

**Delta Electronics, Inc. (the “Company”)**  
**Management Procedures for**  
**Handling Charitable Donations or Sponsorships**  
**(Translation)**

**Article 1: Purpose of Adoption**

These Management Procedures for Handling Charitable Donations or Sponsorships (hereinafter, the "Management Procedures") are adopted in order to develop a corporate culture of integrity, fairness, honesty and transparency.

**Article 2: Scope of Application**

The scope of application of these Management Procedures includes the Company and the subsidiaries of the Company.

**Article 3: Principles of Charitable Donations or Sponsorships**

- 3-1 A charitable donation or sponsorship by the Company shall be in compliance with the laws and regulations of the country where the Company is doing business.
- 3-2 A charitable donation or sponsorship by the Company shall be used for the purposes of improving society and may not be a disguised form of bribery.
- 3-3 Main operational assets, assets under custody, assets without clear property rights or assets pledged as collateral may not be used for charitable donations or sponsorships.

**Article 4: Procedures for Charitable Donations or Sponsorships**

The Company shall comply with the following procedures when handling charitable donations or sponsorships:

- 4-1 The term "related party" in Article 4 means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- 4-2 A charitable donation or sponsorship to a related party shall be submitted to the board of directors for approval.
- 4-3 Any individual charitable donation or sponsorship to a non-related party, or cumulative donations or sponsorships within a 1-year period to a single non-related party, at an amount of NTD 100 million or more, shall be submitted to the board of directors for approval. An individual charitable donation or sponsorship less than NTD 100 million

shall comply with the Company's authorization principles and relevant operating procedures.

- 4-4 A charitable donation or sponsorship that shall be submitted to the board of directors for approval according to 4-2 and 4-3, may be executed after approval by the Company's Chief Executive Officer and then submitted to the following board of directors meeting for retroactive recognition if the purpose of the donation or sponsorship is disaster relief for a major disaster.
- 4-5 For a charitable donation or sponsorship that shall be submitted to the board of directors for approval according to 4-2 and 4-3, a written decision making process shall be kept; after such charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

## **Article 5: Effective Date and Modification**

The Management Procedures and subsequent modifications will take effect after approval by the Company's Chief Executive Officer.