88HT Axial Inserter – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	VCD 88HT Axial Inserter – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 0.18 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold VCD 88HT Axial Inserter according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ (Q × P) × 24 (hr) × 365 (day) × 10 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta VCD 88HT Axial Inserter model, according to fact sheet. E：Electricity emission factor ($kgCO_2e/kWh$) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the "AC AND DC GEAR MOTORS FOR AUTOMATION SYSTEMS PCR" published by EPD.
35	Smart Insertion Machine – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	Smart Insertion Machine – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 0.19 thousand $mtCO_2e$.	214	Calculating greenhouse gas emissions related to the Use of Sold Smart Insertion Machine according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ (Q × P) × 24 (hr) × 365 (day) × 10 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta Smart Insertion Machine model, according to fact sheet. E：Electricity emission factor ($kgCO_2e/kWh$) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to the "AC AND DC GEAR MOTORS FOR AUTOMATION SYSTEMS PCR" published by EPD.

No.	Assured Item	Information Assured	Page	Reporting Criteria
36	SCARA Robot, Articulated Robot – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	SCARA Robot, Articulated Robot – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 16.94 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold SCARA Robot, Articulated Robot according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e). = Σ (Q × P) × 24 (hr) × 365 (day) × 10 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Actual measured power consumption (kW) of the product. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP)；Electricity emission factor of certain models are based on publicly available information from end customers. *1：Product lifetime refers to the "AC AND DC GEAR MOTORS FOR AUTOMATION SYSTEMS PCR" published by EPD.
37	EV DC Charger – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025.	EV DC Charger – Scope 3 GHG Emissions (Category 11: Use of Sold Products) in 2025 were 136.06 thousand mtCO_2e.	214	Calculating greenhouse gas emissions related to the Use of Sold EV DC Charger according to the Technical Guidance for Calculating Scope 3 Emissions (version 1.0) published by the GHG Protocol. Carbon Emissions from the Use of Sold Products (mt CO_2e) = Σ [Q × P × (1-C) ÷ C] × D × 8 (hr) × 365 (day) × 9 (yr) *1 × E ÷ 1,000 Q：Quantities of products of each model are exported from SAP shipment record from 1/1/2025 to 12/31/2025. P：Rated output power (kW) of each Delta EV DC Charger model, according to test reports. C：Operating efficiency (%) of each Delta EV DC Charger model, according to test reports. D：Percentage of load = 100%. E：Electricity emission factor (kgCO_2e/kWh) according to IEA Stated Policies Scenario (STEP). *1：Product lifetime refers to "Electric Vehicle Supply Equipment Version 1.2" published by Energy Star.

*1：The energy savings, avoided emissions of products and emissions of the use of sold products (C11) were rounded to the nearest second decimal place.
*2：The product models and sales data included in this assurance are based on sales records exported from the SAP system by the business group responsible for this product.
*3：To ensure the comparability of data across years, the models included in the calculation cover at least 80% of the product sales records for each respective year.

7.6 External Assurance Statement and Report

SGS Assurance Statement - GRI Standards, AA1000 and SASB

SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE DELTA ELECTRONICS, INC.'S ESG REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by DELTA ELECTRONICS, INC. (hereinafter referred to as DELTA) to conduct an independent assurance of the ESG Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 2 High level during 2026/01/14 to 2026/04/30. The boundary of this report includes DELTA Taiwan and oversea operational and production or service sites.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all DELTA's stakeholders stated in the ESG Report for 2025.

RESPONSIBILITIES

The sustainability information in the DELTA's ESG Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of DELTA. SGS has not been involved in the preparation of any of the material included in the ESG Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP,2018).

Assurance has been conducted at a Type 2 High level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

TWLPP 5008 Issue 2601

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)
3	SASB TECHNOLOGY & COMMUNICATIONS SECTOR- HARDWARE INDUSTRY STANDARD, VERSION 2023-12 RESOURCE TRANSFORMATION SECTOR- ELECTRICAL & ELECTRONIC EQUIPMENT INDUSTRY STANDARD, VERSION 2023-12)

- The evaluation of the reliability and quality of specified sustainability performance information in DELTA's ESG Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a high level of scrutiny for DELTA and moderate level of scrutiny for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.
- The evaluation of the report against the SASB Disclosures and Metrics included in the TECHNOLOGY & COMMUNICATIONS SECTOR- HARDWARE INDUSTRY STANDARD, VERSION 2023-12 and RESOURCE TRANSFORMATION SECTOR- ELECTRICAL & ELECTRONIC EQUIPMENT INDUSTRY STANDARD, VERSION 2023-12 and conducted alongside an evaluation of accuracy assurance at moderate level of scrutiny.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The specified performance information includes 2025 data related to GRI 2, GRI 3, and the GRI 200, 300 and 400 series, as claimed as material in the GRI content index of DELTA's ESG Report, as well as the SASB disclosures and metrics included in the SASB Standards: Technology & Communications Sector – Hardware Industry Standard, Version 2023-12, and Resource Transformation Sector – Electrical & Electronic Equipment Industry Standard, Version 2023-12.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, ESG committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts and Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of this assurance process.

TWLPP 5008 Issue 2601

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from DELTA, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

DELTA has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, sustainability experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, DELTA may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY

DELTA has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

DELTA has established policy and strategy statements in this report which responded to the material topics and to its stakeholders in a timely and transparent manner.

IMPACT

DELTA has demonstrated a process on identifying and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

TWLPP 5008 Issue 2601

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, we checked minutes of meetings, management documents, ISO certifications and more. We have confidence that the specified performance information included in the scope of assurance is reliable at a high level of scrutiny for DELTA and at a moderate level of scrutiny for its subsidiaries.

ADHERENCE TO GRI

The report, DELTA's ESG Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The report has properly disclosed information related to DELTA's contributions to sustainability development.

The report has properly disclosed information related to DELTA's contributions to sustainability development. For future reporting, it is recommended to have more descriptions on how the organization has applied due diligence as a method for the identification and the evaluation of its impacts on the economy, environment, and people, including impacts on their human rights as well as the role of the highest governance body in overseeing these processes.

ADHERENCE TO SASB

DELTA has referenced with SASB's Standard, TECHNOLOGY & COMMUNICATIONS SECTOR- HARDWARE INDUSTRY STANDARD, VERSION 2023-12 and RESOURCE TRANSFORMATION SECTOR- ELECTRICAL & ELECTRONIC EQUIPMENT INDUSTRY STANDARD, VERSION 2023-12 to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed information correspond to the DELTA's ESG Report of 2025. DELTA used SASB accounting and activity metrics to assess and manage the topic-related risks and opportunities, where relevant quantitative information was assessed for its accuracy and completeness to support the comparability of the data reported. DELTA has determined which disclosure topics and associated metrics are financially material to its business and has illustrated appropriately in the content index. By using both GRI and SASB standards together, the efficiency of communication and the identification of material issues are substantially increased during the whole reporting preparation process. Besides, it is best practice to implement a gap analysis and comparison of reported issues and benchmark within or across sectors in next reporting.

Signed:
For and on behalf of SGS Taiwan Ltd.



AA1000
Licensed Report
000-8/V3-Q1EQJ

Stephen Pao
Business Assurance Director
Taipei, Taiwan
23 July, 2026
WWW.SGS.COM

TWLPP 5008 Issue 2601

ISAE 3000, ISAE 3410 Limited Assurance Report

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Independent Limited Assurance Report

PWCM 25001211

To Delta Electronics, Inc.

We have been engaged by Delta Electronics, Inc. ("the Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2025 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "ESG Report Scope and Reporting Period " of the Sustainability Report.

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective applicable criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial data. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Greenhouse Gas quantification is subject to inherent uncertainty because of such things as emissions factors that are used in mathematical models to calculate emissions and the inability of those models, due to incomplete scientific knowledge and other factors, to precisely characterise under all circumstances the relationship between various inputs and the resultant emissions. Furthermore, Greenhouse Gas emissions calculations are subject to inherent limitations, given the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques may result in materially different measurements.

Compliance of Independence and Quality Management Requirement

We have complied with the independence and other ethical requirements of the International Code of

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Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on International Standard on Assurance Engagements 3000 (Revised) and, the International Standard on Assurance Engagements 3410, issued by the International Auditing and Assurance Standards Board. These standards require that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, information systems and the relevant internal controls relating to the preparation of the aforementioned information to identify the areas where there may be risks of material misstatement; and
- Evaluated whether the Company's methods for developing estimates are appropriate and had been

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consistently applied. However our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the Company's estimates and reconciled the emission data back to the underlying records on a sample basis to obtain evidence for limited assurance.

- Based on the above understanding and the areas identified and performed substantive testing on a selective basis, including inquiries, observation, inspection, and reperformance to obtain evidence for limited assurance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the Applicable Criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the applicable criteria have been subsequently modified.

Chao, Yung-Chieh

CHAO, YUNG-CHIEH

For and on behalf of PricewaterhouseCoopers, Taiwan
29 July, 2026

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